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EUROPEAN
COMMISSION

Brussels, XXX
[…](2026) XXX draft

COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

on the list of States which are considered to be applying CORSIA for the purposes of Directive 2003/87/EC of the European Parliament and of the Council for emissions in 2026

(Text with EEA relevance)

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This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.

COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

on the list of States which are considered to be applying CORSIA for the purposes of Directive 2003/87/EC of the European Parliament and of the Council for emissions in 2026

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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[1], and in particular Article 25a(3) thereof,

Whereas:

(1) Aviation activities are included in the system for greenhouse gas emission allowance trading within the Union ('EU ETS') established by Directive 2003/87/EC.

(2) Directive (EU) 2023/958 of the European Parliament and of the Council[2] amended Directive 2003/87/EC so as to appropriately implement the Carbon Offsetting and Reduction Scheme for International Aviation ('CORSIA') of the International Civil Aviation Organization ('ICAO').

(3) Pursuant to Article 25a(3) of Directive 2003/87/EC, the Commission is to adopt a list of States, other than EEA countries, Switzerland and the United Kingdom, which are considered to be applying CORSIA for the purposes of Directive 2003/87/EC, with a baseline of 85 % of 2019 emissions for each year from 2024. That Directive excluded EEA countries, Switzerland and the United Kingdom from such a list of States because the routes between those countries fall within the scope of their respective emissions trading systems.

(4) As in previous years, the inclusion of a State in the list of States considered to be applying CORSIA for the purposes of Directive 2003/87/EC in respect of 2026 is not solely based upon the publication by the ICAO Secretariat of a list of States which notified it of an intention to apply CORSIA for emissions at some point. For example, the Annex to this Regulation does not include States which have no airport and no flights involving routes to which CORSIA is being applied for the purposes of Directive 2003/87/EC, that is San Marino and Monaco. Maintaining equal treatment

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[1] OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj.

[2] Directive (EU) 2023/958 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and the appropriate implementation of a global market-based measure (OJ L 130, 16.5.2023, p. 115, ELI: http://data.europa.eu/eli/dir/2023/958/oj).

on routes is important to preserving a level playing field between airlines based in the Union and those based outside the Union. The existence of other factors such as legally binding national implementation measures in single third States were not investigated

(5) As the ICAO Secretariat modified the list of States considered to be applying CORSIA, by adding Dominica and Viet Nam and removing Mauritius, which notified to the Secretariat their participation and the discontinuation of their participation respectively, for 2026, it is appropriate to establish a new list reflecting those changes.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The list of States which are considered to be applying CORSIA for the purposes of Directive 2003/87/EC for emissions in 2026 is set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission
The President
Ursula VON DER LEYEN

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