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27.5.2025

COMMISSION NOTICE

on the publication of the details for the calculation of the price difference between kerosene and relevant eligible aviation fuels and for the allocation of allowances for the use of eligible fuels under the EU Emissions Trading System established by Directive 2003/87/EC

(C/2025/2934)

1. Introduction

Article 3c(6) of Directive EC/2003/87 ⁽¹⁾ introduced an additional support mechanism for the use of eligible aviation fuels. To incentivise early uptake of the best-performing alternative fuels in terms of emissions reduction potential, 20 million EU Emissions Trading System (‘ETS’) allowances are set aside from 1 January 2024.

On 6 February 2025, the Commission adopted Commission Delegated Regulation (EU) 2025/723 ⁽²⁾ (‘the Regulation’) which establishes the rules for the yearly calculation of the price difference between eligible aviation fuels and fossil kerosene, taking into account incentives from the price of carbon and from harmonised minimum levels of taxation, as well as the rules for allocating for free the resulting number of allowances.

The allowances cover all or part of the remaining price difference between fossil kerosene and the eligible aviation fuels used by individual commercial aircraft operators on their flights covered by effective carbon pricing through the EU ETS. A level playing field is ensured in that all aircraft operators that operate on these routes are treated equally.

Article 4(1) of the Regulation sets out the formula to calculate the price difference, including all the elements necessary for this calculation.

The purpose of this Commission Notice is to publish the details necessary for the calculation of the price difference between kerosene and relevant eligible aviation fuels, as well as the price difference for the eligible aviation fuels uplifted in 2024 in accordance with Article 4(7) of the Regulation.

2. Price difference between kerosene and relevant eligible aviation fuels and details for the calculation

Pursuant to Article 4(2), point (a) of the Regulation, where the market price is available in the technical report published by the European Union Aviation Safety Agency (‘EASA technical report’) referred to in Article 13 of Regulation (EU) 2023/2405 ⁽³⁾ (‘ReFuelEU Aviation’), the price is the market price published in that report. On 25 February 2025, EASA has published the 2024 aviation fuels reference prices for ReFuelEU Aviation briefing ⁽⁴⁾ (‘EASA briefing’). This serves as a pre-publication of the ReFuelEU aviation fuels reference prices that will be included in the first EASA technical report, which is due for publication in September 2025. The reference prices included in the EASA technical report will be the same as in the EASA briefing.

Only the category aviation biofuels as defined in Article 3 point (8)(b) and (c) of ReFuelEU Aviation had a market price in 2024. Aviation biofuels in the EASA briefing correspond to aviation biofuels and other aviation biofuels in the table below.

⁽¹⁾ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

⁽²⁾ Commission Delegated Regulation (EU) 2025/723 of 6 February 2025 supplementing Directive 2003/87/EC of the European Parliament and of the Council by laying down detailed rules for the yearly calculation of price differences between eligible aviation fuels and fossil kerosene and for the EU ETS allocation of allowances for the use of eligible aviation fuels (OJ L, 2025/723, 16.4.2025, ELI: http://data.europa.eu/eli/reg_del/2025/723/oj).

⁽³⁾ 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) (OJ L, 2023/2405, 31.10.2023, ELI: <http://data.europa.eu/eli/reg/2023/2405/oj>).

⁽⁴⁾ 2024 Aviation Fuels Reference Prices for ReFuelEU Aviation (25.2.2025, <https://www.easa.europa.eu/en/downloads/141675/en>).

In accordance with Article 4(2), point (b) of the Regulation, the price of the eligible aviation fuels that did not have a market price published in the EASA briefing is their minimum selling price. For eligible aviation fuels used in 2024, the reporting of prices in accordance with Article 5 of the Regulation was not applicable; this reporting will be enabled for fuels used in 2025. The minimum selling price is determined in accordance with Article 4(3) of the Regulation as the production cost estimate published in the EASA briefing with the application of a 10 % margin.

The EASA briefing includes co-processed fuels in their respective ReFuelEU aviation fuels category, therefore the price of each co-processed fuels subcategory in the table below is identical to the price determined for their respective eligible aviation fuel subcategory.

Pursuant to Article 4(4) of the Regulation, the price of fossil kerosene is the price of fossil kerosene published in the EASA briefing, which is EUR 734 per tonne.

The price of ETS emission allowance is the weighted average price of auctions carried out in accordance with Delegated Regulation (EU) 2023/2830 ⁽⁵⁾ during 2024 as published on the common auction platform. The price is EUR 64,74 per ETS emission allowance.

The price difference is published as calculated using the formula set out in Article 4(1) of the Regulation. All eligible aviation fuels listed in the table below can be zero-rated in accordance with Article 54c of Implementing Regulation (EU) 2018/2066 ⁽⁶⁾, therefore the price difference includes the ETS price in accordance with Article 4(5) of the Regulation. In 2024, there was no difference in taxation between fossil kerosene and eligible aviation fuels as set out in Council Directive 2003/96/EC ⁽⁷⁾, this element is therefore 0.

The price of each eligible aviation fuels subcategory as well as the price difference for the fuels uplifted in 2024, calculated in accordance with Article 4 of the Regulation are set out in the following table:

Eligible aviation fuel subcategory		Price of the eligible aviation fuel (in EUR per tonne)	Price difference to fossil kerosene (in EUR per tonne)	Level of direct EU ETS support laid down in Article 3c(6), third subparagraph of Directive 2003/87/EC ^(*)	Direct ETS support based on subcategory support level (in EUR per tonne)
1	Renewable fuels of non-biological origin	8 465	7 526	95 %	7 150
2	Co-processed renewable fuels of non-biological origin	8 465	7 526	95 %	7 150
3	Advanced aviation biofuels	2 987	2 048	70 %	1 434
4	Advanced co-processed biofuels	2 987	2 048	70 %	1 434
5	Renewable hydrogen for aviation	8 272	7 333	70 %	5 133
6	Aviation biofuels	2 085	1 146	50 %	573

⁽⁵⁾ Commission Delegated Regulation (EU) 2023/2830 of 17 October 2023 supplementing Directive 2003/87/EC of the European Parliament and of the Council by laying down rules on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances (OJ L, 2023/2830, 20.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2830/oj).

⁽⁶⁾ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (MRR) (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

⁽⁷⁾ Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51, ELI: <http://data.europa.eu/eli/dir/2003/96/oj>).

Eligible aviation fuel subcategory		Price of the eligible aviation fuel (in EUR per tonne)	Price difference to fossil kerosene (in EUR per tonne)	Level of direct EU ETS support laid down in Article 3c(6), third subparagraph of Directive 2003/87/EC (*)	Direct ETS support based on subcategory support level (in EUR per tonne)
7	Other aviation biofuels	2 085	1 146	50 %	573
8	Non-fossil low-carbon hydrogen for aviation	5 121	4 182	50 %	2 091
9	Non-fossil synthetic low-carbon aviation fuels	6 078	5 139	50 %	2 569
10	Co-processed biofuels	2 085	1 146	50 %	573

(*) Level of support except where the fuel is uplifted at an airport identified in Article 3c(6), third subparagraph, point (c), of Directive 2003/87/EC, where the level of support is 100 % for all eligible fuel subcategories.