



2023/2849

15.12.2023

COMMISSION DELEGATED REGULATION (EU) 2023/2849

of 12 October 2023

supplementing Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the rules for reporting and submission of the aggregated emissions data at company level

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC ⁽¹⁾, and in particular Article 11a(4) thereof,

Whereas:

- (1) Rules should be laid down for the reporting of the aggregated emissions data at company level in maritime transport, as well as for the submission of the aggregated emissions data at company level to the administering authority responsible.
- (2) Rules should also be laid down for the determination of aggregated emissions data at company level by the administering authority responsible in specific situations, such as where no aggregated emissions data at company level have been submitted by the company to the administering authority responsible by the deadline.
- (3) The entities responsible for compliance with Regulation (EU) 2015/757 and with Directive 2003/87/EC of the European Parliament and of the Council ⁽²⁾ must be clearly identified at all times. To this end, and with a view to ensuring coherence in administration and enforcement, Regulation (EU) 2015/757 provides that the same entity must be responsible for both. Notwithstanding this, within the context of the review of Regulation (EU) 2015/757, consistency of such approach with other EU policies and international practice should be assessed and, where appropriate, the Commission should make a legislative proposal to revise Regulation (EU) 2015/757.
- (4) The Commission should also assess the consistency of zero-rating of biomass, in particular food and feed-crop based biomass, in Directive 2003/87/EC with other EU policies, and, where appropriate, the Commission should make a proposal to revise the relevant legislation.
- (5) To ensure the effective functioning of the EU Emissions Trading System, which is to include maritime transport greenhouse gas emissions from the reporting period starting on 1 January 2024, this Regulation should apply from that date,

HAS ADOPTED THIS REGULATION:

Article 1

Reporting rules for aggregated emissions data at company level

1. Companies shall submit to the administering authority responsible the aggregated emissions data at company level calculated in accordance with the monitoring rules referred to in Part C of Annex II to Regulation (EU) 2015/757.

⁽¹⁾ OJ L 123, 19.5.2015, p. 55.

⁽²⁾ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

2. Companies shall include in the aggregated emissions data at company level the following information:
- (a) data identifying the company and the ships under the company's responsibility, as follows:
- (i) name and nature of the company;
 - (ii) IMO unique company and registered owner identification number;
 - (iii) country of registration of the company, as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
 - (iv) address of the company;
 - (v) name, job title, business address, telephone and email details of a contact person;
 - (vi) administering authority responsible;
 - (vii) list of ships, whose greenhouse gas emissions fall within the scope of Directive 2003/87/EC, that are under the company's responsibility during the reporting period, including, for each ship, the IMO ship identification number and the IMO unique company and registered owner identification number of the registered owner, as well as the period during which the ship was under the company's responsibility;
- (b) data related to the verification, as follows:
- (i) name of the verifier;
 - (ii) address of the verifier;
 - (iii) accreditation number of the verifier;
 - (iv) national accreditation body that has accredited the verifier;
 - (v) verifier's statement;
- (c) the sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined at ship level in accordance with Part C, points 1.1 to 1.7, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO₂ equivalent and disaggregated by greenhouse gas;
- (d) the sums of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined at ship level in accordance with Part C of Annex II to Regulation (EU) 2015/757, as calculated in accordance with:
- (i) Part C, point 1.1, of that Annex;
 - (ii) Part C, points 1.1 and 1.2, of that Annex;
 - (iii) Part C, points 1.1, 1.2 and 1.3, of that Annex;
 - (iv) Part C, points 1.1 to 1.4, of that Annex;
 - (v) Part C, points 1.1 to 1.5, of that Annex;
 - (vi) Part C, points 1.1 to 1.6, of that Annex;
- (e) all relevant information related to the methodology used to aggregate emissions data at company level, including changes in the methodology compared to the previous reporting period.

Article 2

Determination of emissions by the administering authority responsible

1. The administering authority responsible shall make a conservative estimate of the aggregated emissions data at company level in any of the following situations:
- (a) no aggregated emissions data at company level have been submitted by the company by the deadline referred to in Article 11a of Regulation (EU) 2015/757;

- (b) the verified aggregated emissions data at company level referred to in Article 11a of Regulation (EU) 2015/757 are found to be not in compliance with that Regulation;
- (c) the aggregated emissions data at company level have not been verified as satisfactory in accordance with Commission Delegated Regulation (EU) 2016/2072 ⁽³⁾.

2. Where a verifier has concluded, in the verification report pursuant to Article 13(5) of Regulation (EU) 2015/757, that non-material misstatements exist and have not been corrected by the company before issuing the verification statement, the administering authority responsible shall assess those misstatements, and where the misstatements are found to be material, shall make a conservative estimate of the aggregated emissions data at company level.

3. Where the administering authority responsible makes a conservative estimate of the aggregated emissions data at company level, it shall inform the company whether and which corrections are required. The company shall make that information available to the verifier.

4. Member States shall establish an efficient exchange of information between the competent authorities responsible for approval of monitoring plans and the competent authorities receiving aggregated emissions data at company level, where those authorities are not the same.

Article 3

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12 October 2023.

For the Commission
The President
Ursula VON DER LEYEN

⁽³⁾ Commission Delegated Regulation (EU) 2016/2072 of 22 September 2016 on the verification activities and accreditation of verifiers pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport (OJ L 320, 26.11.2016, p. 5).