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**REVISED INTERIM GUIDANCE ON THE USE OF BIOFUELS UNDER
REGULATIONS 26, 27 AND 28 OF MARPOL ANNEX VI (DCS AND CII)**

1 The Marine Environment Protection Committee, at its eighty-fourth session (27 April to 1 May 2026), approved the *Revised interim guidance on the use of biofuels under regulations 26, 27 and 28 of MARPOL Annex VI (DCS and CII)*, as set out in the annex.

2 Member Governments are invited to bring the annexed Revised interim guidance to the attention of their Administrations, shipowners, ship operators, fuel oil suppliers and any other interested relevant stakeholders concerned for application as of 1 January 2027.

ANNEX

REVISED INTERIM GUIDANCE ON THE USE OF BIOFUELS UNDER REGULATIONS 26, 27 AND 28 OF MARPOL ANNEX VI (DCS AND CII)

1 The *2022 Guidelines on operational carbon intensity indicators and the calculation methods* (resolution MEPC.352(78) CII Guidelines, G1) provide the possibility for the CO₂ emission conversion factor (C_f) to be obtained from the fuel oil supplier, supported by documentary evidence, in case the type of fuel oil is not covered by the relevant guidelines.

2 Pending the development of the comprehensive method to account for well-to-wake GHG emissions and removals based on the *2024 Guidelines on life cycle GHG intensity of marine fuels (2024 LCA Guidelines)* (resolution MEPC.391(81)), biofuels that have been certified by an international certification scheme,* meeting its sustainability criteria, and that provide a well-to-wake GHG emissions reduction of at least 65% compared to the well-to-wake emissions of fossil MGO of 94 gCO₂e/MJ (i.e. achieving an emissions intensity not exceeding 33 gCO₂e/MJ) according to that certification, may be assigned a C_f equal to the value of the well-to-wake GHG emissions of the fuel according to the certificate (expressed in gCO₂eq/MJ) multiplied by its lower calorific value (LCV, expressed in MJ/g) for the purpose of regulations 26, 27 and 28 of MARPOL Annex VI for the corresponding amount of fuels consumed by the ship. In any case, the C_f value of a biofuel cannot be less than 0. For blends, the C_f should be based on the weighted average of the C_f for the respective amount of fuels by mass.

3 A Proof of Sustainability or similar documentation from a recognized scheme should be provided along with the Bunker Delivery Note, to facilitate the verification of the reported biofuel consumption.

4 Biofuels, or the biogenic components within biofuel blends, that are not certified as "sustainable" or not fulfilling the well-to-wake emission factor criterion above should, in their entirety, be assigned a C_f equal to the C_f of the equivalent fossil fuel type.

5 This guidance should be considered as an interim simplified method until a more comprehensive method is developed to calculate a fuel's Emission Conversion Factor reflecting its well-to-wake GHG emissions and removals based on the LCA Guidelines. This guidance does not intend to prejudice or delay the process of developing such a comprehensive method.

6 This Revised interim guidance will be rescinded immediately upon operationalization of a well-to-wake GHG methodology through the LCA Guidelines.

7 Administrations are invited to inform the Committee on which international certification schemes have been used when applying this guidance.

* Refer to ICAO's [Approved Sustainability Certification Schemes](#) and the CORSIA Sustainability Criteria (chapter 2) for CORSIA Eligible Fuels.