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European Union

Brussels, 28 November 2022  
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**Interinstitutional File:  
2021/0207(COD)**

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**LIMITE**

**CLIMA 615  
ENV 1183  
AVIATION 288  
MI 848  
IND 491  
ENER 615  
CODEC 1783  
ICAO 97  
RELEX 1560**

**NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee

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Subject: Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and appropriately implementing a global market-based measure  
- Preparation for the trilogue

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**I. INTRODUCTION**

1. On 14 July 2021, the Commission submitted a proposal to amend the Emissions Trading System (ETS) Directive with regard to aviation (ETS aviation) to the European Parliament and to the Council, as part of the 'Fit for 55 package'.

2. The objectives of the ETS aviation are to contribute to the European Green Deal objective of reducing transport emissions by 90% by 2050, compared to 1990 levels, to implement appropriately the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA)<sup>1</sup> developed by the International Civil Aviation Organization (ICAO) pursuant to Article 2.2 of the Kyoto Protocol<sup>2</sup>, and to ensure that airlines operating flights on the same routes are treated equally. CORSA is a global scheme requiring from airlines to offset CO<sub>2</sub> emissions from international flights in excess of a baseline<sup>3</sup> by purchasing eligible credits generated in other sectors.<sup>4</sup>
3. The European Parliament adopted its negotiation mandate on 8 June 2022.
4. The Council reached its general approach on 29 June 2022<sup>5</sup>.
5. So far two trilogues have taken place on ETS Aviation, on 6 September and 26 October 2022. Five Technical Meetings have been held enabling some progress in preparation of the third trilogue scheduled for 6 December 2022.
6. On 21 November 2022, the Working Party on the Environment was informed of the state of play of the preparations for the third trilogue on the ETS Aviation.

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<sup>1</sup> The First Edition of Annex 16, Volume IV became applicable on 1 January 2019.

<sup>2</sup> “The Parties included in Annex I [developed countries] shall pursue limitation or reduction of emissions of greenhouse gases not controlled by the Montreal Protocol from aviation and marine bunker fuels, working through the International Civil Aviation Organization and the International Maritime Organization, respectively.”

<sup>3</sup> In 2016, CORSA baseline was defined as the average of 2019-2020 emissions. In order to address the sharp decrease of international aviation activity due to the COVID-19 pandemic (according to ICAO Committee on Aviation Environmental Protection, CO<sub>2</sub> emissions from the international aviation sector dropped by approximately 59% from 2019 to 2020) and avoid an inappropriate economic burden on aviation, the ICAO Council decided in June 2020 to amend the CORSA baseline to a 2019 level until 2023.

<sup>4</sup> In 2020, in accordance with Council Decision (EU) 2020/954, Member States notified ICAO of their voluntary participation in CORSA from the pilot phase in 2021, without prejudice to differences, under Article 38 of the Chicago Convention, with the provisions of Annex 16, Volume IV to the Chicago Convention.

<sup>5</sup> See document 10798/22.

## II. PRESIDENCY SUGGESTIONS IN VIEW OF THE TRILOGUE

7. The third trilogue will aim to confirm agreement on some texts agreed provisionally at the technical level set out in detail in the fourth column table contained in Annex to this note. The Parliament also accepted the Council's General Approach text in rows 93, 93a, 93b, 94, 107b, 109, 111c, 111d. The rows are marked in **green** in the 4-column table set out in annex together with the lines where the Commission proposal was unchanged by the co-legislators.
8. The trilogue will also focus on making progress in particular on CORSIA Data transparency (rows 92b, 102a), SAF free allowances (rows 45a-g) and Monitoring Reporting and Verification (MRV) on non-CO2 effects (rows 41a, 92, 92a, 92b), reports and reviews (100a, 107a) and technical correction (row 16) by taking stock of progress made at the technical level. The rows are marked in **yellow** in the 4-column table set out in annex. Rows 83, 108, 108a, 111, 111b, marked also in **yellow** in the 4-column table set out in annex, will be agreed once the CORSIA notification decision is adopted.
9. The trilogue will provide an opportunity to discuss possible landing zones on the most pressing political issues. It remains unclear at this stage whether there is political will, on the European Parliament side, to reach an agreement on ETS Aviation before the end of the year. In this respect, the Presidency is not asking delegations for a revised mandate before there is more clarity on the way forward on the most pressing political issues.
10. Should the European Parliament demonstrate its willingness to reach a balanced compromise, including flexibilities from both sides, by the end of the year, the Presidency proposes to express openness to discuss the following balanced compromise package.

## A. CORSIA

11. The expectation from EU partners in ICAO is that all jurisdictions implement CORSIA as faithfully as possible and avoid a patchwork of duplicative measures. The compromise package should therefore provide for CORSIA implementation in line with CORSIA Standards and Recommended Practices (CORSIA SARPs) to the greatest extent possible. In this respect the text agreed in the Council's general Approach (in lines 66, 78, 81, 81a, 81b, 90a, 90b, 90c, 97, 98, 100, 106, 106a) should be the basis for a compromise on this aspect.
12. CORSIA baseline being an essential tenet of CORSIA, the EP insists on referring to the baseline in the operative part of the Directive. However, the EP also considers the latest baseline, to be applicable from 2024, agreed at 41<sup>st</sup> ICAO Assembly<sup>6</sup> at the level of 85 % of 2019 emissions as an element which considerably reduces the overall ambition of the CORSIA. In this respect, it is not clear whether the EP wants to apply the average of 2019-2020 emissions as the baseline for the purpose of CORSIA implementation in EU law and consider any deviation from that baseline by third countries as a non-compliance for the purpose of the ETS Directive (rows 24, 102). The Presidency considers that the use of a different baseline would seriously undermine the integrity of the global scheme and the level playing field for operators. Therefore, the Presidency proposes to refer in the Directive to 85% of 2019 emissions as CORSIA baseline from 2024. However, in the spirit of compromise, the Presidency proposes as well that any further adaptations to the baseline by ICAO should be assessed by the Commission before being implemented in ETS Directive.
13. The European Parliament includes a few amendments aiming at increasing Operators' data transparency (rows 92b, 102a). In this respect, the Presidency considers that some openness could be shown towards increasing transparency, provided adequate safeguards are introduced to prevent disclosure of commercially sensitive information.

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<sup>6</sup> At the 41st ICAO Assembly (held from 27 September to 7 October 2022), given the sharp decrease of international aviation activity due to the COVID-19 pandemic in 2020, ICAO States agreed to maintain the CORSIA baseline from 2024 at a level agreed by former Assemblies pre-COVID, that is at 85% of CO<sub>2</sub> emissions in 2019.

## **B. Allowances**

### *SAF free allowances*

14. Both the Council and the European Parliament introduce a dedicated share of free allowances to incentivise the uptake of Sustainable Aviation Fuels (SAFs) to cover the price differential between fossil fuel and SAF (rows 44, 45a, 45b, 45c, 45d, 45e, 45f, 45g). However, the modalities for the granting of the so-called SAF free allowances differ quite significantly.
15. The Presidency suggests defining all fuels identified under RefueLEU as eligible to the SAF free allowances and maintaining the price of fossil fuels as the benchmark for calculating the price differential as well as a higher coverage of the price differential for uplifts in certain airports<sup>7</sup>, in line with the Council's General Approach. That said, the Presidency also proposes to show flexibility to the European Parliament's request to prioritise the use of the renewable fuels of non-biological origin and hydrogen produced from renewable energy sources through a higher coverage of the price differential.

### *Phasing-out of free allowances*

16. The European Parliament conditions the SAF free allowances to the accelerated phasing-out of free allowances (rows 45, 49a, 51, 50, 52, 53, 54, 54a, 55, 58, 58a), their point being that free allowances subsidises the use of fossil fuel in aviation. The European Parliament plans to end free allowances to the aviation sector by 2025, two years ahead of the timetable proposed by the Commission and the Council, and to ensure a gradual phase-out, an accelerated 50% reduction in free allowances is proposed for 2024, compared to the Commission's proposal.
17. In this respect, the Presidency proposes to show some flexibility as part of a balanced compromise package. From the Presidency's point of view, any earlier phasing-out of free allowances should be conditional to the resolution of the scope issue.

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<sup>7</sup> Airports on small islands, airports too small to be considered as Union airports or airports in outermost regions.

### C. Outermost regions

18. Compared to the Commission's proposal, the Council extended the derogation from ETS to emissions from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in the same Member State including another aerodrome in an outermost region of the same Member State<sup>8</sup>. Moreover, the Council increased the capacity threshold for the exemption of flights performed under Public Service Obligations<sup>9</sup>. The European Parliament extended the derogation from the ETS to emissions from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in another region of the EEA. This additional derogation represents an increase of 3.564.124 tonnes of CO<sub>2</sub> emissions and 5.22% of ETS aviation emissions.
19. The Presidency suggests to maintain the General Approach in this respect (rows 47 and 111a).

### D. Non-CO2 effects

20. Both in the general ETS and the ETS Aviation files (row 92), the European Parliament changes the empowerment of the Commission to implement MRV from implementing acts to delegated acts and introduces an obligation for the Commission to implement an MRV system for non-CO2 effects of aviation. In addition, in the ETS Aviation file, the European Parliament introduces an obligation for the Commission to adopt, through delegated act, the MRV of non-CO2 emissions within 6 months of the entry into force of the ETS aviation; the Commission is to submit by 2026 a proposal to expand the scope of ETS to non-CO2 emissions and, if non-CO2 effects are not covered by ETS by December 2027, a multiplier (of 1.8 to 2) is to apply to CO<sub>2</sub> emissions from aviation (rows 41a, 92a).

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<sup>8</sup> corresponding to 0.12% and 0.01% of ETS aviation emissions respectively.

<sup>9</sup> representing an increase of 50.000 tonnes of CO<sub>2</sub> emissions.

21. The Presidency suggests rejecting any automatic multiplier and the automatic coverage of non-CO2 emissions by ETS, considering the range of policy options presented in the EASA study. However, the Presidency proposes to accept, as part of a balanced compromise package, the implementation of a MRV for non-CO2 effects in a more realistic timeframe.

#### **E. Scope**

22. The Council's general approach maintains the so-called "clean-cut" approach defined in the Commission proposal (rows 104, 105, 106, 106a, 107, 107b, 108, 108a): ETS aviation applies to all intra-EEA flights<sup>10</sup> and, from 2027, to flights departing from/arriving to countries not implementing CORSIA effectively; CORSIA applies to routes between the EEA and countries implementing effectively CORSIA as well as flights operated by EU operators between two countries participating in CORSIA, and operators are exempted from ETS surrendering obligations on those routes. The Commission is empowered to ensure that operators are not subject to double obligations (row 90c). Compared to the Commission proposal, the Council limits the exemption from ETS surrendering obligations to flights from/to Least Developed Countries and Small Islands Developing States (LDCs and SIDSs)<sup>11</sup> whose GDP per capita is less than the Union average.
23. The European Parliament extends the scope of ETS aviation to all flights departing from EEA from the entry into force of the ETS aviation and, potentially to flights arriving to the EEA after 2027 (row 61a). In parallel, the European Parliament includes a mechanism for airlines to deduct the cost born under CORSIA from their surrendering requirements (row 103). The European Parliament deletes the exemption of flights from/to LDCs and SIDs from ETS surrendering obligations.

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<sup>10</sup> as well as flights departing to Switzerland and the United-Kingdom.

<sup>11</sup> LDCs and SIDSs are exempted from CORSIA offsetting obligations.

24. This issue is one of the most controversial one. At the second trilogue, the European Parliament made clear that an absence of flexibility from the Council on this issue would lead to a deadlock in the entire ETS Aviation negotiation. At the same, the Council cannot support any solution that would undermine multilateral efforts in ICAO to limit international aviation carbon footprint and contribute to climate neutrality by 2050 in line with the objectives of the Paris agreement. Against this background, the Presidency suggests, as part of a balanced compromise package, exploring with the European Parliament the possibility of extending the “stop-the-clock” provision to allow the roll-out of CORSIA and the implementation of the Long-Term Aspirational Goal<sup>12</sup> in ICAO.
25. This also means that flexibilities accorded to LCDs and SIDSs under CORSIA SARPs should be reflected in the Directive, in accordance with Council’s General Approach in rows 73, 75, 105.

#### **F. Use of revenues**

26. The Commission proposes to allocate the aviation auctioning revenues to climate policy. The Council maintains the discretionary power of Member States in determining the use of their auctioning revenues (row 60). The European parliament, on the other hand, determines the use of revenues in the Directive: 75% to the Innovation fund, 15% to the UNFCCC climate funds (if the EU ETS scope to cover departing EEA flights), and the remaining to Member States. The European Parliament justifies the 15% share of revenues allocated to UNFCCC climate funds as a compensation for deleting the exemption of flights from/to LDCs and SIDS from ETS surrendering obligations. Moreover, the Parliament proposes to earmark the aviation auctioning revenues transferred to the Innovation fund for aviation projects according to certain priorities (row 63a).

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<sup>12</sup> At ICAO 41<sup>st</sup> Assembly, ICAO States agreed on a global long-term aspirational goal (LTAG) of net-zero carbon emissions by 2050, to be achieved through the accelerated adoption of innovative aircraft technologies, streamlined flight operations and the increased deployment of sustainable aviation fuels (SAF).

27. The Presidency suggests being opened to consider, as part of a balanced compromise package, a limited increase of the Innovations Fund's resources generated from aviation sector.

### **G. Implementing acts versus Delegated acts**

28. The European parliament changes a number of Implementing acts to Delegated acts and introduces new empowerments for the Commission to adopt Delegated acts (rows 81, 81a, 90a, 90a, 90b, 90c, 97, 98, 100, 106, 106a). The Council, on the other hand, proposes that CORSIA methodology is implemented in Union law through an Implementing act instead of a Delegated act as proposed by the Commission. The Presidency proposes to show some flexibility, as part of a balanced compromise package and in accordance with the criteria and conditions defined in the Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making.

## **III. CONCLUSION**

29. The abovementioned proposed flexibilities are subject to examination of, and agreement on concrete text proposals. To this end, the Presidency will revert to delegations in due time.
30. The Presidency, as part of the general discussion on the next steps, would specifically ask the Member States to share their views or signal possible further flexibility on the compromise package described above.
31. The Permanent Representatives Committee is invited to agree to the Presidency's suggestions as set out in this note and confirm the agreement on the texts agreed provisionally at the technical level set out in detail in the annex (the four-column table) in view of the upcoming trilogue.

**Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and appropriately implementing a global market-based measure**

2021/0207(COD)

DRAFT [Draft post changes EP 22/09/2022 ]

26-09-2022 at 10h02

	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Formula				
1	2021/0207 (COD)	2021/0207 (COD)	2021/0207 (COD)	
Proposal Title				

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>2</p> <p>Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and appropriately implementing a global market-based measure</p>	<p>Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and appropriately implementing a global market-based measure</p>	<p>Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and appropriately implementing a global market-based measure</p>	
Formula			
<p>3</p> <p>THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,</p>	<p>THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,</p>	<p>THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Citation 1			
4 Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	
Citation 2			
5 Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	
Citation 3			
6 After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Citation 4			
<p>7</p> <p>Having regard to the opinion of the European Economic and Social Committee<sup>1</sup>,</p> <p>_____</p> <p>1. OJ C , p. .</p>	<p>Having regard to the opinion of the European Economic and Social Committee<sup>1</sup>,</p> <p>_____</p> <p>1. OJ C , p. .</p>	<p>Having regard to the opinion of the European Economic and Social Committee<sup>1</sup>,</p> <p>_____</p> <p>1. OJ C , p. .</p>	
Citation 5			
<p>8</p> <p>Having regard to the opinion of the Committee of the Regions<sup>1</sup>,</p> <p>_____</p> <p>1. OJ C , p. .</p>	<p>Having regard to the opinion of the Committee of the Regions<sup>1</sup>,</p> <p>_____</p> <p>1. OJ C , p. .</p>	<p>Having regard to the opinion of the Committee of the Regions<sup>1</sup>,</p> <p>_____</p> <p>1. OJ C , p. .</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Citation 6			
9 Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	
Formula			
10 Whereas:	Whereas:	Whereas:	
Recital 1			
11 Directive 2003/87/EC of the European Parliament and of the Council <sup>1</sup> established a system for greenhouse gas emission allowance trading within the Union, in order to promote reductions of	(1) Directive 2003/87/EC of the European Parliament and of the Council <sup>10</sup> established a system for greenhouse gas emission allowance trading within the Union, in order to promote reductions of greenhouse gas	(1) Directive 2003/87/EC of the European Parliament and of the Council <sup>1</sup> established a system for greenhouse gas emission allowance trading within the Union, in order to promote reductions of greenhouse gas	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>greenhouse gas emissions in a cost-effective and economically efficient manner. Aviation activities were included in the EU emissions trading system by Directive 2008/101/EC of the European Parliament and of the Council?<sup>2</sup></p> <p>_____</p> <p>1. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).</p> <p>2. Directive 2008/101/EC of the European Parliament and of the Council of 19 November 2008 amending Directive 2003/87/EC so as to include aviation activities in the scheme for greenhouse gas emission allowance trading within the Community (OJ L 8, 13.1.2009, p. 3).</p>	<p>emissions in a cost-effective and economically efficient manner. Aviation activities <u>related to flights departing from or arriving at an aerodrome in the Union</u> were included in the EU emissions trading system by Directive 2008/101/EC of the European Parliament and of the Council<sup>11</sup>. <u>The Court of Justice of the European Union ruled in its judgment of 21 December 2011<sup>10</sup> that the inclusion of aviation activities in the EU ETS pursuant to that Directive does not violate international law.</u></p> <p>_____</p> <p>10. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).</p> <p>11. Directive 2008/101/EC of the European Parliament and of the Council of 19 November 2008 amending Directive 2003/87/EC so as to include aviation activities in the scheme for greenhouse gas emission allowance</p>	<p>emissions in a cost-effective and economically efficient manner. Aviation activities were included in the EU emissions trading system by Directive 2008/101/EC of the European Parliament and of the Council?<sup>2</sup>.</p> <p>_____</p> <p>1. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).</p> <p>2. Directive 2008/101/EC of the European Parliament and of the Council of 19 November 2008 amending Directive 2003/87/EC so as to include aviation activities in the scheme for greenhouse gas emission allowance trading within the Community (OJ L 8, 13.1.2009, p. 3).</p>	

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	<p>trading within the Community (OJ L 8, 13.1.2009, p. 3).</p> <p><u><i>11a. Judgement of the Court of Justice of 21 December 2011, Air Transport Association of America and Others v Secretary of State for Energy and Climate Change, C-366/10, ECLI:EU:C:2011:864.</i></u></p>		
Recital 1a			
11a		<p><u><i>(1a) In order to facilitate progress at ICAO level to establish a global framework for reductions of emissions from international aviation, the Union adopted a number of time-bound derogations, the so-called ‘stop-the-clock’ derogations, which excluded all extra-EU flights from the EU ETS. The last derogation, introduced by Regulation (EU) 2017/2392, applies until 2023.</i></u></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 2			
<p>(2) The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”)<sup>1</sup>. The parties to the Paris Agreement have agreed to hold the increase in the global average temperature well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. In order to achieve the objectives of the Paris Agreement, all sectors of the economy need to contribute to achieving emission reductions, including international aviation.</p>	<p>(2) <b><i>Protection of the environment is one of the most important challenges facing the Union and the rest of the world.</i></b> The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”)<sup>12</sup>. The parties to the Paris Agreement have agreed to hold the increase in the global average temperature well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels, <b><i>inter alia reflecting equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. Given that experts’ estimations, announced during the 2021</i></b></p>	<p>(2) The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”)<sup>1</sup>. The parties to the Paris Agreement have agreed to hold the increase in the global average temperature well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. In order to achieve the objectives of the Paris Agreement, all sectors of the economy need to contribute to achieving emission reductions, including international aviation.</p>	<p>Council to maintain GA, but open to work on Commission’s compromise suggestion.</p> <p><i>Compromise text suggested by the Commission:</i></p> <p>(2) Protection of the environment is one of the most important challenges facing the Union [and the rest of the world]. The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”). The parties to the Paris Agreement have agreed to hold the increase in the global average temperature well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. By adopting the Glasgow Climate Pact in November 2021, its Parties recognised that keeping the increase in the global average</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u><a href="#">United Nations Climate Change Conference (COP26), held in Glasgow from 31 October to 13 November 2021, indicate that the world is on a path to experiencing an average temperature increase of between 1,8°C and 2,4°C, the Parties agreed in their conclusions of COP 26 that keeping the increase in the global average temperature to 1,5°C above pre-industrial levels would significantly reduce the risks and impacts of climate change, and committed to strengthen their 2030 targets by the end of 2022 in order to accelerate climate action in this critical decade and to ensure that Parties are on track to limit global warming to 1,5°C.</a></u> In order to achieve the objectives of the Paris Agreement, all sectors of the economy need to contribute to achieving emission reductions, including international aviation.</p>		<p>temperature to 1,5°C above pre-industrial levels would significantly reduce the risks and impacts of climate change, and committed to strengthen their 2030 targets by the end of 2022 in order to accelerate climate action in this critical decade and to close the ambition gap with the 1,5°C target. In order to achieve the objectives of the Paris Agreement, all sectors of the economy need to contribute to achieving emission reductions, including international aviation.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	12. Paris Agreement (OJ L 282, 19.10.2016, p. 4).		
Recital 2a			
12a	<p><u>(2a) Aviation accounts for 2-3 % of global CO<sub>2</sub> emissions. In the Union, CO<sub>2</sub> emissions from aviation account for 3,7 % of total CO<sub>2</sub> emissions. The aviation sector generates 15,7 % of the emissions, not accounting for non-CO<sub>2</sub> emissions, from transport, making it the second biggest source of transport greenhouse gas emissions after road transport. In 2018, Eurocontrol projected an annual increase in European aviation emissions of 53% by 2040 compared to 2017. The need for action to reduce emissions is becoming increasingly urgent, as stated by the Intergovernmental Panel on Climate Change (IPCC), in its latest reports of 7 August</u></p>		<p>Council to maintain GA, but open to work on Commission's compromise suggestion.</p> <p><i>Compromise proposed by the Commission:</i></p> <p>(2a) Aviation accounts for 2-3 % of global CO<sub>2</sub> emissions and aviation's total climate impact is two to four times higher than that of CO<sub>2</sub> alone. Aviation is the second biggest source of transport climate impacts after road transport. In 2022, Eurocontrol projected an increase in European aviation activity of 44% by 2050 compared to 2019*. The need for action to reduce emissions is becoming increasingly urgent, as stated by the Intergovernmental Panel on Climate Change (IPCC) in its latest reports of 7 August</p>

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	<p><u>2021 entitled 'Climate change 2021: The Physical Science Basis' and of 28 February 2022 entitled 'Climate Change 2022: Impacts, Adaptation and Vulnerability'. The IPCC stated, with very high confidence, that climate change is a threat to human well-being and planetary health, and any further delay in concerted anticipatory global action on adaptation and mitigation will miss a brief and rapidly closing window of opportunity to secure a liveable and sustainable future for all. It provides new estimates of the chances of crossing the global warming level of 1,5°C in the coming decades, and finds that unless there are immediate, rapid and large-scale reductions in greenhouse gas emissions, limiting warming to close to 1,5°C or even 2°C will be beyond reach. The Union should therefore address this urgency by stepping up its efforts and establishing itself as an international leader in the fight against climate change.</u></p>		<p>2021 entitled 'Climate change 2021: The Physical Science Basis', of 28 February 2022 entitled 'Climate Change 2022: Impacts, Adaptation and Vulnerability', and of 4 April 2022 entitled 'Climate Change 2022: Mitigation of Climate Change'. The report of 4 April 2022 entitled 'Climate Change 2022: Mitigation of Climate Change' identifies international aviation as a sector where 'sectoral agreements have adopted climate mitigation goals that fall far short of what would be required to achieve the long-term temperature goal of the Paris Agreement'. The Union should therefore address this urgency by stepping up its efforts and establishing itself as an international leader in the fight against climate change.</p>

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	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
12b		<p><u>(2b) Before the COVID-19 crisis, ICAO had estimated that, by 2040, international aviation emissions could rise by up to 150 % compared to 2020. While the COVID-19 pandemic caused a temporary reduction of aviation traffic, existing pre-COVID-19 pandemic projections point to an annual increase in aviation emissions at global and Union level by 150 % by 2040, compared to 2020, and by 53 % by 2040, compared to 2017, respectively.</u></p>		
Recital 3				
13	(3) The International Civil Aviation Organization (ICAO) Council adopted the First Edition of the International	(3) The International Civil Aviation Organization (ICAO) Council adopted the First Edition of the International	(3) The International Civil Aviation Organization (ICAO) Council adopted the First Edition of the International	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>Standards and Recommended Practices on Environmental Protection - Carbon Offsetting and Reduction Scheme for International Aviation (CORSLA) (Annex 16, Volume IV to the Chicago Convention) at the tenth meeting of its 214th session on 27 June 2018. The Union and its Member States continue to support CORSLA and are committed to implement it from the start of the pilot phase 2021-2023<sup>1</sup>.</p>	<p>Standards and Recommended Practices on Environmental Protection - Carbon Offsetting and Reduction Scheme for International Aviation (CORSLA) (Annex 16, Volume IV to the Chicago Convention) at the tenth meeting of its 214th session on 27 June 2018. The Union and its Member States <del>continue to support CORSLA</del> <b>and are committed to implement #CORSLA</b> from the start of the pilot phase 2021-2023<sup>13</sup>.</p>	<p>Standards and Recommended Practices on Environmental Protection - Carbon Offsetting and Reduction Scheme for International Aviation (CORSLA) (Annex 16, Volume IV to the Chicago Convention) at the tenth meeting of its 214th session on 27 June 2018. The Union and its Member States continue to support CORSLA and are committed to implement it from the start of the pilot phase 2021-2023<sup>1</sup>.</p>	
<p>1. Council Decision (EU) 2020/954 of 25 June 2020 on the position to be taken on behalf of the European Union within the International Civil Aviation Organization as regards the notification of voluntary participation in the Carbon Offsetting and Reduction Scheme for International Aviation (CORSLA) from 1 January 2021 and the option selected for calculating aeroplane operators' offsetting requirements during the 2021-2023 period (OJ L 212, 3.7.2020, p. 14).</p>	<p>13. Council Decision (EU) 2020/954 of 25 June 2020 on the position to be taken on behalf of the European Union within the International Civil Aviation Organization as regards the notification of voluntary participation in the Carbon Offsetting and Reduction Scheme for International Aviation (CORSLA) from 1 January 2021 and the option selected for calculating aeroplane operators' offsetting requirements during the 2021-2023 period (OJ L 212, 3.7.2020, p. 14).</p>	<p>1. Council Decision (EU) 2020/954 of 25 June 2020 on the position to be taken on behalf of the European Union within the International Civil Aviation Organization as regards the notification of voluntary participation in the Carbon Offsetting and Reduction Scheme for International Aviation (CORSLA) from 1 January 2021 and the option selected for calculating aeroplane operators' offsetting requirements during the 2021-2023 period (OJ L 212, 3.7.2020, p. 14).</p>	
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>(4) In line with Council Decision (EU) 2018/2027<sup>1</sup>, Member States notified the ICAO Secretariat of differences between CORSIA and the EU ETS. The objective was to preserve the Union <i>acquis</i> and future policy space, as well as the Union level of climate ambition and the exclusive roles of the European Parliament and Council in deciding the contents of Union legislation. Following the adoption of this amendment to Directive 2003/87/EC, the notification of differences between CORSIA and the EU ETS to the ICAO Secretariat should be updated to reflect the revisions made to Union law.</p>	<p>(4) In line with Council Decision (EU) 2018/2027<sup>1</sup>, Member States notified the ICAO Secretariat of differences between CORSIA and the EU ETS. The objective was to preserve the Union <i>acquis</i> and future policy space, as well as the Union level of climate ambition and the exclusive roles of the European Parliament and Council in deciding the contents of Union legislation. Following the adoption of this amendment to Directive 2003/87/EC, the notification of differences between CORSIA and the EU ETS to the ICAO Secretariat should be updated to reflect the revisions made to Union law.</p>	<p>(4) In line with Council Decision (EU) 2018/2027<sup>1</sup>, Member States notified the ICAO Secretariat of differences between CORSIA and the EU ETS. The objective was to preserve the Union <i>acquis</i> and future policy space, as well as the Union level of climate ambition and the exclusive roles of the European Parliament and Council in deciding the contents of Union legislation. Following the adoption of this amendment to Directive 2003/87/EC, the notification of differences between CORSIA and the EU ETS to the ICAO Secretariat should be updated by a <b>second notification of differences consistent with Union law</b> to reflect the revisions made to Union law.</p>	

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1. Council Decision (EU) 2018/2027 of 29 November 2018 on the position to be taken on behalf of the European Union within the International Civil Aviation Organization in respect of the First Edition of the International Standards and Recommended Practices on Environmental Protection — Carbon Offsetting and Reduction

1. Council Decision (EU) 2018/2027 of 29 November 2018 on the position to be taken on behalf of the European Union within the International Civil Aviation Organization in respect of the First Edition of the International Standards and Recommended Practices on Environmental Protection — Carbon Offsetting and Reduction Scheme for

1. Council Decision (EU) 2018/2027 of 29 November 2018 on the position to be taken on behalf of the European Union within the International Civil Aviation Organization in respect of the First

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>Scheme for International Aviation (CORSLIA) (OJ L 325, 20.12.2018, p. 25).</p>	<p>International Aviation (CORSLIA) (OJ L 325, 20.12.2018, p. 25).</p>	<p>Edition of the International Standards and Recommended Practices on Environmental Protection — Carbon Offsetting and Reduction Scheme for International Aviation (CORSLIA) (OJ L 325, 20.12.2018, p. 25).</p>	
<b>Recital 5</b>			
<p>15 (5) Tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement are at the core of the Communication on “The European Green Deal”, adopted by the Commission on 11 December 2019<sup>1</sup>.</p>	<p>(5) Tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement are at the core of the Communication on “The European Green Deal”, adopted by the Commission on 11 December 2019<sup>1</sup>.</p>	<p>(5) Tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement are at the core of the Communication on “The European Green Deal”, adopted by the Commission on 11 December 2019<sup>1</sup>.</p>	
<b>Recital 6</b>			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>16</p> <p>(6) The Union undertook to reduce its economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction commitment of the Union and its Member States submitted to the UNFCCC Secretariat on 17 December 2020<sup>1</sup>.</p>	<p>(6) The Union undertook to reduce its economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction <del>commitment</del> <b>contributions</b> of the Union and its Member States submitted to the UNFCCC Secretariat on 17 December 2020<sup>16</sup>.</p>	<p>(6) The Union undertook to reduce its economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction commitment of the Union and its Member States submitted to the UNFCCC Secretariat on 17 December 2020<sup>1</sup>.</p>	<p><i>Suggested compromise:</i></p> <p>(6) The Union undertook to reduce its economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction [...] <b>contributions</b> of the Union and its Member States submitted to the UNFCCC Secretariat on 17 December 2020<sup>16</sup>.</p>
Recital 7			
<p>17</p> <p>(7) The Union has enshrined into legislation the target of economy-wide climate</p>	<p>(7) The Union has enshrined into legislation the target of economy-wide climate</p>	<p>(7) The Union has enshrined into legislation the target of economy-wide climate neutrality</p>	<p>Council to maintain GA, but open to work on Commission's compromise suggestion.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>neutrality by 2050 in Regulation (EU) 2021/1119 of the European Parliament and of the Council<sup>1</sup>. That Regulation also establishes a binding Union domestic reduction commitment of net greenhouse gas emissions (removals) after deduction of below 1990 levels by 2030.</p>	<p>neutrality by 2050 <u>at the latest, and the aim of achieving negative emissions thereafter as laid down in Article 2(1) of <del>the</del> Regulation (EU) 2021/1119 of the European Parliament and of the Council</u><sup>17</sup>. That Regulation also establishes <u>in Article 4(1)</u> a binding Union domestic reduction commitment of net greenhouse gas emissions (emissions after deduction of removals) by at least 55% below 1990 levels by 2030.</p>	<p>by 2050 in Regulation (EU) 2021/1119 of the European Parliament and of the Council<sup>1</sup>. That Regulation also establishes a binding Union domestic reduction commitment of net greenhouse gas emissions (emissions after deduction of removals) by at least 55% below 1990 levels by 2030.</p>	<p><i>Compromise suggested by the Commission:</i></p> <p>(7) In Regulation 2021/1119 of the European Parliament and of the Council the Union has enshrined the target of reducing emissions to net zero at the latest by 2050 and the aim to achieve negative emissions thereafter in legislation. That Regulation also establishes a binding domestic Union intermediate climate target of at least a 55% net greenhouse gas emissions reduction (i.e. emissions after deduction of removals) below 1990 levels by 2030.</p>
<p>Recital 8</p>			
<p>18</p> <p>(8) This amendment to Directive 2003/87/EC aims at</p>	<p>(8) This amendment to Directive 2003/87/EC aims at</p>	<p>(8) This amendment to Directive 2003/87/EC aims at</p>	<p>Council to maintain GA, but open to work on Commission's compromise suggestion.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>the implementation for aviation of the Union's contributions under the Paris Agreement, and of the regulatory framework to achieve the binding Union 2030 climate target of a domestic reduction of net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 set out in Regulation (EU) 2021/ ....</p>	<p>the implementation for aviation of the Union's contributions under the Paris Agreement, and of the regulatory framework to achieve the binding Union 2030 climate target of a domestic reduction of net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 <b>and to achieve climate neutrality by 2050 at the latest</b> as set out in Regulation (EU) <del>2021/ ...</del> <a href="#">2021/1119</a>.</p>	<p>the implementation for aviation of the Union's contributions under the Paris Agreement, and of the regulatory framework to achieve the binding Union 2030 climate target of a domestic reduction of net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 set out in Regulation (EU) 2021/ ....</p>	<p><i>Compromise suggested by the Commission:</i></p> <p>(8) This amendment to Directive 2003/87/EC aims at the implementation for aviation of the Union's contributions under the Paris Agreement, and is essential to ensure the integrity of and effectively steer the EU ETS in order for it to contribute, as a policy tool, to achieving the Union's climate-neutrality objective by 2050, at the latest, and the aim to achieve negative emissions thereafter as laid down in Article 2(1) of Regulation (EU) 2021/1119. Therefore, the total quantity of allowances for aviation should be consolidated and subject to the linear reduction factor.</p>
Recital 8a			
18a	<p><b>(8a)</b> <i>In addition to CO<sub>2</sub>, aviation affects the climate</i></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>through non-CO2 emissions such as water vapour (H2O), oxides of nitrogen (NOx), sulphur dioxide (SO2) and soot particles, as well as through atmospheric processes caused by such emissions, for example the formation of ozone and contrail cirrus. The climate impact of such non-CO2 emissions depends on the type of fuel and engines used, on the location of the emissions, in particular the cruise altitude of the aircraft, and its position in terms of latitude and longitude, as well as the time of the emissions and the weather conditions at that time. The Commission's Impact Assessment of 2006 on the inclusion of aviation in the EU greenhouse gas Emissions Trading Scheme (EU ETS), Directive 2008/101/EC recognised that aviation has an impact on the global climate through the release of non-CO2 emissions. Article 30(4) of Directive 2003/87/EC, as amended by Directive (EU) 2018/410 of the European Parliament and of the Council,</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>required the Commission to present an updated analysis of the non-CO2 effects of aviation, accompanied, where appropriate, by a proposal on how best to address those effects, before 1 January 2020. To fulfil that requirement, the European Union Aviation Safety Agency (EASA) conducted an updated analysis of the non-CO2 effects of aviation on climate change and published its study on 23 November 2020. The findings of the study confirmed what had been previously estimated, namely that the significance of non-CO2 climate impacts from aviation activities are at least as important in total as those of CO2 alone.</u></p>		
Recital 8b			
18b	<p><u>(8b) It follows from the findings of the EASA's study of</u></p>		

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	<p><u>23 November 2020 that non-CO2 aviation emissions, in line with the precautionary principal, can no longer be ignored. Union regulatory measures are needed to achieve reductions of emissions in line with the Paris Agreement. Therefore, the Commission should set up a monitoring, reporting and verification scheme for non-CO2 aviation emissions. Building on the results of this scheme the Commission should, no later than 31 December 2026, based on an impact assessment, submit a legislative proposal containing mitigation measures for non-CO2 emissions, by expanding the scope of the EU ETS to cover such emissions. Until the adoption of a legislative proposal extending the scope of this Directive to cover non-CO2 emissions, starting from 31 December 2027, the CO2 emission factor for emissions from aviation activities shall be multiplied by 1,8 to account for non-CO2 aviation emissions, by 1,9 from 31 December 2028 and by 2,0</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>(10) Achieving the increased climate ambition will require channelling as many resources as possible to the climate transition. As a result, all auction revenues that are not attributed to the Union budget should be used for climate-related purposes.</p>	<p>(10) Achieving the increased climate ambition will require channelling as many resources as possible to the climate transition, <u>which should also be part of the just transition</u>. As a result, all auction revenues that are not attributed to the Union budget should be used for climate-related purposes. <u>An increase in auction revenues is envisaged within the aviation sector due to the phasing-out of free allowances and the application of the EU ETS to cover flights departing from the EEA to a third country. A part of the revenues from auctioning the aviation allowances should be allocated to the aviation sector through the Climate Investment Fund to support innovations to reduce the climate and environmental impacts of the aviation sector. 15 % of revenues generated from the auctioning of allowances for emissions from flights leaving the EEA should be allocated to the UNFCCC Climate Funds, to advance international action to mitigate</u></p>	<p>(10) Achieving the increased climate ambition will require channelling as many resources as possible to the climate transition. As a result, all auction revenues that are not attributed to the Union budget should be used for climate-related purposes.</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>the impact of climate change on the most vulnerable communities. The remaining revenues should be used by Member States for actions in accordance with Article 10(3), in particular actions that support social dialogue and a just transition, decarbonise the transport system and support long distance alternatives to aviation that have a lower climate impact.</i></p>		
20a	<p><i>(10a) <u>The transition of the aviation sector towards sustainable aviation should take into account the social dimension of the sector and its competitiveness, to ensure that this transition is socially just and provides training, re-skilling and up-skilling for workers. The Commission should present a report to the European Parliament and the Council on the application of this Directive and its impact on</u></i></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 10b			
20b	<p><u>(10b) Flights spanning 1 000 kilometers and less account for 6-9 % of total aviation CO2 emissions. Pending the technological breakthroughs and availability of zero-emission aviation fuels and aircrafts, measures should be put in place in order to promote a modal shift towards alternative, more sustainable modes of transport, especially for the flight segment comprising regional flights and the lower-end of short-range flights, namely flights of a range under 1 000 kilometers.</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 11			
21 <p>(11) In accordance with Article 28b(3) of Directive 2003/87/EC, the Union is to assess the ICAO's CORSIA scheme and implement it as appropriate, and in a manner that is consistent with the Union's economy-wide emission reduction commitment for 2030.</p>	<p>(11) In accordance with Article 28b(3) of Directive 2003/87/EC, the Union is to assess the ICAO's CORSIA scheme and implement it as appropriate, and in a manner that is consistent with the Union's economy-wide emission reduction commitment <del>for 2030</del> <u>under Regulation (EU) 2021/1119 of the European Parliament and of the Council and the Paris Agreement.</u></p>	<p>(11) In accordance with Article 28b(3) of Directive 2003/87/EC, the Union is to assess the ICAO's CORSIA scheme and implement it as appropriate, and in a manner that is consistent with the Union's economy-wide emission reduction commitment for 2030.</p>	<p>Council to maintain GA, but open to work on Commission's compromise suggestion. <i>Compromise suggested by the Commission:</i> (11) In accordance with Article 28b(3) of Directive 2003/87/EC, the Union is to assess the ICAO's CORSIA scheme and implement it as appropriate, and in a manner that is consistent with the Union's economy-wide emission reduction commitment <u>under Regulation (EU) 2021/1119.</u></p>
Recital 11a			
21a	<p><u>(11a) The EU ETS has proven to be an effective tool for reducing emissions through a pre-defined path and thus at</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>the same time incentivising innovation and frontrunners when it comes to efficient emissions reductions, while CORSIA is a mechanism that compensates for emissions through offsets. In terms of its effectiveness, the Commission's assessment of "ICAO's global market-based measure (CORSIA) pursuant to Article 28b and for studying cost pass-through pursuant to Article 3d of the EU ETS Directive" has shown that CORSIA's level of ambition for the international aviation sector is not in line with the global level of ambition required to keep within the temperature goals of the Paris Agreement. To ensure ambitious greenhouse gas emissions reductions in the aviation sector in line with the Paris Agreement, and to contribute to an international level playing field, while ensuring equal treatment on routes, from the 30 April after the entry into force of this Directive +1) the EU ETS should apply to all departing flights from an aerodrome</i></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>located in the EEA. The Union maintains its commitment to the CORSIA scheme. In order to take account of the Union's commitment to, and its simultaneous participation in, CORSIA, the financial value of expenditure on credits used for CORSIA for flights from the EEA to third countries that are implementing CORSIA should be deductible from the financial obligations under the EU ETS.</i></p>		
Recital 12			
22	<p>(12) The total quantity of allowances for aviation should be consolidated at the level of allocation for flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom. The allocation for the year 2024 should be based on the total allocation to active</p>	<p>(12) The total quantity of allowances for aviation should be consolidated at the level of allocation for flights <del>departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom</del> <i>covered in accordance with this Directive.</i> The allocation for the year 2024</p>	<p>(12) The total quantity of allowances for aviation should be consolidated at the level of allocation for flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom. The allocation for the year 2024 should be based on the total allocation to active</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>aircraft operators in year 2023, reduced by the linear reduction factor as specified in Article 9 of Directive 2003/87/EC. The level of allocation should be increased to take into account the routes that were not covered by the EU ETS in the year 2023 but are covered by the EU ETS from year 2024 onwards.</p>	<p>should be based on the total allocation to active aircraft operators in year 2023, reduced by the linear reduction factor as specified in Article 9 of Directive 2003/87/EC. The level of allocation should be increased to take into account the routes that were not covered by the EU ETS in the year 2023 but are covered by the EU ETS from year 2024 onwards.</p>	<p>aircraft operators in year 2023, reduced by the linear reduction factor as specified in Article 9 of Directive 2003/87/EC. The level of allocation should be increased to take into account the routes that were not covered by the EU ETS in the year 2023 but are covered by the EU ETS from year 2024 onwards.</p>	
Recital 13			
<p>23</p>	<p>(13) Increased auctioning from the year after the entry into force of this amendment to Directive 2003/87/EC should be the rule for the aviation sector allocation of allowances, taking into account the sector's ability to pass on the increased cost of CO<sub>2</sub>.</p>	<p>(13) Increased auctioning from the year after the entry into force of this amendment to Directive 2003/87/EC should be the rule for the aviation sector allocation of allowances, <i>leading to a phasing-out of free-allowances by 2025</i>, taking into account the sector's ability to pass on the increased cost of CO<sub>2</sub>.</p>	<p>(13) Increased auctioning from the year after the entry into force of this amendment to Directive 2003/87/EC should be the rule for the aviation sector allocation of allowances, taking into account the sector's ability to pass on the increased cost of CO<sub>2</sub>. <b>A gradual phase out of free allocation from 2024 to 2026 and full auctioning from 2027 should be implemented.</b></p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 13a			
23a	<p><i>(13a) The EU ETS Directive should contribute to incentivising the decarbonisation of air transport. The transition from the use of fossil fuels to the increasing use of sustainable aviation fuels, especially synthetic aviation fuels, would play a role in achieving such decarbonisation. However, considering the high level of competition between aircraft operators, the developing EU market for sustainable aviation fuels, and the important price differential between fossil kerosene and sustainable aviation fuels, that transition should be supported by incentivising early movers. Therefore, during the period from 1 January 2024 until 31 December 2029 allowances</i></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>should be allocated in the same manner as a contract for difference, covering the remaining price differential between fossil kerosene and sustainable aviation fuels for individual aircraft operators, in proportion to the amount of sustainable aviation fuels used and reported under Regulation xxxv/xxx [ReFuelEU Regulation]<sup>1a</sup>, in order to incentivise early movers and to support the creation of a Union market for sustainable aviation fuels. 20 million allowances should be reserved from the 1 January 2024 until 31 December 2029, and an additional 20 million allowances should be reserved when flights departing from the EEA to third countries are part of the EU ETS scope for the same time period. Those allowances should come from the pool of total allowances available and should be used only for flights covered by the EU ETS and in a non-discriminatory manner. The Commission should ensure that 70% of those allowances are</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 13a	<p><u>allocated specifically for the use of synthetic aviation fuels, with priority to be given to renewable fuels of non-biological origin (RFNBO's).</u>  <u>The Commission should account appropriately for the CO2 emissions from fossil fuels, and should rate RFNBOS as producing zero emissions for the aircraft operators using them. Following an evaluation and an impact assessment the Commission could decide to present a legislative proposal to allocate a capped and time-limited amount of allowances, which should not go beyond 31 December 2034.</u></p> <p>_____</p> <p><u><a href="#">1a. Iaddd ref to the Aviation Regulation/</a></u></p>		
23b			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		<p>(13a) The transition from use of fossil fuels to the increasing use of sustainable aviation fuels would play a role in achieving the decarbonisation of air transport. However, considering the high level of competition between aircraft operators, the developing EU market of sustainable aviation fuels, and the important price differential between fossil kerosene and alternatives fuels, that transition should be supported by a combination of policies on the supply side such as [RefuelEU Aviation Regulation] and on the demand side by incentivising early movers with appropriate transitional support to bridge those price differentials. Therefore, during the period from 1 January 2024 until 31 December 2030, allowances should be allocated in a manner similar to contracts for difference, covering part of the remaining price differential between fossil kerosene and fuels identified in article 4(1) of the [RefuelEU</p>	

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	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p>Aviation Regulation]. Those allowances should take into account the price of carbon by promoting increased greenhouse gas emissions savings, in proportion to the amount of fuels used as reported under Commission Implementing Regulation (EU) 2018/2066). For this purpose, a maximum of 20 million allowances should be reserved from 1 January 2024 until 31 December 2030. Those allowances should come from the pool of total allowances available for aviation and should be used only for flights covered by the EU ETS and in a non-discriminatory manner.</p>	
Recital 13b			<p>(13b) While the EU ETS applies to flights since 2012, the ‘Fit for 55’ package includes additional measures,</p>	
23c				

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	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions	
			<p>which, together with the EU ETS, could have a cumulative impact on the sector. In order to safeguard air connectivity for flights serving island regions or small airports, this Directive's mechanism to bridge the remaining price difference between conventional aviation fuel and alternatives thereto should limit adverse impacts on air connectivity and mitigate the risk of carbon leakage. By 2028, the Commission should report on possible effects on connectivity.</p>		
Recital 14	24	<p>(14) Directive 2003/87/EC should also be amended with regard to acceptable compliance units, to take into account the Unit Eligibility Criteria adopted by the ICAO Council at its 216th session in March 2019 as</p>	<p>(14) Directive 2003/87/EC should also be amended with regard to acceptable compliance units, to take into account the Unit Eligibility Criteria adopted by the ICAO Council at its 216th session in March 2019 as</p>	<p>(14) Directive 2003/87/EC should also be amended with regard to acceptable compliance units, to take into account the Unit Eligibility Criteria adopted by the ICAO Council at its 216th session in March 2019 as</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>an essential element of CORSIA. Airlines based in the Union should be able to use international credits for compliance for flights to or from third countries that are considered to be participating in CORSIA. To ensure that the Union's CORSIA implementation supports the Paris Agreement goals and gives incentives for broad participation to CORSIA, the credits should originate from states that are parties to the Paris Agreement and that participate in CORSIA, and double counting of credits should be avoided.</p>	<p>an essential element of CORSIA. Airlines based in the Union should be able to use international credits for compliance <u>with CORSIA</u> for flights to or from third countries that are considered to be participating in CORSIA. To ensure that the Union's CORSIA implementation supports the Paris Agreement goals and gives incentives for broad participation to CORSIA, the credits should originate from states that are parties to the Paris Agreement and that participate in CORSIA, and double counting of credits should be avoided. <u>Any deviation from the CORSIA baseline, which is set at 2019-2020, with a time-limited exception for the years 2021 to 2023, should be deemed as non-compliance for the purpose of this Directive.</u></p>	<p>an essential element of CORSIA. Airlines based in the Union should be able to use <del>international credits</del> <u>units</u> for compliance for flights to or from third countries that are considered to be participating in CORSIA. To ensure that the Union's CORSIA implementation supports the Paris Agreement goals and gives incentives for broad participation to CORSIA, the <del>credits</del> <u>units</u> should originate from states that are parties to the Paris Agreement and that participate in CORSIA, and double counting of <del>credits</del> <u>units</u> should be avoided.</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>(15) In order to ensure uniform conditions for the use of international credits in accordance with Article 11a of Directive 2003/87/EC, implementing powers should be conferred on the Commission to adopt a list of the credits which have been considered acceptable by the ICAO Council to use for compliance of CORSIA, and that fulfil the eligibility conditions above.</p> <p>Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>1</sup>.</p>	<p>(15) In order to ensure uniform conditions for the use of international credits in accordance with Article 11a of Directive 2003/87/EC, implementing powers should be conferred on the Commission to adopt a list of the credits which have been considered acceptable by the ICAO Council to use for compliance of CORSIA, and that fulfil the eligibility conditions above. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>18</sup>. <b><u>Furthermore, in order to ensure transparency of data, aircraft operators should report in a user-friendly manner their emissions and offsetting under Article 14(3a) of this Directive.</u></b></p>	<p>(15) In order to ensure uniform conditions for the use of <del>international credits</del> <b>units</b> in accordance with Article 11a of Directive 2003/87/EC, implementing powers should be conferred on the Commission to adopt a list of the <del>credits</del> <b>units</b> which have been considered acceptable by the ICAO Council to use for compliance of CORSIA, and that fulfil the eligibility conditions above. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>1</sup>.</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 16	concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).		
26	<p>(16) To ensure that the necessary arrangements are in place for authorisation by the participating parties, timely adjustments to the reporting of anthropogenic emissions by sources and removals by sinks covered by the nationally determined contributions of the participating parties, and avoiding double counting and a net increase in global emissions, implementing powers should be conferred on the Commission to lay down detailed requirements for such arrangements. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the</p>	<p>(16) To ensure that the necessary arrangements are in place for authorisation by the participating parties, timely adjustments to the reporting of anthropogenic emissions by sources and removals by sinks covered by the nationally determined contributions of the participating parties, and avoiding double counting and a net increase in global emissions, implementing powers should be conferred on the Commission to lay down detailed requirements for such arrangements. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the</p>	<p>(16) To ensure that the necessary arrangements are in place for authorisation by the participating parties, timely adjustments to the reporting of anthropogenic emissions by sources and removals by sinks covered by the nationally determined contributions of the participating parties, and avoiding double counting and a net increase in global emissions, implementing powers should be conferred on the Commission to lay down detailed requirements for such arrangements. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>European Parliament and of the Council<sup>1</sup>.</p> <p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	<p>European Parliament and of the Council<sup>1</sup>.</p> <p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	<p>European Parliament and of the Council<sup>1</sup>.</p> <p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	
Recital 17			
<p>27</p> <p>(17) For CORSIA implementation on flights other than flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom, surrender obligations should be decreased for Union-based aircraft operators operating these flights. Aircraft operators' surrender obligations</p>	<p>(17) For CORSIA implementation on flights other than flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom, surrender obligations should be decreased for Union-based aircraft operators operating these flights. Aircraft operators' surrender obligations</p>	<p>(17) <b>The calculation of offsetting requirements for CORSIA <del>implementation on flights other than</del> for Union-based aircraft operators should be made on the basis of ICAO's International Standards and Recommended Practices on Environmental Protection for Carbon Offsetting and Reduction Scheme for International</b></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>for these flights should be decreased to only their share of collective international aviation emissions above collective 2019 levels, in respect of emissions during 2021-23, and above collective 2019-20 levels for subsequent years of CORSIA application.</p>	<p>for these flights should be decreased to only their share of collective international aviation emissions above collective 2019 levels, in respect of emissions during 2021-23, and above collective 2019-20 levels for subsequent years of CORSIA application.</p>	<p><b>Aviation, taking into account the non-application of CORSIA for flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom, surrender obligations should be decreased for Union-based aircraft operators operating these flights. Aircraft operators' surrender obligations for these flights should be decreased to only their share of collective international aviation emissions above collective 2019 levels, in respect of emissions during 2021-23, and above collective 2019-20 levels for subsequent years of CORSIA application in virtue of the "clean cut" principle. Implementing powers should be conferred on the Commission to adopt a methodology for the calculation taking into account the differences between those International Standards and Recommended Practices and the Directive 2003/87/EC. Those powers should be exercised in accordance with</b></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>Recital 17a</p>	<p>Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	<p>(17a) <u>At the forthcoming ICAO triennial assembly scheduled for September 2022, Member States should make their utmost efforts to reach an agreement with their counterparts on a progressive yearly reduction of the established baseline 2019-2020 for the period after 2023, so as to ensure a gradual alignment with the linear factor applied to the EU ETS, also beyond 2035, in a manner that is consistent with the Union's climate neutrality target for 2050 at the latest.</u></p>	<p>Stock taking on progress achieved on technical level</p> <p><i>Suggested compromise text by the Commission:</i></p> <p>In October 2022, the 41<sup>st</sup> ICAO Assembly decided to change the previous baseline of ICAO's CORSIA scheme for the years 2024-35 from the average of 2019 and 2020 carbon dioxide emissions to 85% of 2019 emissions. [The average of all reported 2019-20 emissions was 435,859,594 tonnes. 2019 emissions were 608,076,604 tonnes, and 85% of this figure is 516,865,113 tonnes. However,] the actual baseline that ICAO determines to calculate the sector's growth factor is a subset of emissions taking into account</p>
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				only the routes that are subject to offsetting requirements. For the subset of all state pairs subject to offsetting requirements in the year 2021, the average of 2019 and 2020 emissions is not published by ICAO but is estimated to be 245 million tonnes, and the 2019 emissions were 341,380,188 tonnes, 85% of which is 290,173,160 tonnes. [The average of 2019-20 emissions for all state pairs subject to offsetting requirements in the year 2027 is estimated to be around 373 million tonnes, while 85% of the corresponding 2019 emissions is estimated to be around 439 million tonnes.]
Recital 18				
28	(18) In order to ensure uniform conditions for listing countries which are considered to be applying CORSIA for the	(18) In order to ensure uniform conditions for listing countries which are considered to be applying CORSIA for the	(18) In order to ensure uniform conditions for listing countries which are considered to be applying CORSIA for the	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>purposes of Directive 2003/87/EC pursuant to Article 25a(3) of that Directive, implementing powers should be conferred on the Commission to adopt and maintain the list of states other than EEA countries, Switzerland and the United Kingdom, which are considered to be participating in CORSIA for the purposes of Union law. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	<p>purposes of Directive 2003/87/EC pursuant to Article 25a(3) of that Directive, implementing powers should be conferred on the Commission to adopt and maintain the list of states other than EEA countries, Switzerland and the United Kingdom, which are considered to be participating in CORSIA for the purposes of Union law. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council. <u>Based on the information provided in that list and to increase transparency, accountability and accessibility in a user-friendly manner to information, the Commission should publish a list of aircraft operators which are not considered to be applying CORSIA for flights to and from third countries.</u></p>	<p>purposes of Directive 2003/87/EC pursuant to Article 25a(3) of that Directive, implementing powers should be conferred on the Commission to adopt and maintain the list of states other than EEA countries, Switzerland and the United Kingdom, which are considered to be participating in CORSIA for the purposes of Union law. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	
Recital 19			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>29</p> <p>(19) As CORSIA implementation and enforcement for aircraft operators based outside the Union is meant to belong solely to the home country of these aircraft operators, implementing CORSIA for flights other than flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom means exempting aircraft operators based outside the Union from the EU ETS obligations for these flights.</p>	<p>(19) <del>As CORSIA implementation and enforcement for aircraft operators based outside the Union is meant to belong solely to the home country of these aircraft operators, implementing CORSIA for flights other than flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom means exempting aircraft operators based outside the Union from the EU ETS obligations for these flights. To ensure that emissions are not accounted for twice and to take due account of CORSIA offsetting obligations above a baseline set at the 2019 level for flights other than flights departing from an aerodrome located in the EEA, in Switzerland or in the United Kingdom means exempting the years 2021 to 2023 and set at the average 2019-2020 level for the following years, aircraft</del></p>	<p>(19) As CORSIA implementation and enforcement for aircraft operators based outside the Union is meant to belong solely to the home country of these aircraft operators, <del>implementing CORSIA for flights other than flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom means exempting</del> aircraft operators based outside the Union from the EU ETS obligations for these flights should not be required to cancel units for CORSIA compliance under this Directive.</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p>operators <del>based outside the Union from the EU ETS obligations for these</del> should be able to deduct the financial value of expenditure on credits used for CORSIA by them for flights covered in accordance with this Directive.</p>		
Recital 19a			
29a		<p>(19a) As CORSIA implementation and enforcement for aircraft operators based outside the Union is meant to belong solely to the home country of these aircraft operators, where an aircraft operator based outside the Union has significant emissions from flights within the EEA, or departing from an aerodrome in the EEA to Switzerland or to the United Kingdom, the country in which that aircraft operator is based may also notify</p>	

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Commission Proposal		EP Mandate	Council Mandate	Comments/suggestions
Recital 19b	29b		<p>(19b) In order to incentivize CORSIA participation and avoid the overlapping of CORSIA and EU ETS instruments for the same flights, aircraft operators should not be required to surrender allowances in respect of emissions from flights to or from countries other than EEA countries, Switzerland and the United Kingdom, which are considered to be participating in CORSIA for the purposes of Union law.</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 20			
<p>30</p> <p>(20) To ensure equal treatment on routes, flights to and from countries that are not implementing CORSIA should be exempt from EU ETS or CORSIA obligations. To incentivise full implementation of CORSIA starting in 2027, the exemption should only apply to emissions up to 31 December 2026.</p>	<p>(20) To ensure equal treatment on routes, flights to and from countries that are not implementing CORSIA should be exempt from EU ETS or CORSIA obligations. To incentivise full implementation of CORSIA starting in 2027, the exemption should only apply to emissions up to 31 December 2026.</p>	<p>(20) To ensure equal treatment on routes, flights to and from countries that are not implementing CORSIA for the purpose of Union law other than flights departing from an aerodrome located in the EEA and arriving at an aerodrome located in the EEA, in Switzerland or in the United Kingdom should be exempt from EU ETS or CORSIA allowances surrendering or units cancelling obligations. To incentivise full implementation of CORSIA starting in 2027, the exemption should only apply to emissions up to 31 December 2026 for allowances surrendering.</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 20a			
30a		<p><i><u>(20a) To ensure that CORSIA leads to a single global offsetting scheme for tackling carbon emissions from aviation by the second and mandatory phase of the ICAO scheme in 2027, the Union has consistently argued in support of robust implementing rules and governance, and adequate participation in CORSIA's voluntary and mandatory phases. In the event that the Commission determines that CORSIA is insufficient as a measure to achieve the Union's climate objectives and commitments under the Paris Agreement, the Commission should present a legislative proposal to end the temporary derogation for flights arriving at an aerodrome located in the EEA.</u></i></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Recital 20b			
30b		<p><i>(20b) The Union should do its utmost to strengthen CORSIA's provisions and support the adoption of a long-term goal to reduce global aviation emissions, while safeguarding the Union's competence regarding Directive 2003/87/EC, as confirmed by the Court of Justice of the European Union<sup>1a</sup>.</i></p>	
Recital 20c			
30c			

<sup>1a</sup> Judgment of 21 December 2011, *Air Transport Association of America and Others v Secretary of State for Energy and Climate Change*, C-366/10, EU:C:2011:864.

Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>(20c) It is essential to ensure transparency of data and important that enforceability of CORSIA and public access to information linked to CORSIA is improved. Therefore aircraft operators should report in a user-friendly manner their emissions and offsetting in the process of assessing the impact of CORSIA on the global reduction of CO2 emissions and its role in achieving the goals of the Paris Agreement.</i></p>		
Recital 21			
31	<p>(21) Flights to and from Least Developed Countries and Small Island Developing States, as defined by the United Nations, not implementing CORSIA, other than those states whose GDP per capita equals or exceeds the Union average, should be exempt from EU ETS</p>	<p><del>(21) Flights to and from Least Developed Countries and Small Island Developing States, as defined by the United Nations, not implementing CORSIA, other than those states whose GDP per capita equals or exceeds the Union average, should be exempt from EU ETS or CORSIA obligations without</del></p>	<p>(21) Flights to and from Least Developed Countries and Small Island Developing States, as defined by the United Nations, not implementing CORSIA for the purpose of Union law, other than those states whose GDP per capita equals or exceeds the Union average, should be exempt from EU ETS</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
or CORSIA obligations without an end date for the exemption.	<del>an end date for the exemption.</del> Deleted	<del>CORSIA</del> allowances surrendering or units cancelling obligations without an end date for the exemption.	
Recital 22			
32  (22) In order to ensure uniform conditions for exempting aircraft operators from surrender requirements as laid down in Article 12(8) of Directive 2003/87/EC in respect of emissions from flights to and from countries applying CORSIA in a less stringent manner in its domestic law, or failing to enforce CORSIA provisions in a manner equal to all aircraft operators pursuant to Article 25a(7) of that Directive, implementing powers should be conferred on the Commission to exempt airlines based in the Union from surrender requirements in respect of emissions from flights where a	(22) In order to ensure uniform conditions for exempting aircraft operators from surrender requirements as laid down in Article 12(8) of Directive 2003/87/EC in respect of emissions from flights to and from countries applying CORSIA in a less stringent manner in its domestic law, or failing to enforce CORSIA provisions in a manner equal to all aircraft operators pursuant to Article 25a(7) of that Directive, implementing powers should be conferred on the Commission to exempt airlines based in the Union from surrender requirements in respect of emissions from flights where a	(22) In order to ensure uniform conditions for exempting aircraft operators from <del>surrender</del> offsetting requirements as laid down in Article 12(8) of Directive 2003/87/EC in respect of emissions from flights to and from countries applying CORSIA in a less stringent manner in its domestic law, or failing to enforce CORSIA provisions in a manner equal to all aircraft operators pursuant to Article 25a(7) of that Directive, implementing powers should be conferred on the Commission to exempt airlines based in the Union from <del>surrender</del> offsetting requirements in respect of emissions from flights where a	

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	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p>significant distortion of competition to the detriment of airlines based in the Union occurs due to a less stringent implementation or enforcement of CORSIA in the third country. The distortion of competition could be caused by a less stringent approach to eligible offset credits or double counting provisions. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	<p>significant distortion of competition to the detriment of airlines based in the Union occurs due to a less stringent implementation or enforcement of CORSIA in the third country. The distortion of competition could be caused by a less stringent approach to eligible offset credits or double counting provisions. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	<p>significant distortion of competition to the detriment of airlines based in the Union occurs due to a less stringent implementation or enforcement of CORSIA in the third country. The distortion of competition could be caused by a less stringent approach to eligible <del>offset credits</del> units or double counting provisions. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	
<p>Recital 23</p>	<p>(23) In order to ensure uniform conditions for the establishment of a level playing field on routes between two different countries applying CORSIA where those countries allow aircraft operators to use other units than those on the list</p>	<p>(23) In order to ensure uniform conditions for the establishment of a level playing field on routes between two different countries applying CORSIA where those countries allow aircraft operators to use other units than those on the list adopted</p>	<p>(23) In order to ensure uniform conditions for the establishment of a level playing field on routes between two different countries applying CORSIA where those countries allow aircraft operators to use other units than those on the list adopted pursuant to</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>adopted pursuant to Article 11a(8) of Directive 2003/87/EC, pursuant to Article 25a(8) of that Directive, implementing powers should be conferred on the Commission to allow aircraft operators based in a Member State to use unit types additional to the list adopted pursuant to Article 11a(8) or not to be bound by the conditions of Article 11a(2) and (3). Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	<p>pursuant to Article 11a(8) of Directive 2003/87/EC, pursuant to Article 25a(8) of that Directive, implementing powers should be conferred on the Commission to allow aircraft operators based in a Member State to use unit types additional to the list adopted pursuant to Article 11a(8) or not to be bound by the conditions of Article 11a(2) and (3). Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	<p>Article 11a(8) of Directive 2003/87/EC, pursuant to Article 25a(8) of that Directive, implementing powers should be conferred on the Commission to allow aircraft operators based in a Member State to use unit types additional to the list adopted pursuant to Article 11a(8) or not to be bound by the conditions of Article 11a(2) and (3). Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.</p>	
Recital 23a			
33a		<p><b>(23a) The emissions factor of Jet Kerosene (Jet A1 or Jet A) under the EU ETS should be aligned with the emissions factor for that fuel established in Annex 16, Volume IV to the Convention on International</b></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		<p>Civil Aviation signed on 7 December 1944 (Chicago Convention). No change in allocation levels is made as a result of the increase in the emissions factor of Jet Kerosene because free allocations to aviation are being discontinued in favour of auctioning to deliver greater emission reductions.</p>	
Recital 24			
<p>34</p> <p>(24) In order to ensure a level playing field on routes between two third countries implementing CORSIA, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of accepting other credits on those routes. It is of particular importance that the Commission carry out appropriate consultations during</p>	<p>(24) In order to ensure a level playing field on routes between two third countries implementing CORSIA, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of accepting other credits on those routes. It is of particular importance that the Commission carry out appropriate consultations during its</p>	<p>(24) In order to ensure a level playing field on routes between two third countries implementing CORSIA, the power to adopt acts in accordance with Article 290 of the Treaty should be delegated to the Commission in respect of accepting other <del>credits</del> <b>units</b> on those routes. It is of particular importance that the Commission carry out appropriate consultations during its</p>	

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	<b>Commission Proposal</b>	<b>EP Mandate</b>	<b>Council Mandate</b>	<b>Comments/suggestions</b>
	<p>its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making'. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.</p> <p>_____</p> <p>1. OJ L 123, 12.5.2016, p.1.</p>	<p>preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making'. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.</p> <p>_____</p> <p>1. OJ L 123, 12.5.2016, p.1.</p>	<p>preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making'. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.</p> <p>_____</p> <p>1. OJ L 123, 12.5.2016, p.1.</p>	
Recital 25				
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	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p>(25) Special consideration should be given to promoting accessibility for the outermost regions of the Union. Therefore, a derogation from the EU ETS should be provided for emissions from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in the same Member State.</p>	<p>(25) Special consideration should be given to promoting accessibility for the outermost regions of the Union. Therefore, a derogation from the EU ETS should be provided for emissions from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in <b><u>another region of the EEA and flights between two aerodromes located within the same <del>Member State</del>-outermost region:</u></b></p>	<p>(25) Special consideration should be given to promoting accessibility for the outermost regions of the Union. Therefore, a <b>temporary</b> derogation from the EU ETS, should be provided <b>until 2030</b> for emissions from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located <b>in the same Member State outside that outermost region in order to respond to the most important needs of residents in terms of employment, education and other opportunities. This derogation should, for the same reasons, cover flights between aerodromes that are both located in the same outermost region or in different outermost regions in the same Member State.</b></p>	
Recital 26				
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>(26) A comprehensive approach to innovation is important to achieving the European Green Deal objectives and for the competitiveness of the European industry. This is of particular importance for hard to decarbonise sectors such as aviation and shipping where a combination of operational improvements, alternative climate-neutral fuels and technological solutions need to be deployed. Therefore, Member States should ensure that the national transposition provisions do not hamper innovations and are technologically neutral. At EU level, the necessary R&amp;I efforts, are supported among others, through the Horizon Europe Framework Programme, which includes significant funding and new instruments for the sectors coming under the ETS.</p>	<p>(26) A comprehensive approach to innovation is important to achieving the European Green Deal objectives and for the competitiveness of the European industry. This is of particular importance for hard to decarbonise sectors such as aviation and shipping where a combination of operational improvements, alternative climate-neutral fuels and technological solutions need to be deployed. Therefore, Member States should ensure that the national transposition provisions do not hamper innovations and are technologically neutral. At EU level, the necessary R&amp;I efforts, are supported among others, through the Horizon Europe Framework Programme, which includes significant funding and new instruments for the sectors coming under the ETS.</p>	<p>(26) A comprehensive approach to innovation is important to achieving the European Green Deal objectives and for the competitiveness of the European industry. This is of particular importance for hard to decarbonise sectors such as aviation and shipping where a combination of operational improvements, alternative climate-neutral fuels and technological solutions need to be deployed. Therefore, Member States should ensure that the national transposition provisions do not hamper innovations and are technologically neutral. At EU level, the necessary R&amp;I efforts, are supported among others, through the Horizon Europe Framework Programme, which includes significant funding and new instruments for the sectors coming under the ETS.</p>	
<p>Recital 26a</p>			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
36a	<p><u>(260) A part of the revenues from the auctioning of aviation allowances as well as the revenue from penalties paid by aircraft operators in accordance with Article 16 of Directive 2003/87/EC should be allocated to the Climate Investment Fund to support innovation in the aviation sector aimed at mitigating climate change. In particular, projects related to the development, deployment and implementation of new technologies and designs aimed at reducing the total greenhouse gas emissions from the aviation sector, particularly in the area of sustainable aviation fuels as well as designs aimed at reducing the climate impact of the aviation sector, particularly operational, aeronautics, airframe, and break-through engine innovation, airport infrastructure and electric aircraft.</u></p>		

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Commission Proposal		EP Mandate		Council Mandate		Comments/suggestions
Recital 26a						
36b	<p>(26a) In accordance with Article 12(8) of Directive 2003/87/EC as amended by Decision [XXXI] 12021/0204(COD)], Article 12(6) and (7) of that Directive are to apply until 31 December 2024 or the end of the transposition period of this Directive whichever is the earliest date. The deadline for transposition period of this Directive is 31 December 2023 and Article 12(6) to (8) of Directive 2003/87/EC will therefore apply in the version prior to the amendments introduced by this Directive until that date.</p>		Recital 26b			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
36c	<p><i>(26b) <u>The Climate Investment Fund should support research, the development and deployment of decarbonisation solutions, including zero emission technologies and reduce the climate and environmental impacts of the aviation sector. It should, in particular, address the impacts of non-CO2 emissions through the deployment of monitoring and reporting technologies and improving operational solutions.</u></i></p>		
Recital 26c			
36d		<p><i>(26c) <u>Given the increasing carbon costs resulting from the full auctioning of allowances in the aviation sector, an economic disadvantage may arise for aircraft operators using hubs within the Union</u></i></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>compared to those using hubs outside the Union. As flights to third country hubs are currently not covered by the EU ETS, there might be an advantage for those operators feeding flights outside the Union, where less stringent emission reduction measures are applied. This could lead to shift to those hubs and therefore an increase of emissions eventually resulting in negative impacts on global warming. Extending the scope of the EU ETS to flights from and to aerodromes outside the EEA, Switzerland and the United Kingdom would lead to fairer competition and more efficient greenhouse gas reduction.</i></p>		
Recital 27			
37	(27) Since the objectives of this Directive cannot be sufficiently	(27) Since the objectives of this Directive cannot be sufficiently	(27) Since the objectives of this Directive cannot be sufficiently

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.</p>	<p>achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.</p>	<p>achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.</p>	
Recital 27a			
37a		<p><i><u>(27a) The Commission should consider possible amendments to Directive 2003/87/EC with regards to regulatory simplification. The Commission and Member State authorities should continuously adapt to best practice administrative procedures and take all measures to simplify the</u></i></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<a href="#">implementation of Directive 2003/87/EC, keeping administrative burdens to a minimum.</a>		
Recital 28			
38	(28) Directive 2003/87/EC should therefore be amended accordingly,	(28) Directive 2003/87/EC should therefore be amended accordingly,	
Formula			
39	HAVE ADOPTED THIS DIRECTIVE:	HAVE ADOPTED THIS DIRECTIVE:	
Article 1			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
40 Article 1	Article 1	Article 1	
Article 1, first paragraph, introductory part			
41 Directive 2003/87/EC is amended as follows:	Directive 2003/87/EC is amended as follows:	Directive 2003/87/EC is amended as follows:	
Article 1, first paragraph, point (-1) (Directive 2003/87/EC, Article 3, point u a (new))			
41a	<p><u><a href="#">(-1) In Article 3, the following point is added:</a></u></p> <p><u><a href="#">“(au) ‘non-CO2 aviation emissions’ means the release of</a></u></p>		<p>Stock taking on progress achieved on technical level</p> <p>Council to maintain GA, certain openness could be shown on the implementation, through implementing act, of a MRV for non-CO2 in a more realistic timeframe and based on an impact assessment, conditional</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>oxides of nitrogen (NOx), soot particles, oxidised sulphur species, and water vapour from an aircraft performing an aviation activity listed in Annex I."</i></p>		<p>to removing the automatic multiplier and as part of final compromise package.</p> <p><i>Compromise suggested by the Commission</i></p> <p>'non-CO2 aviation effects' means the effects on climate of the release during fuel combustion of oxides of nitrogen (NOx), soot particles, oxidised sulphur species, and effects from water vapour including contrails, from an aircraft performing an aviation activity listed in Annex I."</p>
<p>Article 1, first paragraph, point (1), introductory part (Directive 2003/87/EC, Article 3c)</p>			
42	(1) Article 3c is amended as follows:	(1) Article 3c is amended as follows:	(1) Article 3c is amended as follows:
<p>Article 1, first paragraph, point (1), introductory part (Directive 2003/87/EC, Article 3c), point (a)</p>			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
43	(a) paragraph 2 is deleted,	(a) paragraph 2 is deleted,	
Article 1, first paragraph, point (1), introductory part (Directive 2003/87/EC, Article 3c), point (b), introductory part			
44	(b) the following paragraphs 5, 6 and 7 are added:	(b) the following paragraphs 5, <a href="#">5a, 5b</a> , 6 and 7 are added:	
Article 1, first paragraph, point (1)(b) (Directive 2003/87/EC, Article 3c, paragraph 5)			
45	5. The Commission shall determine the total quantity of allowances to be allocated in respect of aircraft operators for the year 2024 on the basis of the total allocation of allowances in respect of aircraft operators that were performing aviation activities falling within Annex I in the year 2023,	5. The Commission shall determine the total quantity of allowances to be allocated in respect of aircraft operators for the year 2024 on the basis of the total allocation of allowances in respect of aircraft operators that were performing aviation activities falling within Annex I in the year 2023, reduced by the	
5. The Commission shall determine the total quantity of allowances to be allocated in respect of aircraft operators for the year 2024 on the basis of the total allocation of allowances in respect of aircraft operators that were performing aviation activities falling within Annex I in the year 2023, reduced by the			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>reduced by the linear reduction factor specified in Article 9, and shall publish that quantity, as well as the quantity of free allocation which would have taken place in 2024 if the rules for free allocation were not updated.</p>	<p>linear reduction factor specified in Article 9, and shall publish that quantity, as well as the quantity of free allocation which would have taken place in 2024 if the rules for free allocation were not updated.</p>	<p>linear reduction factor specified in Article 9, and shall publish that quantity, as well as the quantity of free allocation which would have taken place in 2024 if <del>under</del> the rules for free allocation <del>were not updated</del> <b>in force prior to the amendments introduced by [this amending Directive].</b></p>	
<p>Article 1, first paragraph, point (1)(b) (Directive 2003/87/EC, Article 3c, paragraph 5a)</p>			
<p>45a</p>	<p><u>5a. 20 million of the total quantity of allowances referred to in paragraph 5 of this article for the period from 1 January 2024 until 31 December 2029, shall be reserved for allocation in the same manner as a contract for difference, covering the remaining price differential between fossil kerosene and sustainable aviation fuels in respect of aircraft operators</u></p>		<p>Stock taking on progress achieved on technical level</p> <p><i>Compromise suggested by the Commission:</i></p> <p>For the period from 1 January 2024 until [31 December 2030], a maximum of [20] million of the total quantity of allowances referred to in paragraph 5, shall be reserved in respect of commercial aircraft operators, on a transparent, equal treatment and non-discriminatory basis for the uplifting of the sustainable</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>that increase their use of sustainable aviation fuels, with priority to</u></p> <p><u>be given to renewable fuels of non-biological origin, foreseen based on the blending mandates referred to in Annex I to Regulation ... [REFuelEU</u></p> <p><u>Regulation] or beyond and the price evolution of those fuels. 70% of those allowances shall be allocated specifically for increasing the use of synthetic aviation fuels, with priority to be given to renewable fuels of non-biological origin (RFNBO's). In addition, 20 million allowances from the extra quantity of</u></p> <p><u>allowances that are issued because of the coverage of emissions on flights departing from an aerodrome located in the EEA to third countries as referred to in Article 3ea shall be reserved for allocation in the</u></p>		<p>aviation fuels (SAF): hydrogen from renewable energy sources, renewable fuels of non-biological origin compliant with [Article 25] of Directive (EU) 2018/2001, used in aviation and advanced biofuels as defined in Article 2, second paragraph, point (34) of Directive (EU) 2018/2001, which have a zero emission factor under Annex IV or under the delegated act pursuant to Article 14, for subsonic flights subject to allowance surrendering requirements according to Article 12(3). [In case in an airport sustainable aviation fuel cannot be physically attributed to a specific flight,] those allowances shall be available for sustainable aviation fuels uplifted at that airport proportionate to the emissions from flights of the aircraft operator from that airport subject to allowance surrendering requirements according to Article 12(3).</p> <p>Those allowances shall be allocated in the same manner as a carbon contract for difference, to cover part of or all the price differential between the use of</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>same manner as a contract for difference for the period until 31 December 2029.</u></p> <hr/> <p><u>1. [add ref to the Fuel EU Aviation Regulation].</u></p>		<p>[fossil kerosene / biofuels produced from the feedstock listed in part B of Annex IX of Directive (EU) 2018/2001] and the price of the relevant sustainable aviation fuels, taking into account incentives from the price of carbon and from [possible] EU wide taxation of fossil fuels. [When calculating the price differences, the Commission shall take into account the report published under Article 12 of the ReFuelEU Aviation published by the European Union Aviation Safety Agency].</p> <p>The allowances allocated under this paragraph shall cover:</p> <p>(i) [70%] of the remaining price differential between the use of [fossil kerosene / biofuels produced from the feedstock listed in part B of Annex IX of Directive (EU) 2018/2001] and the relevant advanced biofuels;</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p>(ii) [95%] of the remaining price differential between the use of fossil kerosene / biofuels produced from the feedstock listed in part B of Annex IX of Directive (EU) 2018/2001] and renewable fuels of non-biological origin compliant with [Article 25] of Directive (EU) 2018/2001, used in aviation.</p> <p>(iii) [[100%] of the remaining price difference between the use of [fossil kerosene / biofuels produced from the feedstock listed in part B of Annex IX of Directive (EU) 2018/2001] and any sustainable aviation fuel covered by the two previous paragraphs, at airports situated on islands smaller than 10,000</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p>[The allocation should take into account possible support from other schemes at national level.]</p> <p>On a yearly basis, commercial aircraft operators may apply for an allocation of allowances based on the volume of sustainable aviation fuels referred to in this paragraph, uplifted on flights subject to allowance surrendering requirements according to Article 12(3) between 1 January 2024 and [31 December 2030]. If for a given year the demand of allowances for the uplifting of such fuels is higher than the availability of allowances, they shall be reduced in a uniform manner for all aircraft operators concerned.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p>The Commission shall publish in the Official Journal details of the average cost difference between [fossil kerosene / biofuels produced from the feedstock listed in part B of Annex IX of Directive (EU) 2018/2001], taking into account incentives from the price of carbon and from [possible] EU wide taxation of fossil fuels, and the relevant sustainable aviation fuels on a yearly basis for the previous year.</p> <p>The Commission shall adopt delegated acts to establish the detailed rules for the yearly calculation of the cost difference and for the allocation of allowances for uplifting of the fuels identified in paragraph [above] and establish the detailed rules for the calculation of the greenhouse gas emissions saved in accordance with the use of fuels as reported under Commission Implementing Regulation (EU) 2018/2066 and the arrangements for taking into account incentives from the price of carbon and from [possible]</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (1), introductory part (Directive 2003/87/EC, Article 3c), point (b), amending provision, numbered paragraph (5a)			
45b		<p>5a. A maximum of 20 million of the total quantity of allowances referred to in paragraph 5 for the period from 1 January 2024 until 31 December 2030, shall be reserved in respect of aircraft operators, on a non-discriminatory basis for the uplifting of fuels identified in article 4(1) of the [RefuelEU Aviation Regulation] for flights subject to allowances surrendering requirements according to article 12(3). Those allowances shall be allocated in the same manner as a contract for difference to</p>	<p>possible EU wide taxation of fossil fuels.</p> <p>From 1 January 2028, the Commission shall evaluate the application of this paragraph in its reports pursuant to Article 10(5) and provide this to the European Parliament and the Council in a timely manner.</p> <p>Stock taking on progress achieved on technical level</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		<p>cover part of the price differential between fossil kerosene taking into account the price of carbon and the price of the relevant fuels. They shall cover 70% of the remaining price differential between fossil kerosene and the relevant fuels and 100% of the remaining price difference for the uptake of such fuels at airports situated on islands smaller than 10.000 km<sup>2</sup>, airports which are insufficiently large to be defined as Union airports according to Article 3 of Refuel aviation or airports located in an outermost region. If for a given year the demand of allowances for the uplifting of such fuels is higher than the availability of allowances, they shall be reduced in an equal manner for all aircraft operators concerned.</p>	
Article 1, first paragraph, point (1)(b) (Directive 2003/87/EC, Article 3c, paragraph 5b)			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
45c	<p><u>5b. The total quantity of allowances referred to in paragraph 5a shall be allocated in the same manner as a contract for difference, covering the remaining price differential between fossil kerosene and sustainable aviation fuels for the increase of the use of sustainable aviation fuels, with priority to be given to renewable fuels of non-biological origin, on a non-discriminatory basis, as reported to the European Aviation Safety Agency under Articles 7, 8 and 9 of Regulation ... [ReFuelEU Regulation]¹.</u></p> <p><u>Each aircraft operator may apply for an allocation of the allowances for flights covered by the EU ETS from 1 January 2024 until 31 December 2029 based on the increase of its use of the fuels referred to in paragraph 5a.</u></p>		<p>Stock taking on progress achieved on technical level</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>The quantity of allowances shall be proportionate to the total greenhouse gas emissions saved according to the treatment of those fuels under Directive (EU) 2018/2001 and the delegated acts referred to in Article 14(1) of this Directive.</u></p> <p><u>The Commission shall ensure that emissions from renewable fuels of non-biological origin using hydrogen from renewable sources shall be rated with zero emissions for the aircraft operators using them until the delegated act referred to in Article 14 (1) is adopted.</u></p> <p><u>The Commission shall publish details of the cost difference between kerosene and sustainable aviation fuels on a yearly basis. The Commission is empowered to adopt delegated acts in accordance with Article 23 to supplement this Directive concerning the</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>detailed arrangements for the allocation of aviation allowances for increasing the use of sustainable aviation fuels by covering the price differential per tone of CO2 saved from using those fuels instead of kerosene.</u></p> <p><u>From 31 December 2028, the Commission shall carry out a yearly evaluation regarding the application of this paragraph and submit its results to the European Parliament and the Council in a timely manner. On the basis of that evaluation and following an impact assessment, the Commission may present, where appropriate, a legislative proposal to allocate a capped and time-limited amount of allowances until 31 December 2034 in respect of aircraft operators that increase their use of sustainable aviation fuels referred to in Article 3c(5a).</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
45d	<p style="text-align: center;"><u><a href="#">1. <i>ladda ref to the FuelEU Aviation Regulation</i></a></u></p>	<p><b>5b. Each aircraft operator may apply on a yearly basis for an allocation of the allowances for flights, from 1 January 2024 until 31 December 2030, for which allowances has to be surrendered based on the reported uplifting of the fuels for these flights in accordance with the use of fuels as reported under Commission Implementing Regulation (EU) 2018/2066. Member States shall allocate allowances to aircraft operators subject to availability of allowances and in accordance with the implementing act referred to in the third subparagraph.</b></p>	<p>Stock taking on progress achieved on technical level</p>
Article 1, first paragraph, point (1)(b), amending provision, numbered paragraph (5b), first paragraph			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (1)(b), amending provision, numbered paragraph (5b), second paragraph			
45e	The Commission shall publish in the Official Journal details of the cost difference between fossil kerosene and the relevant fuels on a yearly basis.	Stock taking on progress achieved on technical level	
Article 1, first paragraph, point (1)(b), amending provision, numbered paragraph (5b), third paragraph			
45f	The Commission shall by means of delegated acts establish the detailed arrangements for the yearly calculation of the cost difference and for the allocation of allowances for uplifting of the fuels identified in Article 4(1) of the [ReFuelEU Aviation Regulation] and establish the detailed arrangements for the calculation of the greenhouse gas emissions saved in	Stock taking on progress achieved on technical level	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		<p>accordance with the use of fuels as reported under Commission Implementing Regulation (EU) 2018/2066 and the arrangements for taking into account the price of carbon in the allocation.</p>	
<p>Article 1, first paragraph, point (1)(b), amending provision, numbered paragraph (5b), fourth paragraph</p>			
45g		<p>By 1 January 2028, the Commission shall carry out an evaluation regarding the application of this paragraph and submit its results in a report to the European Parliament and the Council in a timely manner. The report may, if appropriate, be accompanied by a legislative proposal to incentivise the uplifting of the fuels identified in Article 4(1) of the [ReFuelEU Aviation Regulation] through other instruments than allocation of free allowances, in articulation with the review to be undertaken under article 14 of</p>	<p>Stock taking on progress achieved on technical level</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		[ReFuelEU Aviation Regulation].	
Article 1, first paragraph, point (1)(b) (Directive 2003/87/EC, Article 3c, paragraph 6)			
46	6. In respect of flights departing from an aerodrome located in the EEA which arrive at an aerodrome located in the EEA, in Switzerland or in the United Kingdom, which were not covered by the EU ETS in 2023, the total quantity of allowances to be allocated to aircraft operators shall be increased by the levels of allocations, including free allocation and auctioning, which would have been made if they were covered by the EU ETS in that year, reduced by the linear reduction factor specified in Article 9.	6. In respect of flights departing from an aerodrome located in the EEA, in Switzerland or in the United Kingdom, which were not covered by the EU ETS in 2023, the total quantity of allowances to be allocated to aircraft operators shall be increased by the levels of allocations, including free allocation and auctioning, which would have been made if they were covered by the EU ETS in that year, reduced by the linear reduction factor specified in Article 9.	6. In respect of flights departing from an aerodrome located in the EEA which arrive at an aerodrome located in the EEA, in Switzerland or in the United Kingdom, which were not covered by the EU ETS in 2023, the total quantity of allowances to be allocated to aircraft operators shall be increased by the levels of allocations, including free allocation and auctioning, which would have been made if they were covered by the EU ETS in that year, reduced by the linear reduction factor specified in Article 9.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions	
Article 1, first paragraph, point (1)(b) (Directive 2003/87/EC, Article 3c, paragraph 7)				
47	7. By way of derogation from Articles 12(2a), 14(3) and Article 16, Member States shall consider the requirements set out in those provisions to be satisfied and shall take no action against aircraft operators in respect of emissions taking place until 2030 from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in the same Member State outside that outermost region.;	7. By way of derogation from Articles 12(2a), 14(3) and Article 16, Member States shall consider the requirements set out in those provisions to be satisfied and shall take no action against aircraft operators in respect of emissions taking place until 2030 from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in <u>another region of the EEA and flights performed between two aerodromes located within the same Member State outside that outermost region</u> .;	7. By way of derogation from Articles <del>12(2a)</del> <b>12(3)</b> , 14(3) and Article 16, Member States shall consider the requirements set out in those provisions to be satisfied and shall take no action against aircraft operators in respect of emissions taking place until 2030 from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in the same Member State <del>outside that</del> <b>including another aerodrome in an outermost region of the same Member State</b> ;	Council to maintain the GA
Article 1, first paragraph, point (2), introductory part (Directive 2003/87/EC, Article 3d)				
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
(2) Article 3d is amended as follows:	(2) Article 3d is amended as follows:	(2) Article 3d is amended as follows:	
Article 1, first paragraph, point (2)(a), introductory part (Directive 2003/87/EC, Article 3d)			
49 (a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	
Article 1, first paragraph, point (2)(a), amending provision, numbered paragraph (1), first paragraph			
49a		<p><b>1. In the years 2024 to 2026, 15% of the allowances referred to in Article 3c(5) and (6) as well as a share of the remaining 85% of allowances, in respect of which free allocation would have taken place, shall be auctioned. The remainder of allowances those years shall be allocated for free. The share of allowances in respect of which free allocation would have taken</b></p>	<p>Council to maintain the GA, but could show openness to accelerate phasing out as part of a final compromise package.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		place to be auctioned shall for the respective years increase as set out below.	
Article 1, first paragraph, point (2)(a), amending provision, numbered paragraph (1), second paragraph			
50	1. In 2024, 25% of the quantity of allowances in respect of which free allocation would have taken place as published in accordance with Article 3c shall be auctioned. ;	1. In 2024, <del>25</del> 50% of the quantity of allowances in respect of which free allocation would have taken place as published in accordance with Article 3c shall be auctioned. ;	+ In 2024, 25% of the quantity of allowances in respect of which free allocation would have taken place as published in accordance with Article 3c shall be auctioned. ;  Council to maintain the GA, but could show openness to accelerate phasing out as part of a final compromise package.
Article 1, first paragraph, point (2)(b), introductory part (Directive 2003/87/EC, Article 3d)			
51	(b) the following paragraph 1a, 1b, 1c and 1d are added:	(b) the following paragraphs <del>1a-1b</del> , 1c and 1d are added:	(b) the following paragraph 1a, 1b, 1c and 1d are added:  <del>(b) the following paragraphs 1a, 1b, 1c and 1d are added:</del>  <del>1b, 1c and 1d are added</del>  <u>(b) the following paragraph 1a, 1b, 1c and 1d are added:</u>  <u>Council: point (b) was moved three rows down.</u>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions	
Article 1, first paragraph, point (2)(b) (Directive 2003/87/EC, Article 3d, paragraph 1a)				
52	<p>1a. In 2025, 50% of the quantity of allowances in respect of which free allocation would have taken place in that year, calculated from the publication in accordance with Article 3c shall be auctioned.</p>	<p>1a. <del>In 2025, 50% of the quantity of allowances in respect of which free allocation would have taken place in that year, calculated from the publication in accordance with Article 3c shall be auctioned.</del> Deleted</p>	<p>1a. In 2025, 50% of the quantity of allowances in respect of which free allocation would have taken place in that year, calculated from the publication in accordance with Article 3c shall be auctioned.</p>	<p>Council to maintain the GA, but could show openness to accelerate phasing out as part of a final compromise package.</p>
Article 1, first paragraph, point (2)(b) (Directive 2003/87/EC, Article 3d, paragraph 1b)				
53	<p>1b. In 2026, 75% of the quantity of allowances in respect of which free allocation would have taken place in that year, calculated from the publication in accordance with Article 3c shall be auctioned.</p>	<p>1b. <del>In 2026, 75% of the quantity of allowances in respect of which free allocation would have taken place in that year, calculated from the publication in accordance with Article 3c shall be auctioned.</del> Deleted</p>	<p>1b. In 2026, 75% of the quantity of allowances in respect of which free allocation would have taken place in that year, calculated from the publication in accordance with Article 3c shall be auctioned.</p>	<p>Council to maintain the GA, but could show openness to accelerate phasing out as part of a final compromise package.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (2)(b) (Directive 2003/87/EC, Article 3d, paragraph 1c)			
54 1c. As from 1 January 2027, all of the quantity of allowances in respect of which free allocation would have taken place in that year shall be auctioned. ’	1c. As from 1 January <del>2027</del> <b>2025</b> , all of the quantity of allowances in respect of which free allocation would have taken place in that year shall be auctioned, <u>except for the quantity of allowances referred to in Article 3c(5a).</u> <sup>-7</sup>	4e. As from 1 January 2027, all of the quantity of allowances in respect of which free allocation would have taken place in that year shall be auctioned. <sup>-7</sup> , <b>except for the quantity of allowances referred to in Article 3c(5a).</b>	Council to maintain the GA, but could show openness to accelerate phasing out as part of a final compromise package.
Article 1, first paragraph, point (2)(b)			
54a		(b) the following paragraph 1a is added:	<u>Council: point (b) was moved.</u>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>Article 1, first paragraph, point (2)(b), first paragraph</p> <p>55</p> <p>1.d. Allowances which are allocated for free shall be allocated to aircraft operators proportionately to their share of verified emissions from aviation activities reported in 2023. This calculation shall also take into account verified emissions from aviation activities reported in respect of flights that are only covered by the EU ETS from 1 January 2023.’,</p>	<p>1.d. Allowances which are allocated to aircraft operators proportionately to their share of verified emissions from aviation activities reported in 2023. This calculation shall also take into account verified emissions from aviation activities reported in respect of flights that are only covered by the EU ETS from 1 January 2023.’,</p>	<p><del>1.d.1.a.</del> Allowances which are allocated for free shall be allocated to aircraft operators proportionately to their share of verified emissions from aviation activities reported in 2023. This calculation shall also take into account verified emissions from aviation activities reported in respect of flights that are only covered by the EU ETS from 1 January 2023. <b>By 30 June of the relevant year, the competent authorities shall issue the allowances which are allocated for free for that year.’,</b></p>	<p>Technical</p>
<p>Article 1, first paragraph, point (2)(c) (Directive 2003/87/EC, Article 3d)</p>			

Council: point (b) was moved.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
56	(c) paragraph 2 is deleted,	(c) paragraph 2 is deleted,	
Article 1, first paragraph, point (2)(d), introductory part (Directive 2003/87/EC, Article 3d)			
57	(d) the first sentence of paragraph 3 is replaced by the following:	(d) the first sentence of paragraph 3 is replaced by the following:	Technical
Article 1, first paragraph, point (2)(d) (Directive 2003/87/EC, Article 3d, paragraph 3)			
58	The Commission is empowered to adopt delegated acts in accordance with Article 23 to supplement this Directive concerning the detailed arrangements for the auctioning by Member States of aviation allowances in accordance with paragraphs 1, 1a, 1b, 1c and 1d of this Article, including the	3. The Commission is empowered to adopt delegated acts in accordance with Article 23 to supplement this Directive concerning the detailed arrangements for the auctioning by Member States of aviation allowances in accordance with paragraphs 1, 1a, 1b, 1c and 1d of this Article, including the	‘The Commission is empowered to adopt delegated acts in accordance with Article 23 to supplement this Directive concerning the detailed arrangements for the auctioning by Member States of aviation allowances in accordance with paragraphs 1, 1a, 1b, 1c and 1d of this Article, including the
Council to maintain the GA			

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Commission Proposal		EP Mandate	Council Mandate	Comments/suggestions
modalities for the transfer of a share of revenue from such auctioning to the general budget of the Union. ’	modalities for the transfer of a share of revenue from such auctioning, <a href="#">in accordance with Decision (EU, Euratom) 2020/2053</a> , to the general budget of the Union. <sup>1</sup>	the modalities <b>of the auctioning which are made necessary</b> for the transfer of a share of revenue from such auctioning to the general budget of the Union <b>as own resources in accordance with Article 311(3) TFEU</b> ; <sup>2</sup>		
Article 1, first paragraph, point (2), introductory part (Directive 2003/87/EC, Article 3d), point (da)				
58a		(da) in paragraph 3, in the third sentence, the words "For the period referred to in Article 3c(1), the reference year shall be 2010, and for each subsequent period referred to in Article 3c" are replaced by "For each period referred to in Article 13.";	Technical	
Article 1, first paragraph, point (2)(e), introductory part (Directive 2003/87/EC, Article 3d)				
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
(e) paragraph 4 is replaced by the following:	(e) paragraph 4 is replaced by the following:	(e) paragraph 4 is replaced by the following:	
Article 1, first paragraph, point (2)(e) (Directive 2003/87/EC, Article 3d, paragraph 4)			
<p>60</p> <p>4. Member States shall determine the use of revenues generated from the auctioning of allowances covered by this Chapter, except for the revenues established as own resources in accordance with Article 311(3) of the Treaty and entered in the general budget of the Union. Member States shall use the revenues generated from the auctioning of allowances in accordance with Article 10(3).;</p>	<p>4. <del>Member States shall determine the use of</del> <b>The revenues generated from the auctioning of allowances for aviation</b> covered by this Chapter, except for the revenues established as own resources in accordance with Article 311(3) of the Treaty and entered in the general budget of the Union- <b>Member States shall be used as follows:</b></p> <p><b><u>(a) 75 % shall be used to support innovation and new technologies, including the deployment of decarbonisation solutions in the aviation sector through the Climate Investment Fund in accordance with the Article 10a (8)</u></b></p>	<p>4. Member States shall determine— the use of revenues generated from the auctioning of allowances covered by this Chapter, except for the revenues established as own resources in accordance with Article 311(3) of the Treaty and entered in the general budget of the Union. Member States <del>shall use</del> <b>these should use those</b> revenues <del>generated</del> from the auctioning of allowances in accordance with Article 10(3).?;</p>	<p>Council to maintain the GA, but could show openness to consider transfer a limited share of revenues generated from the aviation sector to Innovation Fund as part of a final compromise package.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>(b) 15 % of the revenues generated from the <del>the</del> <del>allocation of allowances in accordance</del> departing flights referred to in Article 3a shall be used to contribute to UNFCCC Climate Funds, in particular the Green Climate Fund and the Adaptation Fund, to advance international action to mitigate the impact of climate change on the most vulnerable communities;</u></p> <p><u>(c) the remaining revenues shall be used as determined by Member States in line with Article 10(3), including promoting projects aimed at ensuring a just transition in the aviation sector, especially supporting social dialogue among relevant stakeholders in the aviation sector, as well as for training, re-skilling, and upskilling for workers;</u></p>		

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Commission Proposal		EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (3)				
61 (3) Articles 3e and 3f are deleted;	(3) Articles 3e and 3f are deleted;	(3) Articles 3e and 3f are deleted;		
Article 1, first paragraph, point (3a) (Directive 2003/87/EC, Article 3ea)				
61a		<p><u>(3ea) the following article is inserted:</u></p> <p><u>"Article 3ea</u></p> <p><u>Aviation activities involving third countries</u></p> <p><u>1. From 30 April [year of entry into force of this Directive</u></p>	Council to maintain the GA.	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>+1. aircraft operators shall surrender allowances for emissions on flights departing from an aerodrome located in the EEA.</u></p> <p><u>2. From /year of entry into force of this Directive, the total quantity of allowances to be allocated for aviation shall be increased by the levels of allocations for the additional departing flights referred to in paragraph 1, which would have been made if they were covered by the E U E T S in that year. The linear reduction factor as laid down in Article 9 shall apply. ’</u></p> <p><u>3. To take due account of CORSIA offsetting obligations above a baseline set at the 2019 level for the years 2021-2023, and at the average of the 2019-2020 level for 2024 onwards, aircraft operators shall be able to deduct the financial value of their expenditure on credits</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>used for compliance with CORSIA for flights from the EEA to third countries that are listed in the implementing act adopted pursuant to Article 25a(3).</u></p> <p><u>Each year, aircraft operators shall publish information regarding the CORSIA offsets paid the previous year for each route and inform the Commission of such offsets should they intend to request a reduction in their surrender requirements. The Commission shall establish the financial value of the offsets eligible for deduction from the EU ETS surrender requirement for each route. The Commission shall adopt delegated acts in accordance with Article 23 to supplement this Directive by determining the methodology and mechanism for that deduction. For that purpose, the Commission shall consider the price of EU ETS allowances to be the average</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>price in the respective compliance year.</u></p> <p><u>Where a difference has been established by the Commission between verified emissions and allowances surrendered, in respect of a given year, the corresponding quantity of allowances shall be cancelled.</u></p> <p><u>4. By 31 December 2027, in accordance with Article 28b of this Directive, the Commission shall present a report to the European Parliament and the Council on the implementation of ICAO Contracting States' participation in, and the overall ambition and environmental integrity of, CORSIA. Based on the findings of that report, the Commission shall present, where appropriate, a legislative proposal to end the temporary derogation for flights arriving at an aerodrome located in the EEA."</u></p>		

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Commission Proposal		EP Mandate		Council Mandate		Comments/suggestions
Article 1, first paragraph, point (4), introductory part (Directive 2003/87/EC, Article 6(2))						
62	(4) In Article 6(2), point (e) is replaced by the following:	(4) In Article 6(2), point (e) is replaced by the following:		<i>deleted</i>		<p><del>(4)</del> <u>Council: The same proposal is made also in the general amending Directive, Article 1(8), and justified in recital (25) to that proposal. As the two dossiers are moving in parallel, it is suggested to only make the change in the other proposal where it is justified in the recitals. In Article 6(2), point (e) is replaced by the following:</u></p>
Article 1, first paragraph, point (4), first paragraph (Directive 2003/87/EC, Article 6(2))						
63	(e) an obligation to surrender allowances equal to the total emissions of the installation in	(e) an obligation to surrender allowances equal to the total emissions of the installation in		<i>deleted</i>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>each calendar year, as verified in accordance with Article 15, within four months following the end of that year.;</p>	<p>each calendar year, as verified in accordance with Article 15, within four months following the end of that year.;</p>		
<p>Article 1, first paragraph, point (4)(a) (Directive 2003/87, Article 10a, paragraph 8, subpara 3a)</p>			
<p>63a</p>	<p><u>4a in Article 10a (8). the following subparagraph is inserted after the second subparagraph:</u></p> <p><u>The revenues generated from the auctioning of allowances in respect of aviation activities, and from penalties referred to in Article 16(3), allocated to the Climate Investment Fund shall be made available for aviation projects to support new developments and innovations, deployment of decarbonisation solutions, the development of support mechanisms and to create necessary infrastructure.</u></p>		<p>Stock taking on progress achieved on technical level</p> <p>Council maintain the GA, but open to work on Commission compromise suggestion as part of the final compromise package</p> <p><i>Compromise suggested by the Commission in main ETS proposal:</i></p> <p>The Innovation Fund may also support <del>break through innovative technologies</del> <b>innovation</b> and infrastructure to decarbonise the maritime sector, <del>and</del> for the production of low- and zero-carbon fuels and <del>in aviation</del>, for rail. <b>For aviation, it may also</b></p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>which reduce the total climate impacts including non-CO2 impacts, in particular through:</u></p> <p><u>(a) deployment of sustainable aviation fuels, with priority to be given to renewable fuels of non-biological origin (RENBIO) from renewable hydrogen and direct air capture (DAC), including through carbon contracts for difference aimed at bridging the price difference between zero-emissions fuels and conventional fuels, and reducing the cost of supplying SAF to Union airports;</u></p> <p><u>(b) fundamental improvement of operational aeronautics and airframe solutions to mitigate CO2 and non-CO2 emissions;</u></p> <p><u>(c) deployment of breakthrough engine innovation and deployment of new propulsion technologies contributing to</u></p>		<p>support electrification and actions to reduce the overall climate impacts of aviation. and <del>road transport, including collective forms of transport such as public transport and coach service.</del></p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>reducing emissions in aviation, such as battery- and turbo-electric technologies, as well as hydrogen combustion in turbines and fuel cells that power electric motors, electric aircraft and related airport infrastructure;</u></p> <p><u>(d) deployment of monitoring and reporting technologies for CO2 and non-CO2 aviation emissions;</u></p> <p><u>(e) research leading to technological innovation on the non-CO2 impacts of aviation, including formation and prevention of contrails and cirrus clouds.</u></p> <p><u>A description of the projects supported by the Climate Investment Fund and information about the levels of expenditure disaggregated at project level shall be</u></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>transparent and made publicly available in an accessible manner and regularly updated on the Commission's website. The Commission shall ensure there is inclusive involvement of stakeholders in the funding procedures related to the Climate Investment Fund.</i></p>		
Article 1, first paragraph, point (5), introductory part (Directive 2003/87/EC, Article 11a)			
64	(5) Article 11a is amended as follows:	(5) Article 11a is amended as follows:	(5) Article 11a is amended as follows:
Article 1, first paragraph, point (5)(a), introductory part (Directive 2003/87/EC, Article 11a)			
65	(a) paragraphs 1 to 3 are replaced by the following:	(a) paragraphs 1 to 3 are replaced by the following:	(a) paragraphs 1 to 3 are replaced by the following:

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph 1)			
<p>66</p> <p>1. Subject to paragraphs 2 and 3 of this Article, aircraft operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State shall be able to use the following units to comply with their obligations as laid down in Article 12 in respect of emissions from flights to and from countries that are listed in the implementing act adopted pursuant to Article 25a(3):</p>	<p>1. Subject to paragraphs 2 and 3 of this Article, aircraft operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State shall be able to use the following units to comply with their obligations as laid down in Article 12 in respect of emissions from flights to and from countries that are listed in the implementing act adopted pursuant to Article 25a(3):</p>	<p>1. Subject to paragraphs 2 and 3 of this Article, aircraft operators that hold an air operator certificate issued by a Member State or <del>is</del><b>are</b> registered in a Member State, including in the outermost regions, dependencies and territories of that Member State shall be able to use the following units to comply with their obligations <del>as laid down in Article 12</del><b>to cancel units in respect of emissions from flights to and from countries that are listed in the implementing act adopted pursuant to Article 25a(3): the quantity notified as laid down in Article 12 (8):;</b></p>	Technical
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph 1(a))			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
67 (a) credits authorised by parties participating in the mechanism established under Article 6(4) of the Paris Agreement;	(a) credits authorised by parties participating in the mechanism established under Article 6(4) of the Paris Agreement;	(a) credits authorised by parties participating in the mechanism established under Article 6(4) of the Paris Agreement;	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph 1(b))			
68 (b) credits authorised by the parties participating in crediting programmes which have been considered eligible by the ICAO Council as identified in the implementing act adopted pursuant to paragraph 8;	(b) credits authorised by the parties participating in crediting programmes which have been considered eligible by the ICAO Council as identified in the implementing act adopted pursuant to paragraph 8;	(b) credits authorised by the parties participating in crediting programmes which have been considered eligible by the ICAO Council as identified in the implementing act adopted pursuant to paragraph 8;	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph 1(c))			
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
(c) credits authorised by parties agreements pursuant to paragraph 5;	(c) credits authorised by parties agreements pursuant to paragraph 5;	(c) credits authorised by parties agreements pursuant to paragraph 5;	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph 1), point (d)			
70 (d) credits issued in respect of Union level projects pursuant to Article 24a.	(d) credits issued in respect of Union level projects pursuant to Article 24a.	(d) credits issued in respect of Union level projects pursuant to Article 24a.	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph (2), introductory part)			
71 2. Units referred to in paragraph 1, points (a) and (b), may be used if the following conditions have been met:	2. Units referred to in paragraph 1, points (a) and (b), may be used if the following conditions have been met:	2. Units referred to in paragraph 1, points (a) and (b), may be used if the following conditions have been met:	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph (2)(a))			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
72  (a) they originate from a country that is a party to the Paris Agreement at the time of use;	(a) they originate from a country that is a party to the Paris Agreement at the time of use;	(a) they originate from a country that is a party to the Paris Agreement at the time of use;	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph (2), subparagraph (1), point (b))			
73  (b) they originate from a country that is listed in the implementing act adopted pursuant to Article 25a(3) as participating in Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). This condition shall not apply in respect of emissions before 2027, nor shall it apply in respect of Least Developed Countries and Small Island Developing States, as defined by the United Nations, except for those countries whose GDP	(b) they originate from a country that is listed in the implementing act adopted pursuant to Article 25a(3) as participating in Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). This condition shall not apply in respect of emissions <u>before 1 January 2027</u> , <del>nor shall it apply in respect of Least Developed Countries and Small Island Developing States, as defined by the United Nations, except for those countries whose GDP per</del>	(b) they originate from a country that is listed in the implementing act adopted pursuant to Article 25a(3) as participating in Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). This condition shall not apply in respect of emissions before 2027, nor shall it apply in respect of Least Developed Countries and Small Island Developing States, as defined by the United Nations, except for those countries whose GDP per	Council to maintain GA.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
per capita equals or exceeds the Union average.	<del>capita equals or exceeds the Union average</del>	capita equals or exceeds the Union average.	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph 3, introductory part)			
74 3. Units referred to in paragraph 1, points (a), (b) and (c), may be used if arrangements are in place for authorisation by the participating parties, timely adjustments are made to the reporting of anthropogenic emissions by sources and removals by sinks covered by the nationally determined contributions of the participating parties, and that double counting and a net increase in global emissions are avoided.	3. Units referred to in paragraph 1, points (a), (b) and (c), may be used if arrangements are in place for authorisation by the participating parties, timely adjustments are made to the reporting of anthropogenic emissions by sources and removals by sinks covered by the nationally determined contributions of the participating parties, and that double counting and a net increase in global emissions are avoided.	3. Units referred to in paragraph 1, points (a), (b) and (c), may be used if arrangements are in place for authorisation by the participating parties, timely adjustments are made to the reporting of anthropogenic emissions by sources and removals by sinks covered by the nationally determined contributions of the participating parties, and that double counting and a net increase in global emissions are avoided.	
Article 1, first paragraph, point (5)(a) (Directive 2003/87/EC, Article 11a, paragraph 3, subparagraph 2)			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>75</p> <p>The Commission shall adopt implementing acts laying down more detailed requirements for the arrangements referred to in the first subparagraph, which may include reporting and registry requirements, and for listing the states or programmes which apply these arrangements. Arrangements shall take account of flexibilities accorded to Least Developed Countries and Small Island Developing States. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2).’</p>	<p>The Commission shall adopt implementing acts laying down more detailed requirements for the arrangements referred to in the first subparagraph, which may include reporting and registry requirements, and for listing the states or programmes which apply these arrangements. <del>Arrangements shall take account of flexibilities accorded to Least Developed Countries and Small Island Developing States.</del> Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2).’</p>	<p>The Commission shall adopt implementing acts laying down more detailed requirements for the arrangements referred to in the first subparagraph, which may include reporting and registry requirements, and for listing the states or programmes which apply these arrangements. Arrangements shall take account of flexibilities accorded to Least Developed Countries and Small Island–Developing States <b>in accordance with paragraph 2.</b> Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2).’</p>	<p>Council to maintain GA.</p>
<p>Article 1, first paragraph, point (5)(b) (Directive 2003/87/EC, Article 11a)</p>			
<p>76</p> <p>(b) paragraph (4) is deleted,</p>	<p>(b) paragraph (4) is deleted,</p>	<p>(b) paragraph (4) is deleted,</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (5)(c), introductory part (Directive 2003/87/EC, Article 11a)			
77 (c) the following paragraph 8 is added:	(c) the following paragraph 8 is added:	(c) the following paragraph 8 is added:	
Article 1, first paragraph, point (5)(c) (Directive 2003/87/EC, Article 11a, paragraph 8)			
78 8. The Commission shall adopt an implementing act listing credits which, have been considered eligible by the ICAO Council, and that fulfil the conditions laid down in paragraphs 2 and 3. The Commission shall amend that list as appropriate. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 22a(2).;	8. The Commission shall adopt an implementing act listing credits which, have been considered eligible by the ICAO Council, and that fulfil the conditions laid down in paragraphs 2 and 3. The Commission shall amend that list as appropriate. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 22a(2).;	8. The Commission shall adopt <del>an</del> implementing <del>act</del> listing <del>credits</del> which, have been considered eligible by the ICAO Council, and that fulfil the conditions laid down in paragraphs 2 and 3. The Commission shall amend that list as appropriate. <del>That</del> Those implementing <del>act</del> s shall be adopted in accordance with the examination procedure referred to in Article 22a(2).;	Technical

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Commission Proposal			EP Mandate		Council Mandate			Comments/suggestions
Article 1, first paragraph, point (6), introductory part (Directive 2003/87/EC, Article 12)								
79	(6) Article 12 is amended as follows:	(6) Article 12 is amended as follows:	(6) Article 12 is amended as follows:	(6) Article 12 is amended as follows:				
Article 1, first paragraph, point (6)(a), introductory part (Directive 2003/87/EC, Article 12)								
80	(a) paragraph 6 is replaced by the following:	(a) paragraph 6 is replaced by the following:	(a) paragraph 6 is replaced by the following:	(a) paragraph 6 is replaced by the following:				
Article 1, first paragraph, point (6)(a), amending provision, numbered paragraph (6), first paragraph								
81	‘	‘						Council to maintain GA

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p>6. In accordance with the methodology laid down in the delegated act referred to in paragraph 7, Member States shall calculate the offsetting each year for the preceding calendar year within the meaning of ICAO's International Standards and Recommended Practices on Environmental Protection for Carbon Offsetting and Reduction Scheme for International Aviation, other than those which apply in respect of flights departing from an aerodrome located in the EEA which arrive at an aerodrome located in the EEA, in Switzerland or in the United Kingdom, and by 30 November each year inform the aircraft operators that fulfil all of the following conditions of the level of offsetting:</p>	<p>6. In accordance with the methodology laid down in the delegated act referred to in paragraph 7, Member States shall calculate the offsetting each year for the preceding calendar year within the meaning of ICAO's International Standards and Recommended Practices on Environmental Protection for Carbon Offsetting and Reduction Scheme for International Aviation, other than those which apply in respect of flights departing from an aerodrome located in the EEA which arrive at an aerodrome located in the EEA, in Switzerland or in the United Kingdom, and by 30 November each year inform the aircraft operators that fulfil all of the following conditions of the level of offsetting:</p>	<p>6. -In accordance with the methodology laid down in the <del>delegated</del><b>implementing</b> act referred to in paragraph 7, Member States shall calculate the offsetting each year for the preceding calendar year <del>within the meaning of ICAO's International Standards and Recommended Practices on Environmental Protection for Carbon Offsetting and Reduction Scheme for International Aviation, other than those which apply in respect of flights to, from and between the countries that are listed in the implementing act adopted pursuant to Article 25a(3) and of flights departing from an aerodrome located in the EEA which arrive at an aerodrome located between Switzerland or the United Kingdom and countries that are listed in the EEA, in Switzerland or in the United Kingdom</del><b>implementing act adopted pursuant to Article 25a(3) and by 30 November each year inform the aircraft operators that fulfil all of</b></p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (6)(a), amending provision, numbered paragraph (6), second paragraph			
81a		<p>In accordance with the methodology laid down in the implementing act referred to in paragraph 7, Member States shall also calculate the total final offsetting requirements for a given CORSIA compliance period and inform the aircraft operators by 30 November of the year following the last year of the relevant CORSIA compliance period.</p>	Council to maintain GA
Article 1, first paragraph, point (6)(a), amending provision, numbered paragraph (6), third paragraph			
81b		<p>Member States shall inform aircraft operators that fulfil all</p>	Technical.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		<p><b>of the following conditions of the level of offsetting:</b></p>	
<p>Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12, paragraph 6(a))</p>			
<p>82</p> <p>(a) the aircraft operator holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State;</p>	<p>(a) the aircraft operator holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State;</p>	<p>(a) the aircraft operator holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State;</p>	
<p>Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12, paragraph 6(b))</p>			
<p>83</p> <p>(b) they produce annual CO<sub>2</sub> emissions greater than 10 000 tonnes from the use of aircrafts with a maximum certified take-off mass greater than 5 700 kg conducting flights covered by</p>	<p>(b) they produce annual CO<sub>2</sub> emissions greater than 10 000 tonnes from the use of aircrafts with a maximum certified take-off mass greater than 5 700 kg conducting flights covered by</p>	<p>(b) they produce annual CO<sub>2</sub> emissions greater than 10 000 tonnes from the use of aircrafts with a maximum certified take-off mass greater than 5 700 kg conducting flights covered by</p>	<p>Agreement pending the adoption of the CORSIA notification decision. Could be modified in line with CORSIA notification decision.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Annex I, other than those departing and arriving in the same Member State (including outermost regions of the same Member State), from 1 January 2019.	Annex I <a href="#">to this Directive and by Article 2 (3) and (4) of Commission Delegated Regulation (EU) 2019/1603<sup>1a</sup></a> , other than those departing and arriving in the same Member State (including outermost regions of the same Member State), from 1 January <del>2019</del> <a href="#">2021</a> .	Annex I, other than those departing and arriving in the same Member State (including outermost regions of the same Member State), from 1 January 2019.	
Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12)			
84	For the purposes of the first subparagraph, point (b), CO <sub>2</sub>	For the purposes of the first subparagraph, point (b), CO <sub>2</sub>	For the purposes of the first subparagraph, point (b), CO <sub>2</sub>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
emissions from the following types of flights shall not be taken into account:	emissions from the following types of flights shall not be taken into account:	emissions from the following types of flights shall not be taken into account:	
Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12)			
85 (i) state flights;	(i) state flights;	(i) state flights;	
Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12)			
86 (ii) humanitarian flights;	(ii) humanitarian flights;	(ii) humanitarian flights;	
Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12)			
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
(iii) medical flights;	(iii) medical flights;	(iii) medical flights;	
Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12)			
88 (iv) military flights;	(iv) military flights;	(iv) military flights;	
Article 1, first paragraph, point (6)(a) (Directive 2003/87/EC, Article 12)			
89 (v) firefighting flights. ;	(v) firefighting flights. ;	(v) firefighting flights. ;	
Article 1, first paragraph, point (6)(b), introductory part (Directive 2003/87/EC, Article 12)			
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
(b) the following paragraphs 7 and 8 are added:	(b) the following paragraphs 7 and 8 are added:	(b) the following paragraphs 7 and 8 are added:	
Article 1, first paragraph, point (6)(b), amending provision, numbered paragraph (7), first paragraph			
90a  7. The Commission is empowered to adopt delegated acts in accordance with Article 23 to supplement this Directive by laying down the methodology for calculating offsetting responsibilities for aircraft operators.	7. The Commission is empowered to adopt delegated acts in accordance with Article 23 to supplement this Directive by laying down the methodology for calculating offsetting responsibilities for aircraft operators.	7. The Commission is empowered to adopt delegated acts in accordance with Article 23 to supplement this Directive by laying down the methodology for calculating offsetting responsibilities for aircraft operators. referred to in paragraph 6 for the purpose of ICAO's Carbon Offsetting and Reduction Scheme for International Aviation shall be made in respect of flights to, from and between the countries that are listed in the implementing act adopted pursuant to Article 25a(3), and of flights between Switzerland or the United Kingdom and countries that are listed in the implementing	Council to maintain GA

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (6)(b), amending provision, numbered paragraph (7), second paragraph			
90b		<p>The Commission shall adopt implementing acts specifying in further detail the methodology for the calculation of offsetting requirements for aircraft operators. Those implementing acts shall be based on the methodology referred to in the International Standards and Recommended Practices on Environmental Protection for Carbon Offsetting and Reduction Scheme for International Aviation referred to in the preceding subparagraph. They should, however, contain the necessary adaptations to the methodology to ensure compliance with the provisions of this Directive. Those implementing acts shall be adopted in accordance with</p>	Maintain GA.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
		the examination procedure referred to in Article 22a(2).	
Article 1, first paragraph, point (6)(b), amending provision, numbered paragraph (7), third paragraph			
90c		The first such implementing act shall be adopted by [1 May 2024]. The Commission shall ensure that no aircraft operator covered by paragraph 6 of this Article is subject to offsetting responsibilities in addition to and overlapping with their obligation to surrender allowances in accordance with this Directive with respect to the same flights during the CORSIA compliance period 2021-2023. '	Maintain GA.
Article 1, first paragraph, point (6)(b) (Directive 2003/87/EC, Article 12, paragraph 8)			
91			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions	
	<p>8. In respect of flights to, from and between the countries that are listed in the implementing act adopted pursuant to Article 25a(3), aircraft operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, shall cancel units referred to in Article 11a only in respect of the quantity notified by that Member State in respect of the relevant calendar year. The cancellation shall take place by 31 January 2025 for emissions in the period 2021 to 2023, by 31 January 2028 for emissions in the period 2024 to 2026, by 31 January 2031 for emissions in the period 2027 to 2029, by 31 January 2031 for emissions in the period 2027 to 2029, by 31 January 2034 for emissions in the period 2030 to 2032 and by 31 January 2037 for emissions in the period 2033 to 2035;.</p>	<p>8. In respect of flights to, from and between the countries that are listed in the implementing act adopted pursuant to Article 25a(3), Aircraft operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, shall cancel units referred to in Article 11a only in respect of the quantity notified by that Member State in respect of the relevant calendar year. The cancellation shall take place by 31 January 2025 for emissions in the period 2021 to 2023, by 31 January 2028 for emissions in the period 2024 to 2026, by 31 January 2031 for emissions in the period 2027 to 2029, <del>by 31 January 2031 for emissions in the period 2027 to 2029,</del> <del>by 31 January 2034 for emissions in the period 2030 to 2032 and by 31 January 2037 for emissions in the period 2033 to 2035;</del>.</p>	<p>8. <del>In respect of flights to, from and between the countries that are listed in the implementing act adopted pursuant to Article 25a(3),</del> Aircraft operators that hold an air operator certificate issued by a Member State or <del>are</del> registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, shall cancel units referred to in Article 11a only in respect of the quantity notified by that Member State, <b>in accordance with paragraph 6,</b> in respect of the relevant <del>calendar</del> <b>CORSIA compliance</b> year. The cancellation shall take place by 31 January 2025 for emissions in the period 2021 to 2023, by 31 January 2028 for emissions in the period 2024 to 2026, by 31 January 2031 for emissions in the period 2027 to 2029, by 31 January <del>2034 for emissions in the period 2030 to 2032 and by 31 January 2037 for emissions in the period 2033 to 2035;</del>.</p>	<p>Technical</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point <b>(6)(a)</b> (Directive 2003/87/EC, Article 14, paragraph 1, subparagraph 1)			
92	6a. <u>in Article 14(1), the first subparagraph is replaced by the following:</u> <p>“The Commission shall adopt <del>implementing</del> <b>delegated</b> acts concerning the detailed arrangements for the monitoring and reporting of emissions and, where relevant, activity data, from the activities listed in Annex I, for the monitoring and reporting of tonne-kilometre data for the purpose of an application under Article 3e or 3f, which shall be based on the principles for monitoring and reporting set out in Annex IV and the requirements set out in paragraph 2 of this Article. Those <del>implementing</del> <b>delegated</b> acts shall also specify the global warming potential of each greenhouse gas <u>and the effects of non-CO<sub>2</sub> aviation emissions</u> in the requirements for</p>		<p>Council to maintain the GA, but certain openness could be shown on the implementation, through implementing act, of a MRV for non-CO<sub>2</sub> in a more realistic timeframe, conditional to removing the automatic multiplier and as part of the final compromise package.</p> <p><i>Compromise suggested by the Commission:</i></p> <p>The Commission shall adopt [...] acts concerning the detailed arrangements for the monitoring and reporting of emissions and <b>non-CO<sub>2</sub> aviation effects</b>, which shall be based on the principles for monitoring and reporting set out in Annex IV and the requirements set out in paragraph 2 of this Article. Those [...] acts shall also specify the global warming potential of each greenhouse gas <u>and take into account up-to-date</u></p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p>monitoring <del>and</del> reporting <del>emissions for that gas</del> <u>and verification of those gases and emissions"</u></p> <p>Amending present text/source act</p>		<p><u>scientific knowledge on the effects of non-CO2 aviation emissions</u> in the requirements for monitoring and reporting emissions of these emissions for <del>that gases</del> <u>and their effects</u>.</p>
Article 1, first paragraph, point (6)(b), amending provision, numbered paragraph 2, subparagraph 2a			
92a	<p><u>6b. in Article 14(2), the following subparagraph is added:</u></p> <p><u>"By 16 months after the entry into force of this Directive, the Commission shall adopt delegated acts in accordance with Article 23 to supplement this Directive in order to establish a monitoring, reporting and verification scheme (MRV scheme) for non-CO2 emissions from aircraft operators covered by this</u></p>		<p>Council to maintain the GA, but certain openness could be shown on the implementation, through implementing act, of a MRV for non-CO2 in a more realistic timeframe, conditional to removing the automatic multiplier and as part of the final compromise package</p> <p><i>Compromise suggested by the Commission:</i></p> <p>Based on scientific progress, by 31 December [202X], the Commission shall adopt [...] acts to supplement this Directive</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>Directive. The MRV scheme for non-CO2 emissions shall contain data on at least the following:</u></p> <p><u>a) fuel flow;</u></p> <p><u>b) mass of the aircraft;</u></p> <p><u>c) ambient humidity;</u></p> <p><u>d) latitude, longitude and altitude of the aircraft;</u></p> <p><u>e) average humidity and temperature;</u></p> <p><u>f) emission indices for CO2, H2O, sulphur dioxide (SO2) and NOx;</u></p>		<p>in order to cover non-CO2 aviation effects in the monitoring, reporting and verification framework. The MRV framework shall contain, at a minimum, the aircraft trajectory data available, and allow to produce a conservative CO2 equivalent per flight.</p> <p>From 1 January [202X], the Commission shall submit, as part of the report referred to in Article 10(5), a report to the European Parliament and the Council on the results of the MRV framework referred to in the third subparagraph.</p> <p>[The Commission shall ensure, subject to available resources, the availability of tools to facilitate and to the extent possible automatise the MRV in order to minimise any administrative burden.]</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>g) CO2 equivalents per flights.</u></p> <p><u>By 31 December 2026, based on the results of the monitoring, reporting and verification of non-CO2 emissions, the Commission shall submit, after carrying out an impact assessment and where appropriate, a legislative proposal to mitigate such emissions by expanding the scope of the EU ETS to cover non-CO2 aviation emissions.</u></p>	<p><u>Pending an extension of the scope of this Directive to cover non-CO2 emissions from aircraft operators referred to in the second subparagraph, from 31 December 2027, the CO2 emission factor for emissions from aviation activities shall be multiplied by 1,8, from 31 December 2028 by 1,9 and from 31 December 2029 by 2,0, in</u></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>order to account for non-CO2 aviation emissions.</u></p> <p><u>From... 130 months after the entry into force of this Directive, the Commission shall submit on an annual basis, as part of the report referred to in Article 10(5), a report to the European Parliament and the Council on the results of the MRV scheme referred to in the third subparagraph."</u></p>		
Article 1, first paragraph, point (6)(b), amending provision, numbered paragraph 3a			
92b		<p><u>6c. in Article 14, the following paragraph is added:</u></p> <p><u>"3a. All emissions data related to aircraft operators communicated to Member</u></p>	<p>Stock taking on progress achieved on technical level</p> <p>Council to show openness towards European Parliament position as part of the final compromise package.</p> <p><i>Compromise suggested by the European Parliament:</i></p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>States and the Commission, including data communicated in accordance with Article 7 of Commission Delegated Regulation (EU) 2019/1603, shall be reported and published by the Commission, per aircraft operator and per airport pair in a user-friendly manner. The data for each year shall be published without delay. Those data shall include at least the following:</u></p> <p><u>(a) emissions data broken down by aircraft operator and by airport pair;</u></p> <p><u>(b) load factors, aircraft type, fuel type and fuel consumption per airport pair for each aircraft operator;</u></p> <p><u>(c) the amount of offsetting, calculated in accordance with Article 12(7);</u></p>		<p>The Commission shall publish at least the following aggregated annual emissions related data from aviation activities reported to Member States or transmitted to the Commission in accordance with Implementing Regulation (EU) 2018/2066 and Article 7 of Commission Delegated Regulation (EU) 2019/1603, at the latest 3 months after the respective reporting deadline in a user-friendly manner:</p> <ul style="list-style-type: none"> <li>(a) per aerodrome pair within the EEA;</li> <li>(i) emissions from all flights;</li> <li>(ii) total number of flights;</li> <li>(iii) total number of passengers;</li> <li>(iv) types of aircraft.</li> </ul> <p>(b) per aircraft operator:</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>(d) the amount and type of eligible fuels used to comply with part or all of their offsetting;</u></p> <p><u>(e) the amount and type of carbon credits used to comply with part or all of their offsetting.;</u></p> <p><u>(f) total mass of freight and mail (tonnes) during the reporting period per airport pair.;"</u></p>		<p>(i) data on emissions from flights within the EEA, from flights departing the EEA, flights incoming to the EEA and flights between two third countries, broken down by state pair and data on emissions subject to obligation to cancel CORSIA eligible emission units;</p> <p>(ii) the amount of offsetting, calculated in accordance with Article 12(7);</p> <p>(iii) the amount and category of fuels used that have zero emission factor under this Directive or entitle the aircraft operator to receive allowances pursuant to Article [3c(5a)];</p> <p>(iv) the amount and type of credits pursuant to Article 11a [CORSIA eligible emission units] used to comply with their offsetting referred to in point (b).</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions	
Article 1, first paragraph, point (7), introductory part (Directive 2003/87/EC, Article 18a)				
93	(7) In Article 18a, paragraph 3, point (b) is replaced by the following:	(7) In Article 18a, paragraph 3, point (b) is replaced by the following:	(7) <del>In Article 18a, paragraph 3, point (b) is replaced by the following:</del> <b>is amended as follows:</b>	Technical
Article 1, first paragraph, point (7)(a)				
93a			(a) <b>In the first sentence of paragraph 2, the words "period referred to in Article 3c" are replaced by "period referred to in Article 13"</b>	Technical
Article 1, first paragraph, point (7)(b)				
93b				Technical

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions	
Article 1, first paragraph, point (7)(b), amending provision, first paragraph				
94	(b) as from 2024, at least every two years, update the list to include aircraft operators which have subsequently performed an aviation activity listed in Annex I;	(b) as from 2024, <u>and subsequently</u> at least every two years, update the list to include aircraft operators which have subsequently performed an aviation activity listed in Annex I;	(b) as from 2024, at least every two years, update the list to include aircraft operators which have subsequently performed an aviation activity listed in Annex I. <b>Where an aircraft operator has not performed an aviation activity listed in Annex I during the four consecutive calendar years preceding the update of the list, that aircraft operator shall not be included in the updated list.</b>	Technical
Article 1, first paragraph, point (8), introductory part (Directive 2003/87/EC, Article 23)				
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
(8) Article 23 is amended as follows:	(8) Article 23 is amended as follows:	(8) Article 23 is amended as follows:	
Article 1, first paragraph, point (8)(a), introductory part (Directive 2003/87/EC, Article 23)			
96 (a) paragraphs 2 and 3 are replaced by the following:	(a) paragraphs 2 and 3 are replaced by the following:	(a) paragraphs 2 and 3 are replaced by the following:	
Article 1, first paragraph, point (8)(a) (Directive 2003/87/EC, Article 23)			
97 2. The power to adopt delegated acts referred to in Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), 12(7), third subparagraph, 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c shall be conferred on the Commission for an indeterminate period of time from 8 April 2018.	2. The power to adopt delegated acts referred to in Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), 12(7), third subparagraph, 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c shall be conferred on the Commission for an indeterminate period of time from 8 April 2018.	2. The power to adopt delegated acts referred to in Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), <del>12(7), third subparagraph, 19(3),</del> Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c shall be conferred on the Commission for an indeterminate period of time from 8 April 2018.	Council to maintain GA.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (8)(a) (Directive 2003/87/EC, Article 23)			
98	<p>3. The delegation of power referred to in Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), 12(7), third subparagraph, 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.’</p>	<p>3. The delegation of power referred to in Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), 12(7), third subparagraph, 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.’</p>	<p>3. The delegation of power referred to in Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), <del>12(7), third subparagraph,</del> 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official <i>Journal of the European Union</i> <del>Journal of the European Union</del> or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.’</p> <p>Council to maintain GA.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (8)(b), introductory part (Directive 2003/87/EC, Article 23)			
99 (b) paragraph 6 is replaced by the following:	(b) paragraph 6 is replaced by the following:	(b) paragraph 6 is replaced by the following:	
Article 1, first paragraph, point (8)(b) (Directive 2003/87/EC, Article 23, paragraph 6)			
100 6. A delegated act adopted pursuant to Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), 12(6), third subparagraph, 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the	6. A delegated act adopted pursuant to Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), 12(6), third subparagraph, 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission	6. A delegated act adopted pursuant to Articles 3d(3), 10(4), 10a(1) and (8), 10b(5), <del>12(6)</del> , <del>third subparagraph</del> , 19(3), Article 22, Articles 24(3), 24a(1), 25a(1) and Article 28c shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission	Council to maintain GA.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.;</p>	<p>that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.;</p>	<p>that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.;</p>	<p>Stock taking on progress achieved on technical level</p> <p><i>Suggested compromise by Council:</i></p> <p>(9). in Article 25a, paragraph 2 is replaced by the following:</p> <p>"2. The Union and its Member States shall continue to seek [...] agreements on global measures to reduce greenhouse gas emissions from aviation <u>aligned with the objectives of Regulation (EU) 2021/1119 and the Paris Agreement</u>. In the light of any such agreements, the Commission shall consider</p>
<p>Article 1, first paragraph, point (9) (Directive 2003/87/EC, Article 25a, numbered paragraph 2)</p>			
100a	<p>(9). <u>in Article 25a, paragraph 2 is replaced by the following:</u></p> <p>"2. The Union and its Member States shall continue to seek an agreement on global measures to reduce greenhouse gas emissions from aviation <u>aligned with the objectives of Regulation (EU) 2021/1119 and the Paris Agreement</u>. In the light of any such agreement, the Commission shall consider whether amendments to this Directive as it applies to aircraft operators are necessary."</p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	Amending present text/source act		whether amendments to this Directive as it applies to aircraft operators are necessary."
Article 1, first paragraph, point (9), introductory part (Directive 2003/87/EC, Article 25a)			
101	(9) In Article 25a, the following paragraphs 3 to 9 are added:	(9) In Article 25a, the following paragraphs <del>3 to 9</del> are added:	(9) In Article 25a, the following paragraphs 3 to <del>9</del> are added:
			Technical
Article 1, first paragraph, point (9), (Directive 2003/87/EC, Article 25a numbered paragraph (3))			
102	3. The Commission shall adopt an implementing act listing countries other than EEA countries, Switzerland and the United Kingdom, which are considered to be applying	3. The Commission shall, <u>at least once a year</u> , adopt an implementing act listing countries other than EEA countries, Switzerland and the United Kingdom, which are	3. —The Commission shall adopt an implementing act listing countries other than EEA countries, Switzerland and the United Kingdom, which are considered to be applying
			Council open to consider the reference to the baseline in the operative part of the Directive as defined at 85% of 2019 emissions.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>CORSIA for the purposes of this Directive, with a baseline of 2019 for 2021 to 2023 and a baseline 2019-2020 for each year thereafter. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 22a(2).</p>	<p>considered to be applying CORSIA<sup>4</sup> for the purposes of this Directive, with a baseline of 2019 for 2021 to 2023 and a baseline 2019-2020 for each year <del>thereafter</del> <u>from 2024</u>. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 22a(2).</p>	<p>CORSIA for the purposes of this Directive<sup>2</sup> with a baseline of 2019 for 2021 to 2023 and a baseline 2019-2020 for each year thereafter. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 22a(2).</p>	
<p>Article 1, first paragraph, point (9), (Directive 2003/87/EC, Article 25a, paragraph 3a)</p>			
<p>102a</p>		<p><u>9 in Article 25a the following paragraph is inserted:</u></p> <p><u>"3a. Based upon the list established under paragraph 3, the Commission shall publish a list of aircraft operators from countries which are not considered to be applying CORSIA for flights to or from third countries for the purposes of this Directive."</u></p>	<p>Stock taking on progress achieved on technical level</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (9) (Directive 2003/87/EC, Article 25a, paragraph 4)			
103 4. In respect of emissions from flights to or from countries that are listed in the implementing act adopted pursuant to paragraph 3, aircraft operators that hold an air operator certificate issued by a country or that is registered in a country that is listed therein shall not be required to cancel units in respect of those emissions.	4. In respect of emissions from flights to or from countries that are listed in the implementing act adopted pursuant to paragraph 3, aircraft operators that hold an air operator certificate issued by a country or that is registered in a country that is listed therein shall not be required to cancel units in respect of those emissions.	4. In respect of emissions from flights to or from countries that are listed in the implementing act adopted pursuant to paragraph 3, aircraft operators <del>that hold an air operator certificate issued by a country or that is registered in a country that is listed therein shall not be required to cancel units in respect of those emissions.</del> <b>shall not be required to surrender allowances according to article 12(3) in respect of those emissions.</b>	Council to maintain GA.
Article 1, first paragraph, point (9), (Directive 2003/87/EC, Article 25a, paragraph 5)			
104 5. In respect of emissions occurring until 31 December	5. In respect of emissions occurring until 31 December	5. In respect of emissions occurring until 31 December	Council to maintain GA.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>2026 from flights between the EEA and countries that are not listed in the implementing act adopted pursuant to paragraph 3, other than flights to Switzerland and the United Kingdom, aircraft operators shall not be required to cancel units.</p>	<p>2026 from flights between the EEA and countries that are not listed in the implementing act adopted pursuant to paragraph 3, other than flights to Switzerland and the United Kingdom, aircraft operators shall not be required to cancel units.</p>	<p>2026 from flights between the EEA and countries that are not listed in the implementing act adopted pursuant to paragraph 3, other than flights to Switzerland and the United Kingdom, aircraft operators shall not be required to <del>cancel</del> <del>units</del> <del>according to article 12(3) in respect of those emissions.</del></p>	
<p>Article 1, first paragraph, point (9), (Directive 2003/87/EC, Article 25a, paragraph 6)</p>			
<p>105</p> <p>6. In respect of emissions from flights to and from Least Developed Countries and Small Island Developing States as defined by the United Nations, other than those listed in the implementing act adopted pursuant to paragraph 3, aircraft operators shall not be required to cancel units.</p>	<p>6. <del>In respect of emissions from flights to and from Least Developed Countries and Small Island Developing States as defined by the United Nations, other than those listed in the implementing act adopted pursuant to paragraph 3, aircraft operators shall not be required to cancel units.</del> Deleted</p>	<p>6. In respect of emissions from flights to and from Least Developed Countries and Small Island Developing States as defined by the United Nations, other than those listed in the implementing act adopted pursuant to paragraph 3 and those states whose GDP per capita equals or exceeds the Union average, aircraft operators shall not be required to <del>cancel</del> <del>units</del> <del>surrender</del></p>	<p>Council to maintain GA.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>Article 1, first paragraph, point (9), (Directive 2003/87/EC, Article 25a, paragraph 7)</p> <p>106</p> <p>7. Where the Commission determines that there is a significant distortion of competition which is detrimental to aircraft operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, the Commission shall be empowered to adopt implementing acts to exempt those aircraft operators from surrender requirements as laid down in Article 12(8) in respect of emissions from flights to and from such countries. The distortion of competition may</p>	<p>7. Where the Commission determines that there is a significant distortion of competition which is detrimental to aircraft operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, the Commission shall be empowered to adopt <del>implementing acts</del> <b>delegated acts in accordance with Article 23 to supplement this Directive in order</b> to exempt those aircraft operators from surrender requirements as laid down in Article 12(8) in respect of emissions from flights to and</p>	<p>7. Where the Commission determines that there is a significant distortion of competition which is detrimental to aircraft operators that hold an air operator certificate issued by a Member State or <del>is</del>are registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, the Commission shall be empowered to adopt implementing acts to exempt those aircraft operators from surrender requirements as laid down in Article 12(8) in respect of emissions from flights to and from such countries. The distortion of competition may be caused by a third country</p>	<p>Council to maintain GA.</p>
<p>allowances according to article 12(3) in respect of those emissions.</p>			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>be caused by a third country applying CORSIA in a less stringent manner in its domestic law, or failing to enforce CORSIA provisions in a manner equal to all aircraft operators. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2).</p>	<p>from such countries. The distortion of competition may be caused by a third country applying CORSIA in a less stringent manner in its domestic law, or failing to enforce CORSIA provisions in a manner equal to all aircraft operators. <del>Commission shall be adopted in accordance with the examination procedure also</del> <u>publish information on how the criteria referred to in <del>Article 22a(2)</del> paragraph 7a have been fulfilled.</u></p>	<p>applying CORSIA in a less stringent manner in its domestic law, or failing to enforce CORSIA provisions in a manner equal to all aircraft operators. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2).</p>	
<p>Article 1, first paragraph, point (9), (Directive 2003/87/EC, Article 25a, paragraph 7a)</p>			
<p>106a</p>	<p><u>9. In Article 25a, the following paragraph is inserted:</u></p> <p><u>"7a. The Commission shall adopt delegated acts in accordance with Article 23</u></p>	<p>Council to maintain GA.</p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>107</p> <p>8. Where an aircraft operator that holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, operates flights between two different countries listed in the implementing act adopted pursuant to paragraph 3, including flights that take place between Switzerland, the United Kingdom and countries</p>	<p>8. Where an aircraft operator that holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, operates flights between two different countries listed in the implementing act adopted pursuant to paragraph 3, including flights that take place between Switzerland, the United Kingdom and countries listed in the implementing act adopted</p>	<p>8. Where an aircraft operator that holds operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, operates flights between two different countries listed in the implementing act adopted pursuant to paragraph 3, including flights that take place between Switzerland, the United Kingdom and countries listed in</p>	<p>(error in GA) “Where an aircraft operator that holds operators that hold an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State, operates flights between two different countries listed in the implementing act adopted pursuant to paragraph 3, and</p>
<p>Article 1, first paragraph, point (9) (Directive 2003/87/EC, Article 25a, paragraph 8)</p>			

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	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p>listed in the implementing act adopted pursuant to paragraph 3, and those countries allow aircraft operators to use other units than those on the list adopted pursuant to Article 11a(8), the Commission shall be empowered to adopt implementing acts allowing those aircraft operators to use unit types additional to that list or not to be bound by the conditions of Article 11a(2) and (3) in respect of emissions from such flights. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2);;</p>	<p>pursuant to paragraph 3, and those countries allow aircraft operators to use other units than those on the list adopted pursuant to Article 11a(8), the Commission shall be empowered to adopt implementing acts allowing those aircraft operators to use unit types additional to that list or not to be bound by the conditions of Article 11a(2) and (3) in respect of emissions from such flights. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2);;</p>	<p><del>the implementing act adopted pursuant to paragraph 3, and those countries allow aircraft operators to use other units than those on the list adopted pursuant to Article 11a(8)-the Commission shall be empowered to adopt implementing acts allowing those aircraft operators to use unit types additional to that list or not to be bound by the conditions of Article 11a(2) and (3) in respect of emissions from such flights. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2);;</del></p>	<p>those countries allow aircraft operators to use other units than those on the list adopted pursuant to Article 11a(8)-the Commission shall be empowered to adopt implementing acts allowing those aircraft operators to use– unit types additional to that list or not to be bound by the conditions of Article 11a(2) and (3) in respect of emissions from such flights. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22a(2);;</p>
<p>Article 1, first paragraph, point (9), (Directive 2003/87/EC, Article 25a, paragraph 8a)</p>				
107a		<p><a href="#">9. in Article 25a the following paragraph is added:</a></p>		<p>Stock taking on progress achieved on technical level Council to show openness towards European Parliament</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>"8a. By 1 January 2027, the Commission shall present a report to the European Parliament and the Council on the application of this Directive, on aviation's contribution to the objectives of Regulation (EU) 2021/1119 and the Paris Agreement, the implementation of CORSIA and on its impact regarding the aviation internal market of the Union, its competitiveness and a just transition, in particular the social impacts of this Directive, re-skilling and up-skilling, as well as the impact on the frequency and costs of air travel for passengers, especially those with lower incomes. The report shall contain recommendations that shall be implemented without undue delay."</u></p>		<p>position and to work on compromise suggestion by the Commission as part of the final compromise package</p> <p><i>Compromise suggested by the Commission:</i></p> <p>9a Article 28b is replaced by the following:</p> <p>Reporting and review by the Commission concerning the implementation of the ICAO's global market-based measure:</p> <p>1. Before 1 January <del>2019</del> <del>and regularly</del> <b>2027</b> and every <b>three</b> years thereafter, the Commission shall report to the European Parliament and to the Council on progress in the ICAO negotiations to implement the global market-based measure to be applied to emissions from 2021, in particular with regard to:</p> <p>(i) the relevant ICAO instruments, including standards and recommended practices;</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p>(ii) ICAO Council-approved recommendations relevant to the global market-based measure including any possible changes to baselines;</p> <p>(iii) the establishment of a global registry;</p> <p>(iv) domestic measures taken by third countries to implement the global market-based measure to be applied to emissions from 2021;</p> <p>(v) the <del>implications of</del> <b>reservations level of participation in offsetting</b> by third countries <del>and</del>, including the implications of their reservations as regards such participation [as well as on <b>progress reducing aviation's total climate change impacts</b>]; and</p> <p>(vi) other relevant international developments and applicable instruments.</p> <p>In line with the <b>UNFCCC's</b> global stocktake of the Paris</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p><b>Agreement</b>, the Commission shall also report on efforts to meet the aviation sector's aspirational long-term emissions reduction goal of <del>halving</del> <b>reducing</b> aviation CO<sub>2</sub> emissions relative to 2005 levels to net zero by 2050, assessed in line with criteria (i)-(vi) above.</p> <p>2. Within 12 months of the adoption by the ICAO of the relevant instruments, and before the global market-based measure becomes operational <b>By 1 January 2027</b>, the Commission shall present <del>that</del> report to the European Parliament and to the Council in which it shall consider ways for those instruments to be implemented in Union law through a revision of this Directive. The Commission shall, in that report, also consider the rules applicable in respect of flights within the EEA, as appropriate. It shall also examine the ambition and overall assess the environmental integrity of the ICAO's global market-based measure, including its general ambition in relation to targets under the Paris</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p>Agreement, the level of participation <b>in offsetting</b>, its enforceability, transparency, the penalties for non-compliance, the processes for public input, the quality of offset credits, monitoring, reporting and verification of emissions, registries, accountability as well as rules on the use of biofuels. <del>In addition, the report shall consider whether the provisions adopted under Article 28e(2) need to be revised.</del></p> <p>3. The Commission shall accompany the report referred to in paragraph 2 of this Article with a proposal, where appropriate, to the European Parliament and to the Council to amend, delete, extend or replace the derogations provided for in Article 28a; that is consistent with the <b>Union's</b> economy-wide greenhouse gas emission reduction commitment for 2030 and the <b>objective of achieving climate neutrality by 2050</b> at the latest with the aim of preserving the environmental</p>

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Commission Proposal		EP Mandate	Council Mandate	Comments/suggestions
				<p>integrity and effectiveness of Union climate action.</p> <p><b>3a. To improve the CORSIA scheme, the Union and the Member States shall actively promote in ICAO, and through bilateral and multilateral diplomacy, improvements with regard to CORSIA's environmental integrity, including the sustainability criteria for offsets, and its enforcement, and shall encourage wider international participation in the offsetting scheme. The Union and its Member States shall also promote in ICAO additional climate and environmental measures, greater transparency and the establishment of concrete standards to achieve an ambitious long-term emissions reduction goal that is in line with the Paris Agreement. ";</b></p>
Article 1, first paragraph, point (9), amending provision, numbered paragraph (9a)				

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
107b		<p>9a. In article 28a(6), the words "By way of derogation from Articles 3g, 12, 15 and 18a" are replaced by "By way of derogation from Articles 12, 15 and 18a"</p>	<p>Technical</p>
Article 1, first paragraph, point (9) (Directive 2003/87/EC, Article 28b)			
107c		<p><del>8a. 9a</del> Article 28b <u>is replaced by the following:</u></p> <p><u>"Article 28b</u></p>	<p>Reporting and review by the Commission concerning the implementation of the ICAO's global market-based measure.</p> <p>1. Before 1 January <del>2019</del> <del>and</del> <del>regardless</del> <u>2027 and every two</u></p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>years</u> thereafter, the Commission shall report to the European Parliament and to the Council on progress in the ICAO negotiations to implement the global market-based measure to be applied to emissions from 2021, in particular with regard to:</p> <ul style="list-style-type: none"> <li>(i) the relevant ICAO instruments, including standards and recommended practices;</li> <li>(ii) ICAO Council-approved recommendations relevant to the global market-based measure <u>including any possible changes to baselines</u>;</li> <li>(iii) the establishment of a global registry;</li> <li>(iv) domestic measures taken by third countries to implement the global market-based measure to be applied to emissions from 2021;</li> <li>(v) the <u>implications of reservations level of participation</u> by third countries <u>and, including the implications</u></li> </ul>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>of their reservations as regards such participation</u>; and</p> <p>(vi) other relevant international developments and applicable instruments.</p> <p>In line with the <del>UNFCCC's</del> global stocktake <u>of the Paris Agreement</u>, the Commission shall also report on efforts to meet the aviation sector's aspirational long-term emissions reduction goal of <del>halving</del> <u>reducing</u> aviation <del>CO<sub>2</sub></del> emissions <del>relative to 2005 levels</del> <u>to net zero</u> by 2050.</p> <p>2. <del>Within 12 months of the adoption by the ICAD of the relevant instruments, and before the global market-based measure becomes operational</del> <u>By 2027</u>, the Commission shall present <del>that</del> <u>that</u> report to the European Parliament and to the Council in which it shall <del>consider ways for those instruments to be implemented in Union law through a revision of this Directive. The</del></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><i>Commission shall, in that report, also consider the rules applicable in respect of flights within the EEA, as appropriate. It shall also examine the ambition and overall assess the environmental integrity of the ICAO's global market-based measure, including its general ambition in relation to targets under the Paris Agreement, the level of participation, its enforceability, transparency, the penalties for non-compliance, the processes for public input, the quality of offset credits, monitoring, reporting and verification of emissions, registries, accountability as well as rules on the use of biofuels. In addition, the report shall consider whether the provisions adopted under Article 28e(2) need to be revised.</i></p> <p>3. The Commission shall accompany the report referred to in paragraph 2 of this Article with a proposal, where appropriate, to the European Parliament and to the Council to</p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p>amend, delete, extend or replace the derogations provided for in Article 28a<sup>7</sup> that is consistent with the <i>Union's</i> economy-wide greenhouse gas emission reduction commitment for 2030 <b><u>and the objective of achieving climate neutrality by 2050 at the latest</u></b> with the aim of preserving the environmental integrity and effectiveness of Union climate action.</p> <p><b><u>3a. With a view to improving the CORSIA scheme, the Union and the Member States shall actively promote in ICAO, and through bilateral and multilateral diplomacy, improvements with regard to CORSIA's environmental integrity, including the sustainability criteria for offsets, and its enforcement and shall encourage wider international participation in the scheme. The Union and its Member States shall also promote in ICAO additional climate and environmental measures, greater transparency</u></b></p>		

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>and the establishment of an ambitious long-term emissions reduction goal that is in line with the Paris Agreement.</u>" ;</p> <p>Amending present text/source act</p>		
Article 1, first paragraph, point (9), amending provision, numbered paragraph (9b)			
107d		<p><b>9b. In article 30, the following paragraph is added:</b></p>	<p><i>Compromise suggested by the Commission:</i></p> <p>in Article 30, the following paragraph 5. is added :</p> <p>[In 2026], the Commission shall include the following elements in the report provided for in Article 10(5):</p> <p>i) an evaluation of the environmental and climate impacts of flights of less than [1000 km]</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
			<p>and considerations of options to reduce those impacts, including an examination of alternative modes of public transport available and the increased use of sustainable aviation fuels;</p> <p>ii) an evaluation of the environmental and climate impacts of flights performed by operators exempted pursuant to points [(h) or (k)] of the entry 'Aviation' of the column 'Activities' in the table of Annex I, and considerations of options to reduce those impacts;</p> <p>iii) an evaluation of connectivity of islands and remote territories, including considerations of competitiveness and carbon leakage, as well as environmental and climate impacts.</p> <p>The analysis shall take into account the best available and</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (9), amending provision, numbered paragraph (9b), first paragraph			
107e		<p>6. By 2028, the Commission shall carry out an evaluation and report to the European Parliament and the Council on the impact of this directive on connectivity for islands and remote territories, on competitiveness and on the risk of carbon leakage.</p>	<p>most recent scientific evidence, including the latest reports of the Advisory Board.</p>
Article 1, first paragraph, point (9b), (Directive 2003/87/EC, Article 30, paragraph 4a)			
107f		<p><i>(9b) in Article 30, the following paragraph is added:</i></p>	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
	<p><u>"4a. By 1 January 2026, the Commission shall present a report to the European Parliament and to the Council evaluating the environmental and climate impacts and the technical and economic viability of establishing specific requirements for the flight segment comprising regional flights and the lower-end of short-range flights to reduce such impacts, including the setting of higher minimum shares of sustainable aviation fuels to be referred to in Regulation xxxx/xxxx [ReFuelEU Regulation]' as well as possibilities for alternative routing for such types of flights, and taking into account the alternative modes of public transport available to cover such services in a comparable time period."</u></p>		

1. I add ref to the ReFuelEU Aviation Regulation.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (9c), (Directive 2003/87/EC, Article 30, paragraph 4b)			
107g	<p><u><i>(9c) In Article 30, the following paragraph is added:</i></u></p> <p><u><i>4b. Before 1 January 2025, the Commission, supported by the European Scientific Advisory Board on Climate Change established in Article 3 of Regulation (EU)2021/1119, shall present an analysis of measures to reduce the climate impact of air travel by private aircraft, accompanied, where appropriate, by a proposal on how best to address those effects.</i></u></p>		
Article 1, first paragraph, point (10), introductory part			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
108	(10) In Annex I, in the table, the following text is inserted after the first paragraph of the entry ‘Aviation’ of the column ‘Activities’:	(10) In Annex I, in the table, the following text is inserted after the first paragraph of the entry ‘Aviation’ of the column ‘Activities’:	(10) <del>In Annex I, in the table, the following text is inserted after the first paragraph of the entry ‘Aviation’ of the column ‘Activities’ is amended as follows:</del>
Article 1, first paragraph, point (10), amending provision, point (a)			
108a		(a) In the table, the second paragraph of the entry ‘Aviation’ of the column ‘Activities’ <sup>1</sup> is replaced by the following:  _____	COM text could be acceptable following the adoption of CORSIA notification decision.  1. Introduced by the notification decision in its wording approved by Coreper in document 9366/22 – depends on final outcome of the negotiation on 2021/0204(COD).

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (10), amending provision, point (a), first paragraph			
<p>109</p> <p>Flights between aerodromes that are located in two different countries that are listed in the implementing act adopted pursuant to Article 25a(3) by aircraft operators that fulfil all of the following conditions:</p>	<p>Flights between aerodromes that are located in two different countries that are listed in the implementing act adopted pursuant to Article 25a(3) by aircraft operators that fulfil all of the following conditions:</p>	<p>Flights between aerodromes that are located in two different countries that are listed in the implementing act adopted pursuant to Article 25a(3) and flights between Switzerland or the United Kingdom and countries that are listed in the implementing act adopted pursuant to Article 25a(3) and, for the purpose of Article 12(6), 12(7) and 28c, any other flight between aerodromes that are located in two different third countries by aircraft operators that fulfil all of the following conditions:</p>	<p>European Parliament accepts Council's text.</p>
Article 1, first paragraph, point (10), amending provision, point (a), first paragraph, point (a)			

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>110</p> <p>(a) the aircraft operator holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State;</p>	<p>(a) the aircraft operator holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State;</p>	<p>(a) the aircraft operator holds an air operator certificate issued by a Member State or is registered in a Member State, including in the outermost regions, dependencies and territories of that Member State;</p>	
<p>Article 1, first paragraph, point (10), amending provision, point (a), first paragraph, point (b)</p>			
<p>111</p> <p>(b) they produce annual CO<sub>2</sub> emissions greater than 10 000 tonnes from the use of aircrafts with a maximum certified take-off mass greater than 5 700 kg conducting flights covered by Annex I, other than those departing and arriving in the same Member State (including outermost regions of the same Member State), from 1 January 2019. For the purposes of this point, emissions from the following types of flights shall not be taken into account: (i)</p>	<p>(b) they produce annual CO<sub>2</sub> emissions greater than 10 000 tonnes from the use of aircrafts with a maximum certified take-off mass greater than 5 700 kg conducting flights covered by Annex I, other than those departing and arriving in the same Member State (including outermost regions of the same Member State), from 1 January 2019. For the purposes of this point, emissions from the following types of flights shall not be taken into account: (i)</p>	<p>(b) they produce annual CO<sub>2</sub> emissions greater than 10 000 tonnes from the use of aircrafts with a maximum certified take-off mass greater than 5 700 kg conducting flights covered by Annex I, other than those departing and arriving in the same Member State (including outermost regions of the same Member State), from 1 January 2019. For the purposes of this point, emissions from the following types of flights shall not be taken into account: (i)</p>	<p>Agreement pending the adoption of the CORSIA notification decision. Could be modified in line with CORSIA notification decision.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
state flights; (ii) humanitarian flights; (iii) medical flights; (iv) military flights; (v) firefighting flights..	state flights; (ii) humanitarian flights; (iii) medical flights; (iv) military flights; (v) firefighting flights..	state flights; (ii) humanitarian flights; (iii) medical flights; (iv) military flights; (v) firefighting flights..	
Article 1, first paragraph, point (10), amending provision, point (b)			
111a		(b) In the table, in the column 'Activities' in the entry 'Aviation', in point (i), the word "30 000" is replaced by "50 000";	Council to maintain GA.
Article 1, first paragraph, point (10a)			
111b		(10a) Annex Ia <sup>1</sup> is deleted.	Could be deleted following the adoption of CORSIA notification decision.

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 1, first paragraph, point (11)			
111c		<p>_____</p> <p>1. Introduced by the notification decision in its wording approved by Coreper in document 9366/22.</p>	<p>(11) In Annex IV, Part B, the following sentence is inserted at the end of the fifth paragraph:</p>
Article 1, first paragraph, point (11), subparagraph			
111d		<p>'The emissions factor for Jet kerosene (Jet A1 or Jet A) shall be 3,16 (t CO<sub>2</sub>/t fuel).':</p>	<p>European Parliament accepts Council's text.</p>

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 2			
112 Article 2	Article 2	Article 2	
Article 2(1), first subparagraph			
113 1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 31 December 2023. They shall immediately communicate the text of those measures to the Commission.	1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 31 December 2023. They shall immediately communicate the text of those measures to the Commission.	1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 31 December 2023. They shall immediately communicate the text of those measures to the Commission.	
Article 2(1), second subparagraph			
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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
<p>When Member States adopt those measures, they shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.</p>	<p>When Member States adopt those measures, they shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.</p>	<p>When Member States adopt those measures, they shall contain a reference to this Directive or shall be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.</p>	
Article 2(2)			
<p>115</p>	<p>2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.</p>	<p>2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.</p>	<p>2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.</p>
Article 3			

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	Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
116	Article 3	Article 3	Article 3	
Article 3, first paragraph				
117	This Directive shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	This Directive shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	This Directive shall enter into force on the twentieth day following that of its publication in the <i>Official Journal of the European Union</i> .	
Article 4				
118	Article 4	Article 4	Article 4	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Article 4, first paragraph			
119 This Directive is addressed to the Member States.	This Directive is addressed to the Member States.	This Directive is addressed to the Member States.	
Formula			
120 Done at Brussels,	Done at Brussels,	Done at Brussels,	
Formula			
121 For the European Parliament	For the European Parliament	For the European Parliament	

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Commission Proposal	EP Mandate	Council Mandate	Comments/suggestions
Formula			
122 The President	The President	The President	
Formula			
123 For the Council	For the Council	For the Council	
Formula			
124 The President	The President	The President	

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