

EU ETS Aviation

Guide to subsistence charge invoices

February 2013

Your 2012 subsistence charge invoice explained.

Why have I received this invoice?

You have received this invoice because you are a UK administered aircraft operator and have performed an aviation activity listed in Annex I of the EU ETS Directive during 2012.

Annex I activities include both 'intra' and 'extra' European flights. Therefore, even if you are an aircraft operator who has only performed 'extra-European' flights during 2012 and have decided to take advantage of the European Commission's stop the clock proposal and not report these emissions to us, you are still required to pay the subsistence charge for 2012.

If you have received a 2012 subsistence invoice from us but did not perform an Annex I aviation activity during 2012 please let us know as soon as possible. Aircraft operators in this position are not required to pay the charge for 2012.

Why do we charge an annual subsistence fee?

The annual subsistence charge is levied to cover the costs we incur for maintaining you as an aircraft operator during the year. This includes the work we undertake in relation to processing notifications, dealing with administrative or minor variations to plans, resolving any issues that arise, end of year reporting and the provision of our helpdesk.

The charges for aircraft operators are contained in the Environment Agency [charging scheme](#) which is made under section 41 and 41A of the Environment Act 1995.

How has the invoice been calculated?

You will see one total amount in your invoice. This total is made up of two elements - a *base* and a *variable* charge.

Both elements are determined by your level of estimated annual CO₂ emissions for 2012. Operators are classified in three categories; those with estimated annual CO₂ emissions of less than 50kt, those between 50-500kt and those over 500kt.

Base charge: This is a fixed amount for the year.

Variable charge: The amount charged depends upon the length of time your emissions monitoring plan has been in place during 2012. If your plan was issued on or prior to 1 January 2012 you will pay the whole charge. If your plan was issued part way through the year you will pay a proportion of the charge.

For example, if your estimated emissions for 2012 are 100kt and your plan was issued on or prior to 1 January 2012 the total of your invoice will be £3,320 i.e. £2,490 + £830.

However if your emissions monitoring plan was issued on 1 July 2012, the total of your invoice will be £2,906.14 i.e. £2,490 + £416.14 (183/365 days x £830).

The current level of the *base* and *variable* charge is shown in the table below:

Estimated annual CO ₂ emissions	Base Charge	Variable Charge
Less than 50kt	£1,920	£630
50kt-500kt	£2,490	£830
More than 500kt	£3,060	£1,020

(1kt = 1,000 tonnes)

How do I pay?

You can find details of how to pay on the rear of the invoice. The invoice should be paid as soon as possible.

Outstanding invoices for 2010 and 2011

Aircraft operators who have yet to pay their invoices for 2010 and 2011 should make payment for these invoices immediately. Under the Greenhouse Gas Emissions Trading Scheme Regulations 2012 there is the provision for us to seize and sell allowances to recover unpaid fees.

Further information

If you have a query regarding your 2012 subsistence charge invoice please contact the ET Aviation [helpdesk](#).