



2023/2917

29.12.2023

COMMISSION DELEGATED REGULATION (EU) 2023/2917

of 20 October 2023

on the verification activities, accreditation of verifiers and approval of monitoring plans by administering authorities pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and repealing Commission Delegated Regulation (EU) 2016/2072

(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 carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC⁽¹⁾, and in particular Article 6(8), third subparagraph, Article 7(5), second subparagraph, Article 13(6), Article 15(5) and Article 16(3) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) 2016/2072⁽²⁾ lays down provisions concerning the assessment of monitoring plans and verification of emissions reports, concerning requirements in terms of competences and procedures, and concerning rules on accreditation and supervision of verifiers by national accreditation bodies. Regulation (EU) 2023/957 of the European Parliament and of the Council⁽³⁾ amended Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System established by Directive 2003/87/EC of the European Parliament and of the Council⁽⁴⁾ and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types. It also laid down an obligation for companies to submit verified aggregated emissions data at company level ('reports at company level') and verified reports pursuant to Article 11(2) of Regulation (EU) 2015/757 where there is a change of company ('partial emissions reports'), as well as an obligation for administering authorities responsible to approve monitoring plans and modifications thereto.
- (2) In accordance with Article 3ge of Directive 2003/87/EC, the administering authority in respect of a shipping company is to ensure that the reporting of aggregated emissions data at company level submitted by a shipping company is verified in accordance with the verification and accreditation rules set out in Chapter III of Regulation (EU) 2015/757. The provisions on verification and accreditation laid down in this Regulation, supplementing the rules set out in Chapter III of Regulation (EU) 2015/757, should therefore include rules for the verification of aggregated emissions data at company level.

⁽¹⁾ OJ L 123, 19.5.2015, p. 55.

⁽²⁾ 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).

⁽³⁾ Regulation (EU) 2023/957 of the European Parliament and of the Council of 10 May 2023 amending Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types (OJ L 130, 16.5.2023, p. 105).

⁽⁴⁾ 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).

- (3) Furthermore, it is necessary to add a set of rules for the verification of reports at company level to the regime laid down in Delegated Regulation (EU) 2016/2072, which follow the steps of the verification of emissions reports but avoid duplication of the verification activities as regards reports at ship level and unnecessary additional administrative burden.
- (4) In addition, it is necessary to add a set of rules for the verification of partial emissions reports to the regime laid down in Delegated Regulation (EU) 2016/2072. Pursuant to Article 11(2) of Regulation (EU) 2015/757, partial emissions reports should cover the same elements as the emissions reports, but limited to the period corresponding to the activities carried out under the company's responsibility. It is therefore appropriate that partial emissions reports are verified according to the same rules as those applicable to the verification of emissions reports.
- (5) Article 6(8) and Article 7(5) of Regulation (EU) 2015/757 lay down, respectively, an empowerment for the Commission to adopt delegated acts to supplement that Regulation concerning the rules for the approval of monitoring plans by the administering authorities responsible and for the approval of changes in the monitoring plans by the administering authorities responsible. Article 13(6) and Article 15(5) of Regulation (EU) 2015/757 empower, respectively, the Commission to adopt delegated acts to supplement that Regulation with the rules for the verification of the aggregated emissions data at company level, including the verification methods and verification procedure, and the issuance of a verification report, and in order to further specify the rules for the verification activities referred to in that Regulation. Article 16(3) of Regulation (EU) 2015/757 provides for the Commission to adopt delegated acts in order to further specify the methods of accreditation of verifiers. As those verification, accreditation and approval activities are substantively linked, those five legal bases are used in this Regulation.
- (6) Verification activities encompass the assessment of monitoring plans by verifiers, in accordance with Article 13(1) of Regulation (EU) 2015/757. When assessing a monitoring plan, verifiers should perform a number of activities to evaluate the completeness, relevance and conformity of the information submitted by the company in question as regards the ship's monitoring and reporting process in order to be able to conclude whether the plan is in conformity with Regulation (EU) 2015/757. That should include elements related to the data management and control system as described in the ship's monitoring plan, in accordance with the common principles for monitoring and reporting set out in Article 4 of Regulation (EU) 2015/757 and Annexes I and II thereto. To guarantee the proper enforcement of Regulation (EU) 2015/757, where the organisation or person that has assumed the responsibility for the operation of the ship from the shipowner and that, on assuming such responsibility, has agreed to take over all the duties and responsibilities imposed by the International Management Code for the Safe Operation of Ships and for Pollution Prevention, set out in Annex I to Regulation (EC) No 336/2006 of the European Parliament and of the Council ⁽⁵⁾, also assumes responsibility for compliance with the obligations under Regulation (EU) 2015/757 and, where applicable, under Directive 2003/87/EC, this organisation or person should provide the verifier, before the start of the assessment of the monitoring plan, with a document that proves that it has been duly mandated by the shipowner to comply with the obligations under Regulation (EU) 2015/757, and, where applicable, under Directive 2003/87/EC. In respect of ships whose emissions fall within the scope of Directive 2003/87/EC, the document referred to in Article 1(2) of Commission Implementing Regulation (EU) 2023/2599 ⁽⁶⁾, can be provided to the verifier for the assessment of the monitoring plan.
- (7) This Regulation supplements Regulation (EU) 2015/757 by providing for specific rules with regards to activities related to the verification of emissions reports, partial emissions reports and reports at company level, accreditation of verifiers and assessment and approval of monitoring plans. Those activities should respect the monitoring and reporting principles laid down in Regulation (EU) 2015/757 and Annexes I and II thereto, and Commission Delegated Regulation (EU) 2023/2849 ⁽⁷⁾.

⁽⁵⁾ Regulation (EC) No 336/2006 of the European Parliament and of the Council of 15 February 2006 on the implementation of the International Safety Management Code within the Community and repealing Council Regulation (EC) No 3051/95 (OJ L 64, 4.3.2006, p. 1).

⁽⁶⁾ Commission Implementing Regulation (EU) 2023/2599 of 22 November 2023 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards the administration of shipping companies by administering authorities in respect of a shipping company (OJ L, 2023/2599, 23.11.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2599/oj).

⁽⁷⁾ 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 (OJ L, 2023/2849, 15.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2849/oj).

- (8) Use of the empowerments laid down in Article 6(8) and Article 7(5) of Regulation (EU) 2015/757 should ensure that the approval of monitoring plans and of modifications thereto granted in accordance with that Regulation is carried out in a harmonised manner by administering authorities responsible, notably in terms of notifications and information provided by companies and administering authorities responsible.
- (9) Monitoring plans of ships whose emissions fall within the scope of Regulation (EU) 2015/757 but not within the scope of Directive 2003/87/EC should not be subject to the approval of the administering authority responsible.
- (10) When approving monitoring plans and modifications thereto, administering authorities responsible should take due account of the verifier's conclusions on the assessment of monitoring plans. Decisions to approve monitoring plans should be made independently by administering authorities responsible, as administering authorities in respect of a shipping company should ensure that shipping companies under their responsibility comply with Directive 2003/87/EC and Regulation (EU) 2015/757, including in relation to the monitoring and reporting of the relevant parameters during a reporting period.
- (11) Where the administering authority responsible does not approve the monitoring plan, the company should revise it according to the information provided by that administering authority and submit a revised version of that monitoring plan for a reassessment by the verifier. Several exchanges may be held between companies and administering authorities responsible before the revised monitoring plan is sent to the verifier for reassessment, in order to avoid unnecessary administrative burden for companies and verifiers.
- (12) The implementation of Article 13(6) and Article 15(5) of Regulation (EU) 2015/757 requires an overall framework of rules to ensure that the assessment of monitoring plans, the verification of emissions reports, of partial emissions reports and of reports at company level, and the issuance of verification reports established in accordance with that Regulation are carried out in a harmonised manner by verifiers possessing the technical competence to perform the entrusted tasks independently and impartially.
- (13) Harmonised rules for the assessment of monitoring plans, the verification of emissions reports, of partial emissions reports and of reports at company level, and the issuance of documents of compliance by verifiers should clearly define the verifiers' responsibilities.
- (14) The verifier's conclusions on the assessment of the monitoring plan are essential to allow companies and administering authorities responsible to understand the outcome of verification activities by the verifier. It is therefore necessary that such conclusions include any relevant information found in the course of the assessment of the monitoring plan, including a description of any uncorrected non-conformities and a summary of the verifier's procedures, including in relation to site visits.
- (15) The provision of documents and the exchange of relevant information between companies and verifiers are essential for all aspects of the verification process, in particular for the assessment of the monitoring plan, the performance of the strategic and risk analyses, the verification of the emissions report, of the partial emissions report and of the report at company level. It is therefore necessary to establish a set of harmonised requirements governing the provision of information and documents to be made available to the verifier before it starts its verification activities and at other points in the course of the verification.
- (16) The verifier should take a risk-based approach in verifying emissions reports, partial emissions reports and reports at company level, in accordance with Article 15(1), (2) and (3) of Regulation (EU) 2015/757. Analysis of the susceptibility of reported data to potential material misstatement is an essential part of the verification process and determines how the verifier should carry out its activities.
- (17) In order to ensure consistency and comparability of monitored data over time in accordance with Article 4(3) of Regulation (EU) 2015/757, the monitoring plan that has been assessed as satisfactory and, where applicable, that has been approved by the administering authority responsible, should be the reference point for the verifier when assessing a ship's emissions report.

- (18) All steps in the process of verifying an emissions report, a partial emissions report or a report at company level are interconnected and should culminate in the issuance of a verification report containing a statement of the outcome of the verification. The level of assurance for the verification report should relate to the depth and detail of the verification activities and the wording of the verification statement.
- (19) The assessment of monitoring plans and the verification of emissions reports, partial emissions reports and reports at company level should be carried out by competent personnel. To fulfil these obligations, verifiers should therefore establish internal processes and continuously improve them. The criteria for determining whether a verifier is competent should be the same in all Member States and should be verifiable, objective and transparent.
- (20) To promote high quality in verification activities, harmonised rules should be laid down to determine whether a verifier is competent, independent and impartial and thus qualified to carry out the requisite activities.
- (21) Regulation (EC) No 765/2008 of the European Parliament and of the Council ⁽⁸⁾ lays down a comprehensive framework for accreditation of conformity assessment bodies performing conformity assessment activities. Pursuant to Article 16(2) of Regulation (EU) 2015/757, the relevant provisions of Regulation (EC) No 765/2008 are to apply, where no specific provisions concerning the accreditation of verifiers are laid down in Regulation (EU) 2015/757.
- (22) Article 16(3) of Regulation (EU) 2015/757 empowers the Commission to further specify the methods of accreditation of verifiers for activities within the scope of that Regulation, that is, in relation to greenhouse gas emissions from the maritime transport sector. Accordingly, this Regulation complements the rules laid out in Regulation (EC) No 765/2008 and Regulation (EU) 2015/757, notably in relation to applicable harmonised standards, requirements for assessment teams, implementation of peer evaluation of national accreditation bodies, and mutual recognition of verifiers. Specification of such additional rules is necessary in order to ensure that criteria and standards considered in the context of the accreditation of verifiers for activities within the scope of Regulation (EU) 2015/757 are fit to the purpose and content of those activities. Those rules should contribute to further enhance the robustness of the verification and accreditation processes as well as an harmonised approach across Member States.
- (23) The system of verification and accreditation should avoid unnecessary duplication of procedures and organisations established pursuant to other Union legal instruments as that would result in an increased burden for Member States or economic operators. It is therefore appropriate to take into account best practices resulting from the application of harmonised standards adopted by the European Committee for Standardisation on the basis of a remit issued by the Commission in accordance with Directive 98/34/EC of the European Parliament and of the Council ⁽⁹⁾, such as those concerning requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, and concerning general requirements for accreditation bodies accrediting conformity assessment bodies, the references of which have been published in the *Official Journal of the European Union*, and other technical documents developed by European cooperation for Accreditation.
- (24) The national accreditation body appointed pursuant to Regulation (EC) No 765/2008 should be empowered to accredit and issue an authoritative statement concerning the competence of a verifier to perform the verification activities pursuant to this Regulation, adopt administrative measures such as a suspension or withdrawal of the accreditation and carry out the surveillance of verifiers.
- (25) Effective cooperation between national accreditation bodies and administering authorities responsible is essential for the proper functioning of the EU Emissions Trading System, which is to include maritime transport emissions from the reporting period starting on 1 January 2024, and for the supervision on the quality of verification. For reasons of transparency, it is necessary to ensure that the national accreditation bodies and administering authorities responsible establish effective means of information exchange. Information exchanges between administering

⁽⁸⁾ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

⁽⁹⁾ Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations and of rules on Information Society services (OJ L 204, 21.7.1998, p. 37).

authorities responsible and between administering authorities responsible and national accreditation bodies should be governed by the strictest guarantees of confidentiality and professional secrecy and be handled in accordance with applicable national and Union law.

- (26) In light of the inclusion of emissions from maritime transport activities in the EU Emissions Trading System, it is necessary to ensure further alignment of the rules for the verification and accreditation activities applying to greenhouse gas emissions from the maritime transport sector introduced by this Regulation with the rules for the verification and accreditation activities applying to greenhouse gas emissions from the other sectors covered by the EU Emissions Trading System, while taking into account the specific features of the maritime transport sector. That alignment of rules concerns notably rules on verification activities, including site visits, on information exchange, on requirements for verifiers and on requirements for national accreditation bodies.
- (27) Due to the extent of the necessary changes to Delegated Regulation (EU) 2016/2072, it is appropriate to repeal that Regulation in its entirety.
- (28) The provisions in this Regulation relate to verification, approval and accreditation activities related to greenhouse gas emissions released from 1 January 2024. They ensure the effective functioning of the EU Emissions Trading System, which is to include maritime transport emissions from the reporting period starting on 1 January 2024, and the inclusion of methane and nitrous oxide emissions within the scope of Regulation (EU) 2015/757 from the reporting period starting on 1 January 2024. It is therefore appropriate for the provisions of this Regulation to apply from 1 January 2024,

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation lays down provisions concerning the assessment of monitoring plans and the verification of emissions reports and aggregated emissions data at company level. It also lays down requirements in terms of competences and procedures.

This Regulation further specifies the methods of accreditation of verifiers by national accreditation bodies and rules on information exchange.

This Regulation lays down rules on approval of monitoring plans and of modifications thereto by administering authorities responsible.

Article 2

Definitions

For the purpose of this Regulation, the following definitions apply:

- (1) 'accreditation' means attestation by a national accreditation body that a verifier meets the requirements of harmonised standards within the meaning of Article 2(9) of Regulation (EC) No 765/2008 and the requirements of this Regulation and is thus qualified to carry out the verification activities pursuant to Articles 4 to 36;
- (2) 'emissions report' means a report as referred to in Article 11(1) of Regulation (EU) 2015/757;
- (3) 'partial emissions report' means a report as referred to in Article 11(2) of Regulation (EU) 2015/757;

- (4) 'report at company level' means the aggregated emissions data at company level as defined in Article 3, point (q), of Regulation (EU) 2015/757;
- (5) 'non-conformity' means one of the following:
- (a) for the purpose of assessing a monitoring plan, that the plan does not fulfil requirements under Articles 6 and 7 of Regulation (EU) 2015/757, Directive 2003/87/EC and Commission Implementing Regulation (EU) 2016/1927 ⁽¹⁰⁾;
 - (b) for the purpose of verifying an emissions report and a partial emissions report, one of the following:
 - (i) the greenhouse gas emissions and other relevant information are not reported in line with the monitoring methodology described in the monitoring plan that an accredited verifier has assessed as satisfactory and, where applicable, that was approved by the administering authority responsible;
 - (ii) the reported data do not fulfil the requirements under Regulation (EU) 2015/757, Directive 2003/87/EC, Implementing Regulation (EU) 2016/1927, Commission Implementing Regulation (EU) 2016/1928 ⁽¹¹⁾ or this Regulation;
 - (c) for the purpose of verifying a report at company level, that the reported data do not fulfil requirements under Regulation (EU) 2015/757, Directive 2003/87/EC and Implementing Regulation (EU) 2016/1927;
 - (d) for the purpose of accreditation, any act or omission by the verifier that is contrary to requirements under Regulation (EU) 2015/757, Directive 2003/87/EC and this Regulation;
- (6) 'reasonable assurance' means a high but not absolute level of assurance, expressed positively in the verification statement, as to whether the emissions report, the partial emissions report or the report at company level subject to verification is free of material misstatements;
- (7) 'level of assurance' means the degree of assurance that the verifier provides on the verification report based on the objective of reducing the verification risk according to the circumstances of the verification engagement;
- (8) 'materiality level' means the quantitative threshold or cut-off point above which the verifier considers misstatements, individually or taken together, to be material;
- (9) 'inherent risk' means the susceptibility of a parameter in the emissions report, the partial emissions report or the report at company level to misstatements that could be material, individually or taken together, before taking into consideration the effect of any related control activities;
- (10) 'control risk' means the susceptibility of a parameter in the emissions report, the partial emissions report or the report at company level to misstatements that could be material, individually or when taken together with other misstatements, and will not be prevented or detected and corrected on a timely basis by the control system;
- (11) 'detection risk' means the risk of a verifier not detecting a material misstatement;
- (12) 'verification risk' means the risk (a function of inherent, control and detection risk) of the verifier expressing an inappropriate verification opinion when the emissions report, the partial emissions report or the report at company level is not free of material misstatements;
- (13) 'misstatement' means an omission, misrepresentation or error in the reported data, apart from the uncertainty permissible pursuant to Regulation (EU) 2015/757 and taking into consideration the guidelines developed by the Commission on those matters;

⁽¹⁰⁾ Commission Implementing Regulation (EU) 2016/1927 of 4 November 2016 on templates for monitoring plans, emissions reports and documents of compliance pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on monitoring, reporting and verification of carbon dioxide emissions from maritime transport (OJ L 299, 5.11.2016, p. 1).

⁽¹¹⁾ Commission Implementing Regulation (EU) 2016/1928 of 4 November 2016 on determination of cargo carried for categories of ships other than passenger, ro-ro and container ships 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 299, 5.11.2016, p. 22).

- (14) 'material misstatement' means a misstatement that, in the opinion of the verifier, individually or when taken together with other misstatements, exceeds the materiality level or could otherwise, have an impact on the total reported emissions or other relevant information;
- (15) 'site', for the purposes of assessing the monitoring plan or verifying the emissions report or partial emissions report of a ship, or the report at company level, means a location where the monitoring process is defined and managed, including locations where relevant data and information are controlled and stored;
- (16) 'internal verification documentation' means all internal documentation that a verifier has compiled to record documentary evidence and justification of activities carried out to assess the monitoring plan or verify an emissions report, a partial emissions report or a report at company level pursuant to this Regulation;
- (17) 'shipping MRV auditor' means an individual member of a verification team responsible for assessing a monitoring plan or verifying an emissions report, a partial emissions report or a report at company level, other than the shipping MRV lead auditor;
- (18) 'shipping MRV lead auditor' means a shipping MRV auditor in charge of directing and supervising the verification team, who is responsible for performing and reporting on the assessment of a monitoring plan or the verification of an emissions report, a partial emissions report or a report at company level;
- (19) 'independent reviewer' means a person assigned by the verifier specifically to carry out internal review activities, who belongs to the same entity but has not carried out any of the verification activities subject to review;
- (20) 'technical expert' means a person who provides detailed knowledge and expertise on a specific matter as required for the performance of verification activities for the purposes of Articles 4 to 36 and accreditation activities for the purposes of Articles 46 to 63;
- (21) 'assessor' means a person assigned by a national accreditation body to assess a verifier pursuant to this Regulation, individually or as part of an assessment team;
- (22) 'lead assessor' means an assessor who is given overall responsibility for the assessment of a verifier pursuant to this Regulation;
- (23) 'assessment team' means one or more assessors appointed by a national accreditation body to assess a verifier pursuant to this Regulation;
- (24) 'competence' means the ability to apply knowledge and skills to carry out an activity;
- (25) 'analytical procedures' means the analysis of fluctuations and trends in the data including an analysis of the relationships that are inconsistent with other relevant information or that deviate from predicted amount;
- (26) 'control system' means the company's risk assessment and entire set of control activities, including the continuous management thereof, that a company has established, documented, implemented and maintained pursuant to Part C, point 1, of Annex I to Regulation (EU) 2015/757;
- (27) 'control activities' means any acts carried out or measures implemented by the company to mitigate inherent risks.

Article 3

Presumption of conformity

A verifier that demonstrates conformity with the criteria laid down in the relevant harmonised standards, within the meaning of Article 2(9) of Regulation (EC) No 765/2008, or parts thereof, the references of which have been published in the *Official Journal of the European Union*, shall be presumed to comply with the requirements of Articles 4 to 45 of this Regulation in so far as the applicable harmonised standards cover those requirements.

CHAPTER II

VERIFICATION ACTIVITIES

SECTION 1

Assessment of monitoring plans

Article 4

Information to be provided by companies

1. Companies shall provide the verifier with their ship's monitoring plan using a template corresponding to the one set out in Annex I to Implementing Regulation (EU) 2016/1927. If the monitoring plan is in a language other than English, they shall provide an English translation.
2. Before the start of the assessment of the monitoring plan, the company shall also provide the verifier with at least the following information:
 - (a) relevant documentation or description of the ship's installations, including emissions sources certificates, flow meters used (if applicable), procedures and processes or flowcharts prepared and maintained outside the plan, where applicable, to which reference is made in the plan, including procedures for data flow activities and control activities;
 - (b) the risk assessment referred to in Part C, point 1, of Annex I to Regulation (EU) 2015/757 and an outline of the overall control system;
 - (c) in the event of those changes to the monitoring and reporting system referred to in Article 7(2), points (c) and (d), of Regulation (EU) 2015/757, relevant updated versions or new documents enabling the assessment of the amended plan;
 - (d) where the company is the organisation or person, such as the manager or the bareboat charterer, that has assumed the responsibility for the operation of the ship from the shipowner and that, on assuming such responsibility, has agreed to take over all the duties and responsibilities imposed by the International Management Code for the Safe Operation of Ships and for Pollution Prevention, set out in Annex I to Regulation (EC) No 336/2006, evidence that this organisation or person has been duly mandated by the shipowner to comply with the obligations under Regulation (EU) 2015/757 and, where applicable, the national measures transposing Directive 2003/87/EC and the obligation to surrender allowances under Article 3gb and 12 of that Directive (the 'ETS obligations').
3. For the purpose of paragraph 2, point (d), the organisation or person referred to in that point shall provide the verifier with a document clearly indicating that it has been duly mandated by the shipowner to comply with the obligations under Regulation (EU) 2015/757 and, where applicable, the ETS obligations.

The document shall be signed by both the shipowner and that organisation or person.

If that document is in a language other than English, an English translation shall be provided.

The document shall include the following information:

- (a) the name and the IMO unique company and registered owner identification number of the organisation or person mandated by the shipowner;
- (b) the country of registration of the organisation or person mandated by the shipowner, as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
- (c) the name and the IMO unique company and registered owner identification number of the shipowner;
- (d) the following information for the shipowner's contact person:
 - (i) first name,
 - (ii) last name,

- (iii) job title,
 - (iv) business address,
 - (v) business telephone number,
 - (vi) business email address;
- (e) the date of application of the mandate from the shipowner to that organisation or person;
- (f) the IMO ship identification number of the ship.
4. The company shall, upon request, provide any other information deemed relevant to carry out its assessment of the plan.

Article 5

Assessment of monitoring plans

1. When assessing the monitoring plan, the verifier shall address the assertions of completeness, accuracy, relevance and conformity with Regulation (EU) 2015/757 of the information provided in the monitoring plan.
2. The verifier shall at least:
- (a) assess that the company used the appropriate monitoring plan template and that information is provided for all mandatory items referred to in Annex I to Implementing Regulation (EU) 2016/1927;
 - (b) ensure that the shipowner is identical to the registered owner as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
 - (c) ensure that the country of registration of the company is identical to the one recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
 - (d) where the company is not the shipowner, ensure that the company has been duly mandated by the shipowner to comply with the obligations under Regulation (EU) 2015/757 and, where applicable, the ETS obligations;
 - (e) verify that the information in the monitoring plan accurately and completely describes the emission sources and measurement equipment installed on board the ship and the systems and procedures in place to monitor and report relevant information pursuant to Regulation (EU) 2015/757;
 - (f) ensure that adequate monitoring arrangements are provided for in the event of the company seeking to benefit from the derogation of 'per voyage' monitoring of fuel and greenhouse gas emissions pursuant to Article 9(2) of Regulation (EU) 2015/757, taking into account the necessary information referred to in Article 10, point (k), of that Regulation;
 - (g) where applicable, assess whether the information submitted by the company regarding elements, procedures or controls implemented as part of the ship's existing management systems or covered by harmonised relevant quality, environmental or management standards is suitable for monitoring greenhouse gas emissions and other relevant information and reporting pursuant to Regulation (EU) 2015/757 and Implementing Regulation (EU) 2016/1928.
3. For the purpose of assessing the monitoring plan, the verifier may resort to inquiry, document inspection, observation and any other audit technique deemed appropriate.

Article 6

Site visits

1. The verifier shall carry out site visits in order to gain sufficient understanding of the procedures described in the monitoring plan and validate that the information therein is accurate.

2. The verifier shall determine the location or locations of the site visit after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities and control activities are carried out.
3. The verifier shall also determine the activities to be performed and the time needed for the site visit.
4. The company shall provide the verifier with access to its sites, including to its relevant onshore locations and the relevant ship.
5. The verifier may carry out a virtual site visit provided that one of the following conditions is fulfilled:
 - (a) the verifier has sufficient understanding of the ship's monitoring and reporting systems, including their existence, implementation and effective operation by the company;
 - (b) the nature and level of complexity of the ship's monitoring and reporting system are such that a physical site visit is not required;
 - (c) the verifier is able to obtain and assess all requisite information remotely;
 - (d) where serious, extraordinary and unforeseeable circumstances, outside the control of the company, prevent the verifier from carrying out a physical site visit and where those circumstances cannot, after using all reasonable efforts, be overcome.

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the monitoring plan is in conformity with Regulation (EU) 2015/757.

The decision to carry out a virtual site visit shall be made after determining that the conditions for carrying out a virtual site visit are met. The verifier shall inform without undue delay the company of the decision to carry out a virtual site visit and that the conditions for carrying out a virtual site visit are met.

6. The verifier may waive a site visit as referred to in paragraphs 1 and 5 provided that the conditions laid down in paragraph 5, points (a), (b) and (c), are cumulatively fulfilled.

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the monitoring plan is in conformity with Regulation (EU) 2015/757.

The decision to waive a site visit shall be made after determining that the conditions for waiving site visits are met. The verifier shall inform without undue delay the company of the decision to waive a site visit and that the conditions for waiving site visits are met.

7. A site visit as referred to in paragraphs 1 and 5 shall not be waived in any of the following situations:
 - (a) when the monitoring plan of a ship is assessed for the first time by the verifier;
 - (b) if, during the reporting period, there have been modifications of the monitoring plan as referred to in Article 7(2), points (b) to (e), of Regulation (EU) 2015/757.
8. If the verifier carries out a virtual site visit pursuant to paragraph 5 or waives a site visit pursuant to paragraph 6, it shall provide justification for doing so in the internal verification documentation.

Article 7

Addressing non-conformities in the monitoring plan

1. Where the verifier identifies non-conformities in the course of the assessment of the monitoring plan, it shall inform the company thereof without undue delay and request relevant corrections within a proposed timeframe.

2. The company shall correct all non-conformities communicated by the verifier and submit a revised monitoring plan to the verifier according to the agreed timeframe that allows the verifier to reassess it before the start of the reporting period.
3. The verifier shall document in the internal verification documentation, marking them as resolved, all non-conformities that have been corrected in the course of the assessment of the monitoring plan.

Article 8

Independent review of the assessment of the monitoring plan

1. The verification team shall submit the internal verification documentation and draft conclusions from the assessment of the plan to an independent reviewer without delay and prior to communicating them to the company.
2. The independent reviewer shall perform a review to ensure that the monitoring plan has been assessed in accordance with this Regulation and that due professional care and judgment have been exercised.
3. The scope of the independent review shall encompass the complete assessment process described in Articles 4 to 9.
4. The verifier shall include the results of the independent review in the internal verification documentation.

Article 9

Verifier's conclusions on the assessment of the monitoring plan

On the basis of the information collected during the assessment of the monitoring plan, the verifier shall without delay provide the company in writing with the conclusions reached. The conclusions shall include the following elements:

- (a) a statement on whether the monitoring plan is assessed as being in conformity with Regulation (EU) 2015/757, Implementing Regulation (EU) 2016/1927 and, where applicable, Directive 2003/87/EC, or on whether it contains non-conformities that make it not in compliance with Regulation (EU) 2015/757, Implementing Regulation (EU) 2016/1927 and, where applicable, Directive 2003/87/EC;
- (b) a description of uncorrected non-conformities, if any;
- (c) a summary of the verifier's procedures, including information on site visits, on the reasons for conducting virtual site visits or the reasons for waiving them;
- (d) where a monitoring plan is assessed following changes to the monitoring plan as referred to in Article 7(2) of Regulation (EU) 2015/757, a summary of those changes during the reporting period concerned;
- (e) any other relevant elements found in the course of the assessment of the monitoring plan.

SECTION 2

Verification of emissions reports and partial emissions reports

Article 10

Information to be provided by companies

1. Before the start of the verification of the emissions report and of the partial emissions report, companies shall provide the verifier with the following supporting information:
 - (a) a list of voyages carried out by the ship in question during the reporting period or, as far as partial emissions reports are concerned, the period during which the ship was under the responsibility of the company, pursuant to Article 10 of Regulation (EU) 2015/757;

- (b) where data gaps occurred during the reporting period:
 - (i) the number of voyages for which data gaps occurred, and the circumstances and reasons for such data gaps;
 - (ii) the estimation method for surrogate data applied, as referred to in Part C, point 2, of Annex I to Regulation (EU) 2015/757 and, where applicable, in the monitoring plan;
 - (iii) the amount of emissions calculated based on surrogate data;
- (c) a copy of the emissions report from the previous year where appropriate, if the verifier did not carry out the verification for that report;
- (d) a copy of the monitoring plan or plans applied, with the conclusions from the assessment carried out by an accredited verifier and, where applicable, evidence of the approval by the administering authority responsible together with the notification sent by the administering authority responsible to the company.

2. Once the verifier has identified the specific section(s) or document(s) deemed relevant for the purpose of its verification, companies shall also provide the following supporting information:

- (a) copies of the ship's official logbook and of the oil record book (if separate);
- (b) copies of bunkering documents;
- (c) copies of any relevant certificate concerning fuels for the purposes of determining emission factors in accordance with Annex I or Part C, point 1.2, of Annex II to Regulation (EU) 2015/757;
- (d) copies of documents containing information on the number of passengers transported and the amount of cargo carried, distance travelled and time spent at sea for the ship's voyages during the reporting period.

3. Additionally, and if applicable on the basis of the monitoring method applied, verifiers may ask the company to provide:

- (a) an overview of the IT landscape showing the data-flow for the relevant ship;
- (b) evidence of the maintenance and accuracy/uncertainty of measurement equipment/flow meters (e.g. calibration certificates);
- (c) an extract of fuel consumption activity data from flow meters;
- (d) copies of evidence of fuel tank meter readings;
- (e) an extract of activity data from direct emissions measurement systems;
- (f) any other information relevant to the verification of the emissions report or partial emissions report.

4. In the event of a change of company, the companies involved shall exercise due diligence to provide the verifier, upon its request, with the supporting documents or information referred to in paragraphs 1, 2 and 3 relating to the voyages performed under their respective responsibilities.

5. Companies shall retain the information referred to in paragraphs 1 to 4 for the periods set under the 1973 International Convention for the Prevention of Pollution from Ships (the MARPOL Convention) and the 1988 International Convention for the Safety of Life at Sea (the SOLAS Convention). Pending the issuance of the Document of Compliance in accordance with Article 17 of Regulation (EU) 2015/757 or, for partial emissions reports, pending the issuance of the verification report, the verifier may request any of the information referred to in paragraphs 1, 2 and 3.

*Article 11***Strategic analysis**

1. At the beginning of the verification, the verifier shall assess the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the ship.
2. For the purposes of understanding the activities carried out by the company, the verifier shall collect and review the information needed to assess that the verification team is sufficiently competent to carry out the verification, to determine that the time allocation indicated in the contract has been set correctly and to ensure that it is able to conduct the necessary risk analysis. That information shall include at least:
 - (a) the information referred to in Article 10(1) and (2);
 - (b) the information obtained from the verification in previous years, if the verifier is carrying out the verification for the same company.
3. When reviewing the information referred to in paragraph 2, the verifier shall at least assess the following aspects:
 - (a) the ships' engines and fuel types used, as well as the number of voyages carried out by the ship in question during the reporting period;
 - (b) the monitoring plan as assessed by the verifier and, where applicable, as approved by the administering authority responsible;
 - (c) the data flow activities and the control system.
4. When carrying out the strategic analysis, the verifier shall check the following:
 - (a) whether the monitoring plan presented to it is the most recent version and, where required in accordance with Article 6(8) and Article 7(5) of Regulation (EU) 2015/757, whether it has been approved by the administering authority responsible;
 - (b) whether there have been any modifications to the monitoring plan during the reporting period as referred to in Article 7(2) of Regulation (EU) 2015/757, and, where applicable, whether they have been approved by the administering authority responsible.

*Article 12***Risk analysis to be carried out by verifiers**

1. In addition to the elements referred to in paragraphs 1, 2 and 3 of Article 15 of Regulation (EU) 2015/757, the verifier shall identify and analyse all of the following:
 - (a) the inherent risks;
 - (b) the control risks;
 - (c) the detection risks.

When identifying and analysing the elements referred to in the first subparagraph, the verifier shall consider the findings from the strategic analysis referred to in Article 11(1).

2. When performing the risk analysis, the verifier shall consider any areas of higher verification risk and at least the following: voyage data, fuel consumption, fuel types used, application of any derogation from Article 12(3) of Directive 2003/87/EC provided for in Articles 12(3a), 12(3b) and 12(3-e) to 12(3-b) of that Directive, greenhouse gas emissions, distance travelled, time spent at sea, cargo carried and aggregation of data in the emissions report or partial emissions report.
3. When identifying and analysing the aspects referred to in paragraph 2, the verifier shall consider the existence, completeness, accuracy, consistency, transparency and relevance of the information reported.

4. Where appropriate, in the light of the information obtained in the course of the verification, the verifier shall revise the risk analysis and modify or repeat the verification activities to be performed.

Article 13

Verification plan

The verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the risk analysis. The verification plan shall include the following:

- (a) a verification programme describing the nature and scope of the verification activities and the time and manner in which they are to be carried out;
- (b) a test plan setting out the scope and methods of testing the control activities as well as the procedures for control activities;
- (c) a data sampling plan setting out the scope and methods of data sampling relating to data points underlying the aggregated greenhouse gas emissions, fuel consumption or other relevant information in the emissions report or partial emissions report.

Article 14

Verification process concerning the emissions report and partial emissions report

1. The verifier shall implement the verification plan and, on the basis of the risk analysis, verify whether the monitoring and reporting systems, as described in the monitoring plan that has been assessed as satisfactory, exist in practice and are properly implemented.

To that end, the verifier shall consider carrying out the following types of processes:

- (a) enquiry with relevant staff;
- (b) document inspection;
- (c) observation and walkthrough procedures.

2. The verifier shall verify the following:

- (a) the data flow activities and the systems used in the data flow, including information technology systems;
- (b) whether the control activities are appropriately documented, implemented, maintained and effective to mitigate the inherent risks;
- (c) whether the procedures listed in the monitoring plan are effective to mitigate the inherent risks and control risks and whether the procedures are implemented, sufficiently documented and properly maintained.

For the purposes of point (a), the verifier shall track the data flow following the sequence and interaction of the data flow activities from primary source data to the compilation of the emissions report or partial emissions report.

For the purposes of points (b) and (c), the verifier may use sampling methods specific to a ship provided that, based on the risk analysis, sampling is justified.

Article 15

Verification of reported data

1. The verifier shall verify the data reported in the emissions report or the partial emissions report through the following:

- (a) detailed testing, including by tracing the data back to the primary data source;
- (b) cross-checking the data with external data sources, including ship-tracking data;
- (c) performing reconciliations;

- (d) checking thresholds as regards appropriate data;
 - (e) carrying out recalculations.
2. As part of the data verification referred to in paragraph 1, the verifier shall verify:
- (a) the completeness of emission sources as described in the monitoring plan;
 - (b) the completeness of data, including those on voyages reported as falling under Regulation (EU) 2015/757;
 - (c) the completeness and consistency of data related to emissions falling within the scope of Directive 2003/87/EC, including with regards to the application of:
 - (i) the scope as set out in Article 3ga of Directive 2003/87/EC;
 - (ii) the phase-in of surrender requirements as set out in Article 3gb of Directive 2003/87/EC;
 - (iii) derogations from Article 12(3) of Directive 2003/87/EC provided for in Articles 12(3a), 12(3b) and 12(3-e) to 12(3-b) of that Directive;
 - (d) the consistency between reported aggregated data and data from relevant documentation or primary sources;
 - (e) the consistency between aggregated fuel consumption and data on fuel purchased or otherwise supplied to the ship in question, if applicable;
 - (f) the reliability and accuracy of the data.

Article 16

Verification of methods applied for missing data

1. Where methods laid down in the monitoring plan as assessed by the verifier and, where applicable, as approved by the administering authority responsible have been used to complete missing data pursuant to Part C of Annex I to Regulation (EU) 2015/757, the verifier shall verify whether the methods used were appropriate for the specific situation and whether they have been applied correctly.
2. Where the methods referred to in paragraph 1 were not assessed or approved beforehand, the verifier shall verify whether the approach used by the company to complete the missing data ensures that the emissions are not underestimated and that that approach does not lead to material misstatements.

Article 17

Materiality level

1. For the purpose of verifying fuel consumption and greenhouse gas emissions data in the emissions report and the partial emissions report, the materiality level shall be 5 % of the respective total reported for each item in the reporting period.
2. For the purpose of verifying other relevant information in the emissions report and the partial emissions report on cargo carried, transport work, distance travelled and time spent at sea, the materiality level shall be 5 % of the respective total reported for each item in the reporting period.

Article 18

Site visits

1. The verifier shall carry out site visits in order to gain sufficient understanding of the company and the ship's monitoring and reporting system as described in the monitoring plan.

2. The verifier shall determine the location or locations of the site visit on the basis of the results of the risk analysis and after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities and control activities are carried out.
3. On the basis of the outcome of a site visit to an onshore location, where it concludes that an on-board verification is needed to reduce the risk of material misstatements in the emissions report or partial emissions report, the verifier may decide to visit the ship.
4. The verifier shall also determine the activities to be performed and the time needed for the site visit.
5. The company shall provide the verifier with access to its sites, including to its relevant onshore locations and relevant ship.
6. The verifier may carry out a virtual site visit provided that, on the basis of the outcome of the risk analysis, one of the following conditions is fulfilled:
 - (a) the verifier has sufficient understanding of the ship's monitoring and reporting systems, including their existence, implementation and effective operation by the company;
 - (b) the nature and level of complexity of the ship's monitoring and reporting system are such that a physical site visit is not required;
 - (c) the verifier is able to obtain and assess remotely all requisite information, including correct application of the methodology described in the monitoring plan and verification of the data reported in the emissions report or partial emissions report;
 - (d) where serious, extraordinary and unforeseeable circumstances, outside the control of the company, prevent the verifier from carrying out a physical site visit and where those circumstances cannot, after using all reasonable efforts, be overcome.

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the emissions report or partial emissions report is in conformity with Regulation (EU) 2015/757.

Without prejudice to the first subparagraph, point (d), the verifier shall not carry out a virtual site visit if no physical site visit has been carried out in the three reporting periods immediately preceding the current reporting period. The three-year period shall refer to three consecutive reporting periods that start after 1 January 2024, including reporting periods where virtual site visits were carried out pursuant to the first subparagraph, point (d).

The decision to carry out a virtual site visit shall be made after determining that the conditions for carrying out a virtual site visit are met. The verifier shall inform without undue delay the company of the decision to carry out a virtual site visit and that the conditions for carrying out a virtual site visit are met.

7. The verifier may decide to waive a site visit as referred to in paragraphs 1 and 6 provided that the conditions laid down in paragraph 6, points (a), (b) and (c), are cumulatively fulfilled.

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the emissions report or partial emissions report is in conformity with Regulation (EU) 2015/757.

The decision to waive a site visit shall be made after determining that the conditions for waiving site visits are met. The verifier shall inform the company without undue delay of the decision to waive a site visit and that the conditions for waiving site visits are met.

8. A site visit as referred to in paragraphs 1 and 6 shall not be waived in any of the following situations:
 - (a) when the emissions report or partial emissions report of a ship is verified for the first time by the verifier;
 - (b) if a verifier has not carried out a site visit in two reporting periods immediately preceding the current reporting period.

9. For ships falling within the scope of Directive 2003/87/EC, the company shall inform without undue delay its administering authority responsible of the verifier's decision to waive the site visit.

The administering authority responsible may object to the verifier's decision to waive the site visit, taking into consideration all of the following elements:

- (a) the information provided by the verifier on the outcome of the risk analysis;
- (b) information that all requisite information can be remotely obtained and assessed;
- (c) evidence that all conditions for waiving the site visit in accordance with paragraphs 7 and 8 are met.

In case of objection, the administering authority responsible shall notify the company of the objection and the reasons for such objection within a reasonable time, but no later than two months from the date it was informed of the verifier's decision to waive the site visit.

10. If the verifier carries out a virtual site visit pursuant to paragraph 6 or waives a site visit pursuant to paragraph 7, it shall provide justification for doing so in the internal verification documentation.

Article 19

Addressing misstatements and non-conformities in the emissions report and partial emissions report

1. Where the verifier identifies misstatements or non-conformities in the course of the verification of the emissions report or partial emissions report, it shall inform the company thereof without undue delay and request relevant corrections within a reasonable deadline.

The company shall correct any communicated misstatements or non-conformities.

2. The verifier shall document in the internal verification documentation, marking them as resolved, all misstatements or non-conformities that have been corrected in the course of the verification.

3. Where the company does not correct the misstatements or non-conformities referred to in paragraph 1, the verifier shall, before issuing the verification report, ask the company to explain the main causes of the misstatements or non-conformities.

4. The verifier shall assess whether the uncorrected misstatements, individually or together with other misstatements, have an impact on the total reported emissions or other relevant information and whether that impact leads to material misstatements.

The verifier shall assess whether the uncorrected non-conformity, individually or when combined with other non-conformities, has an impact on the reported data and whether that leads to material misstatement.

5. The verifier shall consider misstatements or non-conformities which, individually or together with other misstatements, are below the materiality level set in Article 17 as material misstatements where that is justified by their scale and nature or by the particular circumstances of their occurrence.

Article 20

Conclusion of the verification of the emissions report and partial emissions report

To complete the verification of the emissions report and of the partial emissions report, the verifier shall:

- (a) confirm that all verification activities have been carried out;
- (b) perform final analytical procedures on the aggregated data to ensure that they are free of material misstatements;

- (c) verify whether the information in the report satisfies the requirements of Regulation (EU) 2015/757 and, where applicable, of Directive 2003/87/EC;
- (d) before issuing the verification report, prepare the internal verification documentation and the draft report and submit them to the independent reviewer in accordance with Article 23;
- (e) authorise a person to authenticate the report on the basis of the conclusions reached by the independent reviewer and the evidence of the internal verification documentation, and notify the company thereof.

Article 21

Recommendations for improvement

1. The verifier shall communicate to the company recommendations for improvement in relation to uncorrected misstatements and non-conformities not leading to material misstatements.
2. The verifier may communicate other recommendations for improvement that it finds relevant, in the light of the outcome of the verification activities.
3. When communicating recommendations to the company, the verifier shall remain impartial *vis-à-vis* the company, the ship and the monitoring and reporting system. It shall not jeopardise its impartiality by giving advice or developing parts of the monitoring and reporting process pursuant to Regulation (EU) 2015/757.
4. During verification following a year in which recommendations for improvement were made in a verification report, the verifier shall verify whether the company has implemented those recommendations for improvement and the manner in which this has been done. If the company has not implemented those recommendations, the verifier shall assess whether this increases or may increase the risk of misstatements.

Article 22

Verification report of emissions report or partial emissions report

1. On the basis of the information collected, the verifier shall issue a verification report on each emissions report or partial emissions report subject to verification and transmit that verification report to the company.
2. Upon receipt of the verification report pursuant to paragraph 1, the company shall submit the verification report together with the emissions report or partial emissions report to the administering authority responsible, if applicable. The report shall be submitted using automated systems and data exchange formats.
3. The verification report shall include a statement verifying the emissions report or partial emissions report as satisfactory or unsatisfactory.
4. For the purposes of paragraph 3, the emissions report or partial emissions report shall be considered to have been verified as satisfactory only if it is free of material misstatements. The emissions report or partial emissions reports shall not be verified as satisfactory in case it contains material misstatements that were not corrected before the verification report was issued.
5. The verification report shall contain the following elements:
 - (a) the name of the company with its IMO unique company and registered owner identification number, and identification of the ship;
 - (b) a title making it clear that it is a verification report;
 - (c) the identity of the verifier, including the name and business email address of a contact person;
 - (d) the objectives and scope of the verification;

- (e) a reference to the emissions report and the reporting period subject to verification or to the partial emissions report and the period during which the ship was under the company's responsibility subject to verification;
- (f) where applicable, the ship's total aggregated emissions of greenhouse gases covered by Directive 2003/87/EC in relation to maritime transport activities and to be reported under that Directive;
- (g) a reference to one or more monitoring plans that have been assessed as satisfactory and, where applicable, an indication of whether the relevant monitoring plan has been approved by the administering authority responsible before the issuance of the verification report;
- (h) a reference to the verification standards used;
- (i) a summary of the verifier's procedures, including information on and dates of site visits, information on the reasons for conducting virtual site visits or the reasons for waiving them;
- (j) a summary of changes to the monitoring plan and activity data in the reporting period as referred to in Article 7(2) of Regulation (EU) 2015/757, where applicable;
- (k) a verification statement;
- (l) a description of uncorrected misstatements and non-conformities, including their nature and scale, whether or not they have a material impact and the elements of the emissions report or partial emissions report to which they relate, if any;
- (m) a description of any non-conformity as defined in Article 2, point (5)(b)(ii), which have become apparent during the verification;
- (n) the number of voyages with data gaps, if any, and the corresponding amount of emissions;
- (o) where applicable, recommendations for improvement;
- (p) the names of the shipping MRV lead auditor, the independent reviewer and, where applicable, the shipping MRV auditor and the technical expert that were involved in the verification of the emissions report or of the partial emissions report;
- (q) the date of the verification report and signature of an authorised person on behalf of the verifier, including the name of that person.

6. The verifier shall describe the misstatements and non-conformities in sufficient detail in the verification report, including the following aspects:

- (a) the size and nature of the misstatement or non-conformity;
- (b) why the misstatement has material effect, or not;
- (c) to which element of the company's report the misstatement refers, or to what element of the monitoring plan, or to which legal requirements, the non-conformity refers.

Article 23

Independent review of the emissions report and partial emissions report

1. The independent reviewer shall review the internal verification documentation and the draft verification report to verify that the verification process has been conducted in accordance with this Regulation and that due professional care and judgment have been exercised.
2. The scope of the independent review shall encompass the complete verification process laid down in Articles 10 to 22.
3. After the report has been authenticated in accordance with Article 20, point (e), the verifier shall include the results of the independent review in the internal verification documentation and shall notify the Commission and the ship's flag state of whether the conditions for issuing the document of compliance are fulfilled.

SECTION 3

Verification of reports at company level

Article 24

Information to be provided by companies

1. Before the start of the verification of the report at company level, companies shall provide the verifier with the following information:

- (a) the report at company level for the reporting period to be verified and, where applicable, a copy of the verified report at company level and verification report at company level from the previous year, if the verification was not carried out by the same verifier;
- (b) the emissions reports and partial emissions reports together with the verification reports for all ships under the company's responsibility during the reporting period;
- (c) where applicable, if in the previous year the verification of the report at company level was not carried out by the same verifier, emissions reports and partial emissions reports from the previous year, together with the relevant verification reports, in respect of all ships under the company's responsibility during the previous year;
- (d) a list of all company's ships of 5 000 gross tonnage and above, with their IMO ship identification number, during a reporting period, including the period during which the ship was under the company's ownership or the company's responsibility pursuant to Regulation (EC) No 336/2006.

2. Verifiers may ask the company to provide any other information relevant to the verification of the report at company level, including a copy of the monitoring plans of ships under the company's responsibility during the reporting period and, if applicable, evidence of the change of company including evidence for the change date.

Article 25

Strategic analysis

1. At the beginning of the verification, the verifier shall assess the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the company.

2. For the purposes of understanding the activities carried out by company, the verifier shall collect and review the information needed to assess that the verification team is sufficiently competent to carry out the verification, to determine that the time allocation indicated in the contract has been set correctly and to ensure that it is able to conduct the necessary risk analysis. The information shall include:

- (a) the information referred to in Article 24(1);
- (b) the information obtained from the verification in previous years, if the verifier is carrying out the verification for the same company.

Article 26

Risk analysis to be carried out by verifiers

1. For the purposes of assessing the completeness and consistency of the reported data pursuant to Article 14(4) of Regulation (EU) 2015/757, the verifier shall consider areas of higher verification risk taking into consideration elements such as:

- (a) the number of ships under the company's responsibility during the reporting period;
- (b) the number of company changes for ships under the company's responsibility during the reporting period;
- (c) the diversity of ships' engines and fuel types used;

- (d) the number of different flag States;
 - (e) the range of different verifiers having carried out verification of the emissions reports of ships under the company's responsibility during the reporting period;
 - (f) the number of monitoring plans of ships under the company's responsibility that were not approved by the administering authority responsible before the issuance of the verification report for the relevant emissions reports or partial emissions reports;
 - (g) the number, nature and scale of misstatements and non-conformities related to the emissions reports or partial emissions reports of ships under the company's responsibility, as reported in the corresponding verification reports.
2. Where appropriate, in the light of the information obtained in the course of the verification, the verifier shall revise the risk analysis and modify or repeat the verification activities to be performed.

Article 27

Verification plan at company level

The verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the risk analysis.

The verification plan shall include a verification programme describing the nature and scope of the verification activities and the time and manner in which they are to be carried out, and, where appropriate, a data sampling plan.

Article 28

Verification process concerning the report at company level

On the basis of the risk analysis, the verifier shall consider carrying out the following types of processes:

- (a) enquiry with relevant staff;
- (b) document inspection;
- (c) observation and walkthrough procedures.

Article 29

Verification of reported data at company level

1. The verifier shall assess the completeness and consistency of the data reported in the report at company level through the following:

- (a) detailed testing, including by tracing the data back to the relevant data source;
- (b) cross-checking the data with data from the verified emissions reports and, if necessary, external data sources, including ship-tracking data;
- (c) performing reconciliations;
- (d) carrying out recalculations.

2. As part of the data verification referred to in paragraph 1, the verifier shall verify:

- (a) the completeness of the report at company level, including that all ships under the company's responsibility during the reporting period and their corresponding emissions falling within the scope of Directive 2003/87/EC are included therein;
- (b) the correctness of the calculations leading to the aggregated emissions data at company level.

*Article 30***Materiality level for reports at company level**

1. For the purpose of verifying a report at company level, when 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 exceeds 500 000 tonnes of CO₂ equivalent, the materiality level shall be 2 % of those emissions data in the reporting period.
2. For the purpose of verifying a report at company level, when the amount referred to in paragraph 1 does not exceed 500 000 tonnes of CO₂ equivalent, the materiality level shall be 5 % of the emissions data in the reporting period.

*Article 31***Site visits**

1. The verifier shall carry out site visits in order to verify a report at company level, in particular based on the outcome of the risk analysis pursuant to Article 26, taking into consideration the place where the critical mass of relevant data is stored and the place where data-flow activities and control activities are carried out.
2. The verifier shall also determine the activities to be performed and the time needed for the site visit.
3. The company shall provide the verifier with access to its sites, including to its relevant onshore locations and its relevant ships.
4. The verifier may carry out a virtual site visit provided that, on the basis of the outcome of the risk analysis, one of the following conditions is fulfilled:
 - (a) the verifier is able to obtain and assess remotely all requisite information;
 - (b) where serious, extraordinary and unforeseeable circumstances, outside the control of the company, prevent the verifier from carrying out a physical site visit and where those circumstances cannot, after using all reasonable efforts, be overcome.

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the report at company level is in conformity with Regulation (EU) 2015/757.

The decision to carry out a virtual site visit shall be made after determining that the conditions for carrying out a virtual site visit are met. The verifier shall inform without undue delay the company of the decision to carry out a virtual site visit and that the conditions for carryout out a virtual site visit are met.

5. On the basis of the outcome of the risk analysis, the verifier may decide to waive a site visit referred to in paragraphs 1 and 4 provided that the conditions below are cumulatively fulfilled:
 - (a) the verifier is able to obtain and assess remotely all requisite information;
 - (b) it is not the first time that the verifier verifies a report at company level for that company;
 - (c) the verification can be carried out with reasonable assurance without any such site visit.

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the report at company level is in conformity with Regulation (EU) 2015/757.

The decision to waive a site visit shall be made after determining that the conditions for waiving the site visit are met. The verifier shall inform without undue delay the company of the decision to waive a site visit and that conditions for waiving the site visit are met.

6. For ships falling within the scope of Directive 2003/87/EC, the company shall inform without undue delay its administering authority responsible of the verifier's decision to waive the site visit.

The administering authority responsible may object to the verifier's decision to waive the site visit, taking into consideration all of the following elements:

- (a) the information provided by the verifier on the outcome of the risk analysis;
- (b) evidence that all conditions for waiving the site visit in accordance with paragraph 5 are met.

In case of objection, the administering authority responsible shall notify the company of the objection and the reasons for such objection within a reasonable time, but no later than two months from the date it was informed of the verifier's decision to waive the site visit.

7. If the verifier carries out a virtual site visit pursuant to paragraph 4 or waives a site visit pursuant to paragraph 5, it shall provide justification for doing so in the internal verification documentation.

Article 32

Addressing misstatements and non-conformities in the report at company level

1. Where the verifier identifies misstatements or non-conformities in the report at company level in the course of its verification, it shall inform the company thereof without undue delay and request relevant corrections within a reasonable deadline.

The company shall correct any communicated misstatements or non-conformities.

2. The verifier shall document, in the internal verification documentation, all misstatements or non-conformities that have been corrected in the course of the verification, marking them as resolved.

3. Where the company does not correct the misstatements or non-conformities referred to in paragraph 1, the verifier shall, before issuing the verification report, ask the company to explain the main causes of the misstatements or non-conformities.

4. The verifier shall assess whether the uncorrected misstatements, individually or together with other misstatements, have an impact on the total reported emissions or other relevant information and whether that impact leads to material misstatements.

The verifier shall assess whether the uncorrected non-conformity, individually or when combined with other non-conformities, has an impact on the reported data and whether this leads to material misstatement.

5. The verifier shall consider misstatements or non-conformities which, individually or together with other misstatements, are below the materiality level set in Article 30 as material misstatements where that is justified by their scale and nature or by the particular circumstances of their occurrence.

Article 33

Conclusions of the verification of the report at company level

To complete the verification of the report at company level, the verifier shall:

- (a) confirm that all verification activities have been carried out;
- (b) perform final analytical procedures on the aggregated data to ensure that they are free of material misstatements;
- (c) verify whether the information in the report satisfies the requirements of Regulation (EU) 2015/757 and Directive 2003/87/EC;
- (d) before issuing the verification report, prepare the internal verification documentation and the draft report and submit them to the independent reviewer in accordance with Article 36;

- (e) authorise a person to authenticate the report on the basis of the conclusions reached by the independent reviewer and the evidence of the internal verification documentation, and notify the company thereof.

Article 34

Recommendations for improvement

1. The verifier shall communicate to the company recommendations for improvement in relation to uncorrected misstatements and non-conformities not leading to material misstatements.
2. The verifier may communicate other recommendations for improvement that it finds relevant, in the light of the outcome of the verification activities.
3. When communicating recommendations to the company, the verifier shall remain impartial *vis-à-vis* the company, the ships and the monitoring and reporting system. It shall not jeopardise its impartiality by giving advice or developing parts of the monitoring and reporting process pursuant to Regulation (EU) 2015/757.
4. During verification following a year in which recommendations for improvement were made in a verification report, the verifier shall verify whether the company has implemented those recommendations for improvement and the manner in which that has been done. If the company has not implemented those recommendations, the verifier shall assess whether that increases or may increase the risk of misstatements.

Article 35

Verification report at company level

1. On the basis of the information collected, the verifier shall issue a verification report on the report at company level subject to verification and transmit that verification report to the company.
2. Upon receipt of the verification report pursuant to paragraph 1, the company shall submit the verification report together with the report at company level to the administering authority responsible. The reports shall be submitted using automated systems and data exchange formats.
3. The verification report shall include a statement verifying the report at company level as satisfactory or unsatisfactory.
4. For the purposes of paragraph 3, the report at company level shall be considered to have been verified as satisfactory only if it is free of material misstatements. The report at company level shall not be verified as satisfactory in case it contains material misstatements that were not corrected before the verification report was issued.
5. The verification report shall contain the following elements:
 - (a) the name of the company and the IMO unique company and registered owner identification number;
 - (b) a title making it clear that it is a verification report;
 - (c) the identity of the verifier, including the name and business email address of a contact person;
 - (d) the objectives and scope of the verification;
 - (e) a reference to the report at company level and the reporting period subject to verification;

- (f) the aggregated emissions data at company level, as well as the emissions data to be submitted using the format set out in Annex IX to the Commission Delegated Regulation (EU) 2019/1122 ⁽¹²⁾;
 - (g) a reference to the verification standards used;
 - (h) a summary of the verifier's procedures, including information on and dates of site visits, information on the reasons for conducting virtual site visits or the reasons for waiving them pursuant to Article 31;
 - (i) a verification statement;
 - (j) a description of uncorrected misstatements and non-conformities as referred to in Article 32, including their nature and scale, whether or not they have a material impact and the elements of the report at company level to which they relate, if any;
 - (k) a description of any non-conformity issue as defined in Article 2(5), point (c), which have become apparent during the verification;
 - (l) where applicable, recommendations for improvement;
 - (m) the names of the shipping MRV lead auditor, the independent reviewer and, where applicable, the shipping MRV auditor and the technical expert that were involved in the verification of the report at company level;
 - (n) the date of the verification report and signature of an authorised person on behalf of the verifier, including the name of that person.
6. The verifier shall describe the misstatements or non-conformities in sufficient detail in the verification report, including the following aspects:
- (a) the size and nature of the misstatement or non-conformity;
 - (b) why the misstatement has material effect, or not;
 - (c) to which element of the report the misstatement refers, or to which legal requirements the non-conformity refers.

Article 36

Independent review of the report at company level

1. The independent reviewer shall review the internal verification documentation and the draft verification report to verify that the verification process has been conducted in accordance with this Regulation and that due professional care and judgment have been exercised.
2. The scope of the independent review shall encompass the complete verification process laid down in Articles 24 to 35.
3. After the report has been authenticated in accordance with Article 33, point (e), the verifier shall include the results of the independent review in the internal verification documentation.

CHAPTER III

REQUIREMENTS FOR VERIFIERS

Article 37

Continued competence process

1. The verifier shall establish, document, implement and maintain a continued competence process to ensure that all personnel entrusted with verification activities are competent for the tasks that are allocated to them.

⁽¹²⁾ Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3).

2. For the purposes of the competence process referred to in paragraph 1, the verifier shall establish, document, implement and maintain the following aspects:

- (a) general competence criteria for all personnel undertaking verification activities;
- (b) specific competence criteria for each function within the verifier undertaking verification activities, in particular for the shipping MRV lead auditor, the shipping MRV auditor, the independent reviewer and the technical expert;
- (c) a method for ensuring the continued competence and regular evaluation of the performance of all personnel undertaking verification activities;
- (d) a process for ensuring ongoing training of the personnel undertaking verification activities;
- (e) process for assessing whether the verification engagement falls within the scope of the verifier's accreditation, and whether the verifier has the competence, personnel and resources required to select the verification team and successfully complete the verification activities within the timeframe required.

In evaluating the competence of the personnel pursuant to the first subparagraph, point (c), the verifier shall assess that competence against the competence criteria referred to in the first subparagraph, points (a) and (b).

The process referred to in the first subparagraph, point (e), shall also include a process for assessing whether the verification team holds all the competence and personnel required to carry out verification activities for a specific company.

The verifier shall develop general and specific competence criteria which are in conformity with the criteria laid down in Article 38(4) and Articles 39, 40 and 41.

3. The verifier shall monitor regularly, and at least annually, the performance of all personnel undertaking verification activities in order to confirm their continued competence.

4. The verifier shall regularly review the continued competence process referred to in paragraph 1 to ensure that:

- (a) the competence criteria referred to in paragraph 2, first subparagraph, points (a) and (b), are developed in accordance with the competence requirements under this Regulation;
- (b) all issues that may be identified related to the setting of the general and specific competence criteria pursuant to paragraph 2, first subparagraph, points (a) and (b), are addressed;
- (c) all the requirements in the competence process are updated and maintained as appropriate.

5. The verifier shall have a system for recording the results of the activities carried out in the competence process referred to in paragraph 1.

6. A sufficiently competent evaluator shall assess the competence and performance of a shipping MRV auditor and shipping MRV lead auditor.

The competent evaluator shall monitor those auditors during the verification of an emissions report or partial emissions report on the site of the company as appropriate, to determine whether they meet the competence criteria.

7. If a member of personnel fails to demonstrate that the competence criteria for a specific task allocated to that member have been fully met, the verifier shall identify and organise additional training or supervised work experience. The verifier shall monitor that member until the member demonstrates to the verifier that the member meets the competence criteria.

Article 38

Verification teams

1. For each particular verification engagement, the verifier shall assemble a verification team capable of performing the verification activities referred to in Articles 4 to 36.

2. The verification team shall consist of one shipping MRV lead auditor and, where appropriate in the light of the verifier's understanding of the complexity of the tasks to be carried out and its ability to conduct the necessary risk analysis, a suitable number of shipping MRV auditors and technical experts.
3. For the independent review of the verification activities related to a particular verification engagement, the verifier shall appoint an independent reviewer who shall not be part of the verification team.
4. Team members shall have a clear understanding of their specific role in the verification process and shall be able to communicate effectively in the language required to perform their verification tasks and to examine the information submitted by the company.
5. Where the verification team consists of one person, that person shall meet all the competence requirements for the shipping MRV auditor and the shipping MRV lead auditor and meet the requirements laid down in paragraph 4.

Article 39

Competence requirements for shipping MRV auditors and shipping MRV lead auditors

1. Shipping MRV auditors shall have the competence to assess monitoring plans and verify emissions reports, partial emissions reports and reports at company level in accordance with Regulation (EU) 2015/757, Directive 2003/87/EC and this Regulation.
2. To that end, shipping MRV auditors shall have, at least:
 - (a) knowledge of Regulation (EU) 2015/757, Directive 2003/87/EC, this Regulation, Implementing Regulation (EU) 2016/1927, Implementing Regulation (EU) 2016/1928, other relevant legislation, standards and applicable guidelines, as well as relevant guidelines and legislation issued by the Member State in which the verifier is established or the Member State of the administering authority responsible for the company for which the verifier is carrying out verification;
 - (b) knowledge and experience of data and information auditing, including:
 - (i) data and information auditing methodologies, application of the materiality level and assessing the materiality of misstatements;
 - (ii) analysing inherent and control risks;
 - (iii) sampling techniques in relation to data sampling and checking control activities;
 - (iv) assessing data and information systems, IT systems, data-flow activities, control activities, control systems and procedures for control activities;
 - (c) the ability to perform the activities related to the verification of an emissions report, partial emissions report or report at company level as required by Articles 4 to 36.
3. In addition, sector-specific knowledge and experience of relevant aspects as specified in Annex I to this Regulation shall be taken into consideration by verifiers for the purposes of assessing monitoring plans and verifying emissions reports, partial emissions reports and reports at company level.
4. A shipping MRV lead auditor shall meet the competence requirements for a shipping MRV auditor and shall have demonstrated competence to lead a verification team and to be responsible for carrying out the verification activities in accordance with this Regulation.

Article 40

Competence requirements for independent reviewers

1. The independent reviewer shall have the appropriate authority to review the draft conclusions on the assessment of the monitoring plan, the draft verification report and internal verification documentation pursuant to Articles 8, 23 and 36.

2. The independent reviewer shall meet the competence requirements applying to shipping MRV lead auditors, as referred to in Article 39(4).
3. In order to assess whether the internal verification documentation is complete and whether enough evidence has been gathered in the course of the verification activities, the independent reviewer shall have the necessary competence to:
 - (a) analyse the information provided and confirm its completeness and integrity;
 - (b) challenge missing or contradictory information;
 - (c) check data trails to assess whether the internal verification documentation is complete and provides sufficient information to support the draft conclusions on the assessment of the monitoring plan, the draft verification report and conclusions examined in the internal review.

Article 41

Use of technical experts

1. When carrying out verification activities, a verifier may use technical experts to provide detailed knowledge and expertise on a specific subject matter needed to support the shipping MRV auditor and shipping MRV lead auditor in carrying out their verification activities.
2. Where the independent reviewer does not have the competence to assess a particular issue in the review process, the verifier shall request the support of a technical expert.
3. The technical expert shall have the competence and expertise required to support the shipping MRV auditor and the shipping MRV lead auditor, or the independent reviewer, where necessary, effectively on the subject matter for which knowledge and expertise of such expert is requested. In addition, the technical expert shall have a sufficient understanding of the issues referred to in Article 39.
4. The technical expert shall undertake specified tasks under the direction and full responsibility of the independent reviewer or of the shipping MRV lead auditor of the verification team in which the technical expert is operating.

Article 42

Procedures for verification activities

1. Verifiers shall establish, document, implement and maintain one or more procedures and processes for the verification activities described in Articles 4 to 36.
2. When establishing and implementing such procedures and processes, the verifier shall carry out the activities in accordance with the harmonised standard pursuant to Regulation (EC) No 765/2008 concerning requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition ⁽¹³⁾.
3. Verifiers shall establish, document, implement and maintain a quality management system to ensure consistent development, implementation, improvement and review of the procedures and processes in accordance with the harmonised standard referred to in paragraph 2.

The quality management system shall include the following:

- (a) policies and responsibilities;
- (b) management review;
- (c) internal audits;
- (d) corrective action;

⁽¹³⁾ ISO 14065:2020 on general principles and requirements for bodies validating and verifying environmental information.

- (e) actions to address risk and opportunities and to take preventive action;
- (f) control of documented information.

4. In addition, verifiers shall establish the following procedures, processes and arrangements in accordance with the harmonised standard referred to in paragraph 2:

- (a) a process and policy for communication with the company;
- (b) adequate arrangements to safeguard the confidentiality of information obtained;
- (c) a process for dealing with appeals of the companies;
- (d) a process for dealing with complaints (including indicative timescale) of the companies;
- (e) a process for issuing a revised verification report where an error in the verification report, emissions report, partial emissions report or report at company level is identified after the verifier has submitted the verification report to the company;
- (f) a procedure or process for outsourcing verification activities to other organisations;
- (g) a procedure or process to ensure the verifier takes full responsibility for verification activities performed by contracted individuals;
- (h) processes ensuring the proper functioning of the quality management system as referred to in paragraph 3, including:
 - (i) processes for the review of management system at least once a year, not exceeding 15 months between management reviews;
 - (ii) processes for conducting internal audits at least once a year, not exceeding 15 months between internal audits;
 - (iii) processes for identifying and managing non-conformities in the verifier's activities and taking corrective action to address those non-conformities;
 - (iv) processes for identifying risks and opportunities in verifier's activities and taking preventive actions to mitigate those risks;
 - (v) processes for the control of documented information.

Article 43

Internal verification documentation

1. The verifier shall prepare and compile internal verification documentation containing at least:

- (a) the results of the verification activities performed;
- (b) the verification plan, the strategic analysis and the risk analysis;
- (c) sufficient information to support the assessment of the monitoring plan and of the draft verification report, including justifications for judgments as to whether or not misstatements were material.

2. The internal verification documentation shall be drafted in such a way that the independent reviewer referred to in Articles 8, 23 and 36 and the national accreditation body are able to assess whether the verification has been performed in accordance with this Regulation.

3. The verifier shall, upon request, provide the administering authority responsible with access to the internal verification documentation and other relevant information to facilitate an evaluation of the verification by the administering authority responsible. The administering authority responsible may set a timeframe within which the verifier shall provide access to that documentation.

Article 44

Records and communication

1. Verifiers shall maintain and manage records to demonstrate compliance with this Regulation, including as regards the competence and impartiality of their personnel.

2. A verifier shall, on a regular basis, make information available to the company in accordance with the harmonised standard referred to in Article 42(2).
3. Verifiers shall safeguard the confidentiality of information obtained in the course of the verification, in accordance with the harmonised standard referred to in Article 42(2).

Article 45

Impartiality and independence

1. A verifier shall be independent from the company and impartial in carrying out its verification activities.

To ensure independence and impartiality, the verifier and any part of the same legal entity shall not be a company as defined in Article 3, point (d), of Regulation (EU) 2015/757, the owner of such a company or owned by such a company, nor shall the verifier have relations with the company that could affect its independence and impartiality. The verifier shall also be independent from bodies that trade emission allowances under the greenhouse gas emission allowances trading system established pursuant to Article 19 of Directive 2003/87/EC.

2. Verifiers shall be organised in such a way as to safeguard their objectivity, independence and impartiality. For the purposes of this Regulation, the relevant requirements laid down in the harmonised standard referred to in Article 42(2) shall apply.

3. Verifiers shall not carry out verification activities for a company that poses an unacceptable risk to their impartiality or in respect of which they have a conflict of interests. The verifier shall not use personnel or contracted persons in the assessment of a monitoring plan or in the verification of an emissions report, partial emissions report or report at company level that involves an actual or potential conflict of interest. The verifier shall also ensure that the activities of personnel or organisations do not affect the confidentiality, objectivity, independence and impartiality of the verification. For this purpose, the verifier shall monitor the risks to impartiality and take appropriate action to address those risks.

4. An unacceptable risk to impartiality or a conflict of interests shall be considered to have arisen, inter alia, where a verifier, or any part of the same legal entity, provides:

- (a) consulting services to develop part of the monitoring and reporting process described in the monitoring plan, including development of the monitoring methodology, drafting of the emissions report, the partial emissions report or report at company level, and drafting of the monitoring plan;
- (b) technical assistance to develop or maintain the system for monitoring and reporting emissions or other relevant information under Regulation (EU) 2015/757.

5. A conflict of interest for a verifier in the relations between it and the company shall be considered to have arisen in particular in either of the following cases:

- (a) where the relationship between the verifier and the company is based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or marketing;
- (b) where the company has received consulting services referred to in paragraph 4, point (a), or technical assistance referred to in paragraph 4, point (b), from a consultancy body, technical assistance body or another organisation having relations with the verifier and threatening the impartiality of the verifier.

For the purposes of the first subparagraph, point (b), the verifier's impartiality shall be considered compromised where the relations between the verifier and the consultancy body, technical assistance body or the other organisation are based on common ownership, common governance, common management or personnel, shared resources, common finances, common contracts or marketing and common payment of sales commission or other inducement for the referral of new clients.

6. Verifiers shall not outsource the independent review or the issuance of the verification reports.

7. Where verifiers outsource other verification activities, they shall meet the relevant requirements laid down in the harmonised standard referred to in Article 42(2).

However, contracting individuals to carry out verification activities shall not constitute outsourcing for the purposes of the first subparagraph if the verifier, when contracting those persons, takes full responsibility for the verification activities performed by contracted personnel. When contracting individuals for carrying out verification activities, the verifier shall require those individuals to sign a written agreement that they comply with the procedures of the verifier and that there is no conflict of interest in carrying out those verification activities.

8. Verifiers shall establish, document, implement and maintain a process to ensure their continuous impartiality and independence, and those of the parts of the same legal entity, of other organisations referred to in paragraph 5, and of all personnel and contracted persons involved in the verification. That process shall include a mechanism to safeguard the impartiality and independence of the verifier and meet the relevant requirements laid down in the harmonised standard referred to in Article 42(2).

9. When verifying the same company as in the previous year, the verifier shall assess the risk to impartiality and take measures to reduce the risk to impartiality.

10. If the shipping MRV lead auditor undertakes annual verifications of reports at company level for a period of six consecutive years for a given company, the shipping MRV lead auditor shall take a three consecutive years break from providing verification of reports at company level for that same company. The six years maximum period includes verifications of reports at company level performed for the company starting after the entry into force of this Regulation.

CHAPTER IV

ACCREDITATION OF VERIFIERS

Article 46

Accreditation of verifiers

1. Where no specific provisions concerning the accreditation of verifiers are laid down in this Regulation or Regulation (EU) 2015/757, the relevant provisions of Regulation (EC) No 765/2008 shall apply.

2. With respect to the minimum requirements for accreditation and the requirements for accreditation bodies, the harmonised standard pursuant to Regulation (EC) No 765/2008 concerning general requirements for accreditation bodies accrediting conformity assessment bodies ⁽¹⁴⁾ shall apply.

Article 47

Scope of accreditation

The scope of accreditation of verifiers shall cover the assessment of monitoring plans and the verification of emissions reports, partial emissions reports and reports at company level.

⁽¹⁴⁾ ISO/IEC 17029:2019 on Conformity assessment – General principles and requirements for validation and verification bodies, referred to in Annex II to Commission Implementing Decision (EU) 2020/1835 of 3 December 2020 on the harmonised standards for accreditation and conformity assessment (OJ L 408, 4.12.2020, p. 6).

*Article 48***Objectives of the accreditation process**

In the course of the accreditation process and of the annual surveillance of accredited verifiers, in accordance with Articles 50 to 55, national accreditation bodies shall assess whether the verifier and its personnel undertaking verification activities:

- (a) have the competence to assess monitoring plans and verify emissions reports, partial emissions reports and reports at company level in accordance with this Regulation;
- (b) are in fact assessing monitoring plans and verifying emissions reports, partial emissions reports and reports at company level in accordance with this Regulation;
- (c) meet the requirements for verifiers referred to in Articles 37 to 45, including those regarding impartiality and independence.

*Article 49***Requests for accreditation**

1. Requests for accreditation shall contain the information required on the basis of the harmonised standard referred to in Article 46(2).

2. In addition, prior to the start of the assessment referred to in Article 50, the verifier applying for accreditation ('the applicant') shall make available to the national accreditation body information on the following aspects:

- (a) the procedures and processes referred to in Article 42(1) and the quality management system referred to in Article 42(3);
- (b) the competence criteria referred to in Article 37(2), points (a) and (b), the results of the continuous competence process referred to in that Article and other relevant documentation on the competence of all personnel involved in verification activities as referred to in Articles 39 and 40;
- (c) the process for ensuring continuous impartiality and independence, as referred to in Article 45(8), including relevant records on the impartiality and independence of the applicant and its personnel;
- (d) the technical experts and key personnel involved in the assessment of monitoring plans and verification of emissions reports, partial emissions reports and reports at company level;
- (e) the procedures and processes for ensuring appropriate verification, including those concerning the internal verification documentation referred to in Article 43;
- (f) relevant records, as referred to in Article 44;
- (g) all other information requested by the national accreditation body.

*Article 50***Assessment**

1. For the purposes of the assessment referred to in Article 48, the assessment team appointed in accordance with Article 57 shall, at least:

- (a) review all relevant documents and records supplied by the applicant pursuant to Article 49;
- (b) carry out an on-site visit to review a representative sample of the internal verification documentation and assess the implementation of the applicant's quality management system and the procedures or processes for verification activities referred to in Article 42;
- (c) witness the performance and competence of a representative number of the applicant's staff involved in assessing monitoring plans and verifying emissions reports, partial emissions reports and reports at company level to ensure that they operate in accordance with this Regulation.

2. The assessment team shall carry out the activities outlined in paragraph 1 in compliance with the requirements of the harmonised standard referred to in Article 46(2).
3. The assessment team shall report its findings and any non-conformities to the applicant and request a response, in accordance with the requirements of the harmonised standard referred to in Article 46(2).
4. The applicant shall take corrective action to address any non-conformities reported pursuant to paragraph 3 and submit a response with an indication of what action it has taken, or plans to take within a time set by the national accreditation body, to resolve them.
5. The national accreditation body shall review the response that the applicant submits pursuant to paragraph 4.
6. Where the national accreditation body finds the applicant's response or the action taken to be insufficient or ineffective, it shall ask the applicant to submit further information or take further action.
7. The national accreditation body may also request evidence of, or carry out a follow-up assessment to assess, the actual implementation of the corrective action.

Article 51

Decision on accreditation and accreditation certificate

1. When preparing and taking the decision on whether to grant, extend or renew the accreditation of an applicant, the national accreditation body shall take into account the requirements of the harmonised standard referred to in Article 46(2).
2. Where the national accreditation body has decided to grant or renew an applicant's accreditation, it shall issue an accreditation certificate to that effect. The accreditation certificate shall be granted for all verification activities pursuant to Regulation (EU) 2015/757.
3. The accreditation certificate shall contain at least the information required on the basis of the harmonised standard referred to in Article 46(2).
4. The accreditation certificate shall be valid for a period not exceeding five years after the date on which the national accreditation body has issued that certificate.

Article 52

Annual surveillance

1. The national accreditation body shall carry out annual surveillance of each verifier to which it has issued an accreditation certificate. That surveillance shall comprise, at least:
 - (a) an on-site visit as referred to in Article 50(1), point (b);
 - (b) witnessing the performance and assessing the competence of a representative number of the verifier's staff in accordance with Article 50(1), point (c).
2. The national accreditation body shall carry out the first surveillance of a verifier in accordance with paragraph 1 within 12 months of the date on which its accreditation certificate was issued.
3. The surveillance planning shall allow the national accreditation body to assess representative samples of the verifier's activities within the scope of the accreditation certificate and of the staff involved in the verification activities, in accordance with the requirements of the harmonised standard referred to in Article 46(2).
4. On the basis of the results of the surveillance, the national accreditation body shall decide whether to confirm the continuation of accreditation.

5. Where a verifier carries out verification for a company assigned to the administering authority in respect of a shipping company of a Member State other than the Member State of the national accreditation body that has accredited the verifier, the national accreditation body that has accredited the verifier may ask the national accreditation body of that other Member State to carry out surveillance activities on its behalf and under its responsibility.

Article 53

Reassessment

1. Before the expiry of an accreditation certificate which it has issued, the national accreditation body shall reassess the verifier in question to determine whether the validity of the certificate can be extended.
2. The reassessment planning shall ensure that the national accreditation body assesses a representative sample of the verifier's activities covered by the certificate.
3. In planning and carrying out the reassessment, the national accreditation body shall satisfy the requirements of the harmonised standard referred to in Article 46(2).

Article 54

Extraordinary assessment

1. The national accreditation body may conduct an extraordinary assessment of the verifier at any time to ensure that it continues to meet the requirements of this Regulation.
2. In order to enable the national accreditation body to assess the need for an extraordinary assessment, the verifier shall inform that body forthwith of any significant changes relevant to its accreditation concerning any aspect of its status or operation.

Those significant changes shall include changes mentioned in the harmonised standard referred to in Article 46(2).

Article 55

Administrative measures

1. The national accreditation body may suspend or withdraw the accreditation of a verifier where the verifier does not meet the requirements of this Regulation.
2. The national accreditation body shall suspend or withdraw the accreditation of a verifier where the verifier so requests.
3. The national accreditation body shall establish, document, implement and maintain a procedure for the suspension and the withdrawal of the accreditation in line with the harmonised standard referred to in Article 46(2).
4. The national accreditation body shall suspend a verifier's accreditation where the verifier has:
 - (a) committed a serious breach of the requirements of this Regulation;
 - (b) persistently and repeatedly failed to meet the requirements of this Regulation;
 - (c) breached any other specific terms and conditions laid down by the national accreditation body.
5. The national accreditation body shall withdraw a verifier's accreditation where:
 - (a) the verifier has failed to remedy the grounds for a decision to suspend the accreditation certificate;
 - (b) a member of the top management of the verifier or a verifier's staff involved in verification activities under this Regulation has been found guilty of fraud;

(c) the verifier has intentionally provided false information or has intentionally concealed information.

6. Decisions of a national accreditation body to suspend or withdraw an accreditation in accordance with paragraphs 1, 4 and 5 shall be subject to appeal in accordance with the procedures established by Member States pursuant to Article 5(5) of Regulation (EC) No 765/2008.

7. Decisions of a national accreditation body to suspend or withdraw accreditation shall take effect upon being notified to the verifier. The national accreditation body shall consider the impact on activities carried out prior to those decisions in the light of the nature of the non-compliance.

8. The national accreditation body shall terminate the suspension of an accreditation certificate where it has received satisfactory information and concludes that the verifier meets the requirements of this Regulation.

CHAPTER V

REQUIREMENTS FOR NATIONAL ACCREDITATION BODIES

Article 56

Requirements for national accreditation bodies

1. Where no specific provisions concerning the requirements for national accreditation bodies are laid down in this Regulation or Regulation (EU) 2015/757, the relevant provisions of Regulation (EC) No 765/2008 shall apply.

2. For the purposes of this Regulation, national accreditation bodies appointed pursuant to Article 4(1) of Regulation (EC) No 765/2008 shall carry out their functions in accordance with the requirements of the harmonised standard referred to in Article 46(2).

Article 57

Assessment team

1. The national accreditation body shall appoint an assessment team for each assessment carried out under the requirements of the harmonised standard referred to in Article 46(2).

2. An assessment team shall consist of a lead assessor responsible for carrying out an assessment in accordance with this Regulation and, where necessary, a suitable number of assessors or technical experts with relevant knowledge and experience for the specific scope of accreditation.

3. An assessment team shall include, at least, one person with the following skills:

(a) sufficient knowledge of Regulation (EU) 2015/757, Directive 2003/87/EC, this Regulation and other relevant legislation referred to in Article 39(2), point (a);

(b) competence and understanding required to assess the verification activities referred to in Articles 4 to 36 and sufficient knowledge of the characteristics of the various types of vessels and of monitoring and reporting of greenhouse gas emissions, fuel consumption and other relevant information pursuant to Regulation (EU) 2015/757.

Article 58

Competence requirements for assessors

1. Assessors shall have the competence to carry out the activities under Articles 50 to 55. To that end, the assessor shall:

(a) meet the requirements of the harmonised standard referred to in Article 46(2);

- (b) have sufficient knowledge of data and information auditing, as referred to in Article 39(2), point (b), obtained through training or access to a person who has knowledge and experience of such data and information;
 - (c) have sufficient knowledge of relevant legislation as well as applicable guidelines as referred to in Article 39(2), point (a).
2. In addition to the competence requirements set out in paragraph 1, lead assessors shall demonstrate competence to lead an assessment team and be responsible for carrying out an assessment in accordance with this Regulation.
3. In addition to the competence requirements set out in paragraph 1, internal reviewers and persons taking decisions on the granting, extending or renewing of an accreditation shall have sufficient knowledge and experience to evaluate the accreditation.

Article 59

Technical experts

1. The national accreditation body may include technical experts in the assessment team to provide detailed knowledge and expertise on a specific subject matter needed to support the lead assessor or assessor.
2. A technical expert shall have the competence required to support the lead assessor and assessor effectively on the subject matter for which knowledge and expertise of such expert is requested. In addition, the technical expert shall:
- (a) have sufficient knowledge of relevant legislation as well as applicable guidelines as referred to in Article 39(2), point (a);
 - (b) have a sufficient understanding of verification activities.
3. Technical experts shall undertake specified tasks under the direction and full responsibility of the lead assessor of the assessment team in question.

Article 60

Complaints

Where the national accreditation body has received a complaint concerning the verifier from the administering authority in respect of a shipping company, the company, the flag State concerned for ships flying the flag of a Member State, or other interested parties, the national accreditation body shall, within a reasonable time but no later than three months from the date of its receipt:

- (a) decide on the validity of the complaint;
- (b) ensure that the verifier concerned is given the opportunity to submit its observations;
- (c) take appropriate actions to address the complaint;
- (d) record the complaint and action taken;
- (e) respond to the complainant.

Article 61

Peer evaluation

1. Where national accreditation bodies are subject to regular peer evaluation in accordance with Article 10 of Regulation (EC) No 765/2008, the body recognised under Article 14 of Regulation (EC) No 765/2008 shall implement appropriate peer evaluation criteria and an effective and independent peer evaluation process in order to assess whether:
- (a) the national accreditation body that is subject to the peer evaluation has carried out the accreditation activities in accordance with Articles 46 to 55;

- (b) the national accreditation body that is subject to the peer evaluation has met the requirements laid down in Articles 56 to 63.

The criteria shall include competence requirements for peer evaluators and peer evaluation teams that are specific to Regulation (EU) 2015/757 and to the system for greenhouse gas emission allowances trading established by Directive 2003/87/EC.

2. The body recognised under Article 14 of Regulation (EC) No 765/2008 shall publish the outcome of the peer evaluation of a national accreditation body referred to in paragraph 1 and communicate it to the Commission, the national authorities responsible for the national accreditation bodies in the Member States, and the administering authorities in respect of a shipping company or the focal point referred to in Article 64 of this Regulation.

3. Notwithstanding Article 10 of Regulation (EC) No 765/2008, where a national accreditation body has successfully undergone a peer evaluation organised by the body recognised under Article 14 of Regulation (EC) No 765/2008 prior to the entry into force of this Regulation, the national accreditation body shall be exempted from undergoing a new peer evaluation following the entry into force of this Regulation if it can demonstrate conformity with this Regulation.

To that end, the national accreditation body concerned shall submit a request and the necessary documentation to the body recognised under Article 14 of Regulation (EC) No 765/2008.

The body recognised under Article 14 of Regulation (EC) No 765/2008 shall decide whether the conditions for granting an exemption have been met.

The exemption shall apply for a period not exceeding three years from the date of notification of the decision to the national accreditation body.

Article 62

Mutual recognition of verifiers

Notwithstanding Article 11(2) of Regulation (EC) No 765/2008, where a national accreditation body has not undergone the complete peer evaluation process, Member States shall accept the accreditation certificates of verifiers accredited by that national accreditation body provided that the body recognised under Article 14 of Regulation (EC) No 765/2008 has started a peer evaluation for that national accreditation body and that it has not identified any non-compliance of the national accreditation body with this Regulation.

Article 63

Monitoring of services delivered

Where a Member State has established, in the course of an inspection carried out in accordance with Article 31(4) of Directive 2006/123/EC of the European Parliament and of the Council⁽¹⁵⁾, that a verifier is not complying with this Regulation, the administering authority in respect of a shipping company or national accreditation body of that Member State shall inform the national accreditation body that has accredited the verifier.

The national accreditation body that has accredited the verifier shall treat the communication of that information as a complaint within the meaning of Article 60 and shall take appropriate action and respond to the administering authority in respect of a shipping company or the national accreditation body in accordance with Article 67(2), second subparagraph.

⁽¹⁵⁾ Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (OJ L 376, 27.12.2006, p. 36).

CHAPTER VI

INFORMATION EXCHANGE

*Article 64***Information exchange and focal points**

1. The Member State shall establish an effective exchange of appropriate information and effective cooperation between their national accreditation body and the administering authority in respect of a shipping company.
2. Where more than one authority is designated pursuant to Article 18 of Directive 2003/87/EC in a Member State, that Member State shall authorise one of those authorities to be the focal point for the exchange of information, for coordinating the cooperation referred to in paragraph 1, and for the activities referred to in Articles 64 to 71.

*Article 65***Accreditation work programme and management report**

1. By 31 December of each year, the national accreditation body shall make available an accreditation work programme to the administering authority in respect of a shipping company of each Member State containing the list of verifiers accredited by that national accreditation body. The accreditation work programme shall contain the following information in relation to each verifier:
 - (a) information on activities that the national accreditation body has planned for that verifier, including surveillance and reassessment activities;
 - (b) dates of anticipated witnessing audits to be performed by the national accreditation body to assess the verifier;
 - (c) information on whether the national accreditation body has requested the national accreditation body from another Member State to carry out surveillance activities pursuant to Article 52(5).

Where changes occur in the information referred to in the first subparagraph, the national accreditation body shall submit to the administering authority in respect of a shipping company an updated work programme by 31 January of each year.

2. Following the submission of the accreditation work programme in accordance with paragraph 1, the administering authority in respect of a shipping company shall provide the national accreditation body with any relevant information, including any applicable national legislation and guidelines.
3. By 1 June of each year, the national accreditation body shall make available a management report to the administering authority in respect of a shipping company. The management report shall contain the following information in relation to each verifier that has been accredited by that national accreditation body:
 - (a) accreditation details of verifiers that were newly accredited by that national accreditation body;
 - (b) summarised results of surveillance and reassessment activities carried out by the national accreditation body;
 - (c) summarised results of extraordinary assessments that have taken place, including reasons for initiating such extraordinary assessments;
 - (d) any complaints filed against the verifier since the last management report and the actions taken by the national accreditation body;
 - (e) details of action taken by the national accreditation body in response to the information that is shared by the administering authority in respect of a shipping company.

*Article 66***Information exchange on administrative measures**

If the national accreditation body has imposed administrative measures on the verifier pursuant to Article 55 or if a suspension of the accreditation has been terminated or a decision on appeal has reversed the decision of a national accreditation body to impose administrative measures referred to in Article 55, the national accreditation body shall inform the administering authority in respect of a shipping company and the national accreditation body of each Member State thereof.

*Article 67***Information exchange by the administering authority in respect of a shipping company**

1. The administering authority responsible shall annually communicate to the national accreditation body which has accredited the verifier carrying out verification for a company under its responsibility at least the following:

- (a) relevant results from checking the emissions report, partial emissions reports, reports at company level and the verification reports, in particular of any issue of reported data that did not fulfil the requirements under Regulation (EU) 2015/757, Directive 2003/87/EC, Implementing Regulation (EU) 2016/1927, Implementing Regulation (EU) 2016/1928 or this Regulation;
- (b) results from the inspection of the company where those results are relevant for the national accreditation body concerning the verifier's accreditation and surveillance or where those results include any identified issue of data that did not fulfil the requirements under Regulation (EU) 2015/757, Directive 2003/87/EC, Implementing Regulation (EU) 2016/1927, Implementing Regulation (EU) 2016/1928 or this Regulation;
- (c) results from the evaluation of the internal verification documentation of that verifier where the administering authority in respect of a shipping company has evaluated the internal verification documentation pursuant to Article 43(3);
- (d) complaints received by the administering authority in respect of a shipping company concerning that verifier.

2. Where the information referred to in paragraph 1 provides evidence that the administering authority in respect of a shipping company has identified issues in the reported data that did not fulfil the requirements under Regulation (EU) 2015/757, Directive 2003/87/EC, Implementing Regulation (EU) 2016/1927, Implementing Regulation (EU) 2016/1928 or this Regulation, the national accreditation body shall treat the communication of that information as a complaint by the administering authority in respect of a shipping company concerning that verifier within the meaning of Article 60.

The national accreditation body shall take appropriate action to address such information and respond to the administering authority in respect of a shipping company within a reasonable time, but no later than three months from the date of its receipt. The national accreditation body shall inform the administering authority in respect of a shipping company in its response of the action taken by it and, where relevant, the administrative measures imposed on the verifier.

*Article 68***Information exchange on surveillance**

1. Where the national accreditation body of the Member State responsible for a company for which the verifier carries out verification has been requested, pursuant to Article 52(5), to carry out surveillance activities, that national accreditation body shall report its findings to the national accreditation body that has accredited the verifier, unless otherwise agreed between both national accreditation bodies.

2. The national accreditation body that has accredited the verifier shall take the findings referred to in paragraph 1 into account when assessing whether the verifier meets the requirements of this Regulation.
3. Where the findings referred to in paragraph 1 show evidence that the verifier is not complying with this Regulation, the national accreditation body that has accredited the verifier shall take appropriate action pursuant to this Regulation and shall inform the national accreditation body that has carried out surveillance activities of:
 - (a) what action has been taken by the national accreditation body that has accredited the verifier;
 - (b) where appropriate, how the findings were resolved by the verifier;
 - (c) where relevant, what administrative measures have been imposed on the verifier.

Article 69

Information exchange with a Member State where the verifier is established

Where a verifier has been granted accreditation by a national accreditation body in a Member State other than the Member State in which the verifier is established, the accreditation work programme and the management report referred to in Article 65 shall also be provided to the administering authority in respect of a shipping company of the Member State in which the verifier is established.

Article 70

Databases of accredited verifiers

1. National accreditation bodies shall set up and manage a database which shall be publicly available and contain the following information:
 - (a) the name, accreditation number and business address of each verifier accredited by that national accreditation body;
 - (b) the date on which the accreditation was granted and its expiry date;
 - (c) information on administrative measures imposed on the verifier.
2. Any change in the status of verifiers shall be communicated to the Commission by using a relevant standardised template.
3. The body recognised under Article 14 of Regulation (EC) No 765/2008 shall facilitate and harmonise access to the national databases to enable efficient and cost-effective communication between national accreditation bodies, verifiers, companies and administering authorities in respect of a shipping company. The body recognised under Article 14 of Regulation (EC) No 765/2008 may merge those databases into a single and centralised database.

Article 71

Notification by verifiers

1. For the purposes of enabling the national accreditation body to draft the accreditation work programme and the management report referred to in Article 65, a verifier shall, by 15 November of each year, send the following information to the national accreditation body that has accredited that verifier:
 - (a) the planned time and place of the verifications that the verifier is scheduled to perform;
 - (b) the business address and contact details of the companies whose monitoring plans, emissions reports, partial emissions reports or reports at company level are subject to its verification;
 - (c) the names of the members of the verification team.

2. Where changes occur in the information referred to in paragraph 1, the verifier shall notify those changes to the accreditation body within a timeframe agreed with that national accreditation body.

CHAPTER VII

APPROVAL OF MONITORING PLANS BY ADMINISTERING AUTHORITIES

SECTION 1

Approval of monitoring plans

Article 72

General rules for the approval of monitoring plans by administering authorities responsible

For the purpose of approving monitoring plans pursuant to Article 6(8) of Regulation (EU) 2015/757, each administering authority responsible shall take the necessary measures to ensure that the monitoring plans are in compliance with the requirements set out in Article 6 and Annexes I and II to that Regulation, taking due account of the verifier's conclusions on the assessment of monitoring plans.

Article 73

Information to be provided by companies to the administering authorities responsible

The company shall provide the administering authority responsible with the verifier's conclusions of the assessment of the monitoring plan and any additional information that enables it to carry out the approval procedures.

Article 74

Approval process

1. The administering authority responsible shall notify the company of the approval of the monitoring plan without undue delay, using automated systems and data exchange formats.
2. Where the administering authority responsible does not approve the monitoring plan, it shall inform the company thereof without undue delay, explaining the reasons for the non-approval in order to allow the company to revise its monitoring plan.

The company concerned shall revise its monitoring plan accordingly. The company shall submit the revised monitoring plan for a reassessment by the verifier, together with the reasons for the non-approval by the administering authority responsible. Once the revised monitoring plan has been assessed by the verifier as being in conformity with the requirements laid down in Articles 6 and 7 of Regulation (EU) 2015/757, the company shall resubmit it for approval to the administering authority responsible.

SECTION 2

Approval of modifications to monitoring plans

Article 75

General rules for the approval of modifications to monitoring plans by administering authorities responsible

1. The company shall submit without undue delay its modified monitoring plan to the administering authority responsible once it has received a notification from the verifier that the monitoring plan is in conformity, or, as far as modifications of the monitoring plan pursuant to Article 7(2), point (a), of Regulation (EU) 2015/757 are concerned, once it has notified the verifiers in accordance with Article 7(3) of that Regulation.
2. For the purposes of approving modifications to monitoring plans pursuant to Article 7(5) of Regulation (EU) 2015/757, each administering authority responsible shall take the necessary measures to ensure that the modified monitoring plans are in compliance with the requirements set out in Article 6 and Annexes I and II to that Regulation, taking due account of the verifier's conclusions on the assessment of monitoring plans.

Article 76

Information to be provided by companies to administering authorities responsible

1. The company shall provide the administering authority responsible with the conclusions of the assessment of the modified monitoring plan and any additional information that enables it to carry out the approval procedures.
2. With regards to modifications pursuant to Article 7(2), point (a), of Regulation (EU) 2015/757, the company shall submit to the administering authority responsible evidence of the change of company, as well as indication of whether the monitoring plan had been approved by the administering authority responsible before the change of company, with supporting evidence, in case that administering authority is not the same.

Article 77

Approval process

1. The administering authority responsible shall notify the company of the approval of the modified monitoring plan without undue delay, using automated systems and data exchange formats.
2. Where the administering authority responsible does not approve the monitoring plan, it shall inform the company thereof without undue delay, explaining the reasons for the non-approval in order to allow the company to revise its monitoring plan.

The company concerned shall revise its monitoring plan accordingly. The company shall submit the revised monitoring plan for a reassessment by the verifier, together with the reasons for the non-approval by the administering authority responsible. Once the revised monitoring plan has been assessed as being in conformity with the requirements laid down in Articles 6 and 7 of Regulation (EU) 2015/757, the company shall resubmit it for approval to the administering authority responsible.

Article 78

Implementation and record-keeping of modifications

1. Before receiving approval of the modified monitoring plan by the administering authority responsible in accordance with Article 77, the company may carry out monitoring and reporting using the modified monitoring plan where monitoring in accordance with the original monitoring plan would lead to incomplete emission data.

In case of doubt, the company shall use in parallel both the modified and the original monitoring plan to carry out all monitoring and reporting in accordance with both plans, and it shall keep records of both monitoring results.

2. Upon receipt of approval in accordance with Article 77, the company shall only use the data relating to the modified monitoring plan and carry out all monitoring and reporting using only the modified monitoring plan from the date from which that version of the monitoring plan is applicable.

3. The company shall keep records of all modifications of the monitoring plan. Concerning each modification, the record shall contain:

- (a) a transparent description of the modification;
- (b) a justification for the modification;
- (c) where applicable, the verifier's conclusions on the assessment of the modified monitoring plan;
- (d) the date of submission of the modified monitoring plan to the administering authority responsible;
- (e) the starting date of implementation of the modified monitoring plan in accordance with paragraph 2 of this Article.

Article 79

Repeal

1. Delegated Regulation (EU) 2016/2072 is repealed with effect from 1 January 2024.
2. References to Delegated Regulation (EU) 2016/2072 shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex II to this Regulation.

Article 80

Entry into force

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

This Regulation shall apply from 1 January 2024.

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

Done at Brussels, 20 October 2023.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

MARINE-SECTOR-SPECIFIC KNOWLEDGE AND EXPERIENCE REFERRED TO IN ARTICLE 39(3)

For the purposes of Article 39(3), knowledge and experience of the following shall be taken into consideration:

- (a) understanding of the relevant regulations under the MARPOL Convention and the SOLAS Convention such as those on energy efficiency for ships ⁽¹⁾, the NOx Technical Code ⁽²⁾, the Sulphur Oxides Regulation ⁽³⁾, the Fuel Oil Quality Regulation ⁽⁴⁾, the Intact Stability Code 2008 and relevant guidelines (such as guidance on the development of the Ship Energy Efficiency Management Plan (SEEMP) ⁽⁵⁾);
- (b) possible synergies between monitoring and reporting in accordance with Regulation (EU) 2015/757 and existing maritime-specific management systems (including the ISM Code) and other relevant sector-specific guidance (such as guidance on the development of the SEEMP);
- (c) emissions sources on board the ship;
- (d) registration of voyages and procedures ensuring the completeness and accuracy of the list of voyages and of the list of ships (as submitted by the company);
- (e) reliable external sources (including ship-tracking data) that could serve to cross-check information with data from ships;
- (f) fuel consumption calculation methods, as applied by ships in practice;
- (g) the application of uncertainty levels in accordance with Regulation (EU) 2015/757 and relevant guidance;
- (h) the application of emission factors for all fuels and emission sources used on board the ship, and for all greenhouse gas emissions covered by Regulation (EU) 2015/757;
- (i) knowledge of the implementing acts adopted pursuant to Article 14(1) of Directive 2003/87/EC, in particular with regard to how to account for emissions from biofuels, emissions from a mix of zero-rated sources and sources that are not zero-rated and emissions from renewable fuels of non-biological origin and recycled carbon fuels;
- (j) understanding of the certification of fuels pursuant to Directive (EU) 2018/2001 of the European Parliament and of the Council ⁽⁶⁾;
- (k) fuel handling, fuel cleaning, tank systems;
- (l) ship maintenance/quality control of metering equipment;
- (m) bunkering documents, including bunker delivery notes;
- (n) operational logs, voyage abstracts and port abstracts, ship deck logs;
- (o) commercial documentation, such as charter party agreements, bills of lading;
- (p) existing statutory requirements;
- (q) operation of the ship's bunkering systems;
- (r) determination of fuel density by ships in practice;
- (s) data-flow processes and activities for the calculation of cargo carried (in volume or mass), as applied to ship types and activities under Regulation (EU) 2015/757;
- (t) concept of deadweight carried as applicable to ship types and activities under Regulation (EU) 2015/757 in accordance with Implementing Regulation (EU) 2016/1928;

⁽¹⁾ Regulation 22, Annex VI to MARPOL Convention.

⁽²⁾ Revised technical Code on Control of Emission of Nitrogen Oxides from Marine Diesel Engines, (Resolution MEPC.176(58), as amended by resolution MEPC.177(58)).

⁽³⁾ Regulation 14, Annex VI to MARPOL Convention.

⁽⁴⁾ Regulation 18, Annex VI to MARPOL Convention.

⁽⁵⁾ Regulation 22, Annex VI to MARPOL Convention.

⁽⁶⁾ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

- (u) data-flow processes used to calculate distance travelled and time at sea for voyages in accordance with Regulation (EU) 2015/757;
 - (v) machinery and technical systems used on board the ship to determine fuel consumption, transport work and other relevant information.
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ANNEX II

CORRELATION TABLE

Delegated Regulation (EU) 2016/2072	This Regulation
Article 1	Article 1
Article 2, point (1)	Article 2, point (1)
Article 2, point (2)	Article 2, point (5)
Article 2, point (3)	Article 2, point (6)
Article 2, points (4) to (13)	Article 2, points (8) to (17)
Article 2, points (14) to (17)	Article 2, points (19) to (22)
Article 3	Article 3
Article 4(1)	Article 4(1)
Article 4(2)	Article 4(2), points (a) and (c)
Article 4(3)	Article 4(4)
Article 5	Article 5
Article 6(1), (2) and (3)	Article 6(1), (2) and (3)
Article 6(4)	Article 6(6)
Article 6(5)	Article 6(8)
Article 7	Article 7
Article 8	Article 8
Article 9	Article 9
Article 10	Article 10
Article 11	Article 12
Article 12, point (a)	Article 13, point (a)
Article 12, point (b)	Article 13, point (c)
Article 13	Article 14
Article 14(1)	Article 15(1)
Article 14(2), point (a)	Article 15(2), point (a)
Article 14(2), point (b)	Article 15(2), point (b)
Article 14(2), point (c)	Article 15(2), point (d)
Article 14(2), point (d)	Article 15(2), point (e)
Article 14(2), point (e)	Article 15(2), point (f)
Article 15	Article 17
Article 16(1)	Article 18(1)
Article 16(2)	Article 18(2)
Article 16(3)	Article 18(4)
Article 16(4)	Article 18(7)
Article 16(5)	Article 18(3)
Article 16(6)	Article 18(10)
Article 17	Article 19

Article 18, points (a) to (e)	Article 20, points (a) to (e)
Article 18, point (f)	Article 23(3)
Article 19	Article 21
Article 20(1)	Article 22(1)
Article 20(2)	Article 22(3)
Article 20(3)	Article 22(4)
Article 20(4), points (a), (b) and (c)	Article 22(5), points (a), (b) and (c)
Article 20(4), point (d)	Article 22(5), point (e)
Article 20(4), points (e) to (j)	Article 22(5), points (g) to (l)
Article 20(4), point (k)	Article 22(5), point (o)
Article 20(4), point (l)	Article 22(5), point (q)
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Article 23(1)	Article 38(1)
Article 23(2)	Article 38(2)
Article 23(3)	Article 38(4)
Article 24	Article 39
Article 25(1)	Article 40(2)
Article 25(2)	Article 40(3)
Article 26(1)	Article 41(1)
Article 26(2)	Article 41(3)
Article 27	Article 42
Article 28	Article 43
Article 29(1)	Article 44(1)
Article 29(2)	Article 44(3)
Article 30(1)	Article 45(2)
Article 30(2)	Article 45(3)
Article 30(3)	Article 45(4)
Article 30(4)	Article 45(6)
Article 30(5)	Article 45(7)
Article 30(6)	Article 45(8)
Article 31	Article 47
Article 32	Article 48
Article 33	Article 46(2)
Article 34	—
Article 35	Article 49
Article 36	Article 50
Article 37	Article 51
Article 38	Article 52

Article 39(1)	Article 53(1)
Article 39(2)	Article 53(2) and (3)
Article 40	Article 54
Article 41(1), (2) and (3)	Article 55(1), (2) and (3)
Article 41(4), point (a)	Article 55(4), point (b)
Article 41(4), point (b)	Article 55(4), point (c)
Article 41(5) to (8)	Article 55(5) to (8)
Article 42	Article 56(2)
Article 43	Article 57
Article 44	Article 58
Article 45(1)	Article 59(1)
Article 45(2)	Article 59(3)
Article 46(1), point (a)	Article 70(1), point (a)
Article 46(1), point (b)	—
Article 46(1), point (c)	Article 70(1), point (b)
Article 46(1), point (d)	Article 70(1), point (c)
Article 46(2)	Article 70(2)
Article 46(3)	Article 70(3)
Article 47	Article 80