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2026/0210 (COD)

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Regulations (EU) 2015/757 and (EU) 2023/1805 to simplify and streamline monitoring, reporting and verification and to align with revisions of the EU Emissions Trading System

{SEC(2026) 616 final} - {SWD(2026) 616 final} - {SWD(2026) 617 final} - {SWD(2026) 618 final}

(Text with EEA relevance)

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EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The proposed amendments to Regulation (EU) 2015/757 and Regulation (EU) 2023/1805 have been separated from the Commission proposal COM(2026) 616[1] ('general ETS proposal') solely for issues of legal form. The following issues are addressed in the Explanatory Memorandum to the general ETS proposal: (i) reasons for and objectives of the proposal; (ii) consistency with existing policy provisions in the policy area; (iii) consistency with other Union policies.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• Legal basis

The legal base is the same (Article 192(1) of the Treaty on the Functioning of the European Union) as for the general ETS proposal, as it addresses one element of the overall revision.

• Subsidiarity (for non-exclusive competence)

The EU ETS is largely based on harmonised Union-wide rules. This proposal has been separated from the general ETS proposal purely for reasons of legal form, and should be handled together with the main proposal. The amendments to Regulations are amending harmonised provisions.

• Proportionality

The proposed amendments to Regulation (EU) 2015/757 and Regulation (EU) 2023/1805 have been separated from the general ETS proposal solely for issues of legal form. This issue is addressed in the Explanatory Memorandum to the general ETS proposal.

• Choice of the instrument

Since the original legislative acts are regulations of the European Parliament and of the Council, the amendments must also be introduced as a European Parliament and Council regulation under the ordinary legislative procedure.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

The proposed amendments to Regulation (EU) 2015/757 and Regulation (EU) 2023/1805 have been separated from the general ETS proposal solely for issues of legal form. The following issues are addressed in the Explanatory Memorandum to the general ETS proposal: (i) ex-post evaluations/fitness checks of existing legislation; (ii) stakeholder consultations; (iii) collection and use of expertise; (iv) impact assessment; (v) regulatory fitness and simplification; (vi) fundamental rights.

In particular, a single overall impact assessment accompanies both this proposal and the linked Commission proposal to revise the ETS Directive and was submitted to the Regulatory Scrutiny Board (RSB) on 23 March 2026. The Explanatory Memorandum to the main

[1] Proposal for a Directive of the European Parliament and of the Council amending Directive 2003/87/EC and Decision (EU) 2015/1814 as regards driving competitiveness and cost-effective decarbonisation, COM(2026) 616

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proposal explains the wider context. The impact assessment includes the consistency check of Article 6(4) of the European Climate Law, which requires the Commission to assess the consistency of any EU draft measure or legislative proposal with the Climate Law's objectives, such as the EU's climate-neutrality objective.

4. BUDGETARY IMPLICATIONS

This issue is addressed in the Explanatory Memorandum to the general ETS proposal, from which these elements have been separated solely for issues of legal form.

The Legislative Financial and Digital Statement accompanying the general ETS proposal addresses all issues relating to this proposal.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

This issue is addressed in the Explanatory Memorandum to the general ETS proposal, from which these elements have been separated solely for issues of legal form.

- **Detailed explanation of the specific provisions of the proposal**

The main amendments to the MRV Maritime Regulation and FuelEU Maritime Regulation are as follows:

- The proposal aims to deliver simplification for operators complying with the MRV/ETS and FuelEU obligations by merging the relevant MRV compliance cycles and minimising existing duplications and areas of divergences. This requires an expansion of the scope of the MRV Regulation (amended Article 2) to cover energy use in addition to GHG emissions and energy efficiency data, and an update of the monitoring and reporting requirements (amended Article 9 and Article 10) to ensure that all relevant data are collected under the same MRV system.
  - The proposed amendments introduce consequential changes to the content of the monitoring plan and the arrangements for submitting it (amended Article 6) and to the emissions report (amended Article 11). Consequently, companies are required to include and submit all necessary information in one single document in a common workflow for compliance with MRV requirements under both the MRV/ETS and FuelEU.
  - The proposal introduces changes to verification rules to cater for the extension of the Regulation to cover energy use and new consequential reporting requirements (amended Articles 13 to 16). The empowerments conferred on the Commission in relation to verification and accreditation rules under this Regulation should be implemented with a view to delivering a single accreditation and verification framework applicable under MRV, ETS, and FuelEU Maritime.
  - The proposal further confers on the Commission the power to adopt delegated acts to amend the monitoring methods and rules to make them fit for the expanded scope of the Regulation as new data points are added to cover energy use (amended Article 5).
  - The proposed amendments to the MRV Regulation require consequential amendments to the FuelEU Regulation, particularly since the monitoring-and-

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reporting-only-once principle is fully implemented through a shared MRV compliance cycle.

- The proposal amends certain definitions (amended Article 3) and monitoring and reporting requirements (amended Article 11 and Annex II) in order to ensure closer alignment with the IMO Data Collection System.
- Furthermore, the proposal introduces a new Article 4a to clarify the role of the administering authority responsible in respect of MRV obligations and to establish an attribution mechanism for any shipping company falling within the scope of the MRV Regulation to further enhance the robustness of the MRV system.
- The proposal also aims to reinforce the level-playing field through a targeted extension of the scope of the EU ETS to certain categories of ships (amended Article 2 of the MRV Regulation). This targeted extension requires delegated and implementing powers to be conferred on the Commission to provide for the relevant monitoring and reporting rules (amended Articles 5, 6 and 11 of the MRV Regulation).
- The proposal contains tailored rules to reinforce the safeguards against the risk of evasion by vessels engaged in or supporting offshore operations. These tailored rules require changes to the scope of the MRV Regulation (amended Article 2 of the MRV Regulation), the inclusion of new definitions (amended Article 3 of the MRV Regulation) and the deletion of the list of 'offshore ships' (amended Annex I to the MRV Regulation). The proposal confers on the Commission the power to adopt delegated acts to provide for the relevant monitoring and reporting rules (amended Articles 5, 6, and 11 of the MRV Regulation).

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(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee[2],

Having regard to the opinion of the Committee of the Regions[3],

Acting in accordance with the ordinary legislative procedure,

Whereas:

(1) Regulation (EU) 2015/757 of the European Parliament and of the Council[4] lays down the rules for the monitoring, reporting, and verification (MRV) of greenhouse gas emissions and other relevant information from maritime transport activities, including the maritime transport activities falling within the scope of Directive 2003/87/EC. Regulation (EU) 2023/1805 of the European Parliament and of the Council[5] establishes inter alia requirements relating to the greenhouse gas intensity of energy used on board by ships in order to promote the use of renewable and low-carbon fuels in maritime transport.

(2) The monitoring, reporting, and verification system under Regulation (EU) 2023/1805 includes requirements that are similar to the ones laid down in Regulation (EU) 2015/757 and requires, to the extent possible, the use of the data reported under that latter Regulation. In particular, the determination of the greenhouse gas intensity of the energy used on board by ships in accordance with Regulation (EU) 2023/1805, relies on data monitored under Regulation (EU) 2015/757.

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2 OJ C , , p. .

3 OJ C , , p. .

4 Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55, ELI: http://data.europa.eu/eli/reg/2015/757/oj).

5 Regulation (EU) 2023/1805 of the European Parliament and of the Council of 13 September 2023 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC (OL L 234, 22.9.2023, p. 48, , ELI: http://data.europa.eu/eli/reg/2023/1805/oj).

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(3) The applicable MRV systems share many similarities in design, processes and involved actors, but remain formally distinct and present some overlaps and divergences, thus causing operators the duplication of compliance actions and interactions with relevant authorities.

(4) In order to enhance the effectiveness of the monitoring, reporting, and verification framework applicable to ensure compliance with Directive 2003/87/EC on the one hand, and Regulation (EU) 2023/1805 on the other hand, and reduce administrative burden, Regulation (EU) 2015/757 should be amended to establish a unique MRV system that covers both greenhouse gas emissions and the energy used on board by ships, with a view to fulfilling the requirements provided for in Directive 2003/87/EC and Regulation (EU) 2023/1805.

(5) To ensure that companies monitor and report relevant data only once under the same MRV system, the monitoring and reporting requirements under Regulation (EU) 2015/757 should be amended to cover energy use, well-to-wake emissions defined in Article 3 of Regulation (EU) 2023/1805 and other relevant information necessary to the implementation of the obligations under Regulation (EU) 2023/1805. Where this Regulation refers to total aggregated emissions of greenhouse gases or total aggregated greenhouse gas emitted, it should be understood as referring to cover both Well-to-Tank and Tank-to-Wake emissions, with the two components to be reported separately.

(6) In order to avoid duplicate procedures, Regulation (EU) 2015/757 and Regulation (EU) 2023/1805 should be amended to ensure that shipping companies submit a single monitoring plan and a single report for each ship under their responsibility covering both greenhouse gas emissions and the energy used on board by ships.

(7) In addition, Regulation (EU) 2015/757 and Regulation (EU) 2023/1805 should be amended to align the rules on accreditation and verification activities and the enforcement role of Member States and to bring these rules under Regulation (EU) 2015/757. This should ensure coherent implementation and enforcement of the single monitoring, reporting, and verification framework across greenhouse gas emissions and the energy used on board by ships. To reinforce coherence in administration and enforcement, the role of Member States in respect of shipping companies that fall within the scope of Regulation (EU) 2015/757 should be further specified, and a mechanism to attribute the shipping companies falling within the scope of Regulation (EU) 2015/757 but not within the scope of Directive 2003/87/EC should be introduced.

(8) To ensure coherence in administration and enforcement, the entity responsible for compliance with Regulation (EU) 2023/1805 should be the same as the entity responsible for compliance with both Regulation (EU) 2015/757 and Directive 2003/87/EC.

(9) To ensure coherence with Regulation (EU) 2023/1805 in terms of scope, Regulation (EU) 2015/757 should be amended to clarify that activities by ships owned or operated by a government and used only for non-commercial purposes do not fall within the scope of this Regulation.

(10) To clarify which categories of ships are excluded from scope under the Regulation, it is appropriate to replace the current references to fish-catching or fish-processing ships by a broader reference to fishing ships. The latter should cover a wide range of ship

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categories, including not only fish-catching and fishing-processing ships, but also other fishing ships different from fish-catching ships.

(11) To pursue further alignment of Regulation (EU) 2015/757 with the International Maritime Organization (IMO) Data Collection System (DCS), certain definitions and reporting requirements should be amended to remove potential duplications, in a manner compatible with the policy objectives and principles of the Union MRV system.

(12) To increase the environmental effectiveness of the MRV system, and to ensure a level playing field and reduce the risk of circumvention, oil tankers, chemical tankers, gas carriers, LNG carriers, Ro-Pax ships, and passenger ships below 5 000 gross tonnage but not below 400 gross tonnage should be included in Regulation (EU) 2015/757 from 2029.

(13) Directive 2003/87/EC is being amended to ensure a level playing field and reduce the risk of circumvention of its provisions as regards vessels performing or supporting offshore operations. It is therefore appropriate to amend Regulation (EU) 2015/757 to take into account the changes that are to be made to Directive 2003/87/EC. In order to ensure the effective functioning of the MRV system, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union (TFEU) should be delegated to the Commission in respect of the monitoring methods and rules and the reporting rules for emissions from vessels that perform or support offshore operations.

(14) In order to support global climate action, the Commission, assisted by the European Maritime Safety Agency (EMSA), should endeavour to provide to third countries with the tools and guidance necessary to the establishment of greenhouse gas emissions pricing systems, including an MRV system that covers voyages outside the scope of Regulation (EU) 2015/757, as a robust MRV system is a prerequisite for any market-based measure. Such support should be conditional upon the assurance that third country MRV systems are in line with the principles and methods set out in this Regulation.

(15) In order to ensure uniform conditions for the determination of energy used from wind power and for the use of automated systems and standard electronic templates for the coherent issuance of verification reports under Regulation (EU) 2015/757, implementing powers should be conferred on the Commission. In addition, to ensure uniform conditions the use of automated systems and standard templates for the monitoring and reporting of relevant information under Regulation (EU) 2023/1805, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.

(16) It is necessary to ensure the effective functioning of the single monitoring, reporting and verification system for EU ETS and FuelEU Maritime and to take into account the inclusion of greenhouse gas emissions from, and the energy used by specific categories of ships below 5 000 gross tonnage but not below 400 gross tonnage and of ships performing or supporting offshore operations, within the scope of Regulation (EU) 2015/757. In this regard, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the monitoring methods and rules and the reporting rules for emissions covered by Regulation (EU) 2015/757, as well as for any other relevant information set out in that Regulation. Moreover, to take into account the establishment of a single MRV system for FuelEU and EU ETS,

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the delegations in Article 5(2) of Regulation (EU) 2015/757 should be extended to cover the review of certain technical aspects of monitoring of greenhouse gas emissions and energy use to take account of relevant international rules and international standards, Union legal acts in the field of energy, as well as technological and scientific developments. To take into account the inclusion of greenhouse gas emissions from and energy used by specific categories of ships below 5 000 gross tonnage but not below 400 gross tonnage and of ships performing or supporting offshore operations, the delegations provided for in Article 5(3), and 11(4) of Regulation (EU) 2015/757 should be extended to cover the monitoring and reporting rules applying to these vessels. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[6]. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

(17) To allow the Commission to adopt, in a timely manner, the acts in relation to which powers have been conferred on the Commission pursuant to that Regulation, the provisions on empowerments should apply on the twentieth day following that of its publication in the *Official Journal of the European Union*. To ensure the effective functioning of the new unique MRV system, the application of the provisions on the MRV should be deferred.

(18) Regulation (EU) 2015/757 and Regulation (EU) 2023/180 should therefore be amended accordingly,

HAVE ADOPTED THIS REGULATION:

Article 1

Amendments to Regulation (EU) 2015/757

Regulation (EU) 2015/757 is amended as follows:

(1) throughout the Regulation, the term 'emissions report' is replaced by 'MRV report' and any necessary grammatical changes are made;

(2) Article 1 is replaced by the following:

'*Article 1*

Subject matter

This Regulation lays down rules for the accurate monitoring, reporting and verification (MRV) of greenhouse gas emissions, energy used and of other relevant information from ships arriving at, within or departing from ports under the jurisdiction of a Member State, in order to promote the reduction of greenhouse gas emissions from maritime transport in a cost-effective manner.';

(3) Article 2 is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. This Regulation applies to ships of 5 000 gross tonnage and above in respect of the greenhouse gas emissions released and the energy used during

[6] OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj.

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their voyages for transporting for commercial purposes cargo or passengers from such ships' last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to their next port of call, as well as within ports of call under the jurisdiction of a Member State.';

(b) paragraph 1a is replaced by the following:

'1a. From 1 January 2025, this Regulation shall also apply to general cargo ships below 5 000 gross tonnage but not below 400 gross tonnage in respect of the greenhouse gas emissions released and the energy used during their voyages for transporting cargo for commercial purposes from their last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to their next port of call, as well as within ports of call under the jurisdiction of a Member State.';

(c) the following paragraph 1aa is inserted:

'1aa. This Regulation shall also apply to ships below 5 000 gross tonnage but not below 400 gross tonnage in respect of the greenhouse gas emissions released and the energy used during their voyages for the purpose of performing or supporting offshore operations in connection with an offshore worksite situated in the territorial sea, the Exclusive Economic Zone (EEZ), the continental shelf or the continental shelf sea of a Member State from their last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to their next port of call, as well as within ports of call under the jurisdiction of a Member State if those emissions are closely related to performing or supporting offshore operations in connection with an offshore worksite situated in the territorial sea, the EEZ, the continental shelf or the continental shelf sea of a Member State.';

(d) the following paragraph 1ba is inserted:

'1ba. This Regulation shall apply to ships of 5 000 gross tonnage and above in respect of the greenhouse gas emissions released and the energy used during their voyages for the purpose of performing or supporting offshore operations in connection with an offshore worksite situated in the territorial sea, the EEZ, the continental shelf or the continental shelf sea of a Member State from their last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to their next port of call, as well as within ports of call under the jurisdiction of a Member State if these emissions are closely related to performing or supporting offshore operations in connection with an offshore worksite situated in the territorial sea, the EEZ, the continental shelf or the continental shelf sea of a Member State.';

(e) the following paragraph 1d is inserted:

'1d. This Regulation shall also apply to ships below 5 000 gross tonnage but not below 400 gross tonnage that belong to the following categories of ships:

(a) oil tankers;

(b) chemical tankers;

(c) gas carriers;

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(d) LNG carriers;

(e) ro-pax ships;

(f) passenger ships.

This paragraph shall apply in respect of the greenhouse gas emissions released and the energy used during these ships' voyages for transporting passengers and cargo for commercial purposes from their last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to their next port of call, as well as within ports of call under the jurisdiction of a Member State.';

(f) paragraph 2 is replaced by the following:

'2. This Regulation does not apply to warships, naval auxiliaries, fishing ships, wooden ships of a primitive build, and ships not propelled by mechanical means.';

(g) the following paragraph 3 is added:

'3. This Regulation does not apply in respect of the greenhouse gas emissions released and the energy used during the activities of ships owned or operated by a government and used only for non-commercial purposes.';

(4) Article 3 is amended as follows:

(a) point (n) is replaced by the following:

'(n) 'ship at berth' means a ship which is moored, from the first line ashore till the last line ashore, or anchored, from anchor dropped till anchor aweigh, in a port falling under the jurisdiction of a Member State while it is loading, unloading or hotelling, including the time spent when moored or anchored yet not engaged in cargo operations;';

(b) the following points (r) to (ag) are added:

'(r) 'offshore operations' means offshore operations as defined in Article 3, point ([am]) of Directive 2003/87/EC;

(s) 'offshore worksite' means offshore worksite as defined in Article 3, point ([an]) of Directive 2003/87/EC;

(t) 'deadweight tonnage' means the difference in tonnes between the displacement of a ship in water of relative density of 1025 kg/m^3 at the summer load draught and the lightweight of the ship; the summer load draught should be taken as the maximum summer draught as certified in the stability booklet approved by the administration or an organisation recognised by it;

(u) 'biofuels' means biofuels as defined in Article 2, second paragraph, point (33), of Directive (EU) 2018/2001;

(v) 'recycled carbon fuels' means recycled carbon fuels as defined in Article 2, second paragraph, point (35), of Directive (EU) 2018/2001;

(w) 'renewable fuels of non-biological origin' or 'RFNBO' means renewable fuels of non-biological origin as defined in Article 2, second paragraph, point (36), of Directive (EU) 2018/2001;

(x) 'zero-emission technology' means a technology as defined in Article 3, point (7) of Regulation (EU) 2023/1805;

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(y) ‘substitute sources of energy’ means renewable energy generated on board, electricity supplied from on-shore power supply (‘OPS’), or wind-assisted propulsion systems;

(z) ‘wind-assisted propulsion’ means propulsion, whether partial or full, of a ship by wind energy harnessed by means of wind-assistance propulsion systems such as, inter alia, rotor sails, kites, hard or rigid sails, soft sails, suction wings or turbines;

(aa) ‘energy used on board’ means the amount of energy, expressed in giga joules (GJ), used by a ship for propulsion and for the operation of any onboard equipment, at sea or at berth within port;

(ab) ‘on-shore power supply’ (or ‘OPS’) means the system to supply electricity to ships at berth, at low or high voltage, alternate or direct current, including ship-side and port-side installations, when feeding directly the ship main distribution switchboard for powering hotel and service workloads or charging secondary batteries;

(ac) ‘electrical power demand at berth’ means the demand for electricity of a ship at berth for meeting all energy needs based on electricity on board;

(ad) ‘established total electrical power demand of the ship at berth’ means the highest value, expressed in kilowatts, of the total demand for electricity of a ship at berth, including hotel and cargo handling workloads;

(ae) ‘ice edge’ means the demarcation at any given time between the open sea and sea ice of any kind, whether fast or drifting, as set out in paragraph 4.4.8 of the World Meteorological Organisation Sea-Ice Nomenclature, March 2014;

(af) ‘sailing in ice conditions’ means the sailing by an ice-class ship in a sea area within the ice edge;

(ag) ‘verification period’ means the calendar year directly following the reporting period.’;

(5) Article 4 is amended as follows:

(a) paragraph 2 is replaced by the following:

‘2. Monitoring and reporting shall be complete and cover greenhouse gas emissions from the combustion of fuels and the energy used on board for propulsion and for the operation of any onboard equipment, while the ships are at sea as well as within port, including at berth. Companies shall apply appropriate measures to prevent any data gaps within the reporting period.’;

(b) the following paragraph 2a is added:

‘2a. Greenhouse gas emissions and the energy used on board shall be determined in accordance with the monitoring methods set out in Annex I, taking into account all emissions sources, fuel consumer units, substitute sources of energy, zero-emission technologies installed on board and the relevant emission factors.’;

(c) paragraph 4 is replaced by the following:

‘4. Companies shall obtain, record, compile, analyse, document monitoring data and store for at least 10 years all monitoring data, including assumptions, references, emission factors, fuel bunker delivery notes in accordance with

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Annex I to Regulation (EU) 2023/1805 of the European Parliament and of the Council* and activity data, in a transparent manner that enables the reproduction of the determination of greenhouse gas emissions and the energy used on board by ships.

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* Regulation (EU) 2023/1805 of the European Parliament and of the Council of 13 September 2023 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC (OJ L 234, 22.9.2023, p. 48, ELI: http://data.europa.eu/eli/reg/2023/1805/oj)';

(d) paragraph 5 is replaced by the following:

'5. Companies shall ensure that the determination of greenhouse gas emissions and of the energy used on board ships is neither systematically nor knowingly inaccurate. They shall identify and reduce any source of inaccuracies.';

(e) paragraph 6 is replaced by the following:

'6. Companies shall enable reasonable assurance of the integrity of the data to be monitored and reported.';

(f) the following paragraph 9 is added:

'9. The data reported in accordance with paragraph 1 shall be used for the purposes of complying with Regulation (EU) 2023/1805.';

(6) the following Article 4a is inserted:

'*Article 4a*

Administering authority responsible

1. The administering authority responsible shall ensure that a shipping company under its responsibility complies with the obligations laid down in Articles 4 to 12 in respect of each ship falling within the scope of this Regulation.

2. Where a company has obligations in accordance with this Regulation for the first time after [OP please insert the date = date of application of this regulation] and where that company is not on the list established pursuant to Article 3gf(2) of Directive 2003/87/EC, the company shall be attributed to an administering authority responsible in accordance with Article 3gf of Directive 2003/87/EC.

Within one month of the first call in a port under the jurisdiction of a Member State of a ship falling within the scope of this Regulation, that company shall contact the European Maritime Safety Agency (EMSA) in respect of its attribution to an administering authority responsible. The administering authority responsible for that company shall retain that responsibility at least until the update of the list pursuant to Article 3gf(2) of Directive 2003/87/EC.';

(7) Article 5 is amended as follows:

(a) the heading and paragraph 1 are replaced by the following:

'*Article 5*

Methods for monitoring relevant information

1. For the purposes of Article 4, companies shall, for each of their ships, determine the greenhouse gas emissions in accordance with any of the methods set out in

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Annex I to this Regulation, and the energy used in accordance with the methods set out in Annex I to this Regulation and in Annex I to Regulation (EU) 2023/1085, and monitor other relevant information in accordance with the rules set out in Annex II of this Regulation, or adopted pursuant to it.';

(b) paragraphs 2 to 4 are replaced by the following:

'2. The Commission is empowered to adopt delegated acts in accordance with Article 23 of this Regulation to amend Annexes I and II to this Regulation, in order to take into account the inclusion of CH_4 and N_2O emissions, as well as the inclusion of greenhouse gas emissions from ships performing or supporting offshore operations, within the scope of this Regulation, in accordance with Article 2(1aa) and Article 2(1b), of this Regulation, and amendments to Directive 2003/87/EC, as well as to align Annexes I and II to this Regulation with the implementing acts adopted under Article 14(1) of Directive 2003/87/EC, with relevant international rules and with international and European standards. The Commission is also empowered to adopt delegated acts in accordance with Article 23 of this Regulation to amend Annexes I and II to this Regulation in order to further develop the elements of the monitoring methods set out therein, including the emission factors, in the light of technological and scientific developments and in order to ensure the effective operation of the EU Emissions Trading System (EU ETS) established pursuant to Directive 2003/87/EC and FuelEU Maritime established pursuant to Regulation (EU) 2023/1805 and consistency with future international standards or Union legal acts in the field of energy, in accordance with the best available scientific and technical knowledge.

3. The Commission is empowered to adopt delegated acts in accordance with Article 23 to amend Annexes I and II in order to take into account the inclusion of greenhouse gas emissions from categories of ships below 5 000 gross tonnage within the scope of this Regulation, in accordance with Articles 2(1a) and 2(1d), including to provide for simplified monitoring requirements.

4. To ensure uniform conditions for determining the amount of energy used from wind power, the Commission is empowered to adopt, by means of implementing acts, rules specifying the standards and certification to be used by companies. Such implementing acts shall be adopted in accordance with the examination procedure referred to in Article 24(2).';

(8) Article 6 is amended as follows:

(a) paragraph 2 is replaced by the following:

'2. Notwithstanding paragraph 1, for ships falling within the scope of this Regulation for the first time after 31 August 2017, the company shall submit a monitoring plan to the verifier without undue delay and no later than two months after each ship's first call in a port under the jurisdiction of a Member State. That monitoring plan shall indicate the method chosen to monitor and report greenhouse gas emissions and the energy used on board, including the amount and type of energy used, the applicable emission factors, and any other relevant information.';

(b) paragraph 3 is amended as follows:

(1) point (c) is replaced by the following:

'(c) a description of all greenhouse gas emission sources and fuel consumers on board the ship;';

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(2) the following points (ca) to (cg) are inserted after point (c):

‘(ca) a description of the fuel types used by the emissions sources and the fuel consumers installed on board;

(cb) a description of the substitute sources of energy and zero-emission technologies installed on board, and the related power capacity expressed in megawatt (MW);

(cc) for ships referred to in Article 6(4), point (b) of Regulation (EU) 2023/1805, a description of the standards and characteristics of the equipment to allow connection to OPS, or a zero-emission technology;

(cd) the value of the established total electrical power demand of the ship at berth, as provided in its electrical load balance or electrical load study used to demonstrate compliance with Regulations 40 and 41 of Chapter II-1 of the International Convention for the Safety of Life at Sea (SOLAS), as approved by its flag administration or a recognised organisation as defined in the IMO Code for Recognized Organizations adopted by resolutions MEPC.237(65) and MSC.349(92); if a ship is not able to provide that reference, the value considered is 25 % of the total of the maximum continuous ratings of the main engines of the ship as specified in their EIAPP certificate delivered in application of the International Convention for the Prevention of Pollution from Ships (MARPOL) or, if the engines are not required to have an EIAPP certificate, on the nameplate of the engines;

(ce) a description of the intended sources of energy to be used on board while in navigation and at berth to comply with the requirements set out in Articles 4 and 6 of Regulation (EU) 2023/1805;

(cf) a description of the procedures for monitoring the greenhouse gas emissions and fuel consumption of the ship as well as the energy provided by substitute sources of energy or zero-emission technologies;

(cg) a description of the procedures for monitoring and reporting the applicable emission factors;’;

(3) point (d) is replaced by the following:

‘(d) a description of the procedures, systems and responsibilities used to update the list of greenhouse gas emission sources, fuel consumers, substitute sources of energy and zero-emission technologies over the reporting period;’;

(4) point (f)(i) is replaced by the following:

‘(i) the method chosen from among those set out in Annex I for calculating the fuel consumption of each greenhouse gas emission source and fuel consumer, including, where applicable, a description of the measuring equipment used,’;

(5) point (g) is deleted;

(6) point (h)(iii) is replaced by the following:

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‘(iii) the procedures, responsibilities, formulae and data sources for determining and recording the time spent at sea between the port of departure and the port of arrival and the time spent at berth;’;

(7) the following point (ha) is inserted:

‘(ha) for a ship equipped with wind-assisted propulsion, a description of the installed wind propulsion equipment on board and the values of PWind and PProp as referred to in Annex I to Regulation (EU) 2023/1805;’;

(8) the following points (k) to (n) are added:

‘(k) where the company requests to exclude the additional energy used due to the ship’s ice class from the calculation of the compliance balance in accordance with Annex IV to Regulation (EU) 2023/1805, information on the ice class of the ship:’;

(l) for the purpose of calculating the energy used by ice-class vessels, where the company requests to exclude the additional energy used due to sailing in ice conditions from the calculation of the compliance balance set out in Annex IV to Regulation (EU) 2023/1805, a description of a verifiable procedure for monitoring the distance travelled for the whole voyage as well as the distance travelled when sailing in ice conditions, the date, time and position when entering and leaving ice conditions, and the fuel consumption when sailing in ice conditions;

(m) a description of the procedures to allocate energy use for application of any relevant derogation or adjustment under Regulation (EU) 2023/1805, as applicable;

(n) a description of the procedures for the application of any relevant derogation or adjustment under Directive 2003/87/EC, as applicable.’;

(c) paragraph 4 is replaced by the following:

‘4. The monitoring plan may also contain information on the ice class of the ship and/or the procedures, responsibilities, formulae and data sources for determining and recording the distance travelled and the time spent at sea when navigating through ice.’;

(d) in paragraph 6 the following subparagraph is added:

‘By 1 April 2029, companies shall, for each of their ships falling within the scope of this Regulation, submit to the administering authority responsible a monitoring plan that has been assessed as being in conformity with this Regulation by the verifier and that reflects the inclusion of energy use, well-to-wake emissions, and other relevant information necessary to the implementation of the obligations under Regulation (EU) 2023/1805.’;

(e) paragraph 7 is replaced by the following:

‘7. Notwithstanding paragraph 6, for ships falling within the scope of this Regulation for the first time after 1 January 2029, companies shall submit a monitoring plan in conformity with the requirements of this Regulation to the administering authority responsible without undue delay and no later than two months after each ship’s first call in a port under the jurisdiction of a Member State;

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(f) paragraph 8 is amended as follows:

(1) the first subparagraph is replaced by the following:

‘8. By 31 December 2029, the administering authorities responsible shall approve the monitoring plans submitted by companies in accordance with the rules laid down in the delegated acts adopted pursuant to this paragraph. For ships falling within the scope of this Regulation for the first time after 1 January 2029, the administering authority responsible shall approve the submitted monitoring plan within four months of the ship’s first call in a port under the jurisdiction of a Member State, in accordance with the rules laid down in the delegated acts adopted by the Commission pursuant to the third subparagraph of this paragraph.’;

(2) the second subparagraph is deleted;

(g) the following paragraph 9 is added:

‘9. The Commission is empowered to adopt delegated acts in accordance with Article 23 to amend Articles 6 to 10 as regards the rules contained in those Articles for monitoring plans, to take into account the inclusion of greenhouse gas emissions and energy used from categories of ships below 5 000 gross tonnage within the scope of this Regulation, in accordance with Article 2(1a) and Article 2(1d), including to provide for simplified monitoring requirements, and to take into account the inclusion of greenhouse gas emissions and energy used from ships performing or supporting offshore operations, within the scope of this Regulation, in accordance with Article 2(1aa) and Article 2(1b).’;

(9) Article 7 is amended as follows:

(a) paragraph 2 is amended as follows:

(1) point (b) is replaced by the following:

‘(b) where new greenhouse gas emissions or fuel consumption occur due to new emission sources or fuel consumers, or due to the use of new fuels not yet contained in the monitoring plan; or where new types of energy, new systems for connection to OPS, new substitute sources of energy or new zero-emission technologies enter into use;’;

(2) point (c) is replaced by the following:

‘(c) where a change in availability of data, due to the use of new types of measuring equipment, new sampling methods or analysis methods, or for other reasons, may affect the accuracy of the data collected;’;

(3) point (d) is replaced by the following:

‘(d) where companies, verifiers or the administering authority responsible have found that data resulting from the monitoring method applied are incorrect;’;

(4) the following point (da) is inserted:

‘(da) where companies, verifiers or the administering authority responsible have found that the methods to prevent data gaps and identify data errors are inadequate to ensure data accuracy, completeness and transparency;’;

(5) point (e) is replaced by the following:

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‘(e) where verifiers have identified any part of the monitoring plan as not being in conformity with the requirements of this Regulation and the company is required by the verifier to revise it in accordance with Article 13(1).’;

(b) paragraph 4 is replaced by the following:

‘4. Modifications of the monitoring plan under paragraph 2, points (b), (c), (d), and (da), of this Article shall be subject to assessment by the verifier in accordance with Article 13(1). Following the assessment, the verifier shall notify the company as to whether those modifications are in conformity. The company shall submit 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.’;

(c) in paragraph 5, the first subparagraph is replaced by the following:

‘The administering authority responsible shall approve modifications of the monitoring plan under paragraph 2, points (a) to (da), in accordance with the rules laid down in the delegated acts adopted by the Commission pursuant to the second subparagraph of this paragraph.’;

(10) in Section 3, the title is replaced by the following:

‘**Monitoring of relevant information**’;

(11) Article 8 is replaced by the following:

‘*Article 8*

Monitoring of activities within a reporting period

Companies shall, based on the monitoring plan assessed in accordance with Article 13(1), monitor greenhouse gas emissions and the energy used on board for each ship on a per-voyage and an annual basis by applying the appropriate method for determining greenhouse gas emissions and the energy used among those set out in Part B of Annex I and by calculating greenhouse gas emissions and the energy used in accordance with Part A of Annex I.’;

(12) Article 9(1) is amended as follows:

(a) point (b) is replaced by the following:

‘(b) amount and emission factor for each type of fuel consumer and energy used in total;’;

(b) the following points (ea) to (ec) are inserted:

‘(ea) time spent at berth;

(eb) time spent moored at the quayside or time spent at anchorage;

(ec) purpose of the port of call;’;

(c) (iii) the following points (h) to (l) are added:

‘(h) the amount of electricity delivered to the ship through OPS;

(i) for each ship to which Article 6(1) of Regulation (EU) 2023/1805 applies, the connection to and use of OPS or the existence of any of the exceptions provided for in Article 6(5) thereof, as confirmed pursuant to Article 6(9), point (a), of that Regulation;

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(j) for each type of fuel consumed at berth and at sea, the well-to-tank emission factor, the tank-to-wake emission factors of combusted fuel and the tank-to-wake emission factors of slipped fuel associated with the different fuel consumers on board, covering all relevant greenhouse gases;

(k) the ship's ice class, if the company requests to exclude the additional energy used due to ship's ice class from the calculation of the compliance balance set out in Annex IV to Regulation (EU) 2023/1805, using the Baltic Marine Environment Protection Commission (HELCOM) Recommendation 25/7 on safety of winter navigation in the Baltic Sea to establish the correspondence between ice classes;

(l) the ship's ice class, the date, time and position when entering and leaving the ice conditions, the amount of each type of fuel consumed and the distance travelled when sailing in ice conditions as well as the total distance travelled for all voyages during the reporting period, if the company requests to exclude the additional energy used due to sailing in ice conditions from the calculation of the compliance balance set out in Annex IV to Regulation (EU) 2023/1805.';

(d) the second subparagraph is replaced by the following:

'Companies may also monitor information relating to the ship's ice class and to navigation through ice on a voluntary basis, where applicable.';

(13) Article 10 is amended as follows:

(a) the first paragraph is amended as follows:

(1) point (b) to (f) are replaced by the following:

'(b) total aggregated greenhouse gas emitted and energy used within the scope of this Regulation;

(c) aggregated greenhouse gas emissions and energy used from all voyages between ports under a Member State's jurisdiction;

(d) aggregated greenhouse gas emissions and energy used from all voyages which departed from ports under a Member State's jurisdiction;

(e) aggregated greenhouse gas emissions and energy used from all voyages to ports under a Member State's jurisdiction;

(f) greenhouse gas emissions and energy used which occurred within ports under a Member State's jurisdiction, with greenhouse gas emissions and energy used which occurred at berth monitored separately;';

(2) (iii) the following point (l) is added:

'(l) the total aggregated energy use covered by Regulation (EU) 2023/1805, differentiated by fuel and energy type, emission factor, and activity, together with the necessary information required to justify the application of any relevant derogation or adjustment under Regulation (EU) 2023/1805.';

(b) the second paragraph is replaced by the following:

'Companies may also monitor information relating to the ship's ice class and to navigation through ice on a voluntary basis, where applicable.';

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(c) the third paragraph is replaced by the following:

'Companies may also monitor fuel consumed, greenhouse gas emitted and energy used, differentiating on the basis of other criteria defined in the monitoring plan.';

(14) Article 11 is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. By 28 February of the verification period, companies shall provide to the verifier a report (the 'MRV report') containing all the information referred to in paragraph 3 of this Article and the monitoring data and documentation referred to in Article 4(4) for the reporting period of the previous year.

By 31 March of the verification period, companies shall, for each ship under their responsibility, submit to the administering authority responsible, to the authorities of the flag States concerned for ships flying the flag of a Member State and to the Commission an MRV report for the entire reporting period, which has been verified as satisfactory by a verifier in accordance with Article 13.

By 30 April of the verification period, companies shall submit to the authorities of the flag States concerned, an MRV report for the entire reporting period for each ship under their responsibility, which has been verified as satisfactory by a verifier in accordance with Article 13.';

(b) paragraph 2 is replaced by the following;

'2. Where there is a change of company, the previous company shall submit to the administering authority responsible, to the authorities of the flag States concerned for ships flying the flag of a Member State, to the new company and to the Commission, as close as practicable to the day of the completion of the change and no later than one month thereafter, a verified report covering the same elements as the emissions report referred to in paragraph 1, but limited to the period corresponding to the activities carried out under its responsibility.';

(c) paragraph 3 is amended as follows:

(1) point (a)(v) is replaced by the following:

'(v) technical efficiency of the ship (the Energy Efficiency Design Index (EEDI), the Energy Efficiency Existing Ship Index (EEXI) or the Estimated Index Value (EIV) in accordance with IMO Resolution MEPC.215 (63), where applicable),';

(2) the following points (a)(xi) to (a)(xiv) are added:

'(xi) the latest available Carbon Intensity Indicator (CII) rating, where applicable,

(xii) gross tonnage of the ship,

(xiii) deadweight tonnage of the ship,

(xiv) flag of the ship;';

(3) the following point (aa) is inserted:

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‘(aa) information on the installation of innovative energy efficiency technologies onboard a ship, in accordance with the categorisation contained in MEPC.1/Circ.896, where applicable;’;

(4) the following point (e) is inserted:

‘(e) for each voyage and port call the parameters referred to in Article 9, except for cargo carried and transport work.’;

(d) paragraph 4 is replaced by the following:

‘4. The Commission is empowered to adopt delegated acts in accordance with Article 23 to amend Articles 11, 11a and 12 concerning the rules for reporting to take into account the inclusion of greenhouse gas emissions and energy used from categories of ships below 5 000 gross tonnage, within the scope of this Regulation, in accordance with Article 2(1a) and Article 2(1d), including to provide for simplified reporting requirements, and to take into account the inclusion of greenhouse gas emissions and energy used from ships performing or supporting offshore operations, within the scope of this Regulation, in accordance with Article 2(1aa) and Article 2(1b).’;

(15) Article 11a(3) is deleted;

(16) in Article 13, the following paragraph 7 is added:

‘7. The verifier shall issue the verification reports using automated systems and data exchange formats, including electronic templates. The Commission shall determine, by means of implementing acts, technical rules for the data exchange formats, including the electronic templates. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 24(2).’;

(17) Article 14 is amended as follows:

(a) paragraph 2 is amended as follows:

(1) point (a) is replaced by the following:

‘(a) the attribution of fuel consumption to voyages and the use of substitute sources of energy to voyages and at berth;’;

(2) the following points (f) and (g) are added:

‘(f) the data required under Article 10(3) of Regulation (EU) 2023/1805;

(g) the use of OPS or the application of any of the exceptions recorded in the FuelEU database in accordance with Article 6(9), point (a) of Regulation (EU) 2023/1805.’;

(b) paragraph 3 is replaced by the following:

‘3. The verifier shall only consider MRV reports submitted in accordance with Article 12 if reliable and credible data and information enable the greenhouse gas emissions and energy used to be determined with a reasonable degree of certainty and provided that the following are ensured:

(a) the reported data are coherent in relation to estimated data that are based on ship tracking data and characteristics such as the installed engine power;

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(b) the reported data are free of inconsistencies, in particular when comparing the total volume of fuel purchased annually by each ship and the aggregate fuel consumption during voyages;

(c) the collection of the data has been carried out in accordance with the applicable rules; and

(d) the relevant records of the ship are complete and consistent.';

(18) Article 15 is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. The verifier shall identify potential risks related to the monitoring and reporting process by comparing reported greenhouse gas emissions, and the reported amount, type and emission factor of the energy with estimated data based on ship tracking data and characteristics such as the installed engine power. Where significant deviations are found, the verifier shall carry out further analyses.';

(b) paragraph 4 is replaced by the following:

'4. The company shall provide the verifier with any additional information that enables it to carry out the verification procedures. The verifier may conduct spot-checks during the verification process to determine the reliability, credibility, accuracy and completeness of reported data and information.';

(19) in Article 16, paragraph 1 is replaced by the following:

'1. Verifiers shall be accredited for verification of activities falling within the scope of this Regulation by a national accreditation body pursuant to Regulation (EC) No 765/2008. By the end of each year, the national accreditation body shall notify the list of accredited verifiers to the Commission, together with all relevant contact information.';

(20) Article 17 is amended as follows:

(a) the heading is replaced by the following:

'MRV document of compliance';

(b) paragraph 1 is replaced by the following:

'1. Where the MRV report fulfilling the requirements set out in Articles 11 to 15 and those in Annexes I and II has been submitted to the administering authority responsible, to the authorities of the flag States concerned for ships flying the flag of a Member State, and to the Commission, the verifier shall issue, on the basis of the verification report, a document of compliance for the ship concerned.';

(c) the following paragraph (3a) is inserted:

'3a. Where the administering authority identifies, in the MRV report referred to under Article 11(1), misstatements, non-conformities or miscalculations resulting in a non-conformity with the requirements laid down in Articles 8 to 12 and Annexes I and II, the relevant document of compliance for the ship concerned is withdrawn. The administering authority shall notify the company responsible and remove the document of compliance from the automated systems referred to in Article 17(4).';

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(d) paragraph 4 is replaced by the following:

‘4. The verifier shall issue the document of compliance including the information referred to in paragraph 2 using automated systems and data exchange formats, including electronic templates. The document of compliance shall be made available to the Commission, to the authority of the flag State, and to the administering authority responsible.’;

(21) Article 18 is replaced by the following:

‘Article 18

Obligation to hold a valid document of compliance

By 30 June of the year following the end of a reporting period, ships arriving at, within or departing from a port under the jurisdiction of a Member State, and which have carried out voyages during that reporting period, shall hold a valid document of compliance.’;

(22) Article 19 is amended as follows:

(a) paragraph 2 is replaced by the following:

‘2. Each Member State shall ensure that any inspection of a ship in a port under its jurisdiction carried out in accordance with Directive 2009/16/EC includes checking that the ship holds a valid document of compliance.’;

(b) paragraph 3 is replaced by the following:

‘3. For each ship in respect of which the information referred to in points (i) and (j) of Article 21(2), is not available at the time when it enters a port under the jurisdiction of a Member State, the Member State concerned may check that a valid document of compliance is held by the ship.’;

(23) Article 21 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. By 30 June each year, the Commission shall make publicly available the information on greenhouse gas emissions and energy used from the annual monitoring of the parameters in accordance with Article 10 as reported in accordance with Article 11 as well as the information set out in paragraph 2 of this Article.’;

(b) paragraph 2 is amended as follows:

(1) the following points (aa) to (ac) are inserted:

‘(aa) gross tonnage of the ship;

(ab) deadweight tonnage of the ship;

(ac) flag of the ship;’;

(2) the following points (ba) and (bb) are inserted:

‘(ba) the latest available Carbon Intensity Indicator (CII) rating, where applicable;

(bb) information on the installation of innovative energy efficiency technologies onboard a ship, in accordance with the categorisation contained in MEPC.1/Circ.896, where applicable;’;

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(3) point (i) is replaced by the following:

'(i) the date of issue and the expiry date of the MRV document of compliance;';

(c) paragraph 4 is replaced by the following:

'4. Every three years, the Commission shall publish an annual a report on greenhouse gas emissions, energy used and other relevant information from maritime transport, including aggregated and explained results, with the aim of informing the public and allowing for an assessment of the greenhouse gas emissions, the energy used, and the energy efficiency of maritime transport per size, type of ships, activity, or any other category deemed relevant. The report shall include an assessment of the overall impact of maritime transport activities on the global climate, including through emissions or effects of greenhouse gases other than CO_2 and of particles with a global warming potential not covered by this Regulation.';

(d) paragraph 5 is deleted;

(e) paragraph 6 is replaced by the following:

'6. Within the framework of its mandate, EMSA shall assist the Commission in its work to comply with this Article and Articles 12 and 17 of this Regulation, in accordance with Regulation (EU) 2025/2434 of the European Parliament and of the Council*.

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* Regulation (EU) 2025/2434 of the European Parliament and of the Council of 26 November 2025 on the European Maritime Safety Agency and repealing Regulation (EC) No 1406/2002 (OJ L 2025/2434, 29.12.2025, ELI: http://data.europa.eu/eli/reg/2025/2434/oj).';

(24) in Article 22, the following paragraph 4 is added:

'4. The Commission, assisted by EMSA, shall endeavour to make available to third countries that request support and coordination pursuant to Article 25b of Directive 2003/87/EC the tools and guidance necessary to facilitate a greenhouse gas emissions pricing, including an MRV system that covers voyages outside of the scope of this Regulation, if such MRV system is in line with the MRV principles and methods set out in this Regulation.';

(25) Article 23 is amended as follows:

(a) paragraphs 2 and 3 are replaced by the following:

'2. The power to adopt delegated acts referred to in Article 5(2), Article 15(5) and Article 16(3) shall be conferred on the Commission for a period of five years from 1 July 2015.

The power to adopt delegated acts referred to in Article 6(8), Article 7(5), Article 11a(4) and Article 13(6) shall be conferred on the Commission for a period of five years from 5 June 2023.

The power to adopt delegated acts referred to in Article 5(3), Article 6(9) and Article 11(4) shall be conferred on the Commission for a period of five years from [date of entry into force].

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The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the respective five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

3. The delegation of power referred to in Article 5(2), Article 5(3), Article 6(8), Article 6(9), Article 7(5), Article 11(4), Article 11a(4), Article 13(6), Article 15(5) and Article 16(3) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.';

(b) in paragraph 5, the first subparagraph is replaced by the following:

'A delegated act adopted pursuant to Article 5(2), Article 5(3), Article 6(8), Article 6(9), Article 7(5), Article 11(4), Article 11a(4), Article 13(6), Article 15(5) or Article 16(3) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.';

(26) Annex I is amended as set out in the Annex to this Regulation.

(27) Annex II is amended as follows:

(a) in Part A, point 1(b) is replaced by the following:

'(b) the distance travelled shall be calculated as distance over ground. In the event of the use of the distance of the most direct route between the port of departure and the port of arrival for the purpose of filling data gaps, a conservative correction factor shall be taken into account to ensure that the distance travelled is not significantly underestimated. The monitoring plan shall specify which distance calculation is used and, if necessary, the correction factor used. The distance travelled shall be determined from berth of the port of departure to berth of the port of arrival and shall be expressed in nautical miles;';

(b) in Part A, point 1(f) is replaced by the following:

'(f) for container ships, cargo carried shall be defined as the total weight in metric tonnes of the cargo and as the amount of 20-foot equivalent units (TEU) carried onboard. The total weight in metric tonnes of the cargo may be determined as the amount of 20-foot equivalent units (TEU) multiplied by default values for their weight. Where cargo carried by a container ship is defined in accordance with applicable IMO Guidelines or instruments pursuant to the Convention for the Safety of Life at Sea (SOLAS Convention), that definition shall be deemed to comply with this Regulation.

For the purposes of this Regulation, 'container ship' means a ship designed exclusively for the carriage of containers in holds and on deck;';

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(c) in Part C, point 1.1. is replaced by the following:

‘1.1. General principles

For the purpose of monitoring the ship’s total aggregated emissions of greenhouse gases to be reported under the Directive 2003/87/EC, companies shall apply the formulae established in Part A of Annex I to this Regulation, considering the tank-to-wake (TTW) emissions for the types of greenhouse gases emissions covered by Directive 2003/87/EC.’;

Article 2

Amendments to Regulation (EU) 2023/1805

Regulation (EU) 2023/1805 is amended as follows:

(1) throughout the Regulation, the term ‘FuelEU report’ is replaced by ‘MRV report’ and any necessary grammatical changes are made;

(2) Article 3 is amended as follows:

(a) point (8) is replaced by the following:

‘(8) ‘substitute sources of energy’ means renewable energy generated on board, electricity supplied from on-shore power supply (‘OPS’), or wind-assisted propulsion systems;’;

(b) point (13) is replaced by the following:

‘(13) ‘company’ means shipping company as defined in Article 3, point (w), of Directive 2003/87/EC;’;

(c) point (17) is replaced by the following:

‘(17) ‘energy used on board’ means the amount of energy, expressed in giga joules (GJ), used by a ship for propulsion and for the operation of any onboard equipment, at sea or at berth;’;

(d) point (21) is replaced by the following:

‘(21) ‘ice class’ means ice class as defined in Article 3, point (o), of Regulation (EU) 2015/757; ’;

(e) point (40) is replaced by the following:

‘(40) ‘administering State’ means administering authority responsible as defined in Article 3, point (p) of Regulation (EU) 2015/757;’;

(3) in Article 4, paragraph 4 is deleted;

(4) Article 7 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. In accordance with Articles 8,9 and 10 of this Regulation, companies shall, for each of their ships, monitor and report on the relevant data during a reporting period, in accordance with the common principles for monitoring and reporting laid down in Article 4 of Regulation (EU) 2015/757.’;

(b) paragraphs 2 to 5 are deleted;

(5) Article 8 is amended as follows:

(a) paragraph 1 is deleted;

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(b) paragraph 2 is replaced by the following:

‘2. In respect of each ship falling within the scope of this Regulation, companies shall submit to the verifier and the administering State the monitoring plan referred to in Article 6 of Regulation (EU) 2015/757.’;

(c) paragraphs 3 and 4 are deleted;

(6) Article 9 is amended as follows:

(a) paragraph 1 is deleted;

(b) paragraph 2 is replaced by the following:

‘2. Companies shall comply with the rules laid down in Article 7 of Regulation (EU) 2015/757 and, where relevant, modify the monitoring plan in accordance with the rules laid down in that Article.’;

(c) paragraph 3 is deleted:

(7) Article 10 is amended as follows:

(a) paragraph 4 is replaced by the following:

‘4. Companies shall not diverge from the default values for the well-to-tank emission factors set out in Annex I to Regulation (EU) 2015/757 for fossil fuels. Without prejudice to paragraph 1 of this Article, companies shall be entitled to diverge from the default values for the well-to-tank emission factors set out in Annex I to Regulation (EU) 2015/757 provided that actual values are certified under a scheme that is recognised by the Commission. That certification shall be done, for biofuels, biogas, RFNBO and recycled carbon fuels, in accordance with Article 30(5) and (6) of Directive (EU) 2018/2001 or, where applicable, in accordance with the relevant provisions of Union legal acts concerning the internal markets in renewable and natural gases and in hydrogen.’;

(b) paragraph 5 is replaced by the following

‘5. Companies shall be entitled to diverge from the default values for the tank-to-wake emission factors set out in Annex I to Regulation (EU) 2015/757, with the exception of tank-to-wake CO_2 emission factors for fossil fuels, provided that actual values are certified by means of laboratory testing or direct emissions measurements.’;

(8) in Article 11, paragraphs 1, 2 and 3 are replaced by the following:

‘1. For each ship and in the event of a change of verifier, the verifier shall assess the conformity of the monitoring plan in accordance with the provisions of Article 13 of Regulation (EU) 2015/757.

2. Modifications to the monitoring plan under Article 7(4) of Regulation (EU) 2015/757 shall be subject to an assessment by the verifier in accordance with Article 13(1) of Regulation (EU) 2015/757.

3. Once the monitoring plan and the modified monitoring plan have been satisfactorily assessed, the verifier shall fulfil the obligations laid down in Article 13 of Regulation (EU) 2015/757.’;

(9) Article 12 is amended as follows:

(a) paragraphs 1 and 2 are replaced by the following:

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‘1. The verifier shall fulfil the general obligations and comply with the principles set out in Article 14 of Regulation (EU) 2015/757.

2. The verifier shall assess the reliability, credibility, accuracy and completeness of the data and information relating to the amount, type and emission factor of the energy used on board by ships in accordance with Article 14(2) of Regulation (EU) 2015/757.

The verifier shall further assess the reliability, credibility, accuracy and completeness of the data and information contained in the Compliance Balance report referred to in Article 15 of this Regulation in accordance with Article 16, and the application of the flexibility mechanism as foreseen in Article 20 and Article 21 of this Regulation. When considering the verification of the Compliance Balance report, the verifier shall assess the completeness of the reported data and the consistency of those reported data with the information provided by the company, including its MRV report referred to in Article 11 of Regulation (EU) 2015/757.’;

(b) paragraph 3 is deleted;

(10) Article 13 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. The verifier shall comply with the obligations related to verification procedures laid down in Article 15 of Regulation (EU) 2015/757.’;

(b) paragraphs 2 to 4 are deleted;

(c) paragraph 5 is replaced by the following:

‘5. The Commission shall adopt implementing acts in order to further specify the rules for the verification activities referred to in this Regulation, as regards at least the following elements: competencies of verifiers; documents to be provided by companies to verifiers; risk assessment, including checks, to be carried out by verifiers; verification of the Compliance Balance report referred to in Article 15; materiality level; reasonable assurance from verifiers; misstatements and non-conformities; content of the verification report; recommendations for improvements; site visits; and communication between companies, verifiers, competent authorities and the Commission. The rules specified in those implementing acts shall be based on the principles for verification provided for in Articles 11 and 12 and in this Article and on relevant internationally accepted standards. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(3).’;

(11) Article 14 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. The accreditation for verification activities falling under the scope of this Regulation shall only be issued to verifiers holding a valid accreditation for verification activities falling under the scope of Regulation (EU) 2015/757;’;

(b) paragraphs 2 to 5 are deleted.

(12) in Chapter V, the title is replaced by the following:

‘Monitoring, verification, reporting and assessment of compliance’;

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(13) Article 15 is amended as follows:

(a) the heading is replaced by the following:

'Monitoring and reporting'

(b) paragraph 1 is replaced by the following:

'1. Companies shall monitor and report the relevant data in accordance with the rules laid down in Articles 8 to 11 of Regulation (EU) 2015/757.';

(c) paragraph 2 is deleted;

(d) paragraph 3 is replaced by the following:

'3. By the 28 of February of the verification period, on the basis of the MRV report in accordance with Article 11 of Regulation (EU) 2015/757, companies shall provide to the verifier a ship-specific report (the 'Compliance Balance report') containing the following information regarding the energy use in the scope of this regulation:

(a) using the method specified in Annex I to this Regulation, the yearly average GHG intensity of the energy used on board by the ship concerned;

(b) using the formula specified in Part A of Annex IV to this Regulation, the ship's compliance balance;

(c) the number of non-compliant port calls in the previous reporting period including the time spent moored at the quayside and, where applicable in accordance with Article 6(9) of this Regulation, at anchorage, for each port call by the ship in non-compliance with the requirements set in out Article 6 of this Regulation;

(d) the amount of the yearly energy used on board by a ship, excluding energy from OPS;

(e) the amount of the yearly energy used on board by a ship from the RFNBO.';

(e) paragraph 4 is replaced by the following:

'4. In the event of the transfer of a ship from one company to another:

(a) the transferring company shall notify to the verifier the information referred to in paragraph 2 of this Article, subject to the availability of a partial MRV report as referred to in Article 11 of Regulation (EU)2015/757, for the time during which it had responsibility for the operation of the ship.

(b) as close as practical to the day of completion of the transfer and no later than one month thereafter, the information referred to in point (a) of this paragraph shall be verified and recorded in the FuelEU database in accordance with Article 16 by the verifier that performed verification activities for the ship under the transferring company; and

(c) without prejudice to points (a) and (b), the company that has responsibility for the operation of the ship on 31 December of the reporting period shall be responsible for the compliance of the ship with the requirements set out in Articles 4 and 6 for the entire reporting period during which the transfer or multiple transfers took place.';

(f) the following paragraph 5 is added:

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‘5. Companies shall use standardised Compliance Balance reports based on templates, and they shall submit those reports using automated systems and data exchange formats. The Commission is empowered to adopt implementing acts determining those templates, including the technical rules for their uniform application. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(3).’;

(14) Article 16 is amended as follows:

(a) the heading is replaced by the following:

‘Verification of the Compliance Balance report’;

(b) paragraph 1 is replaced by the following:

‘1. The verifier shall assess the quality, completeness and accuracy of the Compliance Balance report. To that end, the verifier shall use any information contained in the FuelEU database, including information from the verified MRV report and information provided on port calls in accordance with Article 6..’;

(c) paragraph 2 is replaced by the following:

‘2. Where the verification assessment referred to paragraph 1 concludes, with reasonable assurance from the verifier, that the Compliance Balance report is free from material misstatements or non-conformities, the verifier shall notify to the company concerned a verification report stating that the Compliance Balance report complies with this Regulation. The verification report shall specify all issues relevant to the work carried out by the verifier.’;

(d) paragraph 3 is replaced by the following:

‘3. Where the verification assessment identifies misstatements or non-conformities with this Regulation, the verifier shall inform the company concerned thereof in a timely manner. The company shall without undue delay correct the misstatements or non-conformities so as to enable the verification process to be completed in time and shall submit to the verifier an amended Compliance Balance report and any other information necessary to correct the misstatements or non-conformities identified. In its verification report, the verifier shall state whether the amended Compliance Balance report complies with this Regulation. Where the communicated misstatements or non-conformities have not been corrected and lead to material misstatements, the verifier shall notify to the company a verification report stating that the Compliance Balance report does not comply with this Regulation.’;

(e) paragraph 4 is deleted;

(f) in paragraph 5, the first subparagraph is replaced by the following:

‘By 31 March of the verification period, the verifier shall record in the FuelEU database the Compliance Balance report found to be in compliance with this Regulation. All relevant information recorded in the FuelEU database shall be accessible to the administering State.’;

(g) the following paragraph 6 is added:

‘6. Companies shall use standardised verification reports based on templates, and they shall submit those reports using automated systems and data exchange

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formats. The Commission shall adopt implementing acts determining those templates, including the technical rules for their uniform application. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(3).';

(15) in Article 17(1), point (c) is replaced by the following:

'(c) the Compliance Balance report referred to in Article 15.';

(16) in Article 20, paragraphs 1 and 2 are replaced by the following:

'1. On the basis of the verification undertaken in accordance with Article 16, where the ship has, for the reporting period, a compliance surplus on its GHG intensity as referred to in Article 4(2) or, if applicable, on the RFNBO subtarget as referred to in Article 5(3), the company may bank it to the same ship's compliance balance for the following reporting period. The company shall record the banking of the compliance surplus to the following reporting period in the FuelEU database subject to approval by its verifier. The company may no longer bank the compliance surplus once the FuelEU document of compliance has been issued.

2. On the basis of the verification undertaken in accordance with Article 16, where the ship has, for the reporting period, a compliance deficit, the company may borrow an advance compliance surplus of the corresponding amount from the following reporting period. The advance compliance surplus shall be added to the ship's compliance balance in the reporting period and the advance compliance surplus multiplied by 1,1 shall be subtracted from the same ship's compliance balance in the following reporting period. The advance compliance surplus may not be borrowed:

(a) for an amount exceeding by more than 2 % the limit set out in Article 4(2), multiplied by the energy consumption of the ship calculated in accordance with Annex I;

(b) for two consecutive reporting periods.';

(17) Article 21 is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. The compliance balances for GHG intensity referred to in Article 4(2) and, if applicable, the RFNBO subtarget as referred to in Article 5(3) of two or more ships, as verified in accordance with Article 16, may be pooled for the purposes of complying with the requirements set out in Article 4 and, if applicable, Article 5(3). A ship's compliance balance may not be included in more than one pool in the same reporting period.';

(b) paragraph 4 is replaced by the following:

'4. A pool is valid only if the total pooled compliance is positive, if ships which had a compliance deficit as verified in accordance with Article 16 do not have a higher compliance deficit after the allocation of the pooled compliance, and if ships which had a compliance surplus as verified in accordance with Article 16 do not have a compliance deficit after the allocation of the pooled compliance.';

(18) Article 23 is amended as follows:

(a) paragraph 1 is replaced by the following:

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‘1. Before 1 May of the verification period, on the basis of the verification undertaken pursuant to Article 16 and after possible application of Articles 20 and 21, the verifier shall record in the FuelEU database the verified compliance balances of the ship for GHG intensity as referred to in Article 4(2) and, if applicable, for the subtarget for RFNBO as referred to in Article 5(3).

If a ship has a compliance deficit for the subtarget for RFNBO as referred to in Article 5(3), the FuelEU penalty shall be calculated in accordance with the formula specified in Part B of Annex IV.’;

(b) paragraph 4 is replaced by the following:

‘4. Before 1 May of the verification period, where applicable on the basis of the verification undertaken in accordance with Article 16, the verifier shall record in the FuelEU database the total number of hours spent moored at the quayside by the ship in non-compliance with the requirements set out in Article 6.’;

(19) in Article 30(2), point (e) is replaced by the following:

‘(e) the counting of the electricity delivered through OPS in Annex I to this Regulation and the well-to-tank emission factor associated with that electricity defined in Annex I to Regulation (EU) 2015/757;’;

(20) Annex I is amended as follows:

(a) the sentence ‘The [Mi] mass of fuel shall be determined using the amount reported in accordance with the framework of the reporting under Regulation (EU) 2015/757 for voyages within the scope of this Regulation based on the monitoring methodology chosen by the company.’ is replaced by the following:

‘The [M_i] mass of fuel shall be determined using the amount reported in accordance with the framework of the reporting under Regulation (EU) 2015/757 for activities within the scope of this Regulation based on the monitoring methodology chosen by the company.’;

(b) throughout Annex I, ‘Annex II’ is replaced by ‘Annex I to Regulation (EU) 2015/757’;

(21) Annex II is deleted.

Article 3

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

This Regulation shall apply from 1 January [2029/second year after entry into force]. However, Article 1, point (7), as regards Article 5, paragraphs 2 to 4 of Regulation (EU) 2015/757, Article 1, point (8)(f), as regards Article 6(9) of Regulation (EU) 2015/757, Article 3, point (14)(d), as regards Article 11(4) of Regulation (EU) 2015/757, Article 1, point (16), as regards Article 13(7) of Regulation (EU) 2015/757, Article 1, point (23), as regards Article 23 of Regulation (EU) 2015/757, Article 2, point (13)(f), as regards Article 15(5) of Regulation (EU) 2023/1805, Article 2, point (10)(b), as regards Article 13(5) of Regulation (EU) 2023/1805, Article 2, point (14)(g), and as regards Article 16(6) of Regulation (EU) 2023/1805, shall apply from [date of entry into force].

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

Done at Brussels,

For the European Parliament	*For the Council*
The President	*The President*

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EUROPEAN
COMMISSION

Brussels, 17.7.2026
COM(2026) 620 final

ANNEX

ANNEX

to the

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Regulations (EU) 2015/757 and (EU) 2023/1805 to simplify and streamline monitoring, reporting and verification and to align with revisions of the EU Emissions Trading System

{SEC(2026) 616 final} - {SWD(2026) 616 final} - {SWD(2026) 617 final} - {SWD(2026) 618 final}

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ANNEX

Annex I to Regulation (EU) 2015/757 is amended as follows:

(1) the title of Annex I is replaced by the following:

'**Methods for monitoring greenhouse gas emissions and energy used'**;

(2) Part A is amended as follows:

(a) the heading of Part A is replaced by the following:

'***CALCULATION OF GREENHOUSE GAS EMISSIONS AND ENERGY USED (ARTICLE 9)***';

(b) point 1 is replaced by the following:

'**1. Formulae for the calculation of greenhouse gas emissions**

For the purposes of calculating greenhouse gas emissions, companies shall apply the following formula:

GHG_{MRV} = GHG WtT $_{MRV}$ + GHG TtW $_{MRV}$

Where GHG WtT $_{MRV}$ =

$$\sum_{i}^{n\ fuel} M_i \times CO_{2eq\ WtT,i} \times LCV_i + \sum_{k}^{c} E_k \times CO_{2eq\ electricity,k}$$

And GHG TtW $_{MRV}$ =

$$\sum_{i}^{n\ fuel} \sum_{j}^{m} M_{i,j} \times \left[\left(1 - \frac{1}{100} C_{slip\ j}\right) \times \left(CO_{2eq,TtW,i,j}\right) + \left(\frac{1}{100} C_{slip\ j} \times CO_{2eq\ TtW,slip,i,j}\right)\right]$$

Fuel consumption shall be calculated separately for emissions from voyages between ports under a Member State's jurisdiction, from voyages which departed from ports under a Member State's jurisdiction, from voyages to ports under a Member State's jurisdiction, and for emissions within ports under the jurisdiction of a Member State. Fuel consumption within ports under the jurisdiction of a Member State at berth shall be calculated separately.

Term	**Explanation**
GHG_{MRV}	Greenhouse gas emissions to be reported under this Regulation, expressed in tonnes CO_2 equivalent, where 'CO_2 equivalent' means the metric measure used to compute the emissions from CO_2, CH_4 and N_2O on the basis of their global warming potential, by converting amounts of CH_4 and N_2O to the equivalent amount of carbon dioxide with the same global warming potential.
GHG WtT $_{MRV}$	Well-to-Tank Greenhouse gas emissions to be reported under this Regulation, expressed in tonnes CO2 equivalent, where 'CO2 equivalent' means the metric measure used to compute the emissions from CO2, CH4 and N2O on the basis of their global warming potential, by converting amounts of CH4 and N2O to the equivalent amount of carbon dioxide with the same global warming potential.

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GHG TtW $_{MRV}$	Tank-to-Wake Greenhouse gas emissions to be reported under this Regulation, expressed in tonnes CO_2 equivalent, where 'CO_2 equivalent' means the metric measure used to compute the emissions from CO_2, CH_4 and N_2O on the basis of their global warming potential, by converting amounts of CH_4 and N_2O to the equivalent amount of carbon dioxide with the same global warming potential.
$CO_{2eqWtT,i}$	WtT GHG emission factor of fuel i [gCO_{2eq}/MJ]
GWP_{CH_4}	Global warming potential of CH_4 over 100 years as referred to in the Annex to Delegated Regulation (EU) 2020/1044 ([1]).
GWP_{N_2O}	Global warming potential of N_2O over 100 years as referred to in the Annex to Commission Delegated Regulation (EU) 2020/1044.
GWP_{CO_2}	Global warming potential of CO2 over 100 years as referred to in the Annex to Commission Delegated Regulation (EU) 2020/1044
i	Index corresponding to the fuels used on board the ship in the reporting period.
j	Index corresponding to emission sources and fuel consumers on board the ship.
k	Index corresponding to substitute sources of energy and OPS connection points
n	Total number of fuel types delivered to the ship in the reporting period
c	Total number of OPS connection points
m	Total number of emission source units and fuel consumers
E_k	Electricity delivered to the ship per OPS connection, or energy from substitute sources of energy per point k [MJ]
W	Energy use from wind-assisted propulsion systems installed on board
$CO_{2eqWtT,i}$	WtT GHG emission factor of fuel i [gCO_{2eq}/MJ]
$CO_{2eq\ electricity,k}$	WtT GHG emission factor associated with the electricity delivered to the ship at berth per OPS connection point k [gCO_{2eq}/MJ]
LCV_i	Lower calorific value of fuel i [MJ/gFuel]
$M_{i,j}$	Fuel consumption, as mass of the specific fuel i used in the emission source or fuel consumer j.
C_{slipj}	Tank to Wake emission factor of slipped fuel (slippage coefficient) as a percentage of the mass of the fuel i used by the emission source or fuel consumer j [%].

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	C_{slipj} includes fugitive and slipped emissions. Fugitive and slipped emissions are emissions caused by the amount of fuel that does not reach the combustion chamber of the emission source or fuel consumer or that is not consumed by the emission source or fuel consumer because they are un-combusted, vented, or leaked from the system.
$C_{fCO_{2i,j}}$,	Tank to Wake CO_2 emission factor by fuel i, as defined in column 6 in the table under point 2 of this Part towards emission source and fuel consumer j.
$C_{fCH_{4,i,j}}$,	Tank to Wake CH_4 emission factor by fuel i, as defined in column 7 in the table under point 2 of this Part towards emission source and fuel consumer j.
$C_{fN_2O,i,j}$	Tank to Wake N_2O emission factor by fuel i, as defined in column 8 in the table under point 2 of this Part towards emission source and fuel consumer j.
$C_{sfCO_{2i,j,}}, C_{sfCH_{4,i,j}}, C_{sfN_2O,i,j}$	TtW GHG emission factors by slipped fuel i towards emission source and fuel consumer j[gGHG/gFuel]
$CO_{2eq,TtWslipi,j}$	TtW CO_2 equivalent emissions of slipped fuel i towards emission source and fuel consumer j [gCO_2eq/gFuel] $$CO_{2eq,TtWslipi,j} = \left(C_{sfCO_{2,j}} \times GWP_{CO_2} + C_{sfCH_{4j}} \times GWP_{CH_4} + C_{sfN_2O,J} \times GWP_{N_2O}\right)_i$$ Where: *Csf CO2*, and *Csf N2O*, = 0. C_{sfCH4j} = 1.
$CO_{2eq,TtWi,j}$	TtW CO_2 equivalent emissions factor of combusted fuel i in emission source j [gCO_2eq/gFuel] $$CO_{2eq,TtWi,j} = \left(C_{fCO_{2,j}} \times GWP_{CO_2} + C_{fCH_{4j}} \times GWP_{CH_4} + C_{fN_2O,J} \times GWP_{N_2O}\right)_i$$
([1]) Commission Delegated Regulation (EU) 2020/1044 of 8 May 2020 supplementing Regulation (EU) 2018/1999 of the European Parliament and of the Council with regard to values for global warming potentials and the inventory guidelines and with regard to the Union inventory system and repealing Commission Delegated Regulation (EU) No 666/2014 (OJ L 230, 17.7.2020, p. 1).	

’;

(c) the following point 1a is inserted:

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‘**1a. Formula for the calculation of energy used**

For the purposes of calculating the energy used under the scope of this Regulation, companies shall consider the fuel consumption from all fuel consumers and the energy used from all substitute sources of energy on board during the period. To that end, companies shall apply the following formula:

$$Energy = \sum_{i}^{n\,fuel} Mi \times LCV_i + \sum_{k}^{c} E_k + W$$

For the purpose of determining the mass of fuel (M_i), companies shall apply the methodologies defined in Section B of this Annex.

When determining the amount of energy used from substitute sources of energy ($\sum_k^c E_k$), companies shall rely on the information contained in the Electricity Delivery Note, as referred in Annex I to Regulation (EU) 2023/1805 for the electricity from OPS, and on onboard metering for other forms of renewable electricity produced onboard.

For the purpose of determining the amount of energy used from wind power (W), companies shall apply the international standards and certification references specified in the implementing acts referred to in Article 5(4) of this Regulation. Pending the entry into force of the relevant implementing acts, the term W shall be set to zero.

Energy use shall be calculated separately for voyages between ports under a Member State’s jurisdiction, for voyages which departed from ports under a Member State’s jurisdiction, for voyages to ports under a Member State’s jurisdiction, and for the activities within ports under the jurisdiction of a Member State. Energy use within ports under the jurisdiction of a Member State at berth shall be calculated separately.’;

(d) point 2 is replaced by the following:

‘2. In the following table:

– TBM stands for ‘to be measured’;

– N/A stands for ‘not available’;

– The dash means ‘not applicable’;

E is established in accordance with the methodologies laid down in Directive (EU) 2018/2001, Part C of Annex V and Part B of Annex VI, Regulation (EU) 2023/1185 and Regulation (EU) 2025/2359. For renewable and low carbon fuels the default Well-to-Tank values should be calculated using the values in the Proof of Sustainability, as defined under Directive (EU) 2018/2001 and Directive (EU) 2024/1788 . The Well-to-Tank (WTT) emissions factor is determined by deducting the emissions from fuel use (E_u[1]) from the fuel’s total life-cycle emissions (E).

The default values, as contained in the table below, for emission factors for fuels emission sources, and fuel consumers used on board the ship shall be applied for the purpose of this Regulation.

Where a cell indicates either TBM or N/A, the highest default value of the fuel class in the same column shall be used. Where, for a particular fuel class, all cells in the same column indicate either TBM or N/A, default value of the least favourable fossil fuel type shall be used. This rule does not apply to column 9 where TBM or N/A refers to non available values for the emissions source. In the case of no default value for Cslip, a certified value in

[1] E_u identifies emissions from fuel use as defined under Directive (EU) 2018/2001.

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accordance with Article 10(6) of Regulation (EU) 2023/1805 of the European Parliament and of the Council* shall be used.

Companies may diverge from the default values for the emission factors listed in the table below, following, as applicable, the application of the conditions and restrictions provided in Article 10(5) and (6) of Regulation (EU) 2023/1805.

Where there is fuel blending, each fuel shall be considered separately.

1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
			WtT	**TtW**				
Fuel Class	**Pathway name**	**LCV** $\left[\frac{MJ}{g}\right]$	**$CO_{2eq\ WtT}$** $\left[\frac{gCO2eq}{MJ}\right]$	**Fuel Consumer Unit Class**	C_{fCO_2} $\left[\frac{gCO_2}{gFuel}\right]$	C_{fCH_4} $\left[\frac{gCH_4}{gFuel}\right]$	C_{fN_2O} $\left[\frac{gN_2O}{gFuel}\right]$	**C_{slip} As % of the mass of the fuel used by the engine**
Fossil	HFO ISO 8217:2024 Grades RME to RMK and fossil component of RF80 to RF500	0,0405	13,5	ALL	3,114	0,00005	0,00018	-
	LFO ISO 8217:2024 Grades RMA and fossil component of RF20	0,041	13,2	ALL	3,151	0,00005	0,00018	-
	MDO MGO ISO 8217:2024 Grades DMX to DMB and fossil component of DFA, DFZ and DFB	0,0427	14,4	ALL	3,206	0,00005	0,00018	-

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Fossil	LNG	0,0491	18,5	LNG Otto (dual fuel medium speed)	2,750	0	0,00011	3,1
				LNG Otto (dual fuel slow speed)				1,7
				LNG Diesel (dual fuel slow speed)				0,2
				LBSI				2,6
	LPG	0,046	7,8	ALL	3,030 Butane 3,000 Propane	TBM	TBM	N/A
	H2 (natural gas)	0,12	132	Fuel Cells	0	0	-	-
				ICE	0	0	TBM	
	NH3 (natural gas)	0,0186	121	Fuel Cells	0	N/A	TBM	N/A
				ICE	0	N/A	TBM	N/A
	Methanol (natural gas)	0,0199	31,3	ALL ICEs	1,375	TBM	TBM	-
	Ethane	0,0471	18,5	ALL	2,927	TBM	TBM	N/A
Biofuels	Ethanol Production Pathways of Directive (EU) 2018/2001	Value as set out in Annex III of Directive (EU) 2018/2001	$E - \frac{C_{fCO_2}}{LCV}$	ALL	1,913	TBM	TBM	-
	Bio-diesel Production Pathways of Directive (EU) 2018/2001			ALL	2,834	TBM	TBM	-
	Hydrotreated Vegetable Oil			ALL	3,115	0,0000	0,0001	-

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	(HVO) Production Pathways of Directive (EU) 2018/2001					5	8	
	Bio-methanol Production Pathways of Directive (EU) 2018/2001			ALL	1,375	TBM	TBM	-
	Other Production Pathways of Directive (EU) 2018/2001			ALL	3,115	0,00005	0,00018	-
	Liquefied Bio-methane as transport fuel (Bio-LNG) Production Pathways of Directive (EU) 2018/2001		$E - \frac{C_{fCO_2}}{LCV}$	LNG Otto (dual fuel medium speed)	2,750	0	0,00011	3,1
				LNG Otto (dual fuel slow speed)				1,7
				LNG Diesel (dual fuels)				0,2
				LBSI				2,6
	Bio-H2 Production Pathways of Directive (EU) 2018/2001	Value as set out in Annex III of Directive (EU) 2018/2001	N/A	Fuel Cells	0	0	0	-
				ICE	0	0	TBM	
Renewable Fuels of	e-diesel	0,0427	E-E_u	ALL	3,206	0,00005	0,00018	-

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Non-Biological Origin (RFNBO) - e-Fuels	e-methanol	0,0199	E-E_u	ALL	1,375	TBM	TBM	-
	e-LNG	0,0491	E-E_u	LNG Otto (dual fuel medium speed)	2,750	0	0,00011	3,1
				LNG Otto (dual fuel slow speed)				1,7
				LNG Diesel (dual fuels)				0,2
				LBSI				2,6
	e-H2	0,12	E-E_u	Fuel Cells	0	0	0	-
				ICE	0	0	TBM	
	e-NH3	0,0186	N/A	Fuel Cells	0	N/A	TBM	N/A
				ICE	0	N/A	TBM	N/A
	e-LPG	N/A	N/A		N/A	N/A	N/A	N/A
	e-DME	N/A	N/A		N/A	N/A	N/A	-
Others	Electricity	-	NATIONAL ENERGY MIX	On-shore power supply (OPS)	-	-	-	-

Column 1 identifies the class of the fuels, namely fossils fuels, biofuels, biogas and e-fuels.

Column 2 identifies the name or the pathways of the relevant fuels within the class.

Column 3 contains the lower calorific value of the fuels in [MJ/g]. For biofuels, values of energy content by weight (lower calorific value, MJ/kg) as set out in Annex III to Directive (EU) 2018/2001 shall be converted in [MJ/g] and used.

Column 4 contains the WtT GHG emission factors in [gCO_{2eq}/MJ]:

(a) For biofuels, the default values shall be calculated by using the values of E established in accordance with the methodologies laid down in Directive (EU) 2018/2001, Part C of Annex V to that Directive for all biofuels, Part B of Annex VI to that Directive for biogas, and on the basis of default values related to the particular biofuel used as a transport fuel and its production pathway, laid down in that Directive, Parts D and E of Annex V to that Directive for all biofuels and in Part D of Annex VI to that Directive for biogas. However, the values of

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E need to be adjusted by subtracting the ratio of the values contained in column 6 (Cf_CO2) and column 3 (LCV). This is required under this Regulation, which separates the WtT and the TtW calculations, to avoid double counting of emissions;

(b) For RFNBO and other fuels not referred to in point (a) to be taken into account for the purpose referred to in Article 4(1) of Regulation (EU) 2023/1805, values are to be either calculated by using the methodology of the delegated act referred to in Article 28(5) of Directive (EU) 2018/2001, or, if applicable, a similar methodology if defined under a Union legal act concerning the internal markets in renewable and natural gases and in hydrogen, pursuant to Article 10(1) and (2) of Regulation (EU) 2023/1805.

Column 5 identifies the main types/classes of fuel consumer units such as 2 and 4 strokes Internal Combustion Engines (ICE) Diesel or Otto cycle, Lean-Burn Spark-Ignited (LBSI) engines, fuel cells, etc.Column 6 contains the emission factor C_f for CO_2 in [gCO_2/gfuel].

Column 7 contains the emission factor C_f for methane in [gCH_4/gfuel]. For LNG fuels, C_f for methane are set to zero.

Column 8 contains the emission factor C_f for nitrous oxide in [gN_2O/gfuel].

Column 9 identifies the part of fuel lost as fugitive and slipped emissions (C_{slip}) measured as % of the mass of fuel used by the specific fuel consumer unit. For fuels such as LNG for which the fugitive and slipped emissions exist, the amount of fugitive and slipped emissions as presented in the table is expressed in % of the mass of fuel used (Column 9). The values of C_{slip} in the table are calculated at 50 % of the full engine load.';

(3) Part AA is deleted;

(4) Part B is amended as follows:

(a) the heading of Part B is replaced by the following:

'***B. MONITORING METHODS FOR DETERMINING GREENHOUSE GAS EMISSIONS AND ENERGY USED***';

(b) the first sentence is replaced by following:

'The company shall indicate in the monitoring plan which monitoring method is to be used to determine the greenhouse gas emissions and energy used for each ship under its responsibility and ensure that once a method has been chosen, it is consistently applied.';

(c) the third sentence is replaced by the following:

'Under the calculation approach (methods A, B and C), emissions and energy used shall be calculated using the formulae set out in Part A. For that purpose, the actual fuel consumption for each voyage shall be determined using any of methods A, B or C described hereinafter and used for the purpose of the calculation. Sources of uncertainty and associated levels of uncertainty shall be considered when selecting any of the methods A, B or C.';

(d) in point 3, the first sentence is replaced by the following:

'This method is based on measured fuel flows on board. The data from all flow meters linked to relevant greenhouse gas emission sources and fuel consumers shall be combined to determine all fuel consumption for a specific period.'.

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