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Aviation - Gas emissions: The European Commission's "Fit for 55" package and the legislative proposals to reduce GHG emissions from aviation

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【概要：Summary】

Based on the target of the European Green Deal to achieve the overall 2050 net-zero carbon emission target, a stringent mid-term target of a 55% reduction of GHG emissions by 2030 had to be introduced. Accordingly, the European Commission presented the "Fit for 55" package of legal proposals on 14 July 2021. In the package, there are some legislative proposals directly related to the aviation sector while some other proposals might have an indirect impact on aviation. Namely, the legislative proposals in the package directly related to aviation are the proposals on the EU-ETS and CORSIA COM (2021) 551 final and COM (2021) 552 final; a sustainable aviation fuels (SAF) mandate under the ReFuelEU Aviation initiative (COM (2021) 561 final), and the review of the Energy Taxation Directive (ETD) (COM (2021) 563 final). Furthermore, the proposals with some possible impact on the aviation sector are the review of the Renewable Energy Directive (RED) (COM (2021) 557 final), the Regulation on the deployment of alternative fuels infrastructure (COM/2021/559 final) and the Regulation on a Carbon Border Adjustment Mechanism (CBAM) (COM (2021) 564 final) to avoid carbon leakage.

【記事：Article】

1. Background of the "Fit for 55" package and aviation sector related proposals

The European Green Deal of 11 December 2019 (COM/2019/640 final) sets the goal of making Europe the first climate-neutral continent and to reach net-zero CO_2 emissions by 2050. The European Green Deal includes a call to reduce the GHG emissions from transport by 90% by 2050, compared with 1990 levels.

On 4 March 2020, the European Commission adopted a legislative proposal for a European Climate Law (COM/2020/80 final) that establishes a framework for achieving the European Green Deal's objective for 2050. The European Climate Law also sets the intermediate target of reducing net GHG emissions by at least 55% by 2030, compared to 1990 levels, based on its amendment of 17 September 2020 (COM/2020/563 final). The EU's commitment to reduce its net GHG emissions by at least 55% by 2030 was communicated to the UNFCCC in December 2020 as the EU's contribution to meeting the goals of the Paris Agreement.

To achieve the overall 2050 net-zero carbon emission target, the Commission proposed several legal proposals as part of the "Fit for 55" package on 14 July 2021, to achieve the 55% GHG emissions reduction target by 2030.

The "Fit for 55" package consists of 13 legislative proposals, including some new laws and revisions of existing legislation. They are the Commission's legislative tools to deliver on the targets agreed in the European Climate Law and to prepare for the net-zero emission target of 2050. The set of proposals related to the aviation sector include three main proposals to change the approach to the aviation sector's CO_2 emissions and some not specifically aviation related proposals, but that will have an impact of aviation. Relevant proposals for aviation in the "Fit for 55" package are, namely, the proposal on EU-ETS and CORSIA (COM (2021) 551 final) and COM (2021) 552 final; a SAF blending mandate under the ReFuelEU Aviation initiative (COM (2021) 561 final); and the review of the Energy Taxation Directive (ETD) (COM (2021) 563 final). Furthermore, the review of the Renewable Energy Directive (RED) (COM (2021) 557 final), the Regulation on the deployment of alternative fuels infrastructure (COM/2021/559 final) and the Regulation on a Carbon Border Adjustment Mechanism (CBAM) (COM (2021) 564 final) could also have some influence on the aviation sector, but to a minor extend.

2. The aviation sector related changes in the EU-ETS

The EU-ETS was introduced in 2005, and the entities covered by the GHG emission trading scheme buy or receive emissions allowances, which they can trade with one another as needed. At the end of each year, regulated entities must surrender enough allowances to cover all their CO_2 emissions. If a regulated entity reduces its CO_2 emissions, it can keep the "saved" allowances to cover its future needs or sell them to another entity that needs more allowances (European Commission (2021a)). A Market Stability Reserve is in place since 2019 and was introduced to stabilise the market by removing surplus allowances from it.

The EU-ETS also covers the GHG emissions of all commercial aircraft operators, and non-commercial aircraft operators with significant emissions within the European Economic Area (EEA), based on Regulation No.421/2014 and Regulation (EU) 2017/2392, until 2023 (European Commission (2021a)). In 2019, aviation emissions covered by the EU-ETS amounted to 68.2 Mt Coe, representing an increase of 1.0% compared to 2018. According to the Commission, 54% of these emissions were covered by allowances acquired from auctions or other sectors (European Commission (2021a)). Aircraft operators received free allocation of 31.3 million allowances, covering 46% of their total emissions. The eight largest aircraft operators were responsible for 49% of the sector's total emissions within the EEA. Ryanair and Easyjet were responsible for the largest share of EU ETS-covered CO_2 emissions in 2019, and Ryanair remains one of the top ten overall CO_2 emitters in the EU-ETS. However, it must be considered, that Ryanair is exclusively flying on European routes, which are all covered by the EU-ETS, whereas several other European airlines are also flying on intercontinental routes, and the CO_2 emissions on these international routes are not covered under the EU-ETS.

On 14 July 2021, the Commission presented the proposals COM (2021) 551 final and COM (2021) 552 final to reduce the EU-ETS allowances and to gradually remove free emissions allowances from the aviation sector. The "Proposal for a Directive of the European Parliament and of the Council amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union, Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading scheme and Regulation (EU) 2015/757 " (COM (2021) 551 final) as well as the "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 " (COM(2021) 552 final) contain some amendments regarding the treatment of the aviation sector's CO_2 emissions.

Flights within the European Economic Area (EEA), as well as flights to Switzerland and the UK, will continue to be covered by the EU-ETS. The proposal amends the calculation of the total number of allowances in circulation so that it includes aviation emissions, and allowances issued in respect of aviation (COM (2021) 551 final). The total number of aviation allowances in the EU-ETS will be capped at current levels and be reduced annually by 4.2% (linear reduction factor). Furthermore, allocation of the free allowances will stop by the end of 2026 and full auctioning of allowances will then start by 2027 to create a stronger price signal to drive emissions reduction (COM (2021) 551 final).

In parallel, the proposal COM (2021) 551 implements also the International Civil Aviation Organization (ICAO)'s Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) for emissions from extra-EEA international aviation flights (European Commission (2021a)). The EU-ETS Directive will apply CORSIA to EU-based airlines' emissions from flights to and from countries outside the EEA. The EU already has an integrated monitoring, reporting and verification framework for the EU-ETS and CORSIA in place (European Commission 2021b). From 2021, airlines will need to start offsetting the growth in emissions from the routes between states, which have volunteered to participate in CORSIA's pilot phase. When emissions from flights outside the EEA reach levels above 2019, they will have to be offset with corresponding carbon credits.

3. The ReFuelEU Aviation Initiative on the utilisation of sustainable aviation fuels (SAF) (COM (2021) 561 final)

Contrary to the road transport sector, zero emission aircraft are not yet available on the market, and options to decarbonise aviation are limited. The development of a low to zero emission propulsion system for aircraft is still the most challenging of all sectors.

There are attempts to develop electric propulsion systems for aircraft and start-up companies as well as established aircraft manufacturers like Boeing and Airbus intend to launch an all-electric commercial passenger jet capable of flying passengers on short-haul routes within a decade. However, the current level of technology limits the use of electric propulsion to very small aircraft. Therefore, in short to mid-term, the technologic means to reduce CO_2 emissions in aviation are still limited. It is necessary to focus on the utilisation of sustainable aviation fuels (SAF) and thereby to decarbonise aviation fuels as they will remain the main option to power aircraft and reduce GHG emissions in the decades to come. However, SAF have the potential to cut the aviation sector's carbon footprint by up to 80% and therefore they could significantly contribute to the decarbonisation of aviation.

As aviation is a small fuels market for which renewable fuels are more costly to produce, regulatory frameworks should be complemented with aviation-specific measures to effectively boost the deployment of sustainable aviation fuels. Therefore the "Proposal for a Regulation of the European Parliament and of the Council on ensuring a level playing field for sustainable air transport (COM (2021) 561 final), the ReFuelEU Aviation proposal, is aimed at boosting the production and uptake of sustainable aviation fuels in the air transport sector. It will oblige fuel suppliers to blend in increasing levels of sustainable aviation fuels (SAF) into jet fuel taken on-board at EU airports, including

synthetic low carbon fuels, known as e-fuels. Therefore, the proposal for a ReFuelEU Aviation aims to ensure that gradually an increasing share of sustainable aviation fuels can be introduced at EU airports without detrimental effects on the competitiveness of the EU aviation internal market. Due to the inherent cross-border and global dimension of air transport, a harmonised aviation-specific Regulation is the preferred option, to ensure that sustainable aviation fuels can be introduced at EU airports to ensure that the obligation to supply sustainable aviation fuels does not harm the level playing field of the air transport market (COM (2021) 561 final). The present Regulation should apply to aircraft engaged in civil aviation, carrying out commercial air transport flights. It should not apply to aircraft such as military aircraft and aircraft engaged in operations for humanitarian, search, rescue, disaster relief or medical purposes, as well as customs, police, and fire-fighting operations (COM (2021) 561 final). The development and deployment of SAFs with a high potential for sustainability, commercial maturity and a high potential for innovation and growth should be promoted, and sufficient supply of SAFs for aviation needs to be ensures in short and long term.

The proposal COM (2021) 561 final includes a list of sustainable aviation fuels that should be eligible. Instead, for sustainability reasons, feed and food crop-based fuels are not eligible when indirect land-use change occurs, and the cultivation of crops for biofuels displaces the production of crops for food and feed purposes (COM (2021) 561 final).

The main advantage of SAFs is that they can be mixed with kerosene up to around 50%, without any changes to the aircraft engine. The EU plans to impose a blending mandate for SAFs for all aircraft departing from EU airports. The proposal indicates a gradual introduction of the blending mandate, starting with a 2% SAF requirement in 2025, 5% in 2030, 20% in 2035, 32% in 2040, and 63% in 2050. In addition, a sub-mandate for e-fuels, such as hydrogen produced from electrolysis, is planned, starting at 0.7% of e-fuels in 2030 and increasing to 28% by 2050.

The ReFuelEU Aviation will focus on the most innovative and sustainable fuels, and it will ensure electricity supply for stationary commercial aircraft at all gates by 2025, with additional supply at all outfield positions by 2030. Thereby, the new EU Regulation on ReFuelEU Aviation supports the swift transition from fossil fuels towards sustainable fuels in air transport. The ReFuelEU Aviation (COM (2021) 561 final) is expected to boost SAF production and their uptake already in the short-term by ensuring that increasing levels of sustainable aviation fuels will be available at EU airports, with airlines being required to use those SAFs before departure to a constantly increasing extend. The ReFuelEU Aviation obliges fuel suppliers to blend increasing levels of sustainable aviation fuels in jet fuel taken on-board at EU airports and this obligation also provides a long-term signal to the market and will encourage investments.

As the Regulation will set minimum shares of sustainable aviation fuel, and in this respect, it is a special law based on the Renewable Energy Directive (REDII), Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources. Further contributions to the emissions reductions will come from market-based measures related to the revision of emissions trading system, CORSIA and energy taxation.

4. The revision of the Energy Taxation Directive (ETD)

The current Energy Taxation Directive (ETD) raises issues as it does not consider the climate and energy efficiency objectives of reducing the

2030 GHG emission reduction target by 55% compared to 1990 levels. It has also shortcomings regarding the promotion of reducing GHG emissions, energy efficiency and the take-up of electricity and alternative fuels like renewable hydrogen, synthetic fuels, advanced biofuels, etc.). Furthermore, it contains a wide range of tax exemptions and reductions for fossil fuels, like in the aviation sector, which are not in line with the objectives of the European Green Deal.

Therefore, the revision of the Energy Taxation Directive based on the "Proposal for a COUNCIL DIRECTIVE restructuring the Union framework for the taxation of energy products and electricity (recast)" (COM (2021) 563 final) changes the taxation of energy products to meet the EU's climate targets. The main objective of the revision is to aligning taxation of energy products and electricity with the EU's energy and climate policies. The new proposal helps reducing the use of fossil fuels by setting higher tax rates for fossil fuels and lowering the rates for renewables products. It also reviews the possibility of tax reductions and exemptions, which currently lower the taxation of fossil fuels in aviation (European Commission 2021c). The new rules also help securing revenues for Member States from green taxes, and they will remove outdated exemptions and incentives for the use of fossil fuels, for example in EU aviation transport, while promoting clean technologies (European Commission 2021c).

Regarding aviation, as a general rule, currently aviation fuels are fully exempted from taxation. However, in theory, EU Member States could tax fuel used in intra-EU aviation if two Member States agreed to tax them bilaterally. However, in practice no EU Member State currently does so (COM (2021) 563 final). Therefore, the proposal COM (2021) 563 final puts forward minimum rates of taxation that should also encourage a switch to more sustainable fuels in aviation. In practice, the new rules lay down a minimum excise duty rate on the relevant fossil fuels used for intra-EU passenger flights, among others. It also encourages more efficient and less polluting aircraft in the EU's aviation sector.

The new structure for minimum tax rates is based on the real energy content and environmental performance of fuels and electricity, rather than on volume as is currently mostly the case. Minimum rates will be based on the energy content (expressed in euros per gigajoules) of each product. The new system will ensure that the most polluting fuels are taxed the highest. Member States must ensure this ranking is replicated domestically.

The revision also recognises the problems related to the non-taxation of the aviation sector. Without prejudice to international aviation-related agreements, energy products and electricity supplied for intra-EU air navigation (except those supplied for cargo-only flights), should be taxed, according to Articles 14 and 15 of COM (2021) 563 final. As a result, kerosene used as fuel in the aviation industry will no longer be fully exempt from energy taxation for intra-EU voyages in the EU.

Over a period of ten years, the minimum tax rates for these fuels will gradually increase while sustainable fuels for these sectors will benefit from a minimum rate of zero to foster their uptake. This means that ten years after the entry into force of the new rules, kerosene used in the aviation industry to power planes for intra-EU flights would be taxed at least €10.75/GJ EU-wide. Sustainable and alternative aviation fuels will benefit from a zero minimum tax rate. Thereby, the revision of the Energy Taxation Directive (ETD) and taxing fossil-based aviation fuels complements the "ReFuelEU Aviation" proposal. In fact, properly differentiated tax rates for kerosene could help to some extent make SAF more economically interesting to airlines compared to fossil jet fuel and lead to greater uptake of SAF (COM (2021) 561 final, European Commission 2021c).

5. Amendment to RED II, the deployment of the Alternative Fuels Infrastructure and a Carbon Border Adjustment Mechanism

Further relevant proposals of the "Fit for 55" package with some impact on the aviation sector are the review of the Renewable Energy Directive (RED) (COM (2021) 557 final), the Regulation on the deployment of alternative fuels infrastructure (COM (2021) 559 final) and the Regulation on establishing a carbon border adjustment mechanism (COM (2021) 564 final).

The Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources REDII (Directive (EU) 2018/2001) is the main instrument dealing with the promotion of energy from renewable energy sources. As part of the "Fit for 55" package, the Commission reviewed the RED II Directive to bring it in line with the European Green Deal and the net-zero GHG emissions reduction target of 2050 (COM (2021) 557 final). The European Green Deal and the 2030 GHG emissions reduction target of 55% requires significantly higher shares of renewable energy sources than the current EU target of at least 32% renewable energy by 2030, set in the Renewable Energy Directive (REDII). The target needs to be increased to 38-40%, and accordingly, the revision of RED II, COM (2021) 557 final of 14 July 2021, is essential to achieve the increased climate target.

REDII includes a sectorial binding target for transport of 14%, to be met by an obligation on fuel suppliers. It includes a cap of 7% of food-based biofuels and a specific sub-target for advanced biofuels of 3.5%. However, in hard-to-decarbonise sectors such as aviation, the current framework offers only limited incentives to promote innovative fuels. The proposed ReFuelEU Aviation intends to introduce a sector-specific blending mandate by imposing a minimum share of SAF (Sustainable Aviation Fuels) to be supplied to airlines at EU airports.

The overall availability as well as the terminology and the certification scheme of renewable fuels will be ensured through the RED II framework, while the ReFuelEU Aviation initiative sets the specific objective to increase the supply and uptake of sustainable aviation fuels (SAF) at EU level. Therefore, the aviation-specific target under the ReFuelEU Aviation initiative complements the RED framework by targeting a sector that can currently only use a very limited range of renewable energies.

The Alternative Fuels Infrastructure Directive (AFID) of 2014 creates a common framework of measures for the deployment of alternative fuels infrastructure in the EU. Building-up such infrastructure is meant to help reducing the oil dependence and to mitigate environmental impacts specifically of road and waterborne transport.

The ReFuelEU Aviation proposal will oblige fuel suppliers to blend increasing levels of sustainable aviation fuels into jet fuel at EU airports, including synthetic low carbon fuels (e-fuels). Regarding the Regulation on the deployment of the Alternative Fuels Infrastructure (COM (2021) 559 final), the "Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU of the European Parliament and of the Council (COM(2021) 559 final, 2021/0223 (COD))", it will seek to ensure the availability and usability of a dense, wide-spread network of alternative fuel infrastructure throughout the EU.

Regarding the aviation sector, the AFI Regulation may continue to explore the need to install electricity supply at airports e.g., for stationary aircraft. However, SAF in aviation do not require any specific refuelling stations/infrastructure in addition to the existing refuelling station that currently exist for conventional jet fuel. Therefore, it is not expected that the revision of AFID will play a

significant role in facilitating SAF deployment in the EU.

Finally, the carbon border adjustment mechanism (CBAM) is part of the "Fit for 55" package as it will serve as an essential element of the EU toolbox to addressing risks of carbon leakage. Regarding aviation, the CBAM should prevent increased fuel tanking in third countries to avoid the obligation to use more expensive SAF. In fact, airlines should not carry excessive volumes of fuels or changing their refuelling locations and strategies to avoid using of more expensive SAF. Therefore, the Regulation on a Carbon Border Adjustment Mechanism (COM (2021) 564 final) could be applied to put a carbon price on fuel imports to ensure a level playing field between EU airlines and third country carriers.

6. Conclusion

Regarding aviation, the "Fit for 55" package contains important legislative proposals to change the approach to the aviation sector's CO_2 emissions, including the proposals on EU-ETS and CORSIA (COM (2021) 551 final, COM (2021) 552 final; the ReFuelEU Aviation initiative (COM (2021) 561 final) and the review of the Energy Taxation Directive (ETD) (COM (2021) 563 final). Furthermore, other proposals could have some indirect influence on the efforts related to the aviation sector's decarbonisation. These include the revision of the Renewable Energy Directive (RED) (COM (2021) 557 final), the Regulation on the deployment of alternative fuels infrastructure (COM/2021/559 final) and the Regulation on a Carbon Border Adjustment Mechanism (CBAM) (COM (2021) 564 final).

The EU-ETS reform is expected to incentivise the decarbonisation of the aviation sector by incentivising costs-effective aviation emission reductions. This should be achieved by the inclusion of the aviation emissions into the calculation of the total number of allowances in circulation, by capping the total number of aviation allowances in the EU-ETS. Furthermore, the number of free allowances allocated to aircraft operators will be phased out until the end of 2026. Therefore, this EU-ETS reform could be more effective to reduce GHG emissions in aviation than the CORSIA scheme.

The proposed ReFuelEU Aviation (COM (2021) 561 final) will introduce a sector-specific blending mandate by imposing a minimum share of SAF to be supplied to airlines, and an obligation for airlines to fill up such fuels at the set quantities at EU airports. The ReFuelEU Aviation initiative objective converges with that of the Renewable Energy Directive (RED) framework, which is to increase the share of renewable energy in transport, among others.

Taxes on kerosene and air tickets are considered being meaningful measures for reducing GHG emissions in aviation. The revision of the ETD COM (2021) 563 final will align the taxation of energy products with EU energy and climate policies, promoting clean technologies and removing outdated exemptions and reduce the use of fossil fuels. The wide range of national exemptions and reductions that *de facto* favour the use of fossil fuels in the EU must be gradually abolished. Taxation in these areas will complement other measures under the EU-ETS and in the EU Refuel initiatives.

The REDII is the main EU instrument dealing with the promotion of renewable energy sources. The aviation sector continues to be dependent on fossil fuels, as zero-and low-emission powertrain solutions are expected to enter the market even later than 2030. The review of the Renewable Energy Directive (RED) (COM (2021) 557 final) complements the ReFuelEU Aviation initiative's push for sustainable aviation fuels and the RED II revision plays some role regarding the provision for renewable energy, thereby supporting the decarbonisation of aviation.

The proposal for a Regulation on the deployment of alternative fuels infrastructure, COM (2021)

559 final should continue to explore the need to install electricity supply at airports e.g., for stationary aircraft. However, SAF in aviation will not require any specific refuelling stations/infrastructure in addition to the existing refuelling stations for conventional jet fuel. Therefore, it is not expected that the new Regulation on alternative fuel infrastructure will play an important role in facilitating SAF deployment in the EU.

The proposal for a Regulation establishing a Carbon Border Adjustment Mechanism (COM (2021) 564 final) will put a carbon price on imports to avoid carbon leakage resulting from increased fuel tanking in connection to the ReFuelEU Aviation for a gradual and continuous uptake of SAF. The CBAM should discourage airlines from carrying excessive volumes of fuels or changing their refuelling locations and strategies to avoid using SAF, as their costs will initially be higher than for kerosene. In this context, the CBAM is expected to ensure the level playing field between EU airlines and third country carriers.

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