

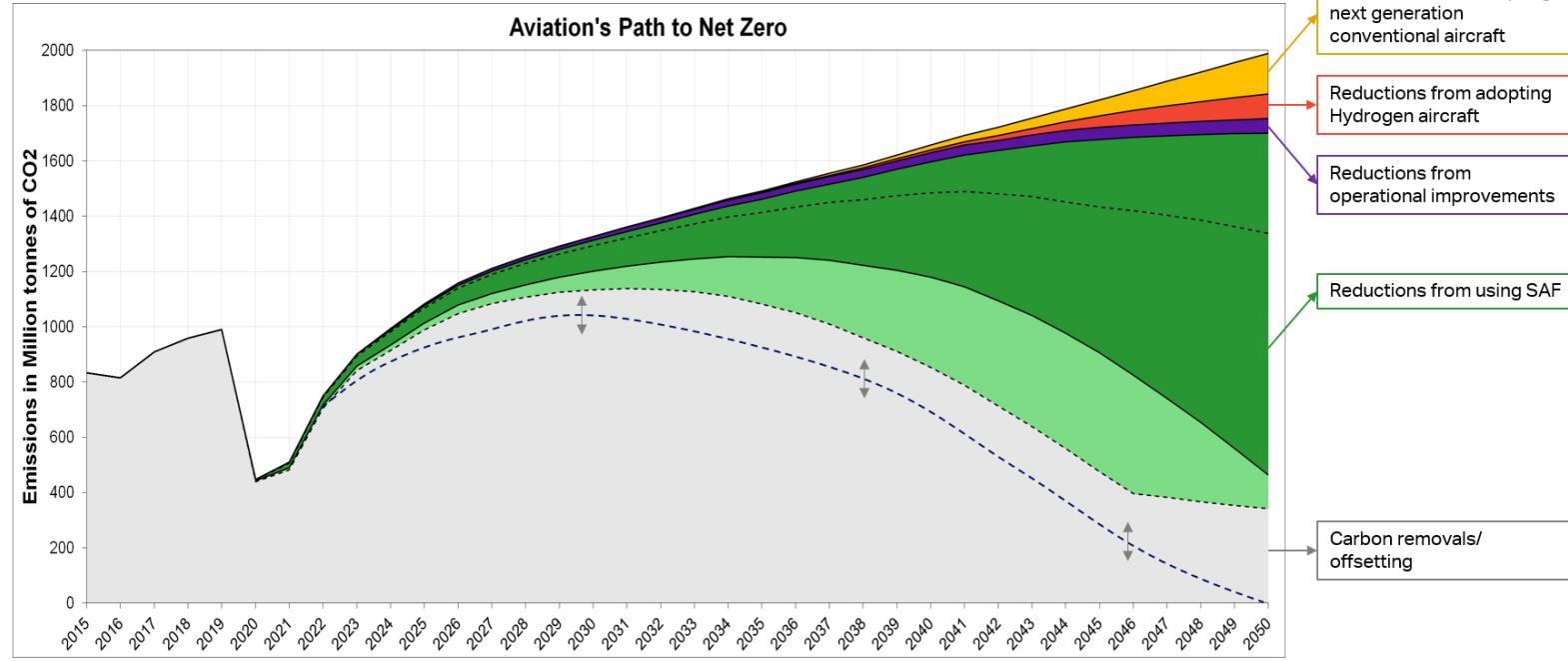
Regulamentação e operacionalização do Sistema de Book & Claim

27 Novembro 2024

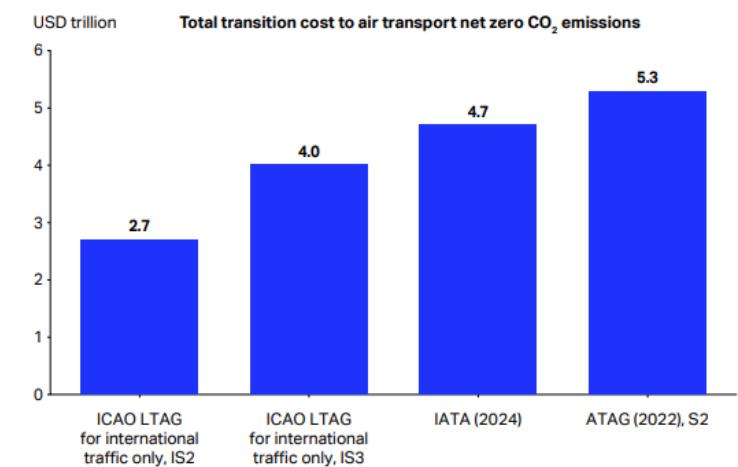


O desafio do SAF

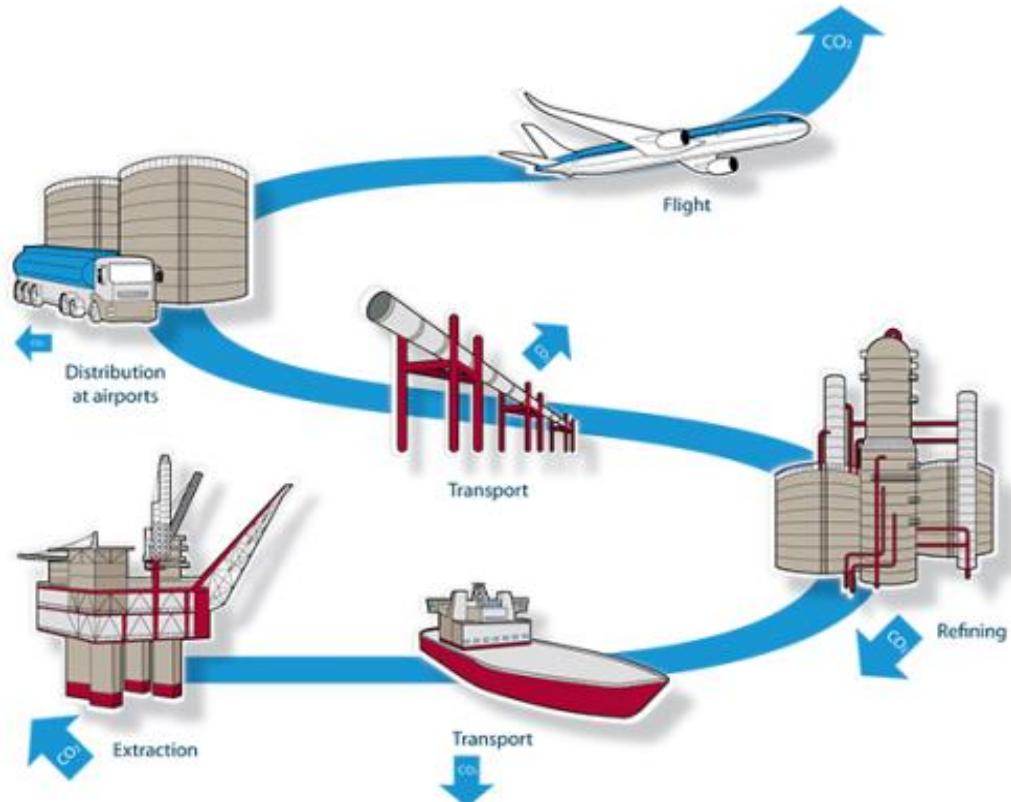
How much Emissions Reductions can we get from SAF?



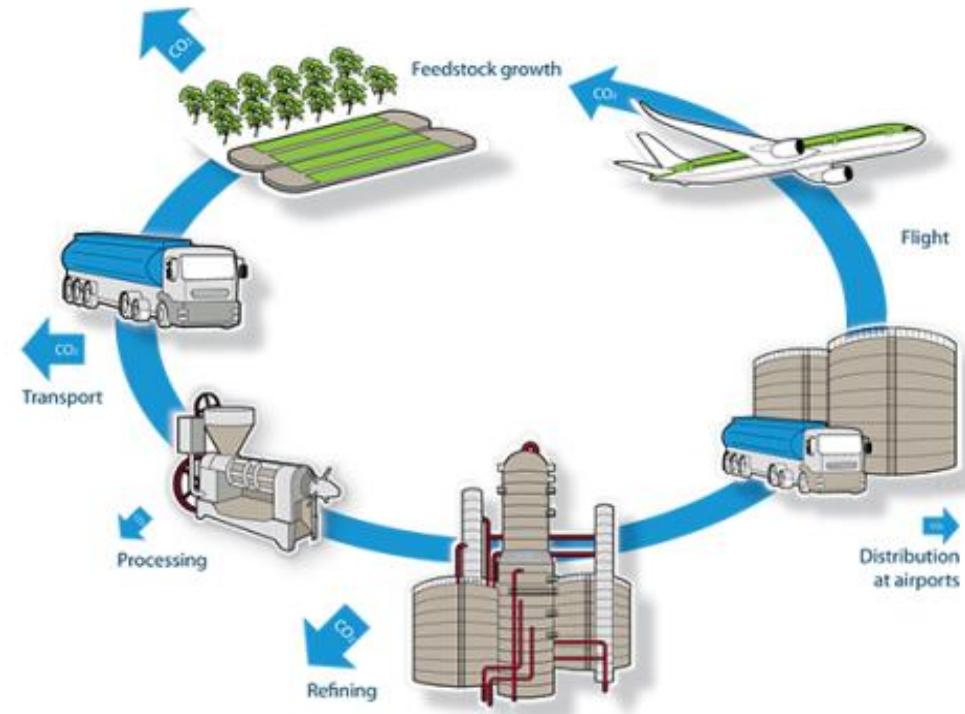
- Disponibilidade de SAF
- Custo do SAF



CO₂ associado ao SAF: Ciclo de vida

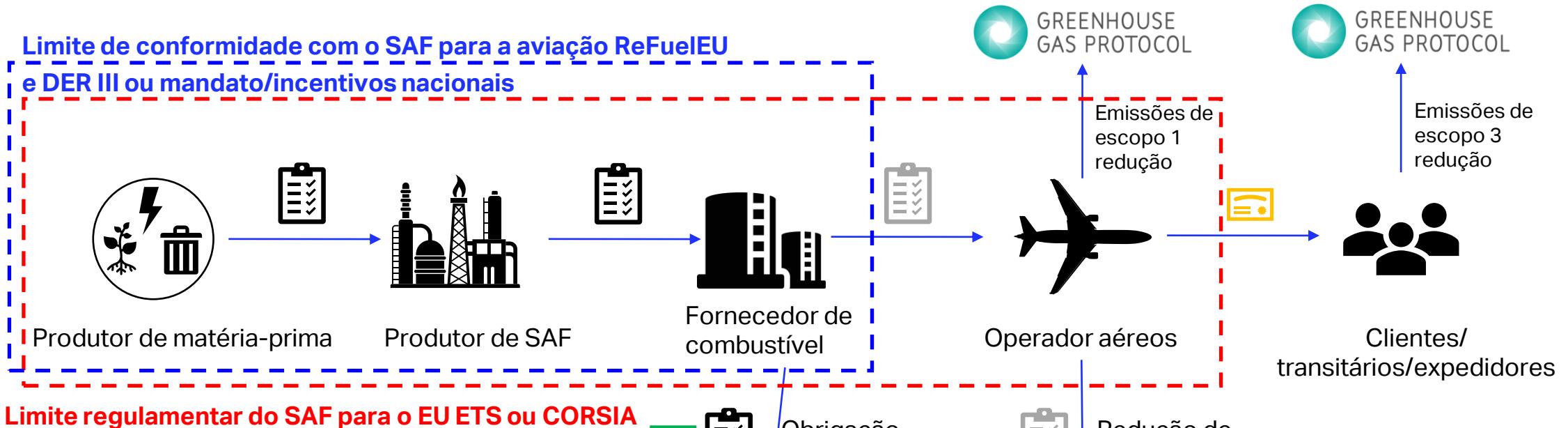


Combustível de aviação
convencional para aviação



Combustível de aviação sustentável

Layout de contabilidade e relatórios SAF (simplificado)



Legends:

- Prova de Sustentabilidade (PDV)
- Prova de Sustentabilidade (PoS) ou Prova de Conformidade/Conformidade (Poc) ou Documento de Transferência de Produto (PTD)*
- REDIII/ReFuelEU/Tiquete de conformidade com o mandato nacional / trecho
- Certificados SAF voluntários



Estado-Membro
(RED III e ReFuelEU ou
Mandato Nacional)



Estado-Membro
(CELE ou CORSIA)

*Nota: No caso de PTD, o operador da aeronave precisa verificar a capacidade de usar para reclamação junto à autoridade dos Estados

Book & Claim

Benefícios

- Permite a produção de SAF onde seja **mais eficiente**
- Minimiza **Custos logísticos**
- Ajuda a evitar adição de **emissões provenientes dos transportes**
- Promove **concorrência**

Desafios

- Requer **coordenação** em várias partes interessadas
- Deve garantir que não ocorra **contagem dupla**
- **Harmonização e/ou interoperabilidade** dos sistemas B&C

Metodologia de Contabilidade e Relatórios SAF

Background

- O SAF pode ser usado para vários fins, ou seja, conformidade com CORSIA, EU ETS, UK ETS, etc., ou para compromissos voluntários – fornece diferentes casos de uso por diferentes partes interessadas no registro de SAF.
- Diferentes estruturas de GEE podem ter metodologias ligeiramente diferentes para explicar a redução de emissões do uso de SAF. Exemplos:
 - **Cadeia de custódia permitida/considerada:** segregação física, balanço de massa ou Book & Claim.
 - **Fórmula e cálculo usados:** taxa zero (no caso da UE),etc..
 - **Uso de padrões versus valores reais:** dependendo da estrutura local, regional ou internacional

IATA SAF - Contabilidade e Relatórios

Metodologia como prática recomendada

- **Objetivo:** Fornecer diretrizes claras e melhores práticas às companhias aéreas na metodologia de contabilização e reporte da redução das emissões de SAF
- **Características principais:**
 - **Agnóstico** – não prejudica a decisão das companhias aéreas e de suas partes interessadas, mas enfatiza a transparência
 - **Flexível** – fornecer recomendações, mas permitir o uso de valores/metodologia preferidos, desde que comunicados de forma clara e transparente

IATA RECOMMENDED PRACTICE – RP XXXX

Sustainable Aviation Fuel (SAF) Accounting and Reporting Methodology

RECOGNIZING that sustainable aviation fuels are expected to deliver over 60% of carbon abatement needed to achieve aviation industry's net zero by 2050 target;

RECOGNIZING that SAF need to be deployed in an economically feasible, cost-effective, and environmentally acceptable manner;¹

RECOGNIZING ALSO that there is a requirement and value to have a universal, standard industry best practice approach to account and report the emissions reduction associated with the use of SAF, in order to provide a consistent and accurate calculation result for airlines and their stakeholders;

CONSIDERING that there are different greenhouse gas (GHG) regulation and voluntary frameworks applying slightly different methodologies for accounting the emissions reduction associated with the use of SAF;

CONSIDERING that prevention and avoidance of double counting is key to have confidence in the emissions reduction claims associated with the use of SAF;

It is therefore RECOMMENDED that the following principles and methodology guidance are used to account for, and report emissions reduction associated with the use of SAF.

1. SCOPE OF IATA RECOMMENDED PRACTICE

1.1. Purchase-based calculation

The emissions reduction calculation recommended in this methodology is based on the purchased volume or mass of SAF and its energy content by the airlines, irrespective of any chain of custody models employed. Tracing the fuels transported along the value chain, even in the cases where SAF molecules may be traced throughout the value chain until aircraft uplift, it is recommended to follow a purchase-based calculation for global consistency and simplicity. This aligns with the accounting methodology recognized under the ICAO's CORSIA² scheme and is outlined in Annex 16, Volume IV, Section 10.1, as well as the simplified approach for accounting of biofuels outlined in Article 54(3) of the EU ETS³ Monitoring and Reporting Regulation (MRR).⁴

1.2. Purpose of SAF accounting and reporting methodology

The main purpose of this best practice is to outline a recommended methodology for accounting and reporting emissions reduction associated with the use of SAF by airlines, with the aim to address and prevent any type of double counting, double reporting or double claiming.

1.2.1. Recommended application of pre-flight accounting of emissions reduction from SAF

- Estimation of CO₂ emissions reduction requirements from the use of SAF

¹ Defined in the IATA Net Zero Roadmap: www.iata.org/en/programs/development-and-sustainability/

² Commodity chain of custody models are defined in the ICAO 2290/2020 document, accessible [here](http://www.icao.int/Meetings/2020/2290/PDFs/2290_2020_English.pdf). Typical types of CoC models include physical segregation, mass balance and tracing.

³ ICAO stands for International Civil Aviation Organization, and CORSIA stands for Carbon Offsetting & Reduction Scheme for International Aviation.

⁴ Outlined in ICAO's Annex 16, Volume IV, Section 2.2.4 of the CORSIA SARPs, accessible [here](http://www.icao.int/Meetings/2020/2290/PDFs/2290_2020_English.pdf).

⁵ EU ETS stands for the European Union Emissions Trading System.

⁶ Defined in Article 54(3) of the implementing monitoring and reporting regulation of the EU ETS scheme, accessible [here](http://ec.europa.eu/clima/policies/ets_en.htm).

⁷ This methodology only considers the calculation of carbon emissions and not other greenhouse gas (GHG) types.

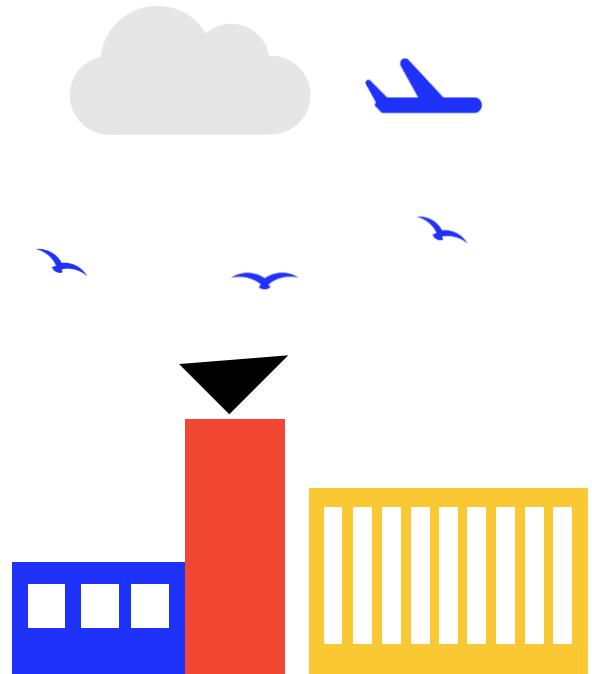
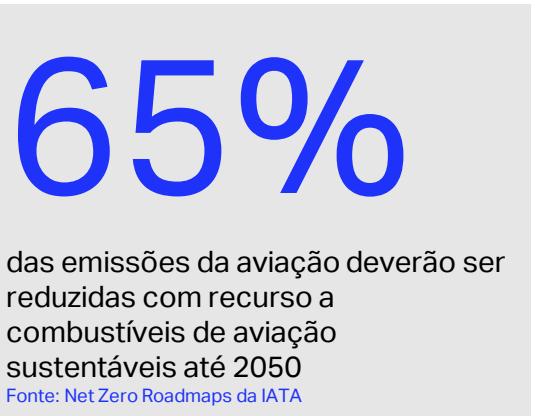
¹ IATA Recommended Practices for SAF accounting and reporting methodology

O que é o SAF Registry?

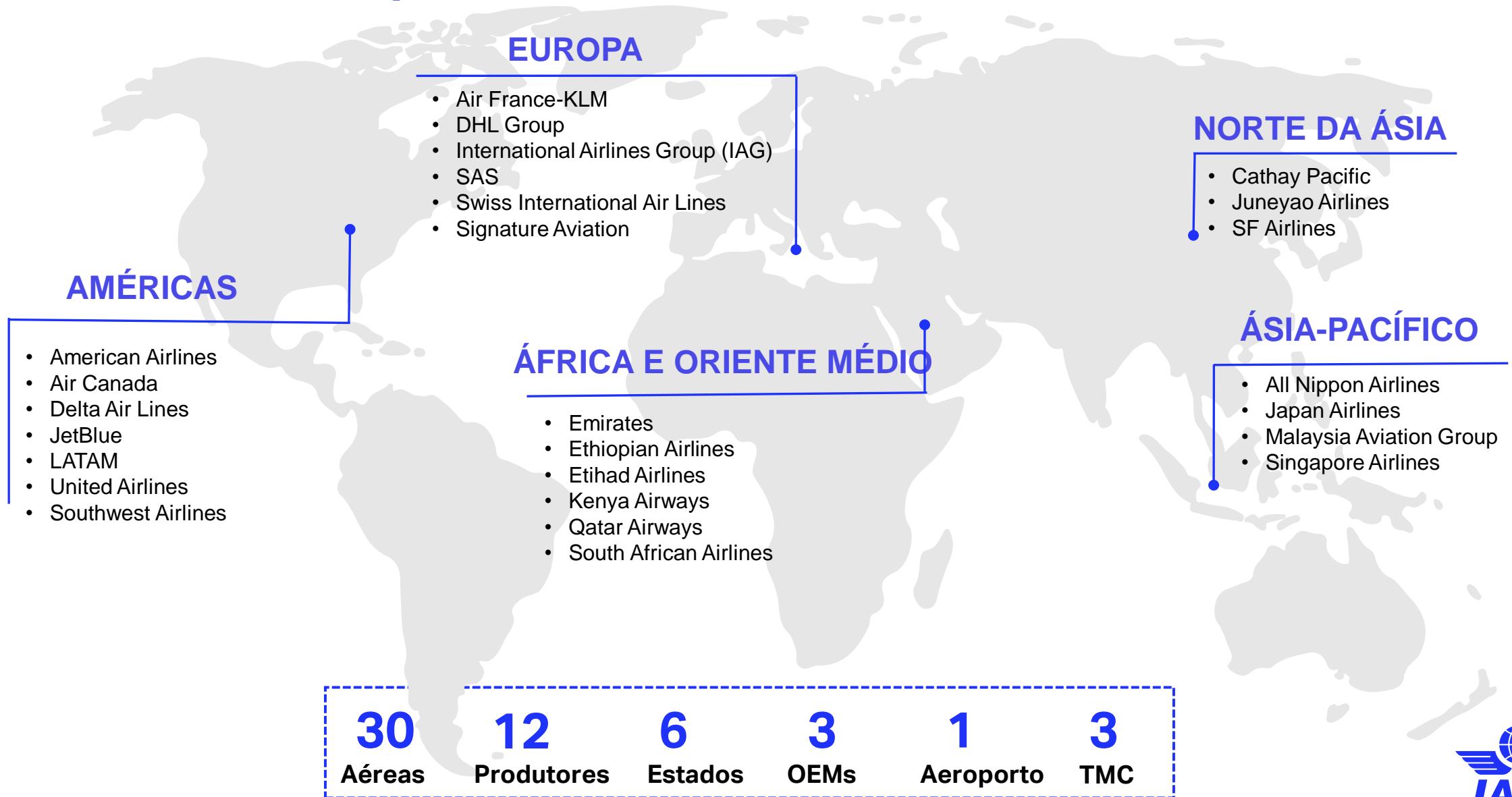
Rastreamento, registro e contabilidade imutáveis de SAF

Princípios de design:

- Segue a **cadeia de valor do SAF natural** de acordo com a filosofia do GHG Protocol
- Habilita **"Book & Claim"** reporting bem como **Mass Balance** Contabilização do abastecimento de combustível de aviação nos aeroportos de partida
- Capacidade de **apoiar os regulamentos já existentes** e permitir que as autoridades verifiquem a conformidade
- **Flexibilidade nas transações de SAF** sem impor restrições a transações específicas observadas no mercado
- **Minimiza custos** e os encargos administrativos e antecipar os interesses de todos os utilizadores ao longo da cadeia de valor dos combustíveis de aviação sustentáveis
- **Interoperabilidade** e transferência de dados coordenada com outros registros para evitar a dupla contagem



Quem nos apoia?

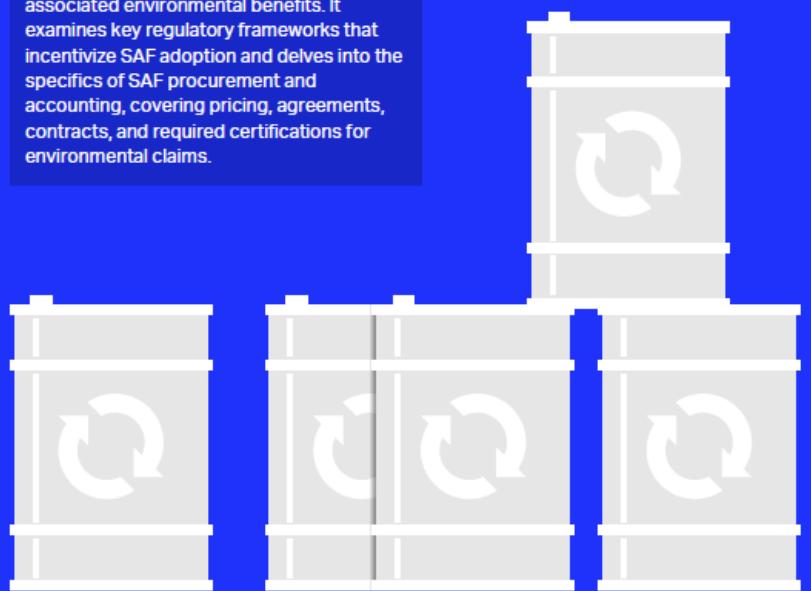




SAF Handbook

May 2024

This Handbook provides guidance to address the main challenges that airlines are faced with when it comes to buying SAF. The Handbook shares a comprehensive overview of SAF, detailing its dual components: the physical fuel and its associated environmental benefits. It examines key regulatory frameworks that incentivize SAF adoption and delves into the specifics of SAF procurement and accounting, covering pricing, agreements, contracts, and required certifications for environmental claims.



OBRIGADO!

