

09 July 2026

Marine Advisory: 18/2023-Rev.1

SUBJECT: Interim Guidance on the Use of Biofuels for Fuel Oil Consumption Data and Operational Carbon Intensity Calculations

Reference: (a) [MEPC.1/Circ.905 on Interim Guidance on the Use of Biofuels](#)
(b) [MEPC.1/Circ.905/Rev.1 on Revised Interim Guidance on the Use of Biofuels](#)
(c) [Carbon Offsetting and Reduction Scheme for International Aviation \(CORSA\) approved sustainability certification schemes](#)

The following changes have been included:

- a. Added [MEPC.1/Circ.905/Rev.1 on Revised Interim Guidance on the Use of Biofuels](#)

Dear Shipowners/Operators/Charterers/Verifiers/Masters:

The purpose of this Marine Advisory is to provide information regarding the interim guidance on the use of biofuels for fuel oil consumption data and operational carbon intensity calculations which was approved by the Committee at MEPC 80. 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, in case the fuel oil is not covered by the relevant guidelines.

Pending the development of the comprehensive method to account for well-to-wake GHG emissions and removals based on the IMO Guidelines on Life Cycle GHG Intensity of Marine Fuels (LCA), biofuels that have been certified by an International certification scheme, such as ICAO's [CORSA approved sustainability certification schemes](#) or other International certification schemes acceptable to the Administration, meeting the sustainability criteria and the conditions below are eligible for a reduced C_f :

- Biofuels that provide well-to-wake GHG emission reduction of at least 65% as compared to well-to-wake emissions of fossil MGO;
- Achieving emission intensity not exceeding 33gCO₂eq/MJ;
- Proof of sustainability or equivalent documentation from a recognized scheme should be provided along with the Bunker Delivery Note (BDN) to facilitate verification of the reported biofuel consumption.

The assigned C_f is 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 corresponding amount of fuels consumed by the ship. In any case, the C_f value of a biofuel cannot be less than 0. For biofuel blends, the C_f should be based on the weighted average of the C_f for the respective amount of fuels by energy. The revised interim Guidance in MEPC.1/Circ.905/Rev.1 introduces a change in the calculation of the carbon conversion factor (C_f) for biofuel blends from energy-weighted to mass-weighted averaging. This corrects a methodological inconsistency and may affect CII calculations for ships using blended fuels. The revised guidance applies from 1 January 2027, and will require verification of supporting documentation accordingly.

However, Biofuels that are not certified as 'sustainable' or not fulfilling the well-to-wake emission factor criterion above should be assigned a C_f equivalent to C_f of fossil fuel type.

If you have additional questions or concerns, please contact the Regulations and Standards Department at RegsAndStandards@liscr.com or telephone +1 703 7903434 for more information.