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| **THE AIR NAVIATION (CARBON OFFSETTING AND REDUCTION SCHEME FOR INTENATIONAL AVIATION) ORDER 2021 (the ANO)** |  |

«${currentDate?date?string('dd MMMM yyyy'»

«${(account.location)!}»

Dear Sir/Madam

**NOTICE OF ESTIMATION OF EMISSIONS**

Please find attached a Notice of Estimation of Emissions for «${account.name}» for the «${params.reportingYear}» Scheme Year.

The emissions set out in the Notice will be used to calculate «${account.name}»‘s offsetting requirements for the «${params.reportingYear}» Scheme Year.

You have a right of appeal against this Notice of Estimation of Emissions to the Scottish Land Court. Written notice of the appeal must be submitted to the Scottish Land Court no later than 28 calendar days after the service of this notice.

Details of how to make an application to the Scottish Land Court can be found here: [Making an application [Using: The Scottish Land Court] (scottish-land-court.org.uk)](http://www.scottish-land-court.org.uk/using/making-an-application). The grounds on which an appeal can be made and the procedure for submitting it can be found in Schedule 9 of the Order.

The Scottish Environment Protection Agency is entitled to charge for estimating your emissions under the ANO. If we decide to charge, the fee amount and how to pay will be set out in a payment task presented in your “Manage your UK Emissions Trading Scheme Reporting Service” (METS) account. If you need to know how the fee is calculated, please contact us

If you have any questions about the Notice of Estimation of Emissions, please contact us: emission.trading@sepa.org.uk

We will contact you separately if this estimation has any enforcement implications.

Yours faithfully

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«${signatory.fullName}»

«${signatory.jobTitle}»

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| **THE AIR NAVIATION (CARBON OFFSETTING AND REDUCTION SCHEME FOR INTENATIONAL AVIATION) ORDER 2021 (the ANO)**  **NOTICE OF ESTIMATION OF EMISSIONS** |  |

«${currentDate?date?string('dd MMMM yyyy'»

«${account.name}»

«${(account.location)!}»

Dear Sir/Madam

Aircraft Operator Name: «${account.name}»

«[#if params. params.determinationReason »

Set out below are the emissions The Scottish Environment Protection Agency has estimated for «${account.name}» for the «${params.reportingYear}» Scheme Year:

The Scottish Environment Protection Agency has estimated your emissions as required by Article 37(6) of the ANO.

**Emissions from all international flights = «${account.name}» tonnes CO2**

**Emissions from flights with offsetting requirements = «${account.name}» tonnes CO2**

**Emissions reduction claim from CORSIA eligible fuels = «${account.name}» tonnes CO2**

These emissions have been estimated using «${account.name}»

«[#if params.determinationReason == 'CORR»

The Scottish Environment Protection Agency have made the following corrections to the emissions stated in «${account.name}»’s «${params.reportingYear}» verified emissions report:

«[#if params.determinationReason == 'CORR»

**Emissions from all international flights =** «${account.name}» **tonnes CO₂**

«[/#if]»

«[#if params.determinationReason == 'CORR»

**Emissions from flights with offsetting requirements =** «${account.name}» **tonnes CO₂**

«[/#if]»

«[#if params.determinationReason == 'CORR»

**Emissions reduction claim from CORSIA eligible fuels =** «${account.name}» **tonnes CO₂**

«[/#if]»

These emissions have been estimated using «${account.name}»

«[/#if]»

You have the right under Article 65(2)(i) of the ANO to appeal against this Notice of Estimation of Emissions to the First-tier Tribunal (General Regulatory Chamber) within 28 days of the date of this Notice. Details of the appeals process are set out in [The Tribunal Procedure (First-tier Tribunal) (General Regulatory Chamber) Rules 2009](https://www.gov.uk/government/publications/general-regulatory-chamber-tribunal-procedure-rules), the Order and the Explanatory Note in this Notice.

If you wish to discuss this Notice with a member of the Aviation Team, please contact the Aviation Helpdesk at etaviationhelp@environment-agency.gov.uk

Yours faithfully

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«${signatory.fullName}»

«${signatory.jobTitle}»

**Explanatory Note**

1. This Notice is given under Article 45 of the Order. It states your aviation emissions for a particular Scheme Year, as determined by the Scottish Environment Protection Agency on the basis of a set of assumptions designed to ensure that no under-estimation occurs.
2. The aviation emissions figure in this Notice will be entered into your Aircraft Operator Holding Account by the Registry Administrator within a month of the date of this Notice.
3. You must surrender allowances equal to the aviation emissions figure in this Notice. Failure to surrender a number of allowances equal to the aviation emissions figure may make you liable to a civil penalty.
4. Under Article 35(1) of the Order, the Scottish Environment Protection Agency may charge for determining your aviation emissions. The Scottish Environment Protection Agency Charging Scheme, which sets out the hourly rate for the determination of emissions is available at [SEPA Charging schemes and summary charging booklets](https://www.sepa.org.uk/regulations/authorisations-and-permits/charging-schemes/charging-schemes-and-summary-charging-booklets/).
5. Under Article 70(1)(b)(i) of the Order, you may appeal against this determination of aviation emissions within 28 days of the date of this Notice to the Scottish Land Court. Details of how to make an application to the can be found here: [Making an application [Using: The Scottish Land Court] (scottish-land-court.org.uk)](http://www.scottish-land-court.org.uk/using/making-an-application). The grounds on which an appeal can be made and the procedure for submitting it can be found in Schedule 9 of the Order.
6. An appeal against a Notice of Determination of Aviation Emissions to the Scottish Land Court does not affect any obligation to surrender allowances equal to your aviation emissions by any applicable deadline.
7. You may wish to take legal advice about the effect of this Notice.