

Checklist Aircraft Operators for reporting biofuels in 2024

During the period from January 1, 2024, to December 31, 2024, the NEa is implementing a temporary measure to enable the zero-rating of biofuels in the EU ETS by aircraft operators. This interim solution will remain in place until the Union Database is fully operational for this specific purpose. Below is a step-by-step overview of the process:

Update your EU ETS monitoring plan

- Have an approved [Template No. 2: Monitoring plan for the emissions of aircraft operators for EU ETS and CORSIA](#) with a monitoring procedure for biofuels, eligible fuels, and/or RFNBO's and RCF's conform the [Monitoring and Reporting Regulation \(MRR\)](#). Specifically section 8 "emissions factors" of the current template needs to be updated.

Biofuel delivery scenarios

Fuel	Type of delivery biofuels	Required evidence	Additional requirements
Biofuels	Biofuels physically mixed with fossil fuels and delivered to the aircraft in physically identifiable batches	Proof of Sustainability (PoS) conform article 38 (5) of the MRR and thus the RED II .	Article 54 of the MRR provides provisions on how to determine the biomass fraction and evidence of attribution to flights.
Biofuels	Purchased biofuel batches are not physically delivered to a specific aircraft	Proof of Sustainability (PoS) conform article 38 (5) of the MRR and thus the RED II .	Article 54 of the MRR provides provisions on how to determine the biomass fraction and evidence of attribution to flights.

Table 1. Overview requirements biofuels (MRR)

Prepare additional documentation and processes:

a. Fuel delivered in the Netherlands:

- Request written consent from your fuel supplier for the sharing of their data in the NEa's Register Energie voor Vervoer (REV) with your EU ETS verifier and the NEa. Once obtained, submit this consent to the NEa for further processing;
- The REV is open from May 1, 2024. From this date your fuel supplier can register supplied aviation fuel delivered between 1 January 2024 – 31 December 2024;
- To be able to link a registered batch of fuel by your fuel supplier in the REV, to a zero rating claim for a purchased batch of biofuel in your EU ETS emissions report, you shall provide the necessary documentation. You shall provide either purchase records with a batch reference number, or product transfer documents with a unique reference number, that can be linked to a registration in the REV by your supplier. Below is a summary of required documentation:
 - The PoS number of the supplied fuel must be stated on your purchase record or product transfer document;
 - If using purchase records, they need to contain a unique fuel batch number as stated on your purchase record.

- If using product transfer documents as documentation; they need to contain a unique product transfer document number;
- Your EU ETS emissions report verifier, verifies the documents and requests an extract from the NEa Register (REV) during the 2024 emissions year end reporting.
- When your fuel supplier registers sustainable aviation fuel in the REV, they provide the following additional information (besides the fuel volume, delivery date and PoS number):
 - To which aircraft operator the fuel was supplied; and
 - One of the following:
 - The unique batch number as stated on your purchase record; and/or
 - The unique product transfer document number as stated on your PTD

b. Fuel delivered in another member state

- Request written consent from the competent authority in the respective member state, indicating that the fuel supplier utilizes the PoS and is unable to provide it directly to you. Submit this consent to the NEa for documentation.
- To be able to link a batch of fuel supplied by your fuel supplier to a zero rating claim for a purchased batch of biofuel in your EU ETS emissions report, you shall provide the necessary documentation. You shall provide either purchase records with a batch reference, or product transfer documents with a unique reference number, that can be linked to a registration in a national registry by your supplier. Below is a summary of required documentation:
 - The PoS number of the supplied fuel must be stated on your purchase record or product transfer document;
 - If using purchase records, they need to contain a unique fuel batch number as stated on your purchase record.
 - If using product transfer documents; they need to contain a unique product transfer document number;
- Your EU ETS emissions report verifier, verifies the documentation and is able to receive an extract from the national register in that member state during the 2024 emissions year-end reporting. You shall possess documentation with a batch reference or a unique product transfer document number, and the PoS number, that can be linked to the extract from the national register.

Small emitters

Small emitters reporting annual emissions using the small emitters tool (SET) from Eurocontrol are not currently able to report biofuels.

Guidance

- The European Commission has several guidance documents available:
 - 29/05/2023 - Guidance document No. 2 - [The Monitoring and Reporting Regulation – General guidance for aircraft operators](#)
 - 17/10/2022 - Guidance document No. 3 - [Biomass issues](#)
- Further guidance developed by Member States is available here:
 - 19/01/2024 - [Threshold and reporting obligation guidance for 2024-2026](#), 3rd edition, prepared by the Aviation Task Force
 - 30/01/2023 - [Technical guidance on supporting documentation required for zero-rating claims associated to sustainable biofuels for aviation in the EU ETS](#), prepared by the Aviation Task Force