



— Nederlandse Emissieautoriteit
— Dutch Emissions Authority

Webinar on the 2024 reporting period for aircraft operators under EU ETS, ReFuelEU Aviation, and CORSIA



Today's speakers



Anne Sofie Abels,
Advisor EU ETS Aviation



Hannah Kellermann,
Advisor EU ETS Aviation



Philip Sol,
Inspector EU ETS Aviation

Agenda

1. EU ETS Monitoring and Reporting Regulation: Key changes on sustainable aviation fuels & support mechanism FEETS
2. Further CORSIA implementation in the EU
3. ReFuelEU Aviation: Refuelling and reporting obligation
4. Practical information 2024 reporting period
5. Brief outlook 2025

A photograph of an airplane's wing and tail section, viewed from a high angle. The sky is a mix of blue and orange, suggesting a sunset or sunrise. The airplane is white, and the wing is the central focus, extending from the bottom right towards the top left.

1. EU ETS Monitoring and Reporting Regulation (MRR): Key changes on sustainable aviation fuels and support mechanism FEETS

New monitoring and reporting requirements for alternative and eligible aviation fuels in the MRR

New definitions in the MRR

- *Alternative aviation fuels*: aviation fuels containing carbon other than stemming from fossil fuels → biofuels, RFNBO/RCF, SLCF
- *Neat fuel*: a fuel in its pure form containing only one of the following fractions:
 - Fossil fraction
 - Biomass fraction
 - RFNBO or RCF fraction
 - SLCF fraction
- *Mixed aviation fuel*: a fuel which contains at least two different neat fuels
- *Alternative aviation fuels* can be zero-rated (emission factor shall be zero)
 - No allowances have to be surrendered
- *Eligible aviation fuels*: eligible for support (*FEETS support*; fuels eligible for ETS)
 - To cover price difference between fossil kerosene and eligible aviation fuel

What is important for the monitoring and reporting of alternative and eligible aviation fuels?

- ✓ Determination of fraction alternative and eligible fuels (as neat fuel) in mixed fuels
- ✓ Determination of CO₂ emissions by multiplying the annual consumption of each neat fuel (tonnes) by the respective emission factor
- ✓ Attribution of alternative and eligible fuels to flights, including proportionality principle
- ✓ Compliance to RED II criteria

Example: Determination of neat fuel fractions and CO₂ emissions in mixed fuels

$$\text{CO}_2 \text{ entering the atmosphere} = \text{MFQ} \times \text{EF}_{\text{pre}}$$

$$\text{Fossil NFQ} = \text{MFQ} \times \text{Fossil Fraction}$$

$$\text{Biofuels NFQ} = \text{MFQ} \times \text{Biomass Fraction}$$

Neat fossil fuel

Neat non-certified biofuels

Neat biofuels certified to comply with RED II

$$= \text{MFQ} \times \text{BF}_{\text{non-zero}}$$

$$= \text{MFQ} \times \text{BF}_{\text{zero-rated}}$$

CO₂ for which allowances have to be surrendered

Zero-rated biomass CO₂

$$= (\text{NFQ}_{\text{fossil}} + \text{NFQ}_{\text{non-zero}}) \times \text{EF}_{\text{pre}}$$

$$= \text{NFQ}_{\text{zero-rated}} \times \text{EF}_{\text{pre}}$$

Example: Determination of neat fuel fractions and CO₂ emissions in mixed fuels and how to report

An AO purchases 500 tonnes of blended Jet-A1 (mixed aviation fuel) at Rotterdam airport, containing 25 % (RED II certified) biofuel and 25 % (non-certified) biofuel.

1. Determination of neat fuel fractions in mixed aviation fuel
 - Fossil fraction: 50 % → 250 t (500 t * 0,5)
 - Biomass fraction: 50 % → 250 t (500 t * 0,5)
 - Non-zero-rated biomass fraction: 50 % → 125 t (250 t * 0,5)
 - Zero-rated biomass fraction: 50 % → 125 t (250 t * 0,5)
2. Determination of CO₂ emissions from a mixed fuel (CO₂ for which allowances have to be surrendered)
 - Fossil fraction + non-zero-rated biomass fraction: 375 t * 3,16 = 1185 t CO₂
 - Zero-rated biomass fraction: 125 t * 0 = 0 t CO₂

→ Report mixed fuel as neat fuel fractions in annual emissions report

Attribution of alternative and eligible fuels to flights

- Option 1: Fuels can be physically attributed to flights:
 - E.g. a truck delivers a specific (blended or neat) fuel to the aircraft, and the subsequent flight is an EU ETS flight
 - Evidence for the physical delivery shall be provided by the AO
- Option 2: No physical attribution to flights:
 - At airports with integrated pipeline system
 - Attribute using the following factor
 - $$F = \frac{\text{Emissions of flights from this airport for which allowances have to be surrendered by the AO}}{\text{Emissions of all flights of the AO departing from this airport}}$$
 - Evidence must be provided that the alternative and eligible fuel was delivered to the fuelling system of the departure aerodrome in the reporting period, or 3 months before the start, or 3 months after the end, of that reporting period
- *Any fuel remaining in tanks after a flight and before an uplift is assumed to be 100 % fossil fuel*
- *Different scope eligible aviation fuels: domestic OMR flights included*

Example: Attribution of alternative and eligible fuels to flights, proportionality principle

- AO purchases 100 tonnes of (RED II certified) biofuel at Schiphol airport (100 % SAF purchase or determined as neat from mixed aviation fuel), which is delivered by pipeline system
- AO determines total CO₂ emissions from flights subject to surrender departing from Amsterdam (intra-EEA flights) to be 10.000 tonnes CO₂ (using preliminary EF)
- AO determines total CO₂ emissions from all flights departing from Amsterdam (intra-EEA and extra-EEA flights) to be 50.000 tonnes CO₂ (using preliminary EF)
- AO determines the proportionality factor:
 - $F = 10.000 / 50.000 = 0.2$ (20 %)
- AO can report:
 - $100 * 0.2 = 20$ tonnes of (RED II certified) biofuel at Schiphol airport
 - Reported in the AER on aerodrome pairs departing from Amsterdam freely following certain limitations

Monitoring and reporting of alternative fuels for the application of zero-rating

Have an approved monitoring plan (new MP template is expected soon)

Collect necessary documentation to support zero-emission claim

Report alternative fuels in annual emissions report (AER)

- Determination alternative fuel fraction in mixed fuel
- Determination of CO₂ emissions from mixed fuel
- Attribution of fuels to flights

Submit verified AER by 31 March 2025 (new AER template is expected soon)

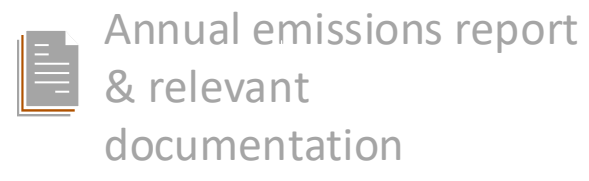
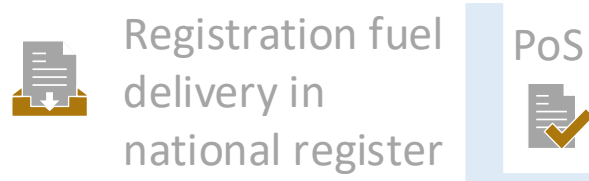
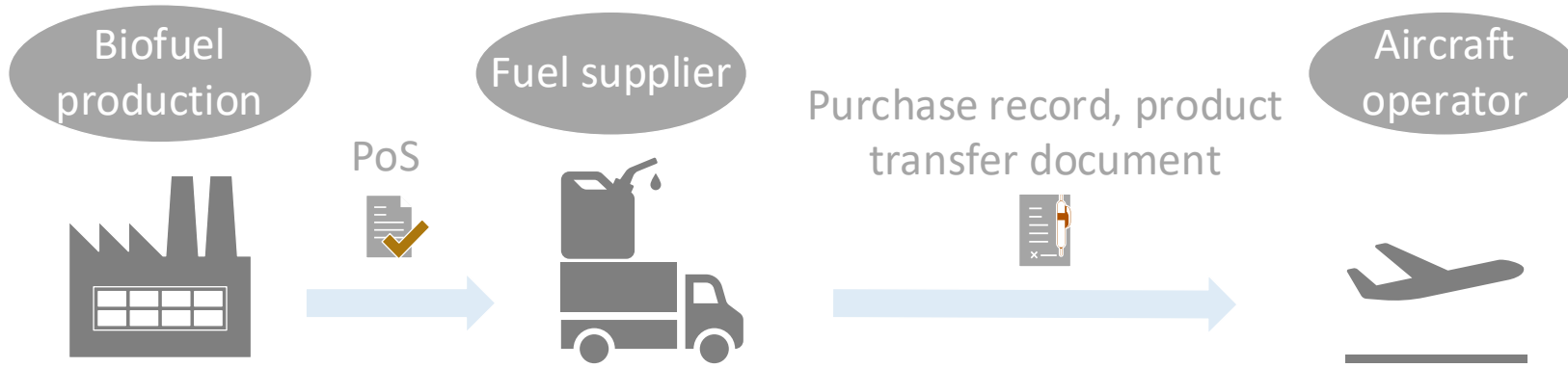
If compliance is met with MRR, RED II and national law → alternative fuels are zero-rated

NOTE: Reporting of non-zero-rated fuels is required for situations that occur when evidence for meeting the criteria for zero-rating is not available

Temporary measure for the monitoring and reporting of alternative fuels in the Netherlands

- Fuel supplier submits PoS to the NEa to obtain renewable energy units (HBEs) under the RED II opt-in for aviation in NL → PoS is unavailable for aircraft operators (PoS can only be issued once)
- Interim solution from January 1, 2024 – December 31, 2024, until the Union Database is operational, to enable the parallel claim of renewable energy, by both fuel supplier and aircraft operator
- The NEa registry (REV) facilitates the link between a registered batch of fuel by your fuel supplier and a purchased batch of biofuel in your EU ETS emissions report
- [Letter I&W 12 June 2024 Parallel claiming of renewable energy for aviation | Publication | Dutch Emissions Authority](#)
- wetten.overheid.nl

NOTE: Cooperation with your fuel supplier is necessary to receive the required documentation



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HBE/ERE

Emission factor 0
FEETS support

- Name aircraft operator;
- Unique batch number as stated on purchase record; and/or
- Unique PTD number as stated on PTD;
- Consent for sharing data with ETS verifier and the NEa.

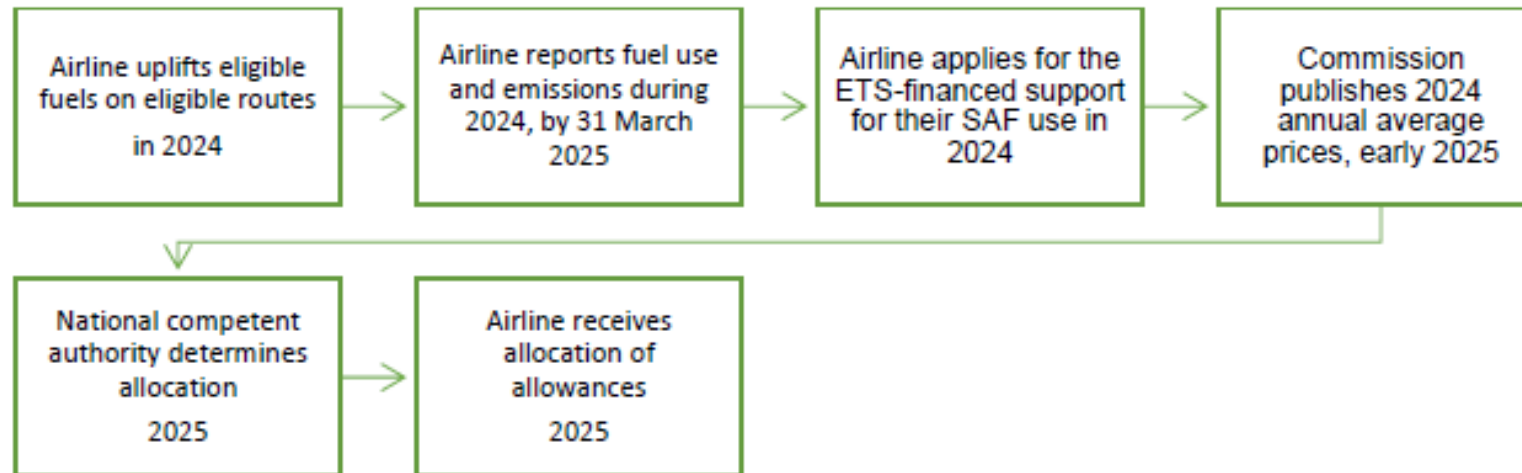
- Purchase record/PTD stating PoS number;
- Purchase records containing unique batch number; and/or
- PTD containing unique PTD number.

→ For fuel deliveries outside NL: extract from national register respective member state where fuel uplift took place.

Fuels Eligible for ETS (FEETS) support

- Who can apply for the support?
 - All commercial operators (EEA based and non-EEA based), performing flights under the EU ETS scope covered by surrender obligations and reporting emissions from those flights by the legal deadline.
- For what flights can you apply?
 - Flights for which allowances have to be surrendered

• Timeline:



- Subscribe for follow up: [Aviation fuels & emissions trading – calculating the price difference between eligible fuels and kerosene \(detailed rules\) \(europa.eu\)](https://europa.eu)

Application for FEETS support

Have an approved monitoring plan (new MP template is expected soon)

Report eligible fuels in separate memo item in annual emissions report (AER)

Submit verified AER by 31 March 2025

NEa calculates and transfers allocation

Acknowledge the origin of those funds and ensure the visibility of the Union funding

- Same requirements (MRR, RED II and national law) apply as for the zero-rating of alternative fuels

Monitoring and reporting of alternative and eligible aviation fuels – additional guidance

- [Sustainable aviation fuels \(SAF\) | Dutch Emissions Authority](#)
- [Here you find a step-by-step checklist of the process of the temporary measure to enable the zero-rating of biofuels](#)
- [Here you can find the roadmap on the zero-rating of biomass \(monitoring, reporting and verification\) until the UDB is set up](#)
- [Technical guidance on supporting documentation required for zero-rating claims associated to sustainable biofuels for aviation in the EU ETS](#)



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2. Further CORSIA implementation in the EU

CORSIA implementation for EU based airlines

- ✓ Monitoring and reporting obligation since 2021
- ✓ 2021 – 2023: the CORSIA pilot phase

- Currently being implemented in the EU:
 - Yearly: countries considered to apply CORSIA (scope offsetting);
 - Fulfilling offsetting obligation with eligible units;
 - Monitoring and reporting of CORSIA Eligible Fuels;
 - Reporting on cancelled CORSIA emission units.

CORSIA implementation in the EU

Additional regulations for the application of Directive 2003/87/EC

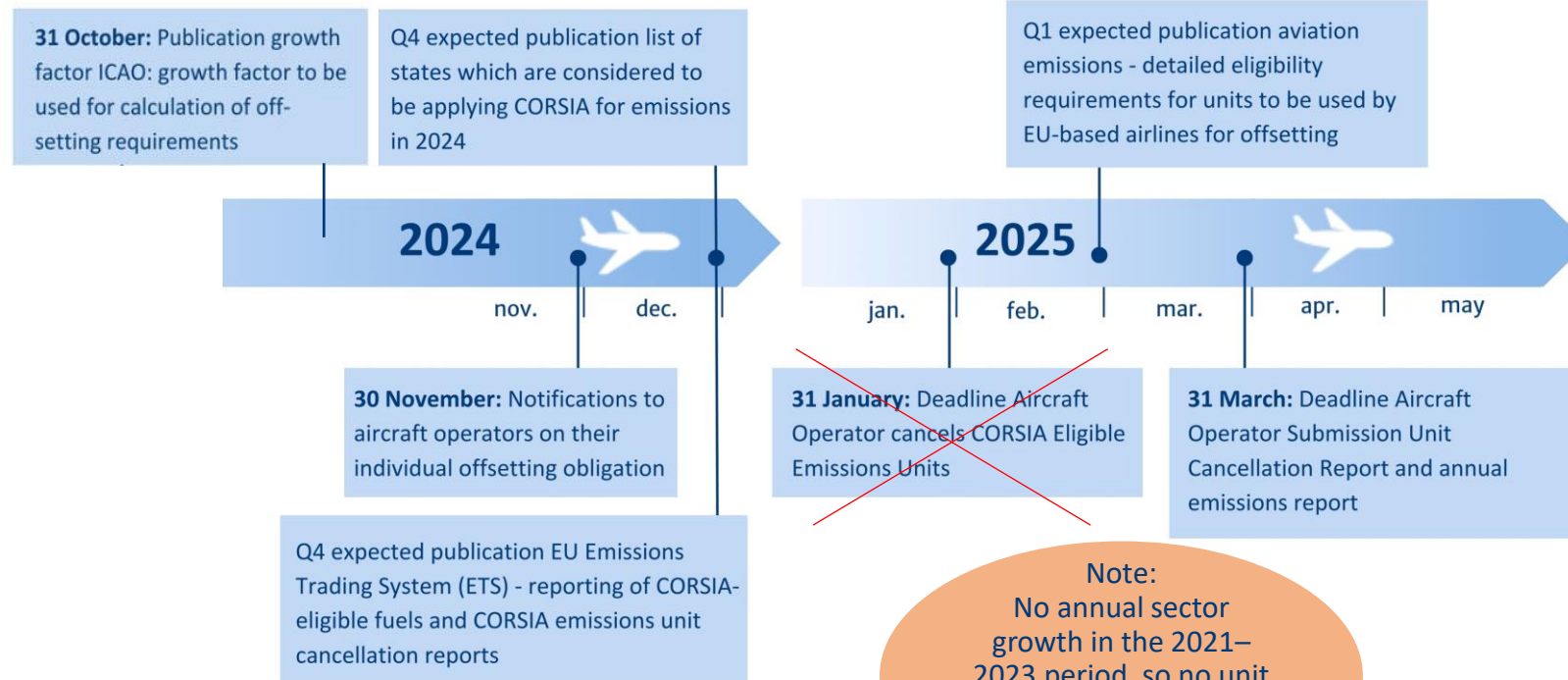
- The NEa will calculate your offsetting requirement based on the ICAO Annual Sector Growth Factor (SGF), according to published implementing regulation [\(EU\) 2024/1879](#) ;
- If applicable, you need to fulfill your offsetting obligation according to unit eligibility requirements to be outlined in [expected delegated regulation](#), and submit a verified unit cancellation report according to requirements set out in [expected delegated regulation](#);
- If using CORSIA Eligible Fuels – must monitor and report according to [expected delegated regulation](#) and new templates to be published

Expected Timeline 2024 and 2025

CORSIA implementation & tasks

Note: CORSIA Annual SGF 2023 = 0

Timeline CORSIA Implementation Q4 2024 & Q1 2025



Note:
No annual sector growth in the 2021–2023 period, so no unit cancellations are required for the pilot phase.

CORSIA implementation in the EU: Additional regulations for the application of Directive 2003/87/EC

Published:

- [Implementing Regulation \(EU\) 2024/1879 of 9 July 2024: calculation of offsetting requirements](#)
- [2023 CORSIA Annual Sector Growth Factor \(SGF\) \(icao.int\)](#)

Expected Q4 2024:

- [Countries considered to apply CORSIA in 2024](#)
- [EU ETS – reporting of CORSIA-eligible fuels and CORSIA emissions unit cancellation reports](#)

Expected Q1 2025

- [Detailed eligibility requirements for units to be used by EU-based airlines for offsetting](#)



3. ReFuelEU Aviation: Refuelling and reporting obligation

Steps to fulfil obligations under ReFuelEU in the 2024 reporting period

1. Determine whether you are an obligated aircraft operator

2. Monitor and collect required data for reporting

3. Submit exemption requests for specific routes
(Article 5(3))

4. Complete the reporting template and justify
exemptions for safety rules (Article 5(2))

5. Obtain independent verification of the report
& submit in the EASA Sustainability Portal

Determine whether you are an obligated aircraft operator

Article 3(3) Definition aircraft operator

- A ‘person that operated at least **500 commercial** passenger air transport flights, or **52 commercial all-cargo** air transport flights departing from **Union airports** in the previous reporting period or, where it is not possible for that person to be identified, the owner of the aircraft’.
- An aircraft operator is identified by the call sign used for air traffic control purposes as laid down in the operational flight plan (aircraft identification).
- [List of aircraft operators established pursuant to Article 2.4 and 3.3 of ReFuelEU Aviation \(2024 reporting period\)](#)

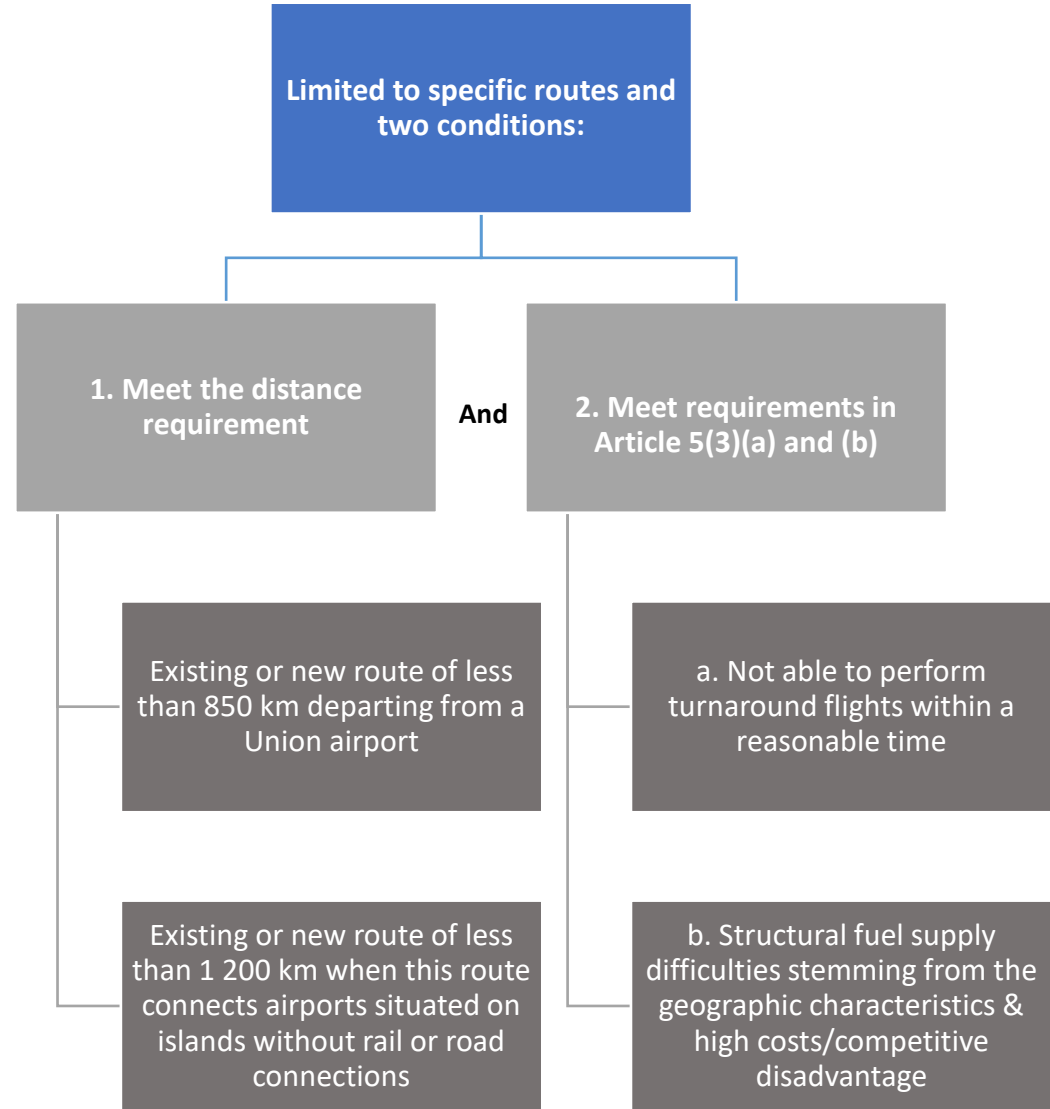
Obligations aircraft operators under ReFuelEU Aviation

Articles 5, 8 and 9

- **Article 5: Refuelling obligation**
 - Refuel at least 90 % of the yearly aviation fuel required at each departing Union airport from which commercial air transport flights are operated.
- **Article 8: Reporting obligation**
 - Submit an annual verified report by March 31st conform the reporting template in Annex II/EASA
 - [ReFuelEU Aviation Template for Aircraft Operators](#)
- **Article 9: Claiming of use of SAF**
 - Submit declaration no double claims SAF in annual report
- An aircraft operator which fails to duly justify non-compliance with the requirement to refuel at least 90 % of the 'yearly aviation fuel required' under Articles 5(2) and (3) RFEUA is liable **to a fine and penalties** starting from the 2025 reporting period.
- The NEa is the competent authority responsible for enforcing that aircraft operators comply with these obligations.

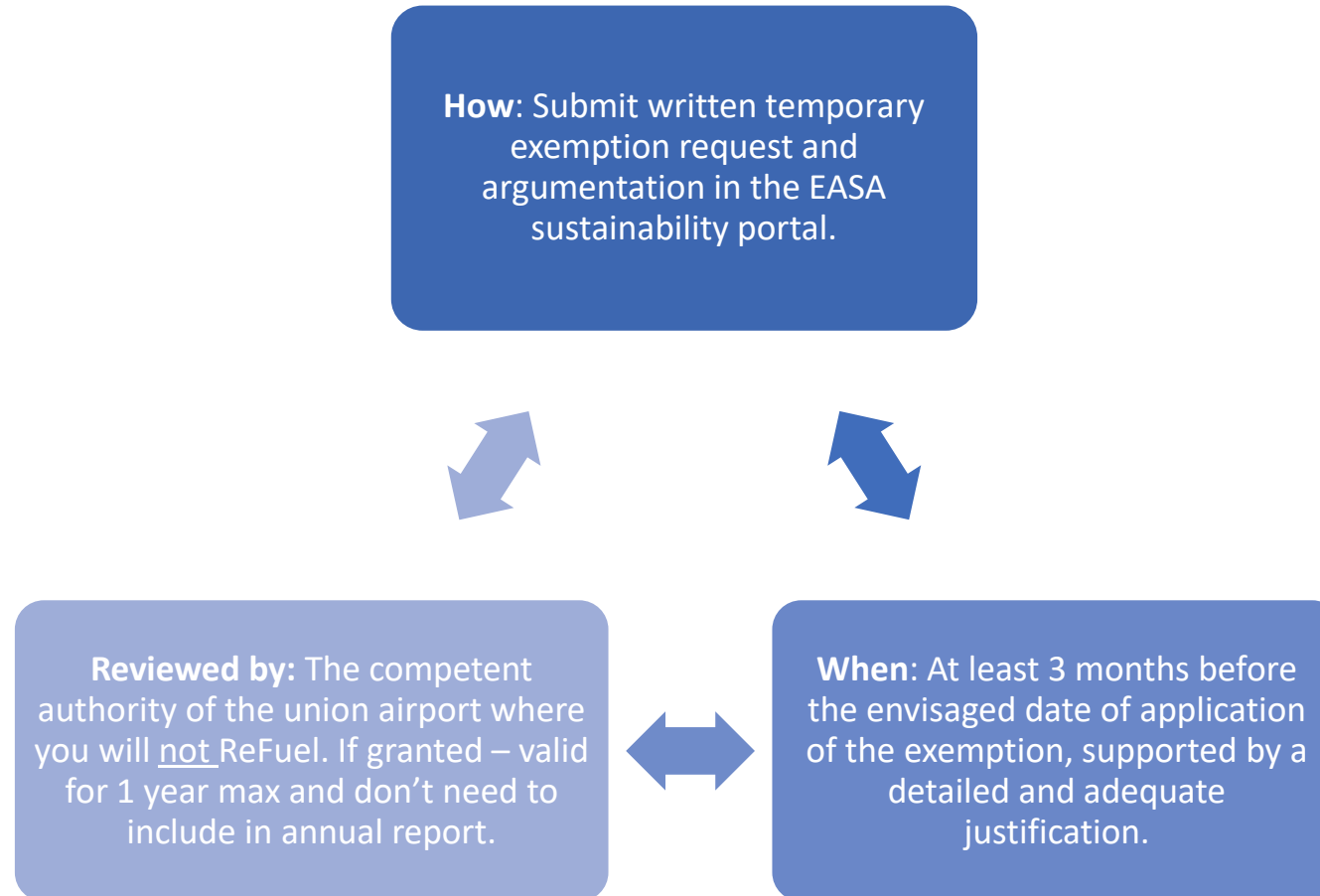
Exemptions to the refuelling obligation (Article 5):

Article 5(3) prior justified and detailed request



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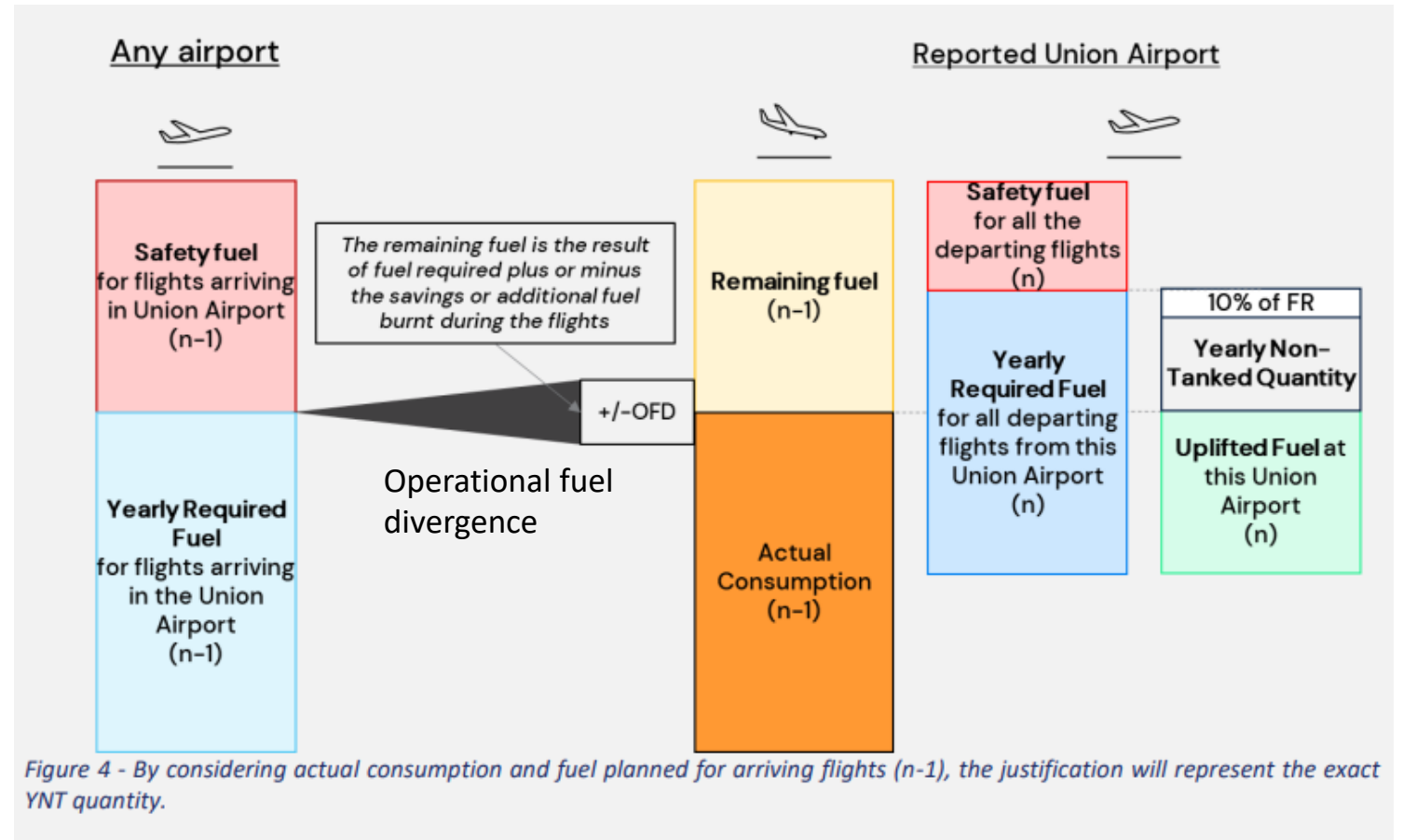


Exemptions to the refuelling obligation (Article 5)

Article 5(2) for fuel safety rules justified retroactively

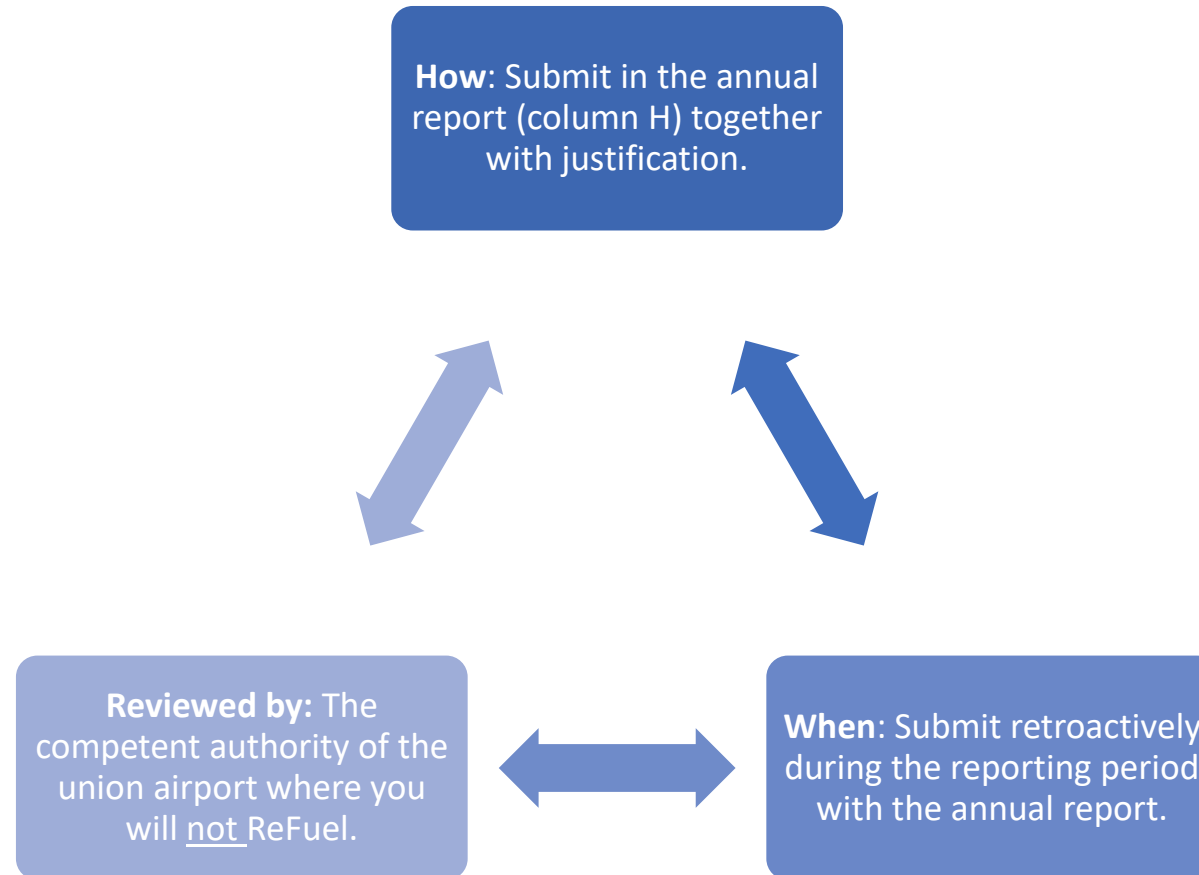
Article 5(2) exemption applies to fuel safety rules

Examples: Cases of aviation fuel shortage, Adverse weather conditions, social actions, Air traffic control (ATC) delays at the destination airport, Probability of ATC re-routings, Security concerns, Natural disasters.



Exemptions to the refuelling obligation (Article 5)

Article 5(2) for fuel safety rules justified retroactively



Justifying exemptions due to safety reasons (article 5(2))

Report 'Yearly tanked quantity for safety rules' in column H

- Justify the fuel that has been previously tanked for safety reasons (uplifted in previous flights) preventing the aircraft operator from meeting the refuelling obligation in column H of the reporting template + submit evidence

H
Yearly tanked quantity for fuel safety rules (tonnes)

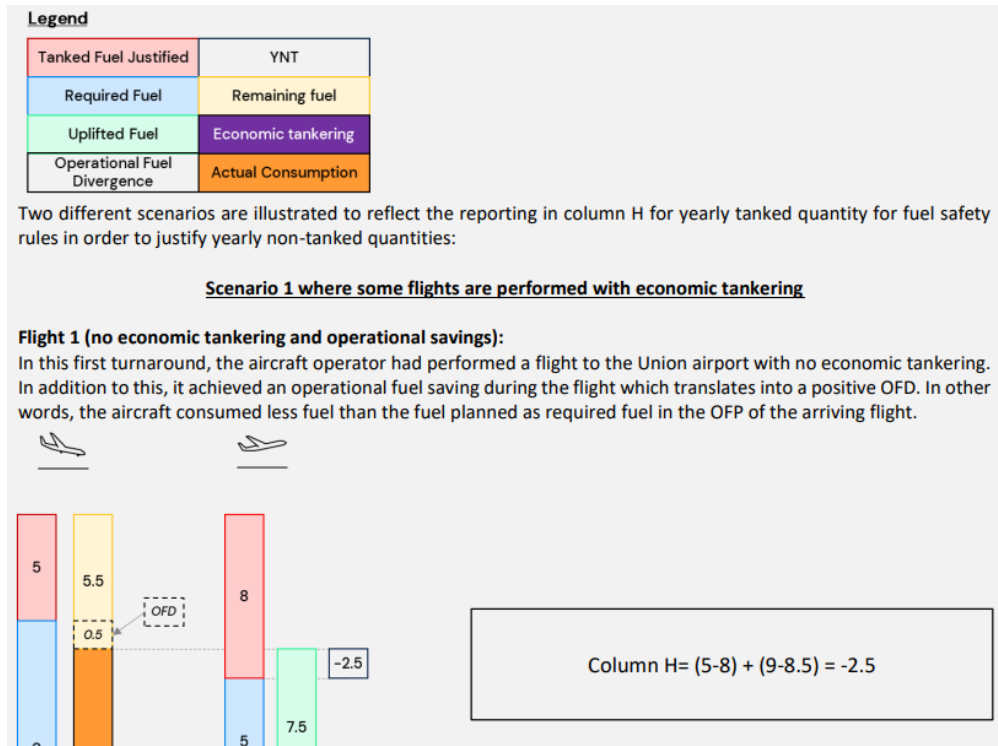


Figure 5: Example of application of the formula

Data to report	Data source																	
Aircraft operators need to report the yearly tanked quantity by providing the below calculation:																		
Column H = $YTFJA(n-1) - YTFJD(n) + OFD(n-1)$																		
With:																		
OFD(n-1) = $YFR(n-1) - AFC(n-1)$																		
$YTFJA(n-1)$ = Yearly Tanked Fuel Justified Arriving ²⁴																		
$YTFJD(n)$ = Yearly Tanked Fuel Justified Departing																		
$OFD(n-1)$ = Operational Fuel Divergence																		
$YFR(n-1)$ = Yearly Fuel Required																		
$AFC(n-1)$ = Actual Fuel Consumption																		
(n-1) means all flights arriving at the Union airport																		
(n) means all flights departing from the Union airport																		
	<table border="1"> <thead> <tr> <th>Datapoint</th> <th>Subset</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>Yearly Fuel Required Arriving (n-1)</td> <td></td> <td>OFP (n-1)</td> </tr> <tr> <td>Yearly Tanked Fuel Duly Justified Arriving (n-1)</td> <td></td> <td>OFP (n-1)</td> </tr> <tr> <td>Yearly Tanked Fuel Duly Justified Departing (n)</td> <td></td> <td>OFP (n)</td> </tr> <tr> <td rowspan="2">Actual Consumption (n-1)</td> <td>Block-Off Fuel</td> <td>OFP/Technical log (n-1)</td> </tr> <tr> <td>Block-On Fuel</td> <td>OFP/Technical log (n-1)</td> </tr> </tbody> </table>	Datapoint	Subset	Source	Yearly Fuel Required Arriving (n-1)		OFP (n-1)	Yearly Tanked Fuel Duly Justified Arriving (n-1)		OFP (n-1)	Yearly Tanked Fuel Duly Justified Departing (n)		OFP (n)	Actual Consumption (n-1)	Block-Off Fuel	OFP/Technical log (n-1)	Block-On Fuel	OFP/Technical log (n-1)
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	Actual consumption should be understood as:																	
	$AFC = Block\ Off\ Fuel - Block\ On\ Fuel$																	

Annual reporting obligation (Article 8)

Report must be verified by an independent verifier

- The verification process and accredited verifiers are governed by the rules set in the EU Emissions Trading System (EU ETS);
- Verifiers accredited for EU ETS are allowed to verify reports under ReFuelEU, without the need for an extension of its accreditation scope;
- The verifier checks **data and supporting documentation** and issues a verification report to the aircraft operator stating whether the report is verified as satisfactory or not.

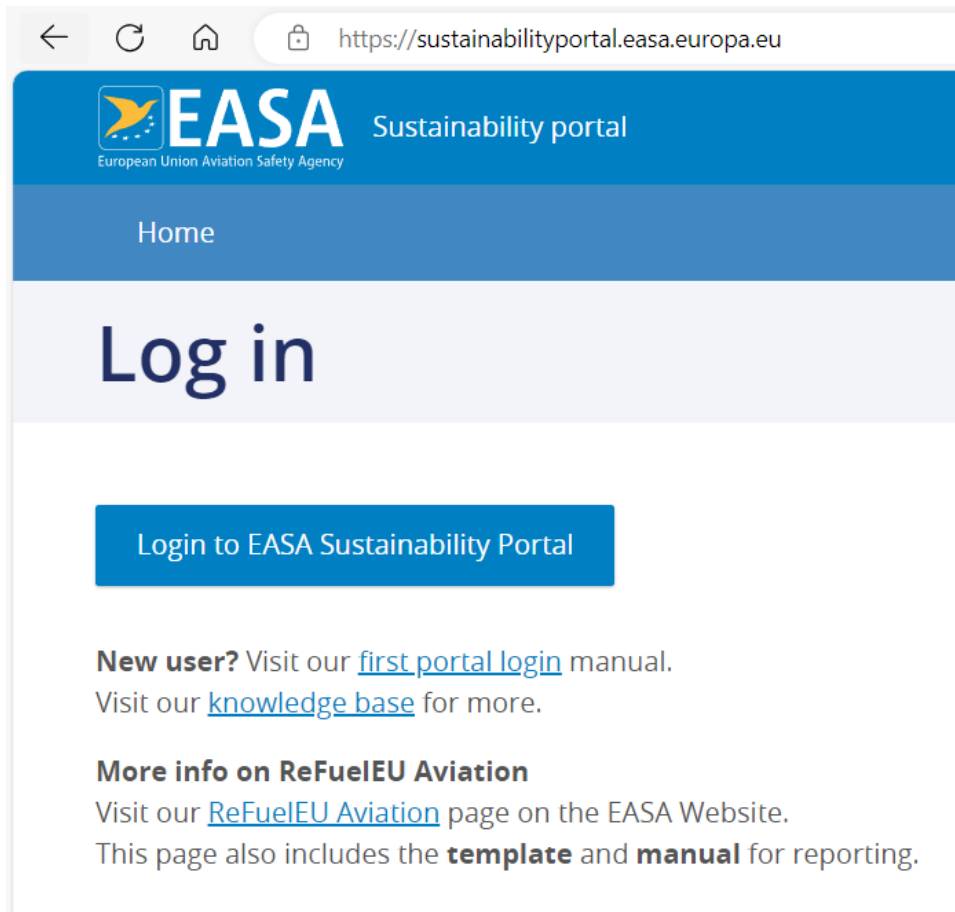
Supporting documentation:

Table 6 below details the minimum supporting documentation that could be required by verifiers and competent authorities to validate a claim to justify quantities of fuel under each of the categorisation, for the purposes of justifying non-tanker quantities of fuel in each Union airport for reasons of compliance with applicable fuel safety rules.

International categorisation	ICAO Annex 6 fuel categorisation	EASA AMC fuel categorisation	RFUEA categorisation	Supporting Documentation
Minimum legal fuel	Taxi fuel	Taxi fuel	Required fuel	At least the OFP
	Trip fuel ²⁷	Trip fuel		
	Contingency fuel	Contingency fuel	Yearly Tanked Fuel Justified under Art 5(2) YTFJ	
	Destination alternate fuel	Destination alternate fuel		
	Final reserve fuel	Final reserve fuel		
	Additional fuel	Additional fuel		
Commander's discretionary fuel	Discretionary fuel	Discretionary fuel		

Annual reporting obligation (Article 8)

Submit reports via the EASA Sustainability portal



- [Log in | Sustainability portal \(europa.eu\)](#)
- If you have not yet activated your user account – go to the login page and select ‘forgot password’

**Deadline 2024
reporting
period is
March 31st
2025**

ReFuelEU Aviation: main references

Manuals, guidance and legal text

- [European Commission page on ReFuelEU Aviation](#)
- [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 \(ReFuelEU Aviation\)](#)
- [Manual for aircraft operators and verification bodies](#)
- [Interpretative guidelines on the application of the exemptions](#)
- [Reporting template for aircraft operators \(EASA website\)](#)



4. Practical information 2024 reporting period

New this year: using the ETS Reporting Tool

ETS Reporting Tool for EU ETS, CH ETS and CORSIA

- ✓ Access ETS Reporting Tool using invitation link
- ✓ Create an EU Login account and log into the tool
- ✓ Check user and contact details
- ✓ Review MP in account and submit MP changes if necessary
- ✓ Appoint verifier
- ✓ Submit AER

Support and documentation:

- [Instructions ETS Reporting Tool: first login and edit MP](#)
- [EU ETS Reporting tool user manual](#)
- [Milestones and Compliance Tasks | Dutch Emissions Authority](#)

Submission of AER in ETS Reporting Tool - steps

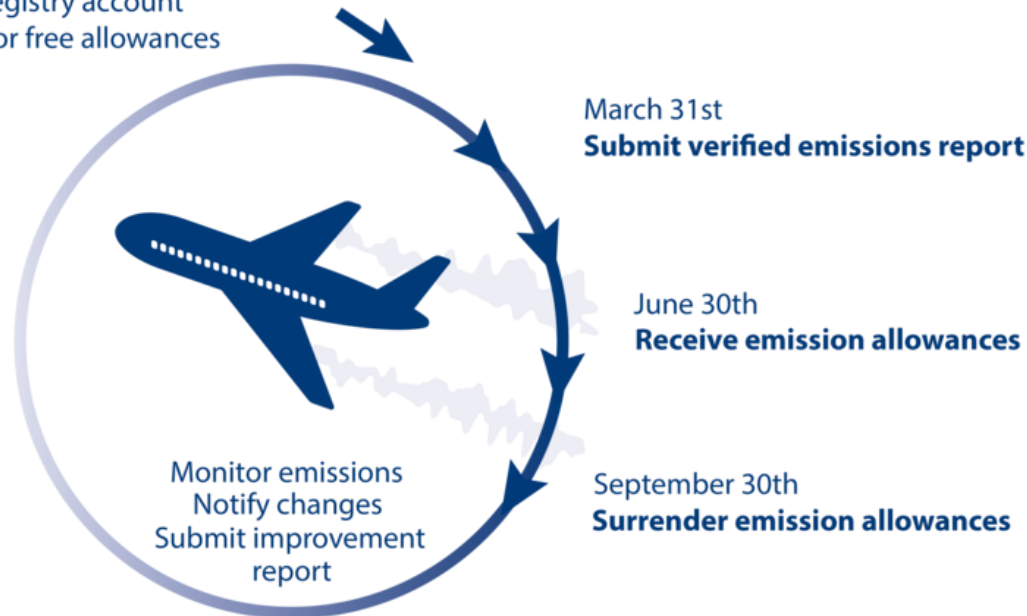
1. Create new report in the 'Annual Emission Report' area and upload AER file
2. Request verification by your appointed verifier
3. Verifier uploads verification report, once verified
4. Submit AER for approval to the NEa
 - Small emitters: Option to submit to the NEa without verification report

→ Workflow to create, request verification and submission of the AER on page 40 and 41 of the [EU ETS Reporting tool user manual](#)

Milestones and compliance tasks

Compliance cycle emissions trading

Submit monitoring plan
Open registry account
Apply for free allowances



- ✓ New monitoring plan (MP) template
 - The NEa will share the new MP template as soon as it is available

- ✓ New annual emissions report (AER) template
 - The NEa will share the new AER template as soon as it is available
 - Memo-item: FEETS support

- ✓ Submit (verified) AER **before** 31 March 2025 via ETS Reporting Tool

- ✓ Submit (verified) ReFuel report **before** 31 March via EASA Sustainability Portal



5. Brief outlook 2025

MRV on non-CO₂ aviation effects

- End of November 2024 : Monitoring plan template will be published
- **1 January 2025: Start monitoring obligation**
- **12 February 2025:** Deadline submission monitoring plan to the NEa

- NEATS tool for tracking non-CO₂ effects is not available 1 January 2025:
 - Monitoring of flight information (flight number; day and time of the flight; arrival and departure airport) and aircraft properties (aircraft type; engine UID; aircraft mass) per flight.

Training sessions organised by the European Commission:

- 6 December: Guidance workshop: How to start the MRV in pre-NEATS environment? (*DG CLIMA*)
- December: Training(s) on preparing the monitoring plan (*DG CLIMA*)

- More information:

[Non-CO2 aviation effects | Dutch Emissions Authority](#)

[Reducing emissions from aviation - European Commission \(europa.eu\)](#)



Questions?

Appendix: Back-up slides

FEETS support - For what fuels can you apply?

	Type of FEETS	Level of support*	Comments
1	RFNBO	95%	Drop-in renewable fuels of non-biological origin as defined in Article 2, point (36) of Directive 2018/2011 (RED)
2	Advanced aviation biofuels	70%	Produced from the feedstock listed in Part A Annex IX RED
3	Aviation biofuels	50%	Produced from feedstock listed in Part B Annex IX RED
4	Other aviation biofuels	50%	Produced from the feedstock not listed in Annex IX RED and except for those produced from food and feed crops
6	Renewable hydrogen for aviation	70%	Non-fossil renewable hydrogen for aviation as defined in Article 3, point (16) of ReFuelEU Aviation
7	Low-carbon hydrogen for aviation	50%	Non-fossil hydrogen, the energy content of which is derived from non-fossil non-renewable sources
8	Synthetic low-carbon aviation fuels	50%	Liquid fuels, the energy content of which is derived from non-fossil low-carbon hydrogen
9	Co-processed fuels	50%	Co-products in a conventional refinery

*Level of support unless the fuel is uplifted at an aerodrome in small islands with no mainland connection, in outermost regions and non-Union airports, when the support level is 100%.

FEETS support - Yearly calculation of average price difference

Price difference = price of FEETS - (fossil kerosene price + *ETS price* + *minimum EU-level tax on fossil kerosene*)

- Price of fossil kerosene
- Price of FEETS
 - FEETS prices in the EASA Technical Report
 - FEETS prices determined based on actual prices paid by aircraft operators
 - Minimum selling price

- ETS price

*ETS price = fossil kerosene emissions factor * EUA price*

- Minimum EU-level tax of fossil kerosene

FEETS support - Free allocation calculation

$$\text{Allocation (y)} = \frac{\text{fuel uplifted(y)} * (\text{price difference(y)}[-\text{national support(y)}]) * \text{level of direct EU ETS support(y)}}{\text{EUA price}}$$

- Fuels uplifted
- Price difference
- Level of direct EU ETS support
- EUA price

FEETS support - Visibility

The aircraft operators will be required to:

1. acknowledge the origin of those funds and ensure the visibility of the Union funding, in particular when promoting the use of alternative fuels and their results by providing coherent, effective and proportionate targeted information to multiple audiences, including passengers, the media and the public, and on the operator's sustainability statements; and
2. use an appropriate label that reads '(co-)funded by the EU Emissions Trading System (the FEETS support)', as well as the emblem of the Union and the amount of funding; where the use of that label is not feasible, the FEETS support shall be mentioned in all communication activities, including on notice boards at strategic places visible to the public.

Annual reporting obligation (Article 8)

Exempted flights

Examples of exempted flights:

- Military, humanitarian, repatriation and return flights including readmissions, search and rescue, disaster relief or to flights for medical purposes, as well as for customs, police, and fire-fighting operations.
- Training flights of the flight crew for their type license certification and
- Circular flights (departing and arriving at the same airport without an inter-mediate stop) are also excluded.

Step-by-step process to determine flights that are to be reported under RFEUA

Aircraft operators under the scope of RFEUA (please refer to section 2.1 for details on scope) should follow the following step-by-step instructions to determine the list of flights to be reported.

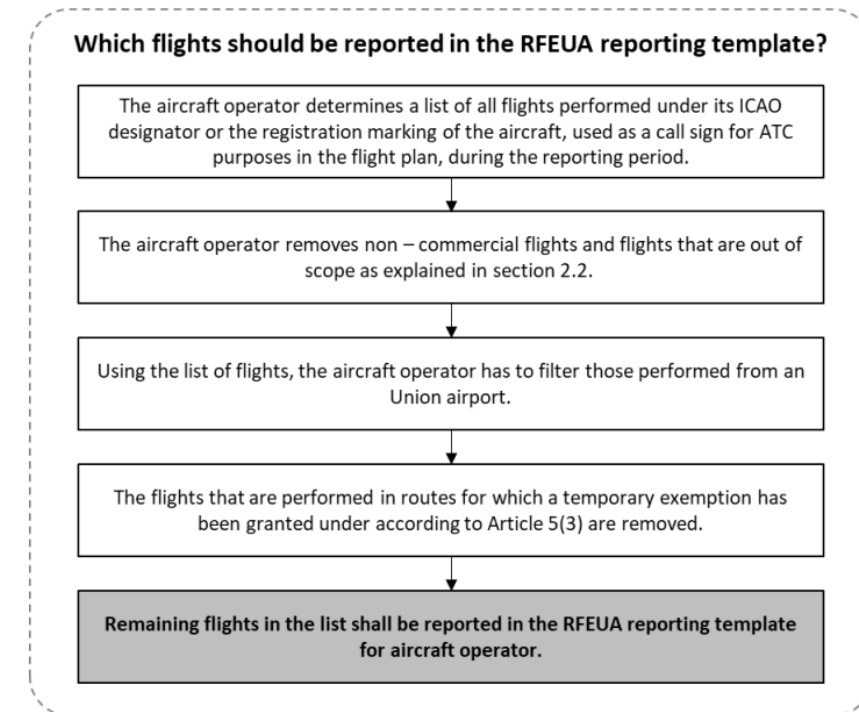


Figure 2: Process to determine the flights for the RFEUA reporting obligations.