

CA Audit Guidance for Reports Submitted in 2026 for 2025 Fuel Data

1. Background Information

In accordance with Art. 3 of the Regulation (EU) 2023/2405 of the European Parliament and of the Council on ensuring a level playing field for sustainable air transport (RFEUA)¹, aircraft operators (AOs) are requested to submit a report following a standardised reporting template. In this report, AOs need to provide:

- a) fuel information aggregated by union airport (UA), including the yearly non-tanked quantity from each airport;
- b) information on Sustainable Aviation Fuel (SAF) purchases per UA.

The year 2025 will be the first in which Competent Authorities (CAs) have the capacity to impose penalties for non-compliance with Art. 5.2 RFEUA. Therefore, to ensure fair and harmonised criteria for assessing the information provided in these reports, CAs have requested guidance in the process to checking and validating the data contained in the reports submitted by AOs.

The purpose of this document is to provide guidance for CAs for the revision of the RFEUA reports of the 2025 reporting period. It outlines a recommended process for CAs to follow when validating RFEUA reports submitted by AOs through the EASA Sustainability portal or other alternative means. The information reported by AOs shall be marked as *data reviewed* by the CAs, this step is necessary for EASA to use the validated data in the Annual Technical Report and for the development of the relevant KPIs.

Annex A of this document reflects a full process flow of RFEUA report submission, revision and interaction between CA and AOs.

2. Process for Reviewing and Accepting the Report

As a starting point, the CA should review the following elements:

- Overall content and completeness, internal coherence, format and structure;
- Technical Content: Fuel Reporting;
- Technical Content: SAF Purchase Reporting;
- Declaration of SAF claims.

Although the Sustainability Portal will perform automated checks, the CA remains responsible for ensuring the quality and plausibility of the data. This review should be carried out in alignment with the criteria outlined in the table below. The elements highlighted below in orange are those for

¹ <https://www.easa.europa.eu/en/document-library/regulations/regulation-eu-20232405-european-parliament-and-council>

which the Sustainability Portal already does an automatic check. The elements highlighted in grey are those that are not critical for the report revision process.

Overall elements and completeness		
Element to check	Description of the check	Action
Submission check	Has the report & verification report been submitted through the sustainability portal/other means?	If any documentation is missing, request AO the missing document. If report is not verified, the submission should not be accepted by CA
Completeness of fields	Are all mandatory fields completed? The following fields are mandatory: <ul style="list-style-type: none"> - Fuel reporting columns A to G - SAF purchase reporting if SAF has been purchased in a Union Airport (with adequate sustainability credentials) - fields A to K. At least one field from L to P should also be filled in 	If incomplete, contact AO and ensure the correct version has been uploaded.
Formatting and Consistency	Ensure correct template is used, unchanged, and all required fields are present; verify units.	Request correction if inconsistencies are found.
Verifier Accreditation	Ensure the verification report is issued by a verifier with an Accreditation Certificate	Ask AO to provide verification Certificate if missing.
Completeness of Verification report	The verification report must detail the verifier's process and findings. Verify the use of the EASA verification template ² if it is a requirement of the CA.	Contact the AO and/or verification body if details are missing.
Status of verification report	Check if the report is marked as satisfactory or unsatisfactory; verify argumentation for status; check for misstatements or non-compliance.	If unsatisfactory or misstatements exist, contact the AO and investigate further.
Data validation of the verification body	Cross-check fuel and SAF data in the verification report	Contact AO for clarification if discrepancies exist.

² [ReFuelEU Aviation Verification Report Template](#)

	against the AO's submitted report.	
Technical Content: Fuel Reporting		
Element to check	Description of the check	Action
Union Airport name & ICAO Code of Union Airport (Columns A & B)	<p>Verify airports match the official Union Airport list.</p> <p>Cross-check with EMIS data if available to ensure all expected airports are reported under RFEUA.</p>	<p>Contact AO for correction.</p> <p>If EMIS shows a UA missing, ask AO why (Eurocontrol may not capture exemption conditions).</p>
Total flights departing from the Union Airport (Column C)	Compare with EMIS data for completeness if available.	<p>Enquire AO about any UA missing in report vs EMIS.</p> <p>i.e.: It might be the case Eurocontrol is not capturing a condition for exemption.</p>
Total flight hours operated departing from the Union Airport (Column D)	Not required.	No action.
Yearly aviation fuel required (Column E)	<p>Estimate order of magnitude using:</p> <ul style="list-style-type: none"> - EMIS data for all flights departing UA if available. - Data reported in EU ETS/CORSIA if available, considering the potential differences of scope. <p>Alternatively, calculate if the average fuel required (total fuel required/number of flights) is within a plausible value, that would be between 2.5 t and 250 t.</p>	If there is a large discrepancy, request raw flight data from AO.
Yearly actual aviation fuel uplifted (Column F)	No action.	
Yearly non-tanked quantity calculation (Column G)	Check template formula was used (not customized calculation).	Contact AO for correction if formula differs.
Yearly tanked quantity for fuel safety rules (Column H)	<p>If there is a value in this cell the AO will need to provide justification.</p> <p>Positive values: should lead to further investigation by CA</p>	CA may at this point indicate "data reviewed" but request AO for the raw data to conduct further investigation of the justification of the value.

	Negative values: CA discretion to take action, however EASA recommends taking no action	Request raw data for flights departing/landing at UA. CA should ask for supporting documentation (see Section 3 of this guidance).
Data Gaps & missing information	Check percentage of data gaps and missing information (should be reflected in the verification report).	If above 5%, engage with AO and investigate. If remedial action is possible, discuss the implementation with AO for future reporting periods.
Technical Content: SAF Purchase Reporting		
Element to check	Description of the check	Action
Union Airport & ICAO Code of Union Airport (Columns A & B)	Ensure consistency with airports declared in the Fuel reporting tab, i.e. Only UA appearing in the fuel reporting tab should be reflected here	Contact AO for explanation if airport information is inconsistent.
Fuel supplier (Column C)	Not required.	No action.
VAT number of aviation fuel supplier (Column D)	Not required.	No action.
Batch number (Column E)	Not required.	No action.
Amount purchased (Column F)	Check the total amounts declared in this column add up to the sum of columns L to Q.	Contact AO for explanation if values do not add up.
Category of eligible fuel (Column G)	Check that the category is eligible under ReFuelEU. Note there are zero rated fuels in EU ETS that are not eligible under ReFuelEU, therefore check these are not declared here. For further detail, check Figure 1 (pg. 8) of the document “Technical Guidance on Supporting Documentation Required for Alternative Aviation Fuels (zero rating/FEETS) Claims for Aviation in the EU ETS.”	
Fuel Conversion Process (Column H)	Not required.	No action.
Feedstock name (Column I)	Not required.	No action.
Origin of feedstock (Column J)	Not required.	No action.
Lifecycle emissions of the eligible fuel (Column K)	Not required.	No action.
Eligible fuel (tonnes) claimed under EU ETS (Column L)		No action, only if CA has access to the EU/CH ETS report, verify consistency.

Eligible fuel (tonnes) claimed under CH ETS (Column M)		No action, only if CA has access to the EU/CH ETS report, verify consistency.
Eligible fuel (tonnes) claimed under UK ETS (Column N)	Not required.	No action.
Eligible fuel (tonnes) claimed under CORSIA (Column O)	Not required.	No action.
Eligible fuel (tonnes) claimed under other MBMs (Column P)	Not required.	No action.
Eligible Fuel (tonnes) not claimed (Q)	Not required.	No action.

Technical content: Declaration

Element to check	Description of the check	Action
Declaration that AO has not claimed under more than one greenhouse gas scheme identical batches of sustainable aviation fuels	Check if confirmation has been marked.	If not marked, investigate situation with AO.

Note: CAs may indicate “data reviewed” of RFEUA reports in advance of conducting the investigation of column H, as this process that may be prolonged over time. It is important that the data revision of the reports takes place before the end of April to enable EASA to start the data gathering for the ReFuelEU Aviation Annual Technical Report.

3. Justification of Column H After Report Submission

Art. 5.2 RFEUA acknowledges that fuel tankering may occur under justified circumstances. Column H (Yearly tanked quantity for fuel safety rules) may be used by the AO to reduce the impact of column G (Yearly non-tanked quantity calculation).

Reviewing the details of justified non-tanked fuel for every single flight may represent a significant administrative burden for the CA. Therefore, there are two approaches that can be taken by the CA:

- A) Requesting supporting documentation for 100% of the flights from a UA with a positive value of H where there is a non-tanked quantity justified
- B) For UA where there is a large volume of flights and a large number where there is a non-tanked quantity justified, it is recommended that the CA adopts an approach similar to the one used by verifiers in the verification process, that is, to perform an audit by selecting a sample of the flights departing from airports where there is a positive value of column H and checking supporting documentation for that sample.

Two main reasons for non-uptanked fuel exist:

1. fuel previously tanked for safety reasons;
2. fuel divergence for operational reasons.

The value in column H can be the result of reason (1), reason (2) or a combination of both across different flights departing from the same UA. The value appearing in column H will be a sum of non-

tanked fuel justified by various circumstances. To evaluate the justification of H, the authority should begin by identifying flights that are non-compliant. To do so, the CA will need to receive raw flight data from the AO of all flights departing from and landing at UA where there is a positive value for column H. From the list of flights, the CA will select a representative sample for which it will request the AO to provide supporting documentation to prove that the non-tanked fuel is adequately justified. This information exchange between the AO and the CA can take place through the sustainability portal.

Annex A of the Manual for Aircraft AOs and Verification Bodies (Version 2.0) provides detailed guidance of the calculation of column H. Table 7 of that document makes reference to all the fuel categories used to calculate columns G and H and the supporting documentation that could be required to validate a claim to justify quantities in column H. Note that the supporting documentation is mainly expected for the additional fuel uplift performed for safety reasons, which will be those falling under the category of *Extra Fuel*. The CA may request supporting documents from the AO for a selected sample of flights. The suggested approach would be the following:

Step 1: CA notes the UAs where column H has a positive value.

Step 2: The portal will have instructions to request the AOs to provide justification for the relevant UA. However, if the AO has not attached any flight raw data at the moment of the submission, the CA will need to request the AO to provide the raw data of all flights with origin or destination in the UA where there has been a positive value in H. The CA should ask for flight information that includes all the data for each flight used to calculate the information provided in the report for that airport. Note: in case the AO has used the EASA FMT, all the data used to populate the “Monitoring data” tab. In fact, to facilitate the process, the CA could allow the AO to provide with a copy of the FMT used to generate the report and filled in with all the monitoring data. To avoid losing momentum, it is recommended that the CA provides a specific deadline for the submission of the information by the AO. All the document exchange between the AO and the CA can be done through the Sustainability Portal.

Step 3: CA receives the raw data, looks at the flights from UA where a value in H has been declared and the general plausibility of the raw data. Then, it should either ask for supporting documentation for all the flights that are non-compliant or, where there is large number of non-compliant flights, select a sample and request the AO to provide documentation to justify the non-tanked fuel for that flight (if any). It should be ensured that the sample contains a representative number of flights from each UA with a positive value in H.

Section 4 provides a non-exhaustive summary of events (taken from the interpretative guidelines C/2024/5997³) requiring the uplift of aviation fuel for compliance with fuel safety rules and of supporting documents that could be used for justification by the AO. It must be noted by CAs that in several cases, non-compliance with article 5.2 (not reaching the 90% uplift) will be due to cases where the AO is consuming less fuel than planned (therefore having more efficient flights) and the AO may not have any specific document to justify this situation.

³ [Interpretative guidelines](#) on the application of the exemptions referred to in Article 5 of Regulation (EU) 2023/2405 of the European Parliament and of the Council on ensuring a level playing field for sustainable air transport (ReFuelEU Aviation) (C/2024/5997)

To avoid losing momentum, it is recommended that the CA provides a specific deadline for the submission of the information by the AO

Step 4: The AO will need to respond to that request of information via the EASA Portal. The CA receives the supporting documentation from the AO and will evaluate the adequacy of the justification. Note: If the CA concludes that for a specific flight the non-tanked fuel cannot be sufficiently justified with the documentation provided, it may request the AO for further justification. The CA should check if there is coherence between the causes generating non-tanked fuel and section 6.1 d of the Monitoring Plan (if applicable). If the conclusion of the CA's findings does not offer the CA sufficient confidence on the overall value of column H, the CA may also request for supporting documentation for a larger sample.

4. Examples of events requiring the uplift of aviation fuel for compliance with fuel safety rules and of supporting documents

The interpretative guidelines on the application of the exemptions referred to in Article 5 of Regulation (EU) 2023/2405 of the European Parliament and of the Council on ensuring a level playing field for sustainable air transport (ReFuelEU Aviation) (C/2024/5997) provides a list of examples of events where there could be a need for the AO to justify the need to uplift more fuel at a departing airport for fuel safety reasons and consequently risking not meeting the refuelling threshold at the destination UA. This table summarises these situations and provides examples of documents that could allow the AO to proof these circumstances. Note that in some cases, more than one of the documents listed in the table below may be required to justify the non tanked fuel. For example, an OFP that does not include a NOTAM or similar documentation justifying additional fuel for safety reasons with the provided flight documentation, cannot be considered sufficient on its own. The Aircraft Operator (AO) must provide, along with the OFP, other supporting documents that demonstrate the need for extra fuel due to circumstances covered by the regulation, such as adverse weather (METAR), fuel shortages (supplier communication), among others. The Competent Authority will determine, at its discretion, any additional documentation that may be required from the AO. Each situation will need to be evaluated on a case by case basis. Also note that the below table is non exhaustive and other documents could also be used as long as the CA considers it can proof an additional fuel requirement.

Event	Examples of supporting documents
Fuel shortage	NOTAM, communication by fuel supplier/ground handler, pilot reports, other AOs' reports, authority reports, information provided by airline associations, OFP
Fuel contamination	NOTAM, communication by fuel supplier/ground handler, pilot reports, other AOs' reports, authority reports, information provided by airline associations, OFP

Adverse weather conditions (forecasted or actual) during winter operations, hot weather or limited visibility	Actual weather reports, forecast weather reports, en route weather charts, enhanced weather information systems (i.e.: METAR, TAF, SIGMET, ANSP communications on weather restrictions), OFP
Social actions (protests, strikes...)	NOTAM, OFP
ATC delays	NOTAM, ATM and ATC communications, other reports or data, such as historical data from the aircraft AO (including reports from the pilot), OFP
Probability of ATC re-routings	NOTAM, ATM and ATC communications, other reports or data, such as historical data from the aircraft AO, pilot reports, journey flight log, OFP
Security concerns i.e.: war conflicts	Communication by airport, NOTAM, other relevant reports, OFP

5. Annex A

Process flow of RFEUA report submission, revision and interaction between CA and AO

