

Carbon Accounting Renewable Fuels:

*a tool for decarbonising civil
aviation*



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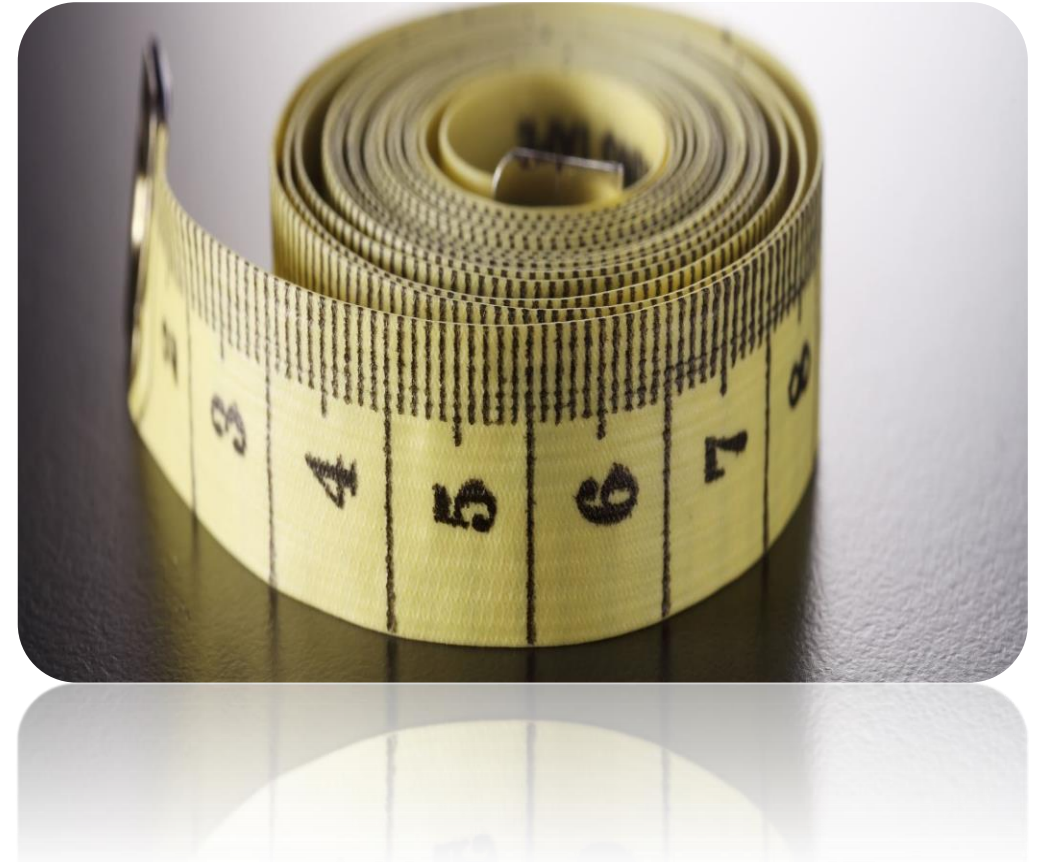
Carbon accounting

Why is it needed



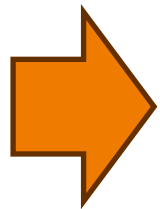
Carbon accounting to measure progresses

- At international and regional levels there are **targets** on the **GHG reduction**.
- Various **incentives/mandates** exist.
- **Emission Trading Schemes** associates **economic** value to the **unit of CO2 saved**.
- **Voluntary** markets allow for **valorising CO2 reductions**.

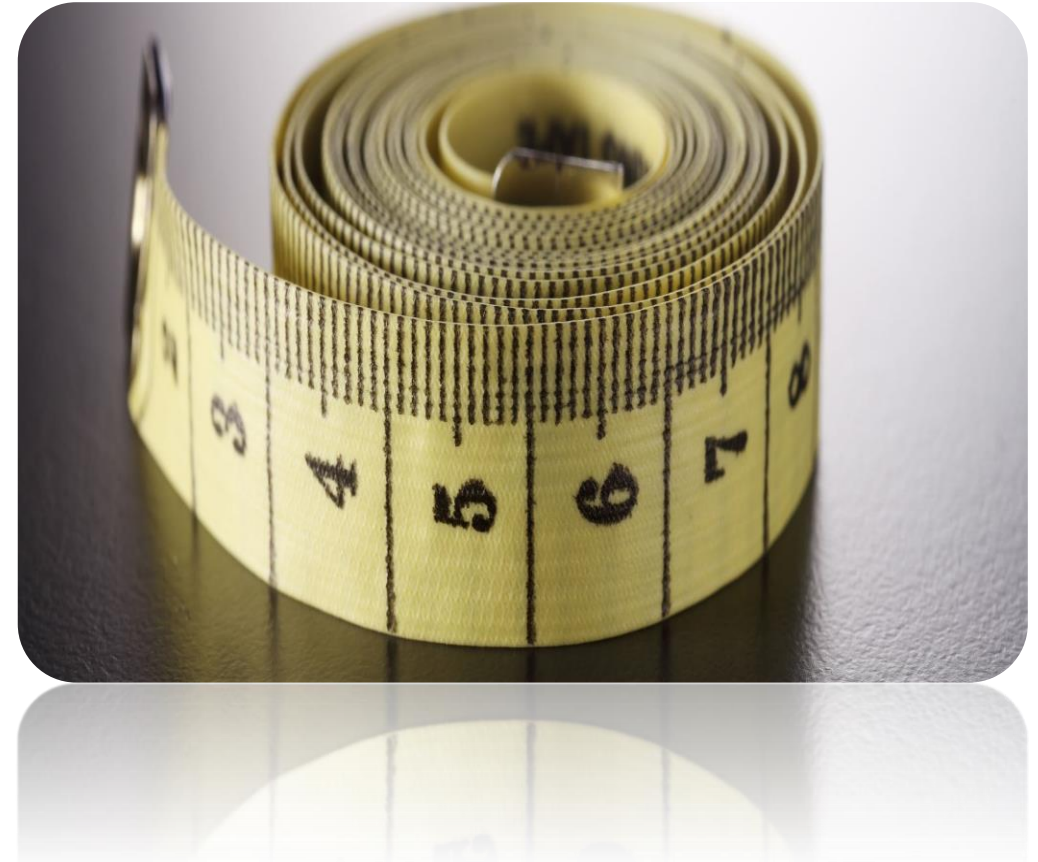


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In this context, being able to **properly quantify** the **CO2** reduction is **key**.



Civil Aviation sector

We we stand about
carbon accounting

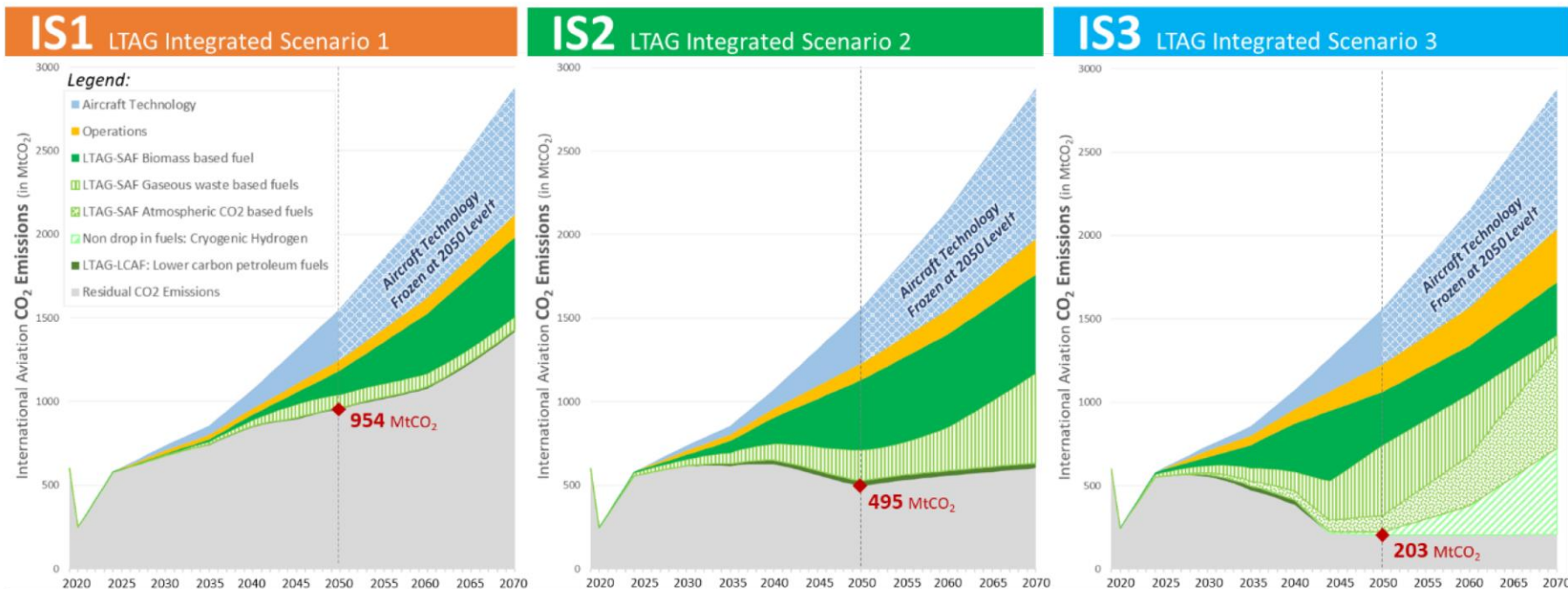


Why we need renewable SAF liquid fuels?

- Due to some peculiar characteristics of the aviation sector, **the penetration of disruptive technologies** (e.g. electrification) is expected to **occur at a different pace than in other sectors** (e.g. road).
- **Alternative** to fossil kerosene should ideally **be able to supply existing infrastructures and engines (drop-in fuels)**.
- This is the reason why **liquid alternative fuels could be an effective short-medium term mean** for decarbonising international aviation.



The ICAO LTAG feasibility study: the expected role of SAF



† Caution required with the interpretation of absolute CO₂ emissions levels after 2050 due to modelling assumptions e.g., frozen aircraft technology after 2050. Under these assumptions, CO₂ emissions are higher than in an alternative scenario (and modelling approach) where aircraft technology would continue to improve after 2050.

Figure 1. CO₂ emissions from international aviation associated with LTAG Integrated Scenarios

<https://www.icao.int/environmental-protection/Pages/LTAG.aspx>

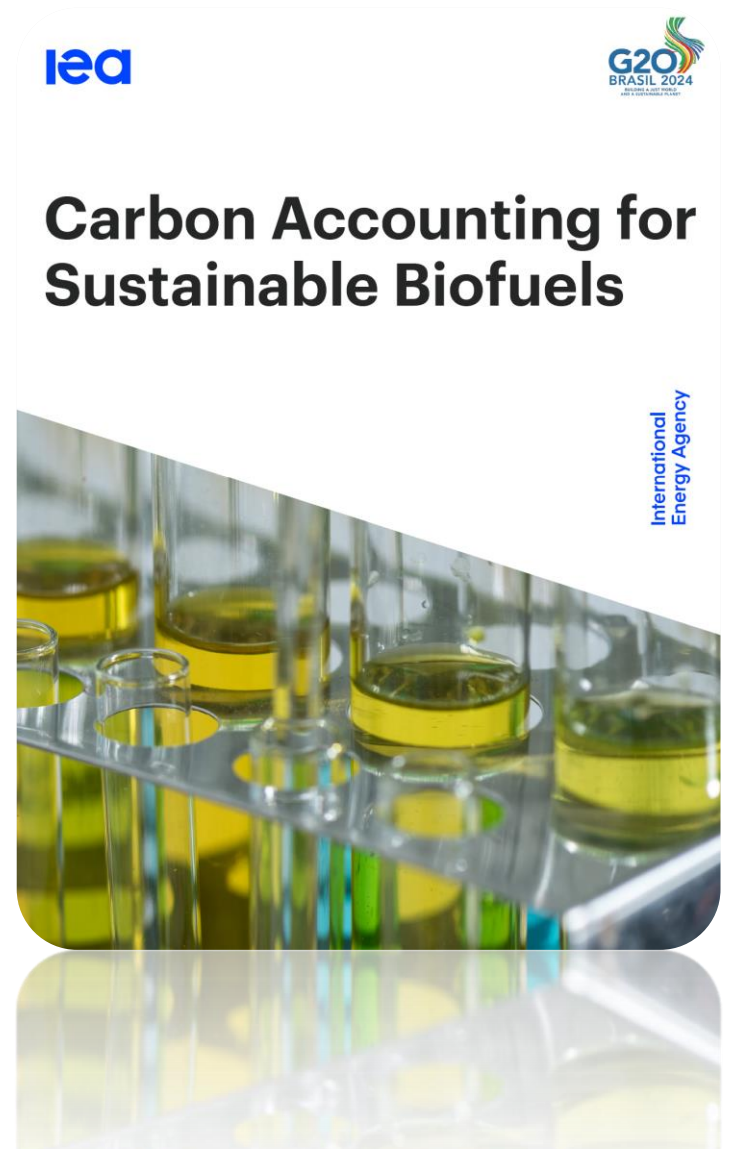
- The 41st ICAO Assembly adopted a long-term global aspirational goal (LTAG) for international aviation of net-zero carbon emissions by 2050.
- 3 main integrated scenario with increasing aspiration and decreasing readiness and attainability

From LTAG it is clear the crucial role of SAF

IEA G20 – 2024

Carbon Accounting for Sustainable Biofuels:

- IEA, supporting Brazil's G20 presidency, **explores regulatory approaches** on biofuels **carbon accounting**.
- Sustainable **biofuels** are **crucial** for **decarbonizing** the transport sector, especially in **aviation, shipping,** and **complementing EVs** in road transport.
- Transparent, **science-based carbon intensity calculations** are **essential** for creating regulatory frameworks that **attract investments** for biofuel scaling.
- IEA recommends adopting **pragmatic, verifiable,** and **performance-based policies** to ensure continuous improvement in sustainable biofuels.



Claiming Emission Reductions from CORSIA ELIGIBLE FUELS

Emission reductions are related to the life cycle emissions value of the CEF

UPDATE: Second edition of Annex 16 Vol IV now uses the acronym " L_{CEF} " to represent the life cycle emissions of the CEF.

Fuel Conversion Factor, fixed value,

3.16 for Jet-A/ Jet-A1 or 3.10 for AvGas/ Jet B
[kg CO₂/kg fuel]

life cycle emissions value (L_{CEF}) of the CEF.

CEF emissions reductions (ER_y)

$$= FCF * \left[\sum_f MS_{f,y} * \left(1 - \frac{L_{CEF}}{LC} \right) \right]$$

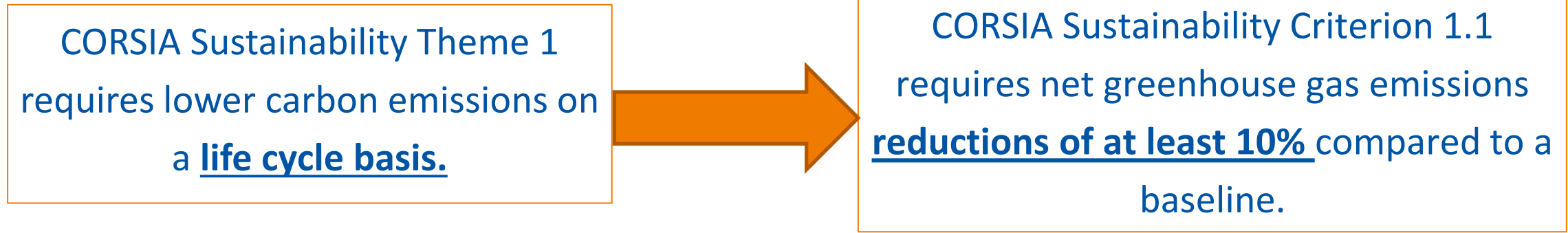
Total mass of CEF claimed
in the year y, by fuel type f [tonnes]

Baseline life cycle emissions,
fixed value, 89 for jet fuel or
95 for AvGas
[gCO₂e/MJ]

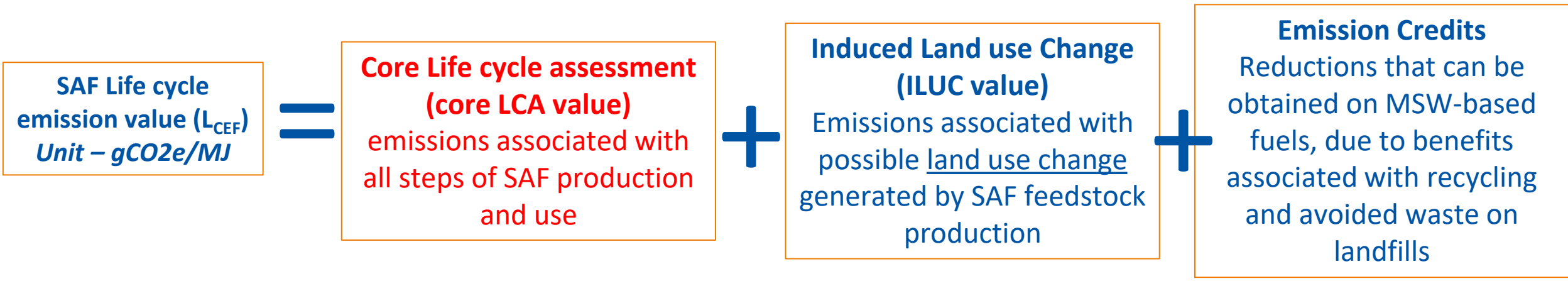
Example: If, in 2021, an operator uses 10,000 tonnes of Jet-A fuel produced from Used Cooking Oil (default $L_{CEF} = 13.9$ gCO₂e/MJ*), the amount of emissions reductions will be:

$$ER_{2021} = 3.16 * \left[10,000 * \left(1 - \frac{13.9}{89} \right) \right] = 26,665 \text{ tonnes of CO}_2$$

CORSIA – Life Cycle Assessment of SAF



These requirements are met based on a Life cycle assessment of the SAF:



CORSIA – Life Cycle Assessment of SAF

There are two options to obtain the life cycle emissions of SAF and LCAF

DEFAULT Life Cycle Emissions

ICAO document

“CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels”

Default emission values, as a function of the feedstocks and conversion processes.



ACTUAL Life Cycle Emissions

ICAO document

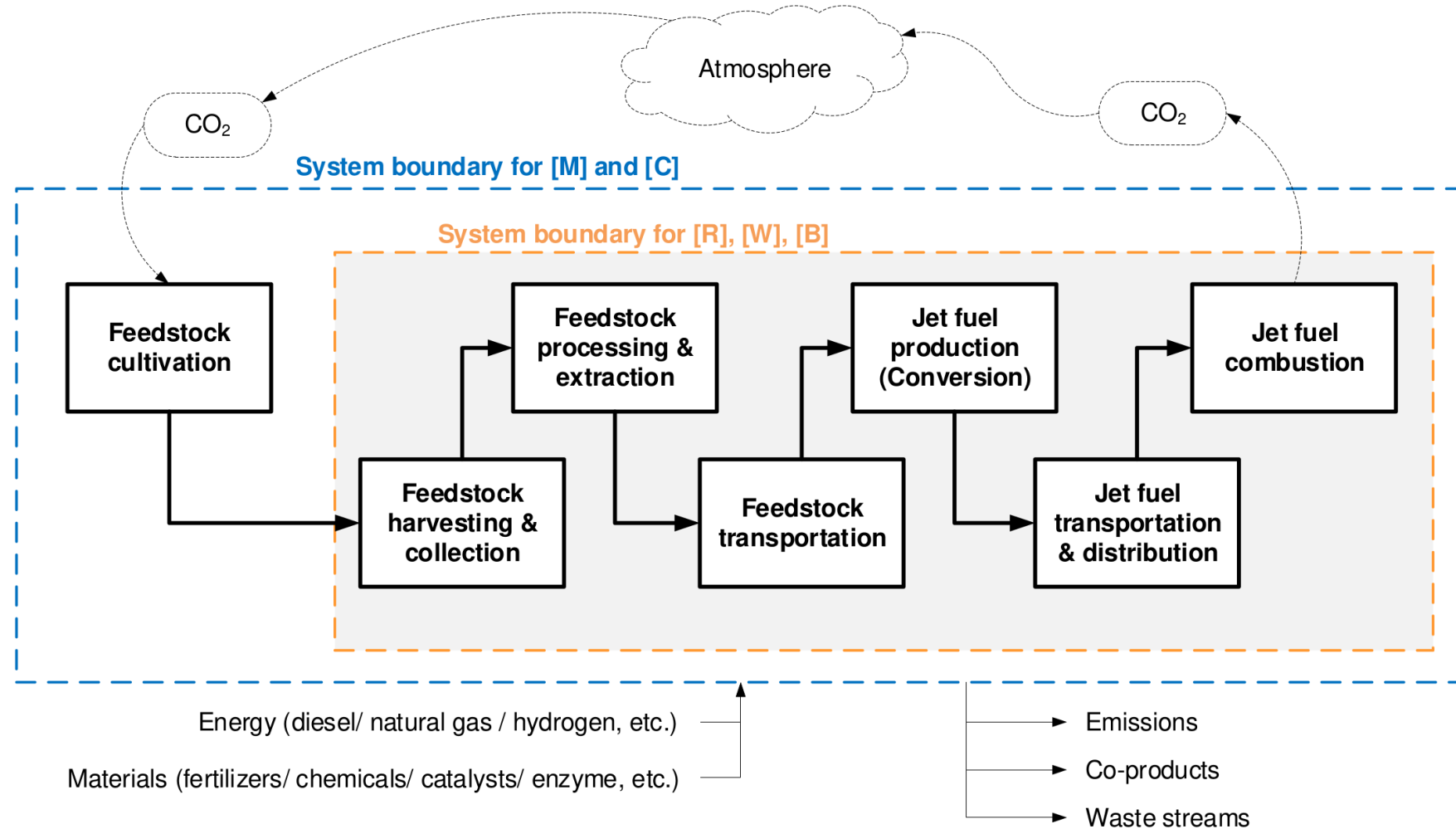
“CORSIA Methodology for Calculating Actual Life Cycle Emissions Values”

Allows calculation of specific emissions values to a given SAF or LCAF



CLCA CORSIA methodology

$$\text{Core LCA [gCO}_2\text{e/MJ]} = e_{fe_c} + e_{fe_hc} + e_{fe_p} + e_{fe_t} + e_{fefu_p} + e_{fu_t} + e_{fu_c}$$



Prussi, Matteo, et al. "CORSIA: The first internationally adopted approach to calculate life-cycle GHG emissions for aviation fuels." *Renewable and Sustainable Energy Reviews* 150 (2021): 111398.

Default life cycle emissions values

Core Default LCA values depend on:

- conversion process
- feedstock
- pathway specification

Region is only relevant to ILUC values

Table 1. CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels produced with the Fischer-Tropsch Fuel Conversion Process

Region	Fuel Feedstock	Pathway Specifications	Core LCA Value	ILUC LCA Value	LS _r (gCO ₂ e/MJ)
Global	Agricultural residues	Residue removal does not necessitate additional nutrient replacement on the primary crop	7.7	0.0	7.7
Global	Forestry residues		8.3		8.3
Global	Municipal solid waste (MSW), 0% non-biogenic carbon (NBC)		5.2		5.2
Global	Municipal solid waste (MSW) (NBC given as a percentage of the non-biogenic carbon content)		NBC*170.5 + 5.2		NBC*170.5 + 5.2
USA	Poplar (short-rotation woody crops)		12.2		-5.2
Global	Poplar (short-rotation woody crops)		12.2	8.6	20.8
USA	Miscanthus (herbaceous energy crops)		10.4	-32.9	-22.5
EU	Miscanthus (herbaceous energy crops)		10.4	-22.0	-11.6
Global	Miscanthus (herbaceous energy crops)		10.4	-12.6	-2.2



For more details, please refer to [ICAO document 06 - Default Life Cycle Emissions - June 2022.pdf](#)

The regional dimension

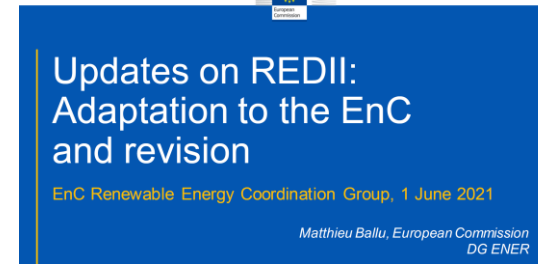
The need for alignment



INTERNATIONAL



EUROPEAN



REDII (I) methodology for calculating CI of alternative fuels

C. METHODOLOGY

1. Greenhouse gas emissions from the production and use of transport fuels, biofuels and bioliquids shall be calculated as follows:

(a) greenhouse gas emissions from the production and use of biofuels shall be calculated as:

$$E = e_{ec} + e_l + e_p + e_{td} + e_u - e_{sca} - e_{ccs} - e_{ccr}$$

where

E	=	total emissions from the use of the fuel;
e _{ec}	=	emissions from the extraction or cultivation of raw materials;
e _l	=	annualised emissions from carbon stock changes caused by land-use change;
e _p	=	emissions from processing;
e _{td}	=	emissions from transport and distribution;
e _u	=	emissions from the fuel in use;
e _{sca}	=	emission savings from soil carbon accumulation via improved agricultural management;
e _{ccs}	=	emission savings from CO ₂ capture and geological storage; and
e _{ccr}	=	emission savings from CO ₂ capture and replacement.

Emissions from the manufacture of machinery and equipment shall not be taken into account.

Annex V REDII

Delegated Act on a methodology for renewable fuels on non-biological origin (RFNBO)

For use in ReFuel EU aviation and FuelEU maritime

Example of aspects where alignment may be challenging

- **Indirect effects** (i.e. iLUC)
- **Counterfactual** scenarios
 - important for CCU
- **PtL** (RFNBO or eFuels)
 - **quality of the feedstock:**
 - electricity requirement, CO2 streams allowed
 - approach for combustion
(CO2 atmospheric balance vs counterfactual)
- **Etc.**



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	ICAO CORSA	EU RED meth.
ILUC	Calculated	Risk-based approach
Counterfactual	Partially considered	Partially considered
PtL	Under development	Specific meth. For calc and feedstock requirements
...	..	.

Conclusions

- **Alternative fuels** are considered an **effective tool** for the **decarbonisation transport**, especially for “**hard-to-abate**” sectors.
- **Aviation** has been **growing**, with a **significant associated environmental impact**.
- **Civil aviation** is **expected to rely on Sustainable aviation liquid fuels (SAF)** in the **short-medium term**, especially for the long-haul flights.
- **SAFs** as defined in CORSIA can **reduce life-cycle GHG emissions by over 90%**.
- **Carbon accounting for policy** is **complicated by inconsistent GHG emission reports and lack of consensus on methodologies**.
- However, **accounting is crucial to foster the alternative fuels uptake at international level**.
- **Impact of such risk may be mitigated by strong presence of regional actors in the international initiatives**.

