

CORSIA - Northmore Gordon

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CORSIA

CORSIA stands for the Carbon Offsetting and Reduction Scheme for International Aviation, established by the International Civil Aviation Organization (ICAO). It represents a market-based mechanism designed to address greenhouse gas emissions from international aviation. CORSIA was published in the Northmore Gordon glossary on June 7, 2021, and reflects ICAO's commitment to stabilizing international aviation emissions at 2020 levels. The scheme creates a structured framework requiring airlines operating international routes to either reduce emissions or purchase eligible offsets to meet compliance obligations.

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What does CORSIA stand for and why was it established?

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Who administers CORSIA and what jurisdictions does it cover?

CORSIA is administered by the International Civil Aviation Organization (ICAO), a specialized United Nations agency responsible for aviation standards and regulations. The scheme applies to international aviation, meaning flights crossing borders between participating states. Airlines operating routes between CORSIA-participating nations must comply with the framework's requirements. Different countries have joined CORSIA in phases, starting with voluntary participants before transitioning to mandatory participation. Organizations should verify current participation status of their operating jurisdictions with ICAO.

What are the core eligibility criteria for CORSIA offsets?

CORSIA offsets must meet specific eligibility criteria established by ICAO to ensure they represent genuine emissions reductions or removals. Key requirements typically include demonstrating

additionality (the reduction would not have occurred without CORSIA funding), permanence (the reduction is long-term and not reversible), and verification to an approved standard. CORSIA-eligible offsets come from approved methodologies and project types. Organizations must conduct environmental-attribute due diligence before procuring offsets to verify they meet these criteria and have not been previously claimed or double-counted by another party.

How does CORSIA differ from other carbon credit schemes like ACCU?

CORSIA offsets serve a different purpose than domestic carbon credit schemes such as Australia's ACCU (Australian Carbon Credit Unit) scheme. CORSIA is specifically designed for international aviation compliance and operates under ICAO governance, while ACCU operates under the Clean Energy Regulator's framework for domestic projects. CORSIA-eligible offsets must meet ICAO's specific standards and cannot be interchanged with ACCUs for compliance purposes. Organizations should not assume offsets from one scheme are automatically eligible under another. Each scheme has distinct methodologies, verification requirements, and eligible project types.

What is baseline-and-credit accounting in CORSIA and why does it matter?

CORSIA uses baseline-and-credit accounting where airlines' covered emissions are assessed against a baseline established from 2020 international aviation activity levels. Airlines must offset emissions growth above this baseline rather than all emissions. This differs from some domestic schemes that may apply to total facility emissions. Understanding whether CORSIA applies to marginal growth or total airline operations affects how organizations calculate compliance obligations and select offset strategies. Airlines should document their baseline year data, covered-route definitions, and growth calculations to support compliance reporting and audit trails.

What role does Northmore Gordon play in CORSIA compliance and offsetting?

We provide carbon advisory services that can support organizations subject to CORSIA compliance, including environmental-attribute due diligence for offset selection and procurement. We help organizations understand whether CORSIA applies to their aviation operations, establish emissions baselines, and develop offset strategies. Our experience with carbon offset assessment and instrument selection aligns with CORSIA due diligence requirements. Organizations should engage the firm to verify offset integrity, understand scheme eligibility criteria, and ensure purchased offsets meet ICAO standards before retirement.

Should CORSIA offsets be separated from physical emissions reductions in carbon accounting?

Yes, CORSIA offsets must be separated from physical emissions reductions in organizational carbon accounting. Purchasing offsets to meet CORSIA compliance does not reduce an airline's actual emissions inventory; it addresses the compliance obligation through contractual instruments. This distinction matters for carbon accounting boundaries and environmental claims. Airlines should document that purchased offsets are separate instruments used to satisfy CORSIA requirements rather than representing genuine reductions in their operations. Maintaining this separation ensures accurate sustainability reporting and compliance with frameworks like GHG Protocol that distinguish purchased offsets from operational improvements.

What practical steps should aviation organizations take before committing to CORSIA offsets?

Aviation organizations should first verify their CORSIA applicability by confirming whether they operate covered international routes and their participation status. Calculate baseline emissions using 2020 data and project covered emissions for relevant periods. Before procuring offsets, develop a procurement evidence checklist including offset type, generation location, vintage, ownership, registry and retirement records, and the proposed compliance claim. Conduct environmental-attribute due diligence to confirm offsets meet ICAO eligibility standards and have not been previously claimed. Document offset price assumptions separately from quantity forecasts. Engage advisors like Northmore Gordon to assess offset integrity before commitment.

