



Council of the
European Union

057849/EU XXVI. GP
Eingelangt am 14/03/19

Brussels, 14 March 2019
(OR. en)

7494/19
ADD 1

CLIMA 75
ENV 294
ENER 173
TRANS 196
IND 88
COMPET 250
MI 256
ECOFIN 301
DELA CT 64

COVER NOTE

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	12 March 2019
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2019) 1841 final - Annexes
Subject:	ANNEXES to the COMMISSION DELEGATED REGULATION on supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry

Delegations will find attached document C(2019) 1841 final - Annexes.

Encl.: C(2019) 1841 final - Annexes



Brussels, 12.3.2019
C(2019) 1841 final

ANNEXES 1 to 13

ANNEXES

to the

COMMISSION DELEGATED REGULATION

**on supplementing Directive 2003/87/EC of the European Parliament and of the Council
as regards the functioning of the Union Registry**

ANNEX I

Table I-I: Account types and unit types that may be held in each account type

Account type name	Account holder	Account Administrator	No of accounts of this type	Allowances		Units from ETS linked under Article 25 of Directive 2003/87/EC
				General allowances	Aviation allowances	
I. ETS management accounts in the Union Registry						
EU Total Quantity Account	EU	central administrator	1	Yes	No	No
EU Aviation Total Quantity Account	EU	central administrator	1	No	Yes	No
EU Auction Account	EU	central administrator	1	Yes	No	No
EU Allocation Account	EU	central administrator	1	Yes	No	No
EU Aviation Auction Account	EU	central administrator	1	No	Yes	No
EU Special Reserve Account	EU	central administrator	1	No	Yes	No
EU Aviation Allocation Account	EU	central administrator	1	No	Yes	No
Union Deletion Account	EU	central administrator	1	Yes	Yes	Yes
Auction Collateral Delivery	Auctioneer , Auction platform,	national administrator that has opened	one or more for each	Yes	Yes	No

Account type name	Account holder	Account Administrator	No of accounts of this type	Allowances		Units from ETS linked under Article 25 of Directive 2003/87/EC
				General allowances	Aviation allowances	
Account	Clearing System or Settlement System	the account	auction platform			
<i>II. ETS holding accounts in the Union Registry</i>						
Operator holding account	Operator	national administrator of the Member State where installation is located	one for each installation	Yes	Yes	Yes
Aircraft operator holding account	Aircraft operator	national administrator of the Member State administering the aircraft operator	one for each aircraft operator	Yes	Yes	Yes
National holding account	Member State	national administrator of the Member State holding the account	one or more for each Member State	Yes	Yes	Yes
<i>III. ETS trading accounts in the Union Registry</i>						
Trading account	Person	national administrator or central administrator that has opened the account	as approved	Yes	Yes	Yes

ANNEX II

Terms and conditions

Payment of fees

1. The terms and conditions regarding any registry fees for establishing and maintaining accounts and registering and maintaining verifiers.

Modification of core terms and conditions

2. Modification of the core terms to reflect changes to this Regulation or changes to domestic legislation.

Dispute resolution

3. Provisions relating to disputes between account holders and choice of court for national administrator.

Responsibility and liability

4. The limitation of liability for the national administrator.
5. The limitation of liability for the account holder.

ANNEX III

Information to be submitted with requests for opening an account

1. The information set out in Table III-I.

Table III-I: account details for all accounts

	A	B	C	D	E	F
<i>Item No.</i>	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the EUTL public website?
1	Account type	M	Choice	No	n.a.	Yes
2	Account holder name	M	Free	Yes	Yes	Yes
3	Account name (given by account holder)	M	Free	Yes	No	Yes
4	Account holder's address – country	M	Choice	Yes	Yes	Yes
5	Account holder's address - region or state	O	Free	Yes	Yes	Yes
6	Account holder's address – city	M	Free	Yes	Yes	Yes
7	Account holder's address – postcode	M	Free	Yes	Yes	Yes
8	Account holder's address – line 1	M	Free	Yes	Yes	Yes
9	Account holder's address – line 2	O	Free	Yes	Yes	Yes
10	Account holder's company registration number	M	Free	Yes	Yes	Yes
11	Account holder's telephone 1	M	Free	Yes	No	No*
12	Account holder's telephone 2	M	Free	Yes	No	No*
13	Account holder's email address	M	Free	Yes	No	No*
14	Date of birth (for natural persons)	M for natural persons	Free	No	n.a.	No
15	Place of birth – city (for natural persons)	M for natural persons	Free	No	n.a.	No
16	Place of birth - country	O	Free	No	n.a.	No
17	Type of document supporting identity (for natural persons)	M	Choice	Yes	Yes	No
18	Identity document number (for natural persons)	M	Free	Yes	Yes	No
19	Identity document expiry date	M where assigned	Free	Yes	Yes	No
20	VAT registration number with country code	M where assigned	Free	Yes	Yes	No
21	Legal Entity Identifier in accordance with Article 26 of Regulation (EU) No 600/2014	M where assigned	Preset	Yes	No	Yes

* The account holder may decide that the information is displayed at the EUTL public website.

ANNEX IV

Information to be provided for opening an auction delivery account or a trading account

1. The information set out in Table III-I of Annex III.
2. Proof that the person requesting to open an account has an open bank account in a Member State of the European Economic Area.
3. Evidence to support the identity of the natural person requesting to open an account, which may be a copy of one of the following:
 - (a) an identity card issued by a State that is a member of the European Economic Area or the Organisation for Economic Cooperation and Development;
 - (b) a passport;
 - (c) a document that is accepted as a personal identification document under the national law of the national administrator administering the account.
4. Evidence to support the address of the permanent residence of the natural person account holder, which may be a copy of one of the following:
 - (a) the identity document submitted under point 3, if it contains the address of the permanent residence;
 - (b) any other government-issued identity document that contains the address of permanent residence;
 - (c) if the country of permanent residence does not issue identity documents that contain the address of permanent residence, a statement from the local authorities confirming the nominee's permanent residence;
 - (d) any other document that is customarily accepted in the Member State of the administrator of the account as evidence of the permanent residence of the nominee.
5. The following documents in case of a legal person requesting to open an account:
 - (a) a document proving the registration of the legal entity;
 - (b) bank account details;
 - (c) a confirmation of VAT registration;
 - (d) the name, date of birth and nationality of the legal entity's beneficial owner as defined in point (6) of Article 3 of Directive (EU) 2015/849 including the type of ownership or control they are exercising;
 - (e) list of directors.
6. If a legal person requests to open an account, national administrators may ask for the submission of the following additional documents:
 - (a) a copy of the instruments establishing the legal entity;
 - (b) a copy of the annual report or of the latest audited financial statements, or if no audited financial statements available, a copy of the financial statements stamped by the tax office or the financial director.
7. Evidence to support the registered address of the legal person account holder, if this is not clear from the document submitted in accordance with point 5.

8. The criminal record, or any other document that is accepted by the administrator of the account as criminal record, of the natural person requesting to open an account.
- If a legal person requests the opening of an account, the national administrator may request the criminal record, or any other document that is accepted by the administrator of the account as criminal record, of the beneficial owner and/or the directors of this legal person. If national administrator requests the criminal record, the justification for such request shall be recorded.
- Instead of requesting the submission of a criminal record, the national administrator may request the competent authority for keeping criminal records to provide the relevant information electronically, in accordance with national law.
- Documents submitted under this point may not be retained after the opening of the account.
9. If a document is provided in original to the national administrator, it may make a copy of it and indicate its authenticity on the copy.
10. A copy of a document may be submitted as evidence under this Annex if it is certified as a true copy by a notary public or other similar person specified by the national administrator. Without prejudice to the rules set out in Regulation (EU) 2016/1191, regarding documents issued outside the Member State where the copy of the document is submitted, the copy shall be legalised, except otherwise provided for by national law. The date of the certification or legalisation shall not be more than three months prior to the date of application.
11. The administrator of the account may require that the documents submitted be accompanied with a certified translation into a language specified by the administrator.
12. Instead of obtaining paper documents proving information required under this Annex, national administrators may use digital tools to retrieve the relevant information, provided that such tools are authorised under national law to provide that information.

ANNEX V

Additional information to be provided for registering verifiers

A document proving that the verifier requesting registration is accredited as a verifier in accordance with Article 15 of Directive 2003/87/EC.

ANNEX VI

Information to be provided for opening an operator holding account

1. The information set out in Table III-I of Annex III.
2. Under the data provided in accordance with Table III-I of Annex III, the operator of the installation shall be named the account holder. The name provided for the account holder should be identical to name of the natural or legal person that is the holder of the relevant greenhouse gas permit.
3. If the account holder is part of a group, it shall provide a document clearly identifying the structure of the group. If that document is a copy, it shall be certified as a true copy by a notary public or other similar person specified by the national administrator. If the certified copy is issued outside the Member State requesting a copy, the copy shall be legalised, except otherwise provided for by national law. The date of the certification or legalisation shall not be more than three months prior to the date of application.
4. The information set out in Table VI-I and VI-II of this Annex.
5. If a legal person requests to open an account, national administrators may ask for the submission of the following additional documents:
 - (a) a document proving the registration of the legal entity;
 - (b) bank account details;
 - (c) a confirmation of VAT registration;
 - (d) the name, date of birth and nationality of the legal entity's beneficial owner as defined in Article 3(6) of Directive (EU) 2015/849 including the type of ownership or control they are exercising;
 - (e) a copy of the instruments establishing the legal entity;
 - (f) a copy of the annual report or of the latest audited financial statements, or if no audited financial statements available, a copy of the financial statements stamped by the tax office or the financial director.
6. Instead of obtaining paper documents proving information required under this Annex, national administrators may use digital tools to retrieve the relevant information, provided that such tools are authorised under national law to provide that information.

Table VI-I: account details for operator holding accounts

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
<i>Item No.</i>	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the EUTL public website?
1	Permit ID	M	Free	Yes	Yes	Yes
2	Permit entry into force date	M	Free	Yes	-	Yes
3	Installation name	M	Free	Yes	Yes	Yes
4	Installation activity type	M	Choice	Yes	Yes	Yes

5	Installation address – country	M	Preset	Yes	Yes	Yes
6	Installation address - region or state	O	Free	Yes	Yes	Yes
7	Installation address – city	M	Free	Yes	Yes	Yes
8	Installation address – postcode	M	Free	Yes	Yes	Yes
9	Installation address – line 1	M	Free	Yes	Yes	Yes
10	Installation address – line 2	O	Free	Yes	Yes	Yes
11	Installation telephone 1	M	Free	Yes	No	No
12	Installation telephone 2	M	Free	Yes	No	No
13	Installation email address	M	Free	Yes	No	No
14	Name of parent undertaking	M Where assigned	Free	Yes	No	Yes
15	Name of subsidiary undertaking	M Where assigned	Free	Yes	No	Yes
16	Account holder ID of the parent undertaking (given by the Union Registry)	M Where assigned	Preset	Yes	No	No
17	EPRTR identification number	M Where assigned	Free	Yes	No	Yes
18	Latitude	O	Free	Yes	No	Yes
19	Longitude	O	Free	Yes	No	Yes
20	Year of first emission	M	Free			Yes

Table VI-II: Details of the installation contact person

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
<i>Item No.</i>	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the EUTL public website?
1	Contact person within Member State first name	O	Free	Yes	No	No
2	Contact person within Member State last name	O	Free	Yes	No	No
3	Contact person address – country	O	Preset	Yes	No	No
4	Contact person address - region or state	O	Free	Yes	No	No
5	Contact person address – city	O	Free	Yes	No	No
6	Contact person address – postcode	O	Free	Yes	No	No
7	Contact person address – line 1	O	Free	Yes	No	No
8	Contact person address – line 2	O	Free	Yes	No	No
9	Contact person telephone 1	O	Free	Yes	No	No
10	Contact person telephone 2	O	Free	Yes	No	No
11	Contact person email address	O	Free	Yes	No	No

ANNEX VII

Information to be provided for opening an aircraft operator holding account

1. The information set out in Table III-I of Annex III and VII-I of Annex VII.
2. Under the data provided in accordance with Table III-I, the aircraft operator shall be named as the account holder. The name recorded for the account holder shall be identical to the name in the Monitoring Plan. In case the name in the Monitoring Plan is obsolete, the name in the trading registry or the name used by Eurocontrol shall be used.
3. If the account holder is part of a group, it shall provide a document clearly identifying the structure of the group. If that document is a copy, this shall be certified as a true copy by a notary public or other similar person specified by the national administrator. If the certified copy is issued outside the Member State requesting a copy, the copy shall be legalised, except otherwise provided for by national law. The date of the certification or legalisation shall not be more than three months prior to the date of application.
4. The call sign is International Civil Aviation Organisation (ICAO) designator in box 7 of the flight plan or, if not available, the registration marking of the aircraft.
5. If a legal person requests to open an account, national administrators may ask for the submission of the following additional documents:
 - (a) a document proving the registration of the legal entity;
 - (b) bank account details;
 - (c) a confirmation of VAT registration;
 - (d) the name, date of birth and nationality of the legal entity's beneficial owner as defined in Article 3(6) of Directive (EU) 2015/849 including the type of ownership or control they are exercising;
 - (e) a copy of the instruments establishing the legal entity;
 - (f) a copy of the annual report or of the latest audited financial statements, or if no audited financial statements available, a copy of the financial statements stamped by the tax office or the financial director.
6. Instead of obtaining paper documents proving information required under this Annex, national administrators may use digital tools to retrieve the relevant information, provided that such tools are authorised under national law to provide that information.

Table VII-I: account details for aircraft operator holding accounts

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
<i>Item No.</i>	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the EUTL public website?
1	Unique code under Commission Regulation 748/2009	M	Free	Yes	Yes	Yes

2	Call sign (ICAO designator)	O	Free	Yes	Yes	Yes
3	Monitoring plan ID	M	Free	Yes	Yes	Yes
4	Monitoring plan – first year of applicability	M	Free	Yes	Yes	Yes

ANNEX VIII

Information concerning authorised representatives to be provided to the administrator of the account

1. The information set out in Table VIII-I of Annex VIII.

Table VIII-I: Authorised representative details

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
<i>Item No.</i>	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the EUTL public website?
1	First name	M	Free	Yes	Yes	No
2	Last name	M	Free	Yes	Yes	No
3	Title	O	Free	Yes	No	No
4	Job title	O	Free	Yes	No	No
5	Employer name	O	Free	Yes	No	No
6	Department at the employer	O	Free	Yes	No	No
7	Country	M	Preset	No	n.a.	No
8	Region or state	O	Free	Yes	Yes	No
9	City	M	Free	Yes	Yes	No
10	Postcode	M	Free	Yes	Yes	No
11	Address – line 1	M	Free	Yes	Yes	No
12	Address – line 2	O	Free	Yes	Yes	No
13	Telephone 1	M	Free	Yes	No	No
14	Mobile phone	M	Free	Yes	Yes	No
15	E-mail address	M	Free	Yes	Yes	No
16	Date of birth	M	Free	No	n.a.	No
17	Place of birth – city	M	Free	No	n.a.	No
18	Place of birth – country	M	Free	No	n.a.	No
19	Type of document supporting identity	M	Choice	Yes	Yes	No
20	Identity document number	M	Free	Yes	Yes	No
21	Identity document expiry date	M Where assigned	Free	Yes	Yes	No
22	National registration number	O	Free	Yes	Yes	No
23	Preferred language	O	Choice	Yes	No	No
24	Rights as authorised representative	M	Multiple Choice	Yes	Yes	No

2. A duly signed statement from the account holder indicating that it wishes to nominate a particular person as authorised representative, confirming that the authorised representative has the right to initiate, to approve, to initiate and approve transactions on behalf of the account holder or “read only” access (as set out in paragraphs 1 and 5 of Article 20 respectively).
3. Evidence to support the identity of the nominee, which may be a copy of one of the following:
- (a) an identity card issued by a state that is a member of the European Economic Area or the Organisation for Economic Cooperation and Development;
 - (b) a passport;

- (c) a document that is accepted as a personal identification document under the national law of the national administrator administering the account.
- 4. Evidence to support the address of the permanent residence of the nominee, which may be a copy of one of the following:
 - (a) the identity document submitted under point 3., if it contains the address of the permanent residence;
 - (b) any other government-issued identity document that contains the address of permanent residence;
 - (c) if the country of permanent residence does not issue identity documents that contain the address of permanent residence, a statement from the local authorities confirming the nominee's permanent residence;
 - (d) any other document that is customarily accepted in the Member State of the administrator of the account as evidence of the permanent residence of the nominee;
- 5. The criminal record, or any other document that is accepted by the administrator of the account as criminal record, of the nominee, except for authorised representatives of verifiers.

Instead of requesting the submission of a criminal record, the national administrator may request the competent authority for keeping criminal records to provide the relevant information electronically, in accordance with national law.

Documents submitted under this point may not be retained after the nomination of the account representative has been approved.
- 6. If a document is provided in original to the national administrator, it may make a copy of it and indicate its authenticity on the copy.
- 7. A copy of a document may be submitted as evidence under this Annex if it is certified as a true copy by a notary public or other similar person specified by the national administrator. Without prejudice to the rules set out in Regulation (EU) 2016/1191, regarding documents issued outside the Member State where the copy of the document is submitted, the copy shall be legalised, except otherwise provided for by national law. The date of the certification or legalisation shall not be more than three months prior to the date of application.
- 8. The administrator of the account may require that the documents submitted be accompanied with a certified translation into a language specified by the national administrator.
- 9. Instead of obtaining paper documents proving information required under this Annex, national administrators may use digital tools to retrieve the relevant information, provided that such tools are authorised under national law to provide that information.

ANNEX IX

Formats for submitting annual emissions data

1. Emissions data for operators shall contain the information set out in Table IX-I, having regard to the electronic format for submitting emissions data described in the data exchange and technical specifications provided for in Article 75.

Table IX-I: Emissions data for operators

1	Installation ID:		
2	Reporting year		
<i>Greenhouse Gas Emissions</i>			
		<i>in tons</i>	<i>in tons of CO₂eq</i>
3	CO ₂ emissions		
4	N ₂ O emissions		
5	PFC emissions		
6	Total emissions	-	$\Sigma (C3+C4+C5)$

2. Emissions data for aircraft operators shall contain the information set out in Table IX-II, having regard to the electronic format for submitting emissions data described in the data exchange and technical specifications provided for in Article 75.

Table IX-II: Emissions data for aircraft operators

1	Aircraft operator ID:	
2	Reporting year	
<i>Greenhouse Gas Emissions</i>		
		<i>in tons of CO₂</i>
3	Domestic emissions (Relates to all flights which departed from an aerodrome situated in the territory of a Member State and arrived at an aerodrome situated in the territory of the same Member State)	
4	Non domestic emissions (Relates to all flights which departed from an aerodrome situated in the territory of a Member State and arrived at an aerodrome situated in the territory of another Member State)	
5	Total emissions	$\Sigma (C3+C4)$

ANNEX X

National allocation table

Row No			Quantity of general allowances allocated free of charge					
			Pursuant to Article 10a(7) of Directive 2003/87/EC	Pursuant to Article 10c of Directive 2003/87/EC (transferrable)		Pursuant to another provision of Directive 2003/87/EC	Total	
1	Country code of Member State							Manual input
2		Installation ID						Manual input
3		Quantity to be allocated:						
4		in year X						Manual input
5		in year X+1						Manual input
6		in year X+2						Manual input
7		in year X+3						Manual input
8		in year X+4						Manual input
9		in year X+5						Manual input
10		in year X+6						Manual input
11		in year X+7						Manual input
12		in year X+8						Manual input
13		in year X+9						Manual input

Rows No 2 to 13 shall be repeated for each installation.

ANNEX XI

National aviation allocation table

Row No				Quantity of aviation allowances allocated free of charge			
				Pursuant to Article 3e of Directive 2003/87/EC	Pursuant to Article 3f of Directive 2003/87/EC	In Total	
1	Country code of Member State						Manual input
2		Aircraft operator ID					Manual input
3		Quantity to be allocated					
4			in year X				Manual input
5			in year X+1				Manual input
6			in year X+2				Manual input
7			in year X+3				Manual input
8			in year X+4				Manual input
9			in year X+5				Manual input
10			in year X+6				Manual input
11			in year X+7				Manual input
12			in year X+8				Manual input
13			in year X+9				Manual input

Rows No 2 to 13 shall be repeated for each aircraft operator.

ANNEX XII

Auction table

Row No	Information on the auction platform				
1	Identification code of the auction platform				
2	Identity of the auction monitor				
3	The Auction Collateral Delivery Account number				
4	Information on individual auctions of (general allowances / aviation allowances)				
5	Individual volume of the auction	Date and time of delivery to the Auction Collateral Delivery Account	Identity of the auctioneer(s) connected to each auction	Volume for the respective auctioneer(s) in the individual volume of the auction, including, where applicable, the respective volume of allowances under Article 10a(8) of Directive 2003/87/EC	Manual input
6					Manual input
7					Manual input
8					Manual input
9					Manual input
10					Manual input
11					Manual input
12					Manual input
13					Manual input
14					Manual input
15					Manual input
16					Manual input
17					Manual input
18					Manual input
19					Manual input

ANNEX XIII

Reporting requirements of the central administrator

I. Union Registry information related to the EU ETS

Information available to the public

1. The EUTL shall display on the public website of the EUTL the following information for each account:
 - (a) all information indicated as to be "displayed on the EUTL public website" in Table III-I of Annex III, Table VI-I of Annex VI, and Table VII-I of Annex VII;
 - (b) allowances allocated to individual account holders pursuant to Articles 48 and 50;
 - (c) the status of the account in accordance with Article 9(1);
 - (d) the year of first emissions and the year of last emissions;
 - (e) the number of allowances surrendered in accordance with Article 6;
 - (f) the verified emissions figure, along with its corrections for the installation related to the operator holding account for year X shall be displayed from 1 April onwards of year (X+1);
 - (g) a symbol and a statement indicating whether the installation or aircraft operator related to the operator holding account surrendered a number of allowances by 30 April that is at least equal to all its emissions in all past years.

The information referred to in points (a) to (d) shall be updated every 24 hours.

For the purposes of point (g), the symbols and the statements to be displayed are set out in Table XIV-I. The symbol shall be updated on 1 May and, except for the addition of a * in cases described under row 5 of Table XIV-I, it shall not change until the next 1 May, unless the account is closed before.

Table XIV-I: Compliance statements

Row No.	Compliance status figure according to Article 33	Verified emissions are recorded for last complete year?	Symbol	Statement
			to be displayed on the EUTL public website	
1	0 or any positive number	Yes	A	"The number of allowances surrendered by 30 April is greater than or equal to verified emissions"
2	any negative number	Yes	B	"The number of allowances surrendered by 30 April is lower than verified emissions"
3	any number	No	C	"Verified emissions for preceding year were not entered until 30 April"

4	any number	No (because the allowance surrender process and/or verified emissions update process being suspended for the Member State's registry)	X	"Entering verified emissions and/or surrendering was impossible until 30 April due to the allowance surrender process and/or verified emissions update process being suspended for the Member State's registry"
5	any number	Yes or No (but subsequently updated by the competent authority)	* [added to the initial symbol]	"Verified emissions were estimated or corrected by the competent authority."

2. The EUTL shall display on the public website of the EUTL the following general information, and shall update it every 24 hours:
 - (a) the national allocation table of each Member State, including indications of any changes made to the table in accordance with Article 47;
 - (b) the national aviation allocation table of each Member State, including indications of any changes made to the table in accordance with Article 49;
 - (c) the total number of allowances held in the Union Registry in all user accounts on the previous day;
 - (d) the fees charged by national administrators in accordance with Article 81.
3. The EUTL shall display on its public website the following general information, on 30 April of each year:
 - (a) the sum of verified emissions by Member State entered for the preceding calendar year as a percentage of the sum of verified emissions of the year before that year;
 - (b) the percentage share belonging to accounts administered by a particular Member State in the number and volume of all allowance and Kyoto unit transfer transactions in the preceding calendar year;
 - (c) the percentage share belonging to accounts administered by a particular Member State in the number and volume of all allowance and Kyoto unit transfer transactions in the preceding calendar year between accounts administered by different Member States.
4. The EUTL shall display on the public website of the EUTL the following information about each completed transaction recorded by the EUTL by 30 April of a given year on 1 May three years later:
 - (a) account holder name and Account identifier of the transferring account;
 - (b) account holder name and Account identifier of the acquiring account;
 - (c) the amount of allowances or Kyoto units involved in the transaction, including the country code, but without unique unit identification code of the allowances and the unique numeric value of the unit serial number of the Kyoto units;
 - (d) transaction identification code;

- (e) date and time at which the transaction was completed (in Central European Time);
- (f) type of the transaction.

The first paragraph shall not apply to transactions, where both the transferring and acquiring account was an ETS management account as indicated in Table I-I of Annex I.

5. On 1 May each year, the following information shall be published on agreements which are in force pursuant to Article 25 of Directive 2003/87/EC recorded by the EUTL by 30 April:
 - (a) holdings of allowances issued in the linked emissions trading system on all accounts in the Union Registry;
 - (b) number of allowances issued in the linked emissions trading system used for compliance in the EU ETS;
 - (c) sum of allowances issued in the linked emissions trading system that were transferred to accounts in the Union Registry in the preceding calendar year;
 - (d) sum of allowances that were transferred to accounts in the linked emissions trading system in the preceding calendar year.

Information available to account holders

6. The Union Registry shall display on the part of the Union Registry's website only accessible to the account holder the following information, and shall update it in real time:
 - (a) current holdings of allowances and Kyoto units, including the country code, and, as appropriate, the indication showing in which ten-year period the allowances were created, but without the unique unit identification code of the allowances and the unique numeric value of the unit serial number of the Kyoto units;
 - (b) list of proposed transactions initiated by that account holder, detailing for each proposed transaction
 - (i) the elements listed in point 4 of this Annex;
 - (ii) the account number and the name of the account holder of the acquiring account
 - (iii) the date and time at which the transaction was proposed (in Central European Time);
 - (iv) the current status of that proposed transaction;
 - (v) any response codes returned consequent to the checks made by the Registry and the EUTL
 - (c) a list of allowances or Kyoto units transferred or acquired by that account as a result of completed transactions, detailing for each transaction
 - (i) the elements listed in point 4;
 - (ii) the account number and the name of the account holder of the transferring and the acquiring account.