

**Raad voor Accreditatie  
(Dutch Accreditation Council  
RvA)**

**Specific Accreditation Protocol  
(SAP) for Verification of Greenhouse  
Gases (GHG) for Carbon Offsetting  
and Reduction Scheme for  
International Aviation (CORSI A)**

Document code:

RvA-SAP-V003-UK  
Version 1.0, 13-01-2022

A Specific Accreditation Protocol (SAP) describes the assessment service for a specific accreditation. It should be read in conjunction with the generic RvA regulations and policy documents.

A current version of the SAP is available through the website of the RvA. ([www.rva.nl](http://www.rva.nl)).

## Content

<b>INTRODUCTION</b>	<b>4</b>
<b>1 Relevant documents</b>	<b>4</b>
1.1 Standard used for accreditation	4
1.2 Additional standards	4
1.3 Documents concerning the conformity assessment to be carried out	4
1.4 Specific legal and/or regulatory requirements	4
<b>2 Scope of accreditation</b>	<b>5</b>
<b>3 Accreditation assessments</b>	<b>5</b>
3.1 Documents to be submitted	5
3.2 The nature and content of the assessments	6
3.3 Decision making process	6
<b>4 Specific points of attention for the RvA assessment</b>	<b>6</b>
<b>5 Other information</b>	<b>7</b>
5.1 Organisations to be informed by RvA	7
5.2 Level of assurance	7
5.3 Transition	7
<b>6 Changes compared to the previous version of this document</b>	<b>7</b>

## INTRODUCTION

This SAP should be read in conjunction with the general SAP for Validation and Verification, RvA SAP-V000. Only additional or deviating aspects compared to SAP-V000 are mentioned in this SAP. This means that some paragraph numbers in this SAP may be missing (if all information is already contained in SAP-V000).

This SAP-V003 describes the accreditation of verifiers in accordance with Implementing Regulation (EU) 2018/2067 on the verification of data and on the accreditation of verifiers monitoring, reporting and verification of carbon dioxide emissions for the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).

## 1 Relevant documents

### 1.1 Standard used for accreditation

- EN-ISO 14065:2013, Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition ;

### 1.2 Additional standards

- ISO 14064-3:2006, Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions
- ISO 14066:2011, Greenhouse gases - Competence requirement for greenhouse gas validation teams and verification teams
- IAF MD 6, IAF Mandatory Document for the Application of ISO 14065:2013

The current version of the document(s) can be downloaded from the websites of the relevant organisation(s): IAF ([www.iaf.nu](http://www.iaf.nu)), ISO ([www.iso.org](http://www.iso.org)), RvA ([www.rva.nl](http://www.rva.nl)).

### 1.3 Documents concerning the conformity assessment to be carried out

- CORSIA Standards and Recommended Practices (SARPs). These, together with the Implementation Elements, detail the functioning of CORSIA.
- Environmental Technical Manual (Doc 9501), Volume IV — Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA)
- ICAO Corsia implementing elements

The SARPs and other CORSIA documents are published on the [ICAO website](#).

### 1.4 Specific legal and/or regulatory requirements

The Implementing Regulation (EU) 2018/2067 (EU ETS) has been revised to take account of CORSIA. As of 1 January 2019, aircraft operators are required to monitor and report their emissions also for CORSIA. The monitoring, reporting and verification (MRV) framework under the EU ETS (Activity Group 12) was revised to introduce a legally binding obligation to this effect. For flights included in the EU ETS,

all requirements as listed in SAP-V001 are applicable. Information on the relation between EU ETS and ICAO Corsia can be found in: [https://ec.europa.eu/clima/policies/transport/aviation\\_en](https://ec.europa.eu/clima/policies/transport/aviation_en).

## 2 Scope of accreditation

The generic rules for defining scopes have been defined in RvA Policy rule RvA-BR003. For this accreditation, the scope is formulated as follows for the EN-ISO 14065:2013:

Activity	Type of Emissions	Sector
Verification of greenhouse gases in accordance with Carbon Offsetting and Reduction Scheme for International Aviation (CORSA) Annex 16, Volume IV Carbon Offsetting and Reduction Scheme for International Aviation – Standards and Recommended Practices (SARPs) Assessment of monitoring plans	CO2	Aviation

## 3 Accreditation assessments

### 3.1 Documents to be submitted

For the RvA assessments, its assessors have to be supplied with the documents specified RvA-F001a, RvA-F105, RvA-F018 and annex 1 to RvA-BR005. In addition to these documents the following documents are required for this type of accreditation.

Additional documents to be submitted	Initial assessment	Assessments in the accreditation cycle	Scope extension
assessment team: All documents available to the verification team, but at least the following: the MP, emissions data, results of strategic and risk analysis, reports of previous verifications, verification plan, personnel records of verifiers.	√	√	√

### 3.2 The nature and content of the assessments

In addition to the general rules for the nature and content of the RvA assessments as defined in in RvA-BR002 and RvA-BR005, for this accreditation the rules from the following table apply.

Method of assessment	Initial assessment <sup>(1)</sup>	Regular assessments in the accreditation cycle <sup>(2)</sup>	Scope extension <sup>(3)(4)</sup>
Pre-assessment	√		√
Document assessment	√		√
Office assessment	√	√	√
Witnessing <sup>(5)</sup>	Witnessing of at least one complete validation or verification relevant for complexity of the requested accreditation scope. The number of witness verifications depends on the number (and complexity) of the clients. The following is used as guidance: 1 – 20 clients = 1 witness, 20 – 100 = 2 witnesses; 100 or more clients = 3 witnesses.	The number of witness verifications depends on the number (and complexity) of the clients. The following is used as guidance: 1 – 20 clients = 2 witnesses, 20 – 100 = 3 witnesses; 100 or more clients = 4 witnesses	√

(1) (3) If a CAB is not yet accredited for a specific subject, and (notification or recognition based on) accreditation is legally required before the CAB can perform activities, the system of a temporary accreditation with restricting conditions as laid down in BR002 will be used.

(2) An accreditation cycle consists of a period of four years, which starts after a decision is made on initial assessment or reassessment. The cycle consists of the surveillances and reassessment in this period.

(3) Based on the application (form RvA-F105), the RvA will determine the nature of the extension assessment.

(4) In case the verification body already holds an accreditation for EU-ETS for activity group 12 the extent of an assessment may be reduced.

(5) A complete verification is a system plus data verification

### 3.3 Decision making process

Though not a current requirement of ICAO Corsia, to ensure harmonisation and appropriate competence in the review and decision making process, the RvA will review the RvA assessment report prior to taking a decision on the granting, extending or renewing of an accreditation. The person to perform this review shall be qualified by the RvA as an assessor for EU-ETS assessments and shall have sufficient knowledge and experience to evaluate the accreditation (i.e. understand the RvA accreditation process and specific AVR requirements related to decision making). The results of the review shall be included in the accreditation file, and the records of the decision making process shall reflect the fact that the results of the review have been included in this process.

## 4 Specific points of attention for the RvA assessment

- Application and implementation of requirements from ICAO's SARP's (Annex 16, Vol. IV, Appendix 6), and the Environmental Technical Manual, Volume IV (Doc 9501). This includes a focus on the VB's:
  - pre-contract methodology;
  - verification assessment (incl. strategic analysis, risk analysis, verification plan and verification activities);
  - reporting;
  - review;
- Furthermore, the assessment includes a focus on the VB's:
  - competence to ensure completeness of list of aircrafts owned, leased-in and leased-out, and

- competence to ensure completeness of list of flights covered in the reporting period
- data analysis for fuel consumption and emissions
- data analysis for payload and distance
- methodology to deal with data gaps
- VB's processes to follow and implement CORSIA Standards and Recommended Practices (SARPs) and the five CORSIA implementation elements. As CORSIA is implemented in phases, documents are still under development. Important implementation elements, such as Eligible Units and the Framework for Alternative Fuels have not been adopted yet. The development of CORSIA will be reflected in the accreditation process.

The aspects above (competence and performance) shall be reflected in the RvA report for this scope.

## 5 Other information

### 5.1 Organisations to be informed by RvA

In accordance with chapter VI of AVR, the RvA will inform the competent authority of every Member State in which the Verification Body carries out the CORSIA verifications. In the Netherlands the competent authority is the Nederlandse Emissieautoriteit (NEa) , <https://www.emissieautoriteit.nl>, and they annually provide a list of accredited CORSIA verifiers to ICAO.

### 5.2 Level of assurance

For the verification of emissions the following has been determined:

- for CO<sub>2</sub> emissions, the verifications shall result in a declaration with a 'reasonable level of assurance'.

### 5.3 Transition

For the CORSIA scheme, a transition timeline to EN-ISO/IEC 17029 is not yet established. After this transition timeline is available, this SAP will be revised. It is noted that the EN-ISO 14065:2013 will cease to be in effect in December 2023.

## 6 Changes compared to the previous version of this document

Not applicable, this is the first version.