

Global Business Travel Industry Position in Response to the Science Based Target Initiative's (SBTi)
Corporate Net-Zero Standard Version 2.0 Public Consultation

May 2025

GBTA Urges Standard Setters to Provide Clarity on SAF Reporting to Accelerate Corporate Decarbonization Efforts

The Global Business Travel Association ([GBTA](#)), together with the [GBTA Foundation](#) and our [Sustainability Partners](#) welcome the [revised Corporate Net-Zero standards published by the Science Based Targets Initiative \(SBTi\)](#) in March 2025. **With companies across the globe increasingly reporting on and setting targets to reduce business travel emissions, clear and actionable accounting standards are critical.**

However, the guidance falls short to definitively recognize one of the few solutions available today allowing corporates to abate residual emissions from air travel, which is Sustainable Aviation Fuel (SAF) environmental attributes purchased through book-and-claim mechanisms. According to [GBTA research](#), only a few pioneering companies are currently in the game for SAF – but the lack of confidence around SAF environmental attributes as a credible emission reduction mechanism towards corporate SBTi targets is a proven barrier for wider adoption. **With net-zero ambitions in 2030 and 2050 quickly approaching, the market urgently requires clarity from standard setters such as SBTi and the Greenhouse Gas Protocol (GHGP) to scale up credible emissions mitigation measures like SAF.**

In this document, we highlight key priorities for strengthening the SBTi Corporate Net-Zero Standard: (1) welcoming clarity and flexibility in scope 3 reporting; (2) calling for explicit recognition of SAF purchased through book-and-claim as a valid scope 3 reduction; (3) urging greater clarity and coordination between SBTi and GHGP to unlock corporate investment and scale impact.

“Without clear recognition from standard-setting bodies on using SAF towards their emission reduction targets, the corporate travel sector is flying blind – and real progress on emissions from air travel cannot take off.”

– Delphine Millot, SVP Sustainability &
Managing Director, GBTA Foundation

GBTA welcomes new Corporate Net-Zero Standard Guidance

GBTA is the world's premier business travel and meetings trade organization, representing a global industry valued at \$1.48 trillion. Active across EMEA, NORAM, LATAM, and APAC, GBTA represents over 8,500 members—ranging from corporate travel program managers and procurement leaders to travel suppliers and intermediaries such as airlines, hotels,

travel management companies and technology providers. GBTA's non-profit arm, the GBTA Foundation, leads our purpose-driven efforts, working with industry, government, and non-profit partners to accelerate climate action through its Sustainability Initiative.

As part of our commitment to advancing sustainable business travel, GBTA launched our [Sustainability Acceleration Challenge](#), an industry-first global benchmarking initiative encouraging companies to decarbonize their business travel programs (scope 3 category 6 emissions as per GHGP), combining smarter travel decisions, emissions tracking and reporting, supplier engagement strategies, and targeted investments in decarbonization solutions. The 2024 benchmark showed that companies across the globe are increasingly tracking business travel emissions (62%) and setting internal and external targets to reduce them (43%).

GBTA welcomes the proposed updates to include indirect mitigation mechanisms, and encouraging clarity and flexibility on scope 3 emissions, to SBTi's Corporate Net-Zero Standard as a positive step forward to address business travel emissions, one which will make net-zero commitments more effective and actionable and reduce barriers to corporate participation. The revision to report on relevant scope 3 emissions sources is a critical step in bringing more visibility on business travel emissions. Greater visibility enables companies to engage more deeply with existing reduction tools, including book-and-claim mechanisms, to address aviation-related emissions. We encourage SBTi to continue enhancing clarity and guidance to support scalable, credible corporate pathways to net-zero. While reducing business travel can be one lever to lower emissions, it's far from the only one. Companies are increasingly embracing a holistic approach, combining smarter travel decisions, modal shifts, trip consolidation, supplier partnerships focused on emissions reduction, and targeted investments in decarbonization, both within and beyond the value chain.

Unclear reporting standards for SAF remain a key barrier to abating emissions from air travel

Aviation remains one of the hardest sectors to decarbonize. For companies that rely on air travel to meet their business objectives, Sustainable Aviation Fuel (SAF) is one of the few solutions available that can be utilized today to meet their emissions reduction targets. The Greenhouse Gas savings estimated for the full life-cycle of SAF– from raw materials to distribution – [can be up to 80% less than traditional jet fuel](#). This guidance is critical, as SAF is an important factor in business travel value chain emission reductions.

By enabling corporates to claim scope 3 emissions reductions from purchasing SAF environmental attributes, the corporate travel market can play a critical role in scaling up

the SAF market. However, according to the Acceleration Challenge global benchmark, only 12% of 241 participating companies purchased SAF environmental attributes to address business travel emissions in 2024. Accounting uncertainty stands in the way: a recent survey conducted by the Sustainable Markets Initiative's Aviation Hub found "uncertainty around SBTi endorsement" as the second biggest barrier for corporate to commit to SAF investment (following high costs).

Book-and-claim mechanisms allow corporates to contribute financially to the price premium of SAF without directly buying the fuel, directly supporting the voluntary SAF market ([Mission Possible Partnership](#)), and has been recognized as an effective lever to attract capital investment in SAF production ([World Economic Forum](#)). This means SAF environmental attributes uniquely enable companies to leverage their purchasing power for climate impact, making its explicit recognition in SBTi's Net-Zero framework essential to scaling private investment and accelerating aviation decarbonization.

Yet, in its proposed update, SBTi includes inconclusive messaging about the applicability of SAF and book-and-claim mechanisms as a strategy to address scope 3 emissions. For example, SBTi frames "indirect mitigation" strategies like SAF procurement via book-and-claim as an interim measure without proposing a phase-out date – a caveat that will stall investment in a market that will play a long-term decarbonization role.

This inconclusive messaging around the eligibility of book-and-claim towards net-zero reporting leaves corporates without a strong business case to invest in the nascent SAF market. The aviation industry and corporate buyers alike view book-and-claim as essential to the long-term scale-up of current and emerging SAF technologies, which do not exist at the scale required to decarbonize the entire air transport value chain today. Book-and-claim systems are vital not only for providing certainty on final investment decisions on the production side, but also for ensuring that environmental attributes are conveyed with integrity, transparency, and credibility on the user side. **Lasting, explicit recognition of SAF purchases through book-and-claim as a valid scope 3 reduction is essential to unlocking confident and sustained corporate investment.**

Additionally, for certain companies, such as those owning private jets, business travel-related emissions may fall under scope 1 rather than scope 3. In these cases, direct traceability of SAF use is nearly impossible due to how airport fueling systems operate (i.e., pooled fuel sources). For companies that are not airlines and lack influence over SAF infrastructure, indirect mitigation through book-and-claim SAF certificates is often the only feasible decarbonization pathway for scope 1 aviation emissions. **We therefore urge SBTi to consider expanding the eligibility of SAF environmental attributes via book-and-**

claim to include scope 1 aviation emissions, under clearly defined and transparent conditions.

The industry needs alignment in guidance for both net-zero targets setting and emissions inventories

Corporate buyers are increasingly interested in investing in SAF, but clearer emissions accounting guidance is needed to fully unlock that potential. Today, some early adopters report SAF-related reductions in different parts of their inventories, including both inside and outside of Scope 3, highlighting the need for consistent frameworks. Strengthening alignment between SBTi's target-setting guidance and the [Greenhouse Gas Protocol \(GHGP\)](#)'s emissions measurement standards will enhance confidence, support auditability, and accelerate broader investment in SAF. GHGP has not specifically addressed how to account for SAF environmental attribute purchases in corporate reporting or given a definitive timeline for updates. **GHGP and SBTi have a shared responsibility to align emissions accounting methodologies and target-setting frameworks and provide timely guidance to mobilize corporate investment in tangible decarbonization technologies.**

Looking ahead, GBTA will continue working with stakeholders across the SAF value chain, including corporate buyers, airlines, SAF producers, and policymakers to advocate for clear guidance that supports greater corporate investment. Scaling the use of SAF is essential to advancing decarbonization in business travel.

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