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DRAFT REPORT

on a regulatory framework to promote the uptake of sustainable aviation fuels
(2026/2040(INI))

Committee on Transport and Tourism

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MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

on a regulatory framework to promote the uptake of sustainable aviation fuels

(2026/2040(INI))

The European Parliament,

- having regard to Regulation (EU) 2023/2405 of the European Parliament and of the Council of 18 October 2023 on ensuring a level playing field for sustainable air transport (ReFuelEU Aviation)¹,
 - having regard to Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (Renewable Energy Directive)²,
 - having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, as amended³,
 - having regard to Rule 55 of its Rules of Procedure,
 - having regard to the report of the Committee on Transport and Tourism (A10-0000/2026),
- A. whereas sustainable aviation fuels (SAF) are indispensable for achieving the Union's climate objectives and decarbonising aviation;
- B. whereas a book-and-claim mechanism (B/C) allows SAF to be physically supplied to one aircraft while another aircraft operator, including business aviation, can claim their environmental attributes;
- C. whereas participation in a European SAF B/C mechanism should be voluntary for aircraft operators and should not create additional obligations beyond those already established under Union law;
- D. whereas a European SAF B/C mechanism should complement, and not replace or prejudice, the flexibility mechanism established under ReFuelEU Aviation, with both mechanisms operating in parallel to facilitate the efficient uptake and distribution of SAF across the Union;
- E. whereas SAF currently remain significantly more expensive than conventional aviation fuels, and there are concerns that limited competition in SAF supply may contribute to inflated prices;
- F. whereas a European B/C mechanism could improve market liquidity and price

¹ OJ L, 2023/2405, 31.10.2023, ELI: <http://data.europa.eu/eli/reg/2023/2405/oj>.

² OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>.

³ OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>.

transparency and facilitate access to SAF;

- G. whereas a phased approach to a European SAF B/C mechanism would allow the rapid deployment of a system based on existing reporting obligations, while laying the groundwork for a more comprehensive framework in the longer term;
- H. whereas the introduction of a B/C mechanism should build, as far as possible, on existing reporting obligations in order to minimise administrative burdens and avoid unnecessary changes to the current regulatory framework;
- I. whereas, for the purposes of a European SAF B/C mechanism, a SAF ticket should constitute a transferable proof of purchase of a given quantity of SAF physically supplied at an EU airport;
- J. whereas Article 8 of ReFuelEU Aviation already establishes reporting obligations for aircraft operators, which, together with the corresponding proofs of sustainability, could serve as the basis for the issuance of SAF tickets in the first phase of a European SAF B/C mechanism, thereby ensuring legal certainty and reducing the risk of double counting and fraud;
- K. whereas the extension of the European Union Database (UDB) to aircraft operators constitutes a necessary precondition for a fully functioning SAF B/C mechanism;
- L. whereas a dedicated trading platform within the UDB would improve transparency and facilitate access to SAF;
- M. whereas the trading of SAF tickets could increase the risk of speculation in the SAF market;
- N. whereas only SAF physically supplied at EU airports should be eligible for the issuance of SAF tickets in order to safeguard European energy security, industrial investment and climate benefits within the EU;
- O. whereas the extension of ReFuelEU Aviation to European Economic Area (EEA) and European Free Trade Association (EFTA) countries could further strengthen the functioning of a European SAF market and should therefore be pursued;
- P. whereas extending the ReFuelEU Aviation flexibility mechanism indefinitely would facilitate a more efficient distribution of SAF across the Union;
- Q. whereas the current stepwise increase in SAF mandates may discourage immediate investment in production capacity, while a linear trajectory could provide stronger and more predictable investment signals;
- R. whereas the revision of the EU Emissions Trading System (ETS) provides an opportunity to address competitive distortions affecting European airlines, particularly by decoupling the physical uplift of SAF from the claiming of their environmental attributes;
- S. whereas aircraft operators should be able to claim emission reductions under the EU ETS on the basis of certified SAF tickets;

- T. whereas certain derogations related to the supply of SAF to EU islands may create unnecessary distortions within the internal market;
- U. whereas the Renewable Energy Directive's mass balance system should continue to govern the traceability of SAF throughout the supply chain up to the point of physical delivery at airports within the scope of ReFuelEU Aviation, which should constitute the 'point of no return' beyond which B/C elements may be applied;

I. Subject matter

- 1. Considers that a European B/C mechanism would allow aircraft operators to purchase SAF regardless of the airport to which it is physically supplied and uplifted; notes that with every purchase, fuel suppliers should issue the purchasing aircraft operator with proof of purchase in the form of a SAF ticket; notes, furthermore, that the aircraft operator can then use this ticket to claim the associated emissions reductions;

II. Stage One of implementing a B/C mechanism

- 2. Calls on the Commission to establish, as the first stage of a European SAF B/C mechanism, a mechanism based on the reporting obligations already established under ReFuelEU Aviation and the Renewable Energy Directive, including the use of proofs of sustainability as the basis for the issuance of SAF tickets;
- 3. Considers that the data reported by aircraft operators under ReFuelEU Aviation and the Renewable Energy Directive should constitute the basis for SAF tickets;
- 4. Notes that SAF tickets should be the basis for airlines to claim SAF ETS allowances under the ETS directive, rather than proof of physical uplift of SAF;
- 5. Considers that a well-functioning B/C mechanism could accelerate SAF uptake and therefore urges the Commission to considerably increase the number of SAF ETS allowances available and to extend their availability beyond 2030;

III. Stage Two of implementing a B/C mechanism

- 6. Calls on the Commission to include aircraft operators as account holders in the UDB (established under the Renewable Energy Directive), aimed at ensuring that environmental attributes remain fully traceable from production to final allocation;
- 7. Calls on the Commission to establish a dedicated platform within the UDB enabling aircraft operators to trade SAF tickets linked to SAF supplied at EU airports, while pursuing the extension of the mechanism to EEA-EFTA countries;
- 8. Stresses that only aircraft operators should be entitled to participate in the secondary market for SAF tickets;
- 9. Reiterates that the mechanism is only to apply to SAF physically uplifted at EU airports;
- 10. Considers that SAF tickets should be transferred no more than twice and only within a period of 12 months from the date of issuance;

IV. Link with ReFuelEU Aviation

11. Calls for the flexibility mechanism established under ReFuelEU Aviation to be extended indefinitely;
12. Calls on the Commission to replace the current stepwise SAF mandate trajectory with a linear trajectory in order to provide stronger and more predictable investment signals;

V. Link with the EU ETS

13. Calls on the Commission, in the context of the new proposal for the EU ETS, to assess the extension of the system to extra EEA routes in order to address competitive distortions affecting European carriers;
14. Calls on the Commission to remove the current preferential treatment related to SAF supply to islands, which may create unnecessary market distortions;

VI. Link with the Renewable Energy Directive

15. Calls on the Commission, in the context of the upcoming revision of the Renewable Energy Directive, to assess whether the current eligible feedstock base for SAF production is sufficient to meet future demand and obligations;
16. Calls on the Commission, where appropriate, to propose an expansion of the eligible feedstock base while maintaining robust sustainability safeguards;
17. Instructs its President to forward this resolution to the Council and the Commission.

EXPLANATORY STATEMENT

Context

Sustainable Aviation Fuels (SAF) are currently the main decarbonisation pathway available to the aviation sector in the short and medium term. Unlike hydrogen or electric aircraft, SAF can be used in existing aircraft and fuel infrastructure today. However, the challenge remains scale and cost.

This report suggests measures to make European aviation more competitive and greener. Alongside other measures, it is focusing particularly on the path towards the introduction of a European Book and Claim (B/C) mechanism. Under such a mechanism, SAF would continue to be physically supplied and uplifted at Union airports. The difference compared to the current system would be that aircraft operators could purchase SAF even if they do not operate from the airport where the fuel is physically supplied and uplifted. In practice this mechanism would be enabled through the issuance of SAF tickets. When an aircraft operator purchases SAF, irrespective of the airport at which the SAF is physically supplied and uplifted, the fuel supplier should issue a corresponding SAF ticket to the purchasing aircraft operator. This ticket should serve as proof of the SAF purchase and allow the aircraft operator to claim the associated emissions reductions.

Legislative Framework

The ReFuelEU Aviation Regulation (EU R2023/2405) emerged from the EU's "Fit for 55" legislative package (aimed at cutting greenhouse gas emissions by 55% by 2030), which seeks to align transport with the climate-neutrality target by 2050 and creates a harmonised single market for SAF across Europe. Aviation had been lagging behind other sectors in emissions reductions, prompting the need for a sector-specific SAF mandate. ReFuelEU Aviation was adopted in 2023 (effective date January 1, 2024). Its main goal is to boost SAF usage in EU aviation, and it applies to all flights departing from EU airports.

The regulation obliges fuel suppliers to blend increasing shares of SAF with conventional jet fuel, and they must ensure that aviation fuel supplied at EU airports contains increasing shares of SAF: 2% from 2025; 6% from 2030; 20% from 2035; 70% by 2050.

Within these targets there is also a specific sub-mandate for synthetic fuels, or e-SAF, starting at 1.2% in 2030 and rising to 35% by 2050, and it also establishes monitoring and reporting systems to ensure compliance.

Airlines operating from EU airports must uplift minimum levels of blended fuel, ensuring that emissions are reduced across both intra-EU and international flights departing from the EU. The regulation is expected to drive investment in SAF production capacity and supply infrastructure within Europe.

Yet, has the market scaled up? The answer is: yes, but not enough for everyone.

Production capacity is increasing, investment decisions are being made, and fuel suppliers benefit from a flexibility mechanism that allows them to average compliance across EU airports until 2035.

- Flexibility Mechanism in RefuelEU

The current flexibility mechanism is contained in Article 15 and applies during a transitional period from 1 January 2025 until 31 December 2034. During this period, ReFuelEU does not require each airport or fuel supplier location to meet the SAF blending mandate individually.

Instead, a fuel supplier may comply with the SAF mandate based on a weighted average¹ across all EU airports where it operates. This means the supplier can:

- deliver more SAF than required at some EU airports
- deliver less SAF (or even none) at others

as long as, across its total EU fuel sales, the required SAF percentage is achieved on average.

By way of example, assume that a supplier sells:

- 1 million tonnes of jet fuel across EU airports in 2025
- the mandate is 2 % SAF.

The supplier must place 20,000 tonnes of SAF into the EU aviation fuel market.

During the flexibility period, it could:

- supply 5 % SAF at major hubs such as Paris Airport or Frankfurt Airport
- supply 0 % at smaller airports

and still be compliant if the overall EU-wide average reaches 2%.

Why was it introduced? The Commission's rationale was that SAF production and logistics are still developing. Therefore, the flexibility mechanism avoids forcing immediate SAF availability at every airport; allows suppliers to concentrate SAF where supply chains already exist; reduces compliance costs; gives the industry time to scale production before full airport-by-airport compliance starts in 2035.

Consistency with existing policy provisions in the policy area

- Interaction and alignment between the RefuelEU Aviation and EU ETS legislation

The SAF mandate does not operate in isolation but forms part of a broader regulatory framework that includes the EU ETS, for which the Commission tabled a revision proposal in July 2026. The interaction between these instruments should therefore be carefully considered.

As free ETS allowances for aviation are being phased out, airlines increasingly face a carbon cost for fossil kerosene. At the same time, the revised ETS provides dedicated support for SAF uptake by allocating allowances to help compensate airlines for the higher cost of sustainable fuels. Around 20 million allowances have been earmarked for this purpose

¹ Article 15(1), RefuelEU Aviation

through 2030, whereas the new proposal foresees up to a further 110 million allowances until 2040 to support SAF and other eligible aviation decarbonisation measures.

The ReFuelEU flexibility mechanism does not apply to EU ETS accounting.

At present, for an airline to claim the ETS benefit of SAF (zero-rating of emissions and related support mechanisms), the SAF must have been physically delivered at the airport where the airline uplifted the fuel. A supplier cannot rely solely on averaging under ReFuelEU to generate ETS benefits elsewhere. The two systems are legally separate. This is an important point because ReFuelEU Aviation and the EU ETS measure different things and have different compliance logics.

The source of the confusion is that under ReFuelEU, a fuel supplier can use the flexibility mechanism and comply on an EU-wide average basis. For example:

Airport	Jet fuel supplied	SAF share
Paris	100 tonnes	4 %
Brussels	100 tonnes	0 %
Total	200 tonnes	2 %

The supplier complies with the 2025 ReFuelEU obligation because the average SAF content across its EU supply is 2%. From a ReFuelEU perspective, all requirements have been satisfied.

On the other side, suppose an airline uplifts:

- 100 tonnes in Brussels (0% SAF physically blended)
- 100 tonnes in Paris (4% SAF physically blended)

For EU ETS purposes, the airline can only claim the SAF that was actually supplied into the fuel it purchased.

Therefore:

- Paris fuel: airline can claim the SAF component and obtain the corresponding ETS benefit.
- Brussels fuel: airline cannot claim any SAF benefit because no SAF was physically present in the fuel uplifted there.

The airline cannot rely on the supplier's EU-wide average and assume that the fuel supplied in Brussels contained 2 % SAF. The ETS does not allow this. The EU ETS is based on verified emissions and verified fuel use by each aircraft operator. To reduce ETS obligations, the airline must demonstrate that a specific quantity of eligible SAF was supplied and consumed. The chain of custody and sustainability documentation must be linked to actual fuel deliveries.

In other words: ReFuelEU regulates fuel suppliers; EU ETS regulates aircraft operators; compliance under one system does not automatically create compliance rights under the other.

And this creates a practical issue. A fuel supplier may meet its ReFuelEU obligation by concentrating SAF at a few large hubs. However, an airline operating from many airports may

not have access to SAF everywhere. As a result: the supplier is compliant under ReFuelEU, the airline receives fewer ETS benefits than it would if SAF were physically available across its network.

This is one reason some airlines support broader use of B/C or additional flexibility mechanisms, allowing SAF purchased in one location to generate compliance value elsewhere.

In a nutshell, a fuel supplier may satisfy ReFuelEU through an EU-wide average SAF blend, but an airline can only obtain ETS benefits for SAF that is actually delivered into the fuel it uplifts. In other words, compliance can be averaged under ReFuelEU, but ETS benefits remain linked to physically verified SAF use. That distinction lies at the heart of today's debate between airlines and fuel suppliers.

ReFuelEU measures what fuel suppliers place on the EU market, whereas the EU ETS measures what individual airlines can prove they actually used.

That explains why the same SAF litre can have different consequences under the two regimes.

On the basis of the above there follow two different questions:

◦ *ReFuelEU Aviation*: “Did the fuel supplier meet the mandated SAF share across its EU fuel supply?”

◦ *EU ETS*: “Can the airline demonstrate that eligible SAF was physically uplifted and used for its flights?”

As those questions are different, a supplier may be fully compliant with ReFuelEU while an airline may still have limited access to ETS benefits at certain airports.

This is why the debate is more about where SAF is physically available and whether airlines can access it in a way that generates ETS value. This explains the current disagreement between airlines, fuel suppliers and regulators over whether additional flexibility is needed.

- Interaction with the Renewable Energy Directive

As mentioned above, coherence among EU legislative acts should always be ensured, and the Renewable Energy Directive (RED) is the third legislative instrument with which the framework should be aligned.

The RED promotes the use of renewable energy across various sectors and establishes a framework for eligible fuels, subject to specific sustainability and greenhouse-gas-emission-saving criteria, including requirements relating to feedstocks, land use and production pathways.

Against this background, it is crucial that all fuels eligible under the RED are also recognised under the B/C mechanism. This would ensure the coherence and effective functioning of the overall system, while allowing all available elements – including SAF allowances – to be fully integrated.

Stakeholders’ consultation

Airlines and fuel suppliers disagree on whether regulation should be adjusted.

Airlines, represented by IATA and several European carriers, argue that SAF availability remains insufficient, prices remain several times higher than conventional jet fuel, and future targets may become difficult to achieve. Some have suggested additional flexibility measures.

Fuel suppliers argue instead that a substantial flexibility mechanism already exists until 2034.

The Commission's 2025 assessment concluded that the sector is broadly on track and that the existing flexibility mechanism is functioning. The focus should therefore be on improving traceability and implementation rather than reopening the legislation.

Choice of a tool: Book and Claim

The introduction of Book and Claim (B/C) elements could enable all eligible SAF volumes to contribute to decarbonisation, regardless of physical supply constraints.

While B/C is not a silver bullet, it is an important tool that could improve access to SAF across the Union and help reduce the significant price differentials currently observed in the market. In particular, SAF supplied to comply with the mandate is often considerably more expensive than SAF traded on the voluntary market. A well-functioning B/C framework would therefore support a more efficient market by improving the allocation of SAF and ensuring a more cost-effective distribution of compliance costs.

By 1 January 2027, the Commission shall present a report² assessing whether the SAF market is developing fast enough, what impact the Regulation is having on aviation competitiveness and decarbonisation, and whether any adjustments to the SAF targets, fuel definitions or scope of the legislation are needed. The report shall also assess the need for investments, employment and training, and research an innovation in SAF.

In this context, the Rapporteur calls on the European Commission to bring forward the necessary legislative proposals and establish the conditions for the aviation sector to decarbonise rapidly while maintaining its competitiveness. This requires an effective and undistorted SAF market that supports the achievement of the EU's shared climate objectives. Scaling up SAF production and supply is essential to decarbonising air transport and meeting the Union's climate targets.

As set out in the resolution, B/C elements could be introduced through a two-step approach, ensuring the minimum level of regulatory intervention while avoiding additional costs for the EU and the Member States. Such an approach would facilitate a more efficient distribution of SAF, improve access across the Union, and help ensure its availability at more competitive prices.

Finally, this issue should be addressed as a matter of urgency. A workable B/C should be established without delay to provide market participants with the clarity and certainty they require. The framework may also be reviewed regularly to ensure it remains fit for purpose as market conditions and practice evolve.

² Article 17(1), *RefuelEU Aviation*, Regulation (EU) 2023/2405