

Proposal / Group	Economic Element	GFI Design	LNG / LCA Treatment	Fund / Redistribution	Acceptance Procedure	Cost / Ambition Level
Japan (84/7/49)	Modify; remove mandatory Tier 1 Fund payment; allow Tier 1 deficits to be balanced via SUs to eliminate "carbon tax" perception	Revise base/direct targets using 2024 demand data + 15% efficiency gain post-2031; optionally hold direct target constant 2028-2035	All fuels technology-neutral; LNG default WtW to reflect latest science incl. upstream CCS; 2024 LCA Guidelines to be carefully developed	Modify Fund role; if payments removed, SU backstop or project-donation alternative needed	Not specified; compatible with tacit as a bridge compromise	Moderate; retains 2023 Strategy alignment after revision; eases early compliance pressure
United States (84/7/41)	Reject entirely; no levy, tax, penalty or IMO-administered fund	Abandon NZF; do not resume MEPCES.2; build new market-based framework; no arbitrary end-state targets	Energy-all approach; no restrictions on fossil, LNG, nuclear, biomass; no winners-and-losers regulation; require phase-out of EU ETS	Reject Fund; EU ETS for shipping must also be phased out	Explicit acceptance; magnitude of global agreement demands it	Lowest ambition; market/industry-led; reliability of existing fleet paramount

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Argentina, Liberia, Panama (84/7/38)	Remove entirely; no Fund, no revenue collection; market stability via rule-based trajectory adjustments	New mechanism: dynamic GFI set every 5 yrs from commercially viable fuels ( $\leq 15\%$ cost premium; $\geq 5\%$ market share; $\geq 5\%$ CAGR). GFIMax = WtW market avg; GFIMin = best viable fuel. Annual step $Z_t = (GFIMax - GFIMin) / 30$	All fuels WtW-assessed; LNG/biofuels eligible if they pass affordability/availability/scalability criteria; defaults reset at 5-yr review	No Fund; SUs tradeable via IMO GFI Registry; banking + 1-yr borrowing allowed	Not specified (NZF replaced, not MARPOL amendment)	Lower near-term burden; avoids USD 300 B penalty projection; ambition rises automatically with market rea
Brazil (84/7/37)	Retain; RU purchase one option among several, not a tax	Build on MEPC 83 text; only non-structural justified tweaks; priority GFI calc + ZNZ guidelines	Technology-neutral; LNG, biofuels, ammonia, e-fuels all eligible via GFI compliance	Retain Fund; develop governance/auditing guidelines first; food-security monitoring	Tacit (50-yr IMO standard); if major division $\rightarrow$ postpone, don't alter text	Moderate ambition (2023 Strategy); parallel guidelines to build confidence

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Mexico & Solomon Islands (84/7/34)	Retain in full; pricing mechanism indispensable	Resume MEPC 83 text; updated dates (EIF 2028, effect 1 Jan 2029); ZNZ reward mechanism	No bans; ZNZ rewards incentivize transition; LCA/ZNZ methodology via guidelines	Retain Fund; channels revenues to SIDS/LDCs; MARPOL compatibility confirmed	Tacit acceptance; resume MEPCES.2 alongside MEPC 85 (late Oct 2026)	Consistent with 2023 Strategy checkpoints; ZNZ investment pipeline awaiting adoption
Algeria, Bahrain, Iraq, Kuwait, Russia, Saudi Arabia, Somalia, UAE (84/7/30)	Oppose; no centrally-administered carbon prices or top-down penalties	Replace entirely with evidence-driven, consensus-based alternative; no arbitrary quantitative targets	Technology-agnostic; no fuels penalized; CBDR-RC principles; evidence-based LCA	Oppose Fund; benefits must be "fairly shared"	Explicit acceptance (opt-in); tacit was "unacceptable to the majority" at MEPC.ES.2	Low-to-moderate; affordability/trade security priority; timeline tied to fuel maturity

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INTERTANKO (84/7/27)	Not addressed	Not addressed	Central concern: WtT range 14–33 g CO <sub>2</sub> eq /MJ drives compliance from 0%→37% in 2028; urges evidence-based WtT for BOG-constrained LNG carriers	Not addressed	Not addressed	Fleet deficit USD 175 M–928 M in 2028, rising to USD 1.8–3.0 B by 2035 depending on WtT
Pacific SIDS — Fiji, Kiribati, Nauru et al. (84/7/28)	Retain in full; RU pricing essential for just transition	Adopt MEPC 83 text as-is; no reopening of dual-tier targets	All fuels eligible; no LNG carve-out; details to guidelines	Retain IMO Net-Zero Fund; draft reg. 41 revenue disbursement to SIDS/LDCs	Tacit acceptance (MARPOL standard); if reopened → revert to GHG levy	Below 1.5°C even as drafted; push to also strengthen CII short-term measures