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COMMISSION IMPLEMENTING REGULATION (EU) 2024/2027

of 26 July 2024

on verification activities pursuant to Regulation (EU) 2023/1805 of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to 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⁽¹⁾, and in particular 13(5) and 22(6) thereof,

Whereas:

- (1) A robust and transparent monitoring, reporting and verification system should be set up in accordance with Regulation (EU) 2023/1805 to monitor compliance with its provisions. This system should apply in a non-discriminatory way to all ships and require third-party verification to ensure the accuracy of the data submitted within that system.
- (2) In order to ensure impartiality and effectiveness, verifiers should be independent and competent legal entities, and should be accredited by national accreditation bodies established pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council⁽²⁾. Verifiers should be equipped with resources, means and staff commensurate with the size of the fleet for which they perform verification activities pursuant to this Regulation. Verification should ensure: (i) the accuracy and completeness of the monitoring and reporting by companies; and (ii) compliance with this Regulation.
- (3) It is necessary to ensure consistency between this Regulation and Commission Delegated Regulation (EU) 2023/2917⁽³⁾ in order to streamline verification activities.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Safe Seas and the Prevention of Pollution from Ships,

⁽¹⁾ OJ L 234, 22.9.2023, p. 48, ELI: <http://data.europa.eu/eli/reg/2023/1805/oj>.

⁽²⁾ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30, ELI: <http://data.europa.eu/eli/reg/2008/765/oj>).

⁽³⁾ Commission Delegated Regulation (EU) 2023/2917 of 20 October 2023 on the verification activities, accreditation of verifiers and approval of monitoring plans by administering authorities pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and repealing Commission Delegated Regulation (EU) 2016/2072 (OJ L, 2023/2917, 29.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2917/oj).

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation lays down provisions concerning the following verification activities and requirements:

- (a) assessment of the conformity of the monitoring plans;
- (b) documents to be provided by companies to verifiers;
- (c) verification of the FuelEU reports;
- (d) risk analyses, including checks, to be carried out by verifiers;
- (e) materiality level;
- (f) reasonable assurance of verifiers;
- (g) misstatements and non-conformities;
- (h) content of the verification report;
- (i) recommendations for improvements;
- (j) site visits;
- (k) communication and competences of verifiers;
- (l) requirements in terms of competences and procedures.

Article 2

Definitions

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

- (1) 'accreditation' means an attestation by a national accreditation body affirming that a verifier meets the requirements of harmonised standards within the meaning of Article 2, point 9, of Regulation (EC) No 765/2008 and the requirements of this Regulation, and is thus qualified to carry out the verification activities set out in Articles 4 to 25 of this Regulation;
- (2) 'non-conformity' means one of the following:
 - (a) for the purposes of assessing a monitoring plan, a situation where the plan does not fulfil the requirements of Regulation (EU) 2023/1805;
 - (b) for the purposes of verifying a FuelEU report and partial FuelEU report, either of the following situations:
 - (i) where the fuel consumption or other relevant information are not reported in line with the monitoring methodology described in a monitoring plan that an accredited verifier has assessed as being satisfactory;
 - (ii) where the reported data do not fulfil the requirements of Regulation (EU) 2023/1805;
 - (c) for the purposes of accreditation, any act or omission by the verifier in conflict with the requirements of Regulation (EU) 2023/1805 or Regulation (EC) No 765/2008;
- (3) 'reasonable assurance' means a high – but not absolute – degree of assurance, provided in the verification report based on the objective of reducing the verification risk according to the circumstances of the verification, and expressed positively in the verification statement, as to whether the FuelEU report or partial FuelEU report subject to verification are free of material misstatements;

- (4) 'materiality level' means the quantitative threshold or cut-off point set out in Article 18, above which the verifier considers misstatements, individually or taken together with other misstatements, to be material;
- (5) 'inherent risk' means the susceptibility of a parameter in the FuelEU report and partial FuelEU report to misstatements that could be material, individually or taken together with other misstatements, before taking into consideration the effect of any related control activities;
- (6) 'control risk' means the susceptibility of a parameter in the FuelEU report and partial FuelEU report to misstatements that could be material, individually or when taken together with other misstatements, and that cannot be prevented or detected and corrected on a timely basis by the control system;
- (7) 'detection risk' means the risk of a verifier not detecting a material misstatement;
- (8) 'verification risk' means the risk, as a function of inherent, control and detection risk, of the verifier expressing an inappropriate verification opinion where the FuelEU report and partial FuelEU report are not free of material misstatements;
- (9) 'misstatement' means an omission, misrepresentation or error in the reported data, apart from the uncertainty permissible pursuant to Article 13(3) of Regulation (EU) 2023/1805;
- (10) 'material misstatement' means a misstatement that, in the opinion of the verifier, individually or when taken together with other misstatements, exceeds the materiality level or could otherwise have an impact on the total reported emissions or other relevant information;
- (11) 'site' means, for the purposes of assessing the monitoring plan or verifying the FuelEU report and partial FuelEU report, a location where the monitoring process is defined and managed, including locations where relevant data and information are controlled and stored;
- (12) 'internal verification documentation' means all internal documentation that a verifier has compiled to record documentary evidence and justification of activities carried out to assess the monitoring plan or verify a FuelEU report and partial FuelEU report pursuant to this Regulation;
- (13) 'shipping FuelEU auditor' means an individual member of a verification team responsible for assessing a monitoring plan or verifying a FuelEU report and partial FuelEU report, other than the shipping shipping FuelEU lead auditor;
- (14) 'shipping FuelEU lead auditor' means a shipping FuelEU auditor in charge of directing and supervising the verification team, who is responsible for performing the assessment of a monitoring plan and for reporting on the assessment, or for performing the verification of a FuelEU report and partial FuelEU report and for reporting on the verification;
- (15) 'independent reviewer' means a person assigned by the verifier specifically to carry out internal review activities, who belongs to the same entity but has not carried out any of the verification activities subject to review;
- (16) 'technical expert' means a person who provides detailed knowledge and expertise on a specific matter as required for the performance of verification activities and accreditation activities for the purposes of Articles 30 to 38;
- (17) 'verification' means the activities carried out by a verifier to issue a FuelEU document of compliance pursuant to Regulation (EU) 2023/1805;
- (18) 'FuelEU report' means a report as referred to in Article 15(3) of Regulation (EU) 2023/1805;
- (19) 'partial FuelEU report' means a FuelEU report prepared in the event of the transfer of a ship from one company to another as referred to in Article 15(4) of Regulation (EU) 2023/1805;
- (20) 'analytical procedures' means the analysis of fluctuations and trends in the data, including an analysis of the relationships that are inconsistent with other relevant information or that deviate from predicted amounts;
- (21) 'control system' means the risk assessment and entire set of control activities, including the continuous management thereof, established, documented, implemented and maintained by a company to report the data required by Regulation (EU) 2023/1805;

(22) 'control activity' means any act carried out or any measure implemented by the company to mitigate inherent risks.

Article 3

Presumption of conformity

A verifier that demonstrates conformity with the criteria laid down in the relevant harmonised standards or parts thereof, the references of which have been published in the *Official Journal of the European Union*, shall be presumed to comply with the requirements of this Regulation in so far as the applicable harmonised standards cover those requirements.

CHAPTER II

VERIFICATION ACTIVITIES

SECTION 1

Assessment of monitoring plans

Article 4

Information to be provided by companies

1. Companies shall provide the verifier with their ship's monitoring plan in accordance with the template set out in the Commission Implementing Regulation (EU) 2024/2031 ⁽⁴⁾. Where the monitoring plan is in a language other than English, they shall provide an English translation.
2. Companies shall complement the control system and the data gaps procedure to include the additional data to be monitored and reported pursuant to Regulation (EU) 2023/1805.
3. Before the start of the assessment of the monitoring plan, the company shall also provide the verifier with at least the following information:
 - (a) relevant documentation or descriptions of the ship's installations, including: fuel consumption certificates; flow meters used; ice class information; information about other sources of energy; and procedures and processes or flowcharts prepared and maintained outside the monitoring plan to which reference is made in the monitoring plan, including procedures for data-flow activities and control activities referred to in paragraph 2;
 - (b) the risk assessment referred to in Part C, point 1, of Annex I to Regulation (EU) 2015/757 of the European Parliament and of the Council ⁽⁵⁾, complemented as appropriate, an outline of the overall control system, and additional data as referred to in paragraph 2;
 - (c) in the event of the changes to the monitoring and reporting system referred to in Article 9(2), points (b), (c) and (d), of Regulation (EU) 2023/1805, updated versions or new documents enabling the assessment of the amended monitoring plan;
 - (d) copy of the FuelEU document of compliance where previously issued and the Safety Management Certificate issued in accordance with the International Management Code for the Safe Operation of Ships and for Pollution Prevention (SOLAS 74, Chapter IX);

⁽⁴⁾ Commission Implementing Regulation (EU) 2024/2031 of 26 July 2024 on the template for monitoring plans pursuant to Regulation (EU) 2023/1805 of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC (OJ L, 2024/2031, 29.7.2024), ELI: http://data.europa.eu/eli/reg_impl/2024/2031/oj.

⁽⁵⁾ 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>).

- (e) copy of the Continuous Synopsis Record issued in accordance with SOLAS 74, Chapter XI-1, Reg. 5.
4. The company shall, upon request, provide any other information deemed relevant to assess its monitoring plan.

Article 5

Assessment of monitoring plans

1. When assessing the monitoring plan, the verifier shall address the assertions of completeness, accuracy, relevance and conformity of the information provided in the monitoring plan with Regulation (EU) 2023/1805.
2. The verifier shall at least:
- (a) assess that the company used the appropriate monitoring plan template and that information is provided for all mandatory items referred to in Article 8 and 9 of Regulation (EU) 2023/1805 and in the Implementing Regulation (EU) 2024/2031;
 - (b) ensure that the shipowner is identical to the registered owner recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
 - (c) ensure that the country of registration of the company is identical to the one recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
 - (d) verify that the company is the appropriate one;
 - (e) verify that the information in the monitoring plan accurately and completely describes the following:
 - the fuel;
 - other sources of energy, such as wind-assisted propulsion and batteries;
 - measurement equipment installed on board the ship;
 - the systems and procedures in place to monitor and report relevant information pursuant to Regulation (EU) 2023/1805;
 - (f) ensure that appropriate monitoring arrangements are provided for if the company asks that the additional energy used due to the ship's ice class or due to sailing in ice conditions, or both, be excluded from the calculation of the compliance balance set out in Annex IV to Regulation (EU) 2023/1805;
 - (g) where applicable, assess whether the information submitted by the company regarding elements, procedures or controls implemented as part of the ship's existing management systems or covered by harmonised quality, environmental or management standards is relevant for monitoring fuel consumption, other relevant information and reporting pursuant to Regulation (EU) 2023/1805.
3. For the purposes of assessing the monitoring plan, the verifier may resort to inquiry, document inspection, observation and any other audit technique deemed appropriate.

Article 6

Site visits

1. The verifier shall carry out site visits in order to gain sufficient understanding of the procedures described in the monitoring plan and validate that the information therein is accurate.
2. The verifier shall determine the location or locations of the site visit, taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents, and the place where data-flow activities and control activities are carried out.

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

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the monitoring plan is in conformity with Regulation (EU) 2023/1805.

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

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

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the monitoring plan is in conformity with Regulation (EU) 2023/1805.

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

7. A site visit as referred to in paragraphs 1 and 5 shall not be waived in either of the following situations:
 - (a) when the monitoring plan of a ship is assessed for the first time by the verifier;
 - (b) where, during the reporting period, there have been modifications to the monitoring plan as referred to in Article 9(2), points (b), (c) and (d), of Regulation (EU) 2023/1805.
8. Where the verifier carries out a virtual site visit pursuant to paragraph 5, or waives a site visit or a virtual site visit pursuant to paragraph 6, it shall provide due justification in the internal verification documentation.

Article 7

Addressing non-conformities in the monitoring plan

1. Where the verifier identifies non-conformities in the course of the assessment of the monitoring plan, it shall inform the company thereof without undue delay and request relevant corrections within a proposed timeframe.
2. The company shall correct all non-conformities communicated by the verifier and submit a revised monitoring plan to the verifier for reassessment in accordance with the timeframe referred to in paragraph 1.

3. The verifier shall document in the internal verification documentation, marking them as resolved, all non-conformities that have been corrected in the course of the assessment of the monitoring plan.

Article 8

Independent review of the assessment of the monitoring plan

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

Article 9

Verifier's conclusions on the assessment of the monitoring plan

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

- (a) one of the following outcomes of the assessment:
 - the monitoring plan is in compliance with Regulation (EU) 2023/1805;
 - the monitoring plan contains non-conformities and hence is not in compliance with Regulation (EU) 2023/1805;
- (b) a summary of the verifier's procedures, including information regarding site visits, reasons for conducting virtual site visits, or the reasons for waiving site visits;
- (c) where a monitoring plan is assessed following changes to the monitoring plan as referred to in Article 9(2) of Regulation (EU) 2023/1805, a summary of those changes during the reporting period concerned;
- (d) a description of uncorrected non-conformities, if any, and any other relevant element found in the course of the assessment of the monitoring plan.

SECTION 2

Verification of FuelEU reports and partial FuelEU reports

Article 10

FuelEU report and partial FuelEU report template

1. Companies shall use an electronic template of the FuelEU report based on the template included in Annex II, and submit the information in FuelEU Database.
2. Verifiers shall record a version of the FuelEU report in FuelEU Database after the verification, based on the information submitted by the company.

*Article 11***Information to be provided by companies**

1. Before the start of the verification of the FuelEU report and partial FuelEU report, companies shall provide the verifier with at least the following supporting information:

- (a) a list of voyages and port calls carried out by the ship in question during the reporting period or, as far as partial FuelEU reports are concerned, the period during which the ship was under the responsibility of the company, pursuant to Article 15 of Regulation (EU) 2023/1805;
- (b) where data gaps occurred during the reporting period:
 - the number of voyages for which data gaps occurred, and the circumstances and reasons for data gaps that apply;
 - the estimation method for surrogate data applied;
 - the amount of energy calculated based on surrogate data;
- (c) a copy of the FuelEU report from the previous year, where the same verifier did not carry out the verification for that report;
- (d) a copy of the monitoring plan or plans applied, including evidence of the conclusions from the assessment carried out by an accredited verifier, where appropriate.

2. Once the verifier has identified the specific documents or sections of documents deemed relevant for the purpose of its verification, companies shall also provide the following supporting information:

- (a) copies of the ship's official logbook and of the oil record book, where it is separate;
- (b) copies of bunkering documents as complemented pursuant to Annex I to Regulation (EU) 2023/1805;
- (c) copies of any relevant certificates concerning fuels, including the proof of sustainability document of non-fossil fuels issued in the name of the fuel/bunker supplier (indicated in the 'recipient' field of the relevant sustainability certificate document);
- (d) copies of electricity delivery documents as complemented pursuant to Annex I to Regulation (EU) 2023/1805;
- (e) copies of relevant documents to provide information on distance travelled and time spent at sea for the ship's voyages during the reporting period;
- (f) relevant ice charts or equivalent supporting documents, if the ship has requested to exclude emissions from sailing in ice conditions;
- (g) assumptions, references, emissions, reward factors and their data/information sources taken into consideration to produce the FuelEU report;
- (h) any other document relevant for the scope of the verification.

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

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

4. In the event of a change of company, the companies involved shall exercise due diligence to provide the verifier, upon its request, with the supporting documents or information relating to the voyages performed under their respective responsibilities.
5. Companies shall retain the information referred to in paragraphs 1, 2 and 3 of this Article for at least 5 years pursuant to Article 7(4) of Regulation (EU) 2023/1805.

Article 12

Strategic analysis

1. At the beginning of the verification, the verifier shall assess the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the ship.
2. For the purposes of understanding the activities carried out by the company, the verifier shall collect and review the information needed to assess that the verification team is sufficiently competent to: (i) carry out the verification; (ii) determine that the time allocation indicated in the contract has been set correctly; and (iii) ensure that it is able to conduct the necessary risk assessment. The information shall include at least:
 - (a) the information referred to in Article 11(1) and (2);
 - (b) the information obtained from the verification in previous years if the verifier is carrying out the verification for the same company.
3. When reviewing the information referred to in paragraph 2, the verifier shall at least assess the following aspects:
 - (a) the ship's engines and fuel types used as well as the number of voyages carried out by the ship in question during the reporting period;
 - (b) the monitoring plan as assessed by the verifier;
 - (c) the data-flow activities and the control system.
4. When carrying out the strategic analysis, the verifier shall verify the following:
 - (a) whether the monitoring plan presented to it is the most recent version;
 - (b) whether there have been any modifications to the monitoring plan during the reporting period as referred to in Article 9(2) of Regulation (EU) 2023/1805.

Article 13

Risk analyses to be carried out by verifiers

1. In addition to the elements referred to in Article 13(1), (2) and (3) of Regulation (EU) 2023/1805, the verifier shall identify and analyse all of the following risks:
 - (a) the inherent risks;
 - (b) the control risks;
 - (c) the detection risks.
2. When identifying and analysing the elements referred to paragraph 1, the verifier shall consider the findings of the strategic analysis referred to in Article 12.
3. When performing the risk analysis, the verifier shall consider areas of higher verification risk and at least the following areas:
 - (a) voyage data;
 - (b) fuel consumption;
 - (c) emission factors.
 - (d) amount of energy obtained/derived from substitute sources of energy;
 - (e) aggregation of data in the FuelEU report.

4. When identifying and analysing the elements referred to in paragraph 3, the verifier shall consider the existence, completeness, accuracy, consistency, transparency and relevance of the information reported.
5. Where appropriate in the light of the information obtained in the course of the verification, the verifier shall revise the risk analyses and modify or repeat the verification activities to be performed.

Article 14

Verification plan

The verifier shall draft a verification plan reflecting the information obtained and the risks identified during the risk assessment. The verification plan shall include at least:

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

Article 15

Verification activities concerning the FuelEU report and partial FuelEU report

1. The verifier shall implement the verification plan and, on the basis of the risk assessment, verify whether the monitoring and reporting systems, as described in the monitoring plan that has been assessed as satisfactory, exist in practice and are properly implemented.
2. For the purposes of paragraph 1, the verifier shall consider carrying out at least the following types of procedure:
 - (a) enquiries with relevant staff;
 - (b) document inspection;
 - (c) observation and walkthrough procedures.
3. The verifier shall verify the following:
 - (a) the data-flow activities and the systems used in the data-flow, including information technology systems;
 - (b) whether the control activities are appropriately documented, implemented, maintained and effective to mitigate the inherent risks;
 - (c) whether the procedures listed in the monitoring plan are effective to mitigate the inherent risks and control risks and whether the procedures are implemented, sufficiently documented and properly maintained.
4. For the purposes of paragraph 3, point (a), the verifier shall track the data-flow following the sequence and interaction of the data-flow activities from primary source data to the compilation of the FuelEU report and partial FuelEU report.
5. For the purposes of paragraph 3, points (b) and (c), the verifier may use sampling methods specific to a ship provided that, based on the risk assessment, sampling is justified.

*Article 16***Verification of reported data**

1. The verifier shall verify the data reported in the FuelEU report or partial FuelEU report by the following means:
 - (a) detailed testing, including by tracing them back to the primary data source;
 - (b) cross-checking them with external data sources, including ship-tracking data;
 - (c) performing reconciliations;
 - (d) checking thresholds as regards appropriate data; and carrying out recalculations.
2. As part of the data verification referred to in paragraph 1, the verifier shall verify:
 - (a) the attribution of fuel consumption and the use of other sources of energy to voyages and at berth;
 - (b) the reported fuel-consumption data and related measurements and calculations;
 - (c) the choice and the employment of emission factors;
 - (d) the use of onshore power supply or the presence of exceptions recorded in the FuelEU database in accordance with Article 6(9) of Regulation (EU) 2023/1805;
 - (e) the information required pursuant to Article 10(3) of Regulation (EU) 2023/1805;
 - (f) the completeness of the list of fuel consumers as described in the monitoring plan;
 - (g) the completeness of the data, including those on voyages reported pursuant to Regulation (EU) 2023/1805;
 - (h) the consistency between reported aggregated data and data from relevant documentation or primary sources;
 - (i) the consistency between aggregated fuel consumption and data on fuel purchased or otherwise supplied to the ship in question, where applicable;
 - (j) the reliability and accuracy of the data.

*Article 17***Verification of methods applied for missing data**

1. Where methods laid down in the monitoring plan as assessed by the verifier have been used to supplement missing data, the verifier shall verify whether the methods used were appropriate for the specific situation and whether they have been applied correctly.
2. Where the methods referred to in paragraph 1 were not assessed beforehand, the verifier shall verify whether the approach used by the company to supplement the missing data ensures that the emissions are not underestimated and that that approach does not lead to material misstatements.

*Article 18***Materiality level**

For the purposes of verifying fuel and electricity consumption, and other relevant information on distance travelled and time spent at sea and at berth in the FuelEU report and partial FuelEU report, the materiality level shall be 5 % of the respective total reported for each item in the reporting period.

*Article 19***Site visits**

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

The verifier shall take measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the FuelEU report or partial FuelEU report is in conformity with Regulation (EU) 2023/1805.

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

7. With the exception of paragraph 6, point (d), the verifier shall not carry out a virtual site visit where no physical site visit has been carried out in the three reporting periods immediately preceding the current reporting period. The 3-year period shall only cover verifications of FuelEU reports performed for the company after the date of entry into force of this Regulation.
8. The decision to carry out a virtual site visit shall be made after determining that the conditions for carrying out a virtual site visit are met. The verifier shall inform the company thereof without undue delay.
9. The verifier may decide to waive a site visit or a virtual site visit as referred to in paragraphs 1 and 6 respectively provided that all conditions set out in paragraph 6, points (a), (b) and (c), are fulfilled.
10. A site visit and a virtual site visit as referred to in paragraphs 1 and 6 respectively shall not be waived in either of the following situations:
 - (a) where the FuelEU report of a ship is verified for the first time by the verifier;

(b) where a verifier has not carried out a site visit in two reporting periods immediately preceding the current reporting period.

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

12. Where the verifier carries out a virtual site visit pursuant to paragraph 6 or waives a site visit pursuant to paragraph 9, it shall provide justification for doing so in the internal verification documentation.

Article 20

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

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

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

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

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

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

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

7. The verifier shall consider misstatements or non-conformities which, individually or together with other misstatements, are below the materiality level set in Article 18 as material misstatements where that is justified by their scale and nature or by the particular circumstances of their occurrence.

Article 21

Conclusion of the verification of the FuelEU report and partial FuelEU report

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

- (a) confirm that all verification activities have been carried out;
- (b) perform final analytical procedures on the aggregated data to ensure that they are free of material misstatements;
- (c) verify whether the information in the report satisfies the requirements of Regulation (EU) 2023/1805;
- (d) prepare the internal verification documentation and the draft report and submit them to the independent reviewer in accordance with Article 24;
- (e) authorise a person to authenticate the report on the basis of the conclusions reached by the independent reviewer and the evidence of the internal verification documentation, and notify the company thereof.

*Article 22***Recommendations for improvement**

1. The verifier shall communicate to the company recommendations for improvement in relation to uncorrected misstatements and non-conformities not leading to material misstatements.
2. The verifier may communicate other recommendations for improvement that it finds relevant, in the light of the outcome of the verification activities.
3. When communicating recommendations to the company, the verifier shall remain impartial vis-à-vis the company, the ship and the monitoring and reporting system. It shall not jeopardise its impartiality by giving advice or elaborating on parts of the monitoring and reporting process pursuant to Regulation (EU) 2023/1805.
4. During a verification made following a year in which recommendations for improvement were made in a verification report pursuant to paragraphs 1 and 2, the verifier shall verify whether and how the company has implemented those recommendations for improvement. Where the company has not implemented those recommendations, the verifier shall assess whether that increases or may increase the risk of misstatements.

*Article 23***Verification report**

1. On the basis of the information collected, the verifier shall issue a verification report to the company on each FuelEU report or partial FuelEU report subject to verification and record it in the FuelEU database. For that purpose, verifiers shall use the template for the verification set out in Annex II.
2. The verification report shall be accessible to the administering State in the FuelEU database.
3. The verification report shall state whether the FuelEU report or partial FuelEU report have been verified as satisfactory or not satisfactory. The FuelEU report or partial FuelEU report shall be verified as satisfactory only where they are free of material misstatements. The FuelEU report or partial FuelEU report shall not be verified as satisfactory if they contain material misstatements that were not corrected before the report was issued.
4. The verifier shall describe the misstatements and non-conformities in sufficient detail in the verification report, including the following aspects:
 - (a) the size and nature of the misstatement or non-conformity;
 - (b) why the misstatement has or has not a material effect;
 - (c) to which element of the company's report the misstatement refers, or to which element of the monitoring plan – or to which legal requirement – the non-conformity refers.

*Article 24***Independent review of the FuelEU report and partial FuelEU report**

1. The independent reviewer shall review the internal verification documentation and the draft verification report to verify that the verification process has been conducted in accordance with this Regulation and that due professional care and judgment have been exercised.
2. The scope of the independent review shall encompass the complete verification process laid down in this Section and recorded in the internal verification documentation.
3. After the FuelEU report or the partial FuelEU report has been authenticated in accordance with Article 21, point (e), the verifier shall include the results of the independent review in the internal verification documentation.

*Article 25***Verification of partial FuelEU reports in the event of the transfer of a ship**

1. In the event of the transfer of a ship from one company to another, the transferring company shall send to the verifier a partial FuelEU report for the time during which it had assumed the responsibility for the operation of the ship in accordance with Article 15(4) of Regulation (EU) 2023/1805.
2. The partial FuelEU report referred to in paragraph 1 shall be verified and recorded in the FuelEU database in accordance with Article 16 of Regulation (EU) 2023/1805 and the rules set out in this Section, by the verifier that performed verification activities for the ship under the transferring company.

CHAPTER III

ADDITIONAL INFORMATION TO BE REPORTED BY THE VERIFIER

SECTION 1

Compliance balance*Article 26***Calculation of greenhouse gas intensity of the energy used on board, ship's compliance balance, and non-compliant port calls**

1. On the basis of the FuelEU report or partial FuelEU report verified as satisfactory, the verifier shall:
 - (a) calculate, using the method specified in Annex I of Regulation (EU) 2023/1805, the yearly average greenhouse gas intensity of the energy used on board by the ship concerned;
 - (b) calculate, using the formula specified in Part A of Annex IV to Regulation (EU) 2023/1805, the ship's compliance balance, adjusted for any advance compliance surplus banked or borrowed in the previous reporting period;
 - (c) calculate the number of non-compliant port calls, including the time spent moored at the quayside and the time spent at anchorage where applicable in accordance with Article 6(11) of Regulation (EU) 2023/1805, for each port call non-compliant with the requirements set out in Article 6 of Regulation (EU) 2023/1805, in the previous reporting period starting from the reporting period of 2030;
 - (d) calculate the amount of the yearly energy used on board by a ship, excluding energy from Onshore Power Supply;
 - (e) calculate the amount of the yearly energy used on board by a ship coming from renewable fuels of non-biological origin (RFNBOs).
2. In addition to the requirements of Article 16(4) of Regulation (EU) 2023/1805, when determining the non-compliant port calls, the verifier shall verify that the reported hours of non-compliance with the requirements set out in Article 6 of Regulation (EU) 2023/1805 are in fact related to ships that are securely moored at quayside in ports referred to in Article 6(1) and (2) of that Regulation, or at an anchorage referred to in Article 6(11) of that Regulation.
3. By 31 March of the reporting year and no later than 1 month thereafter, the verifier shall record it in the FuelEU database the information referred to in Article 16(4) of Regulation (EU) 2023/1805. For that purpose, the verifier shall make use of the template set out in Annex III. That information should be accompanied by the following elements:
 - (a) a reference to the verification report;
 - (b) a reference to the FuelEU report and the reporting period subject to verification;
 - (c) a reference to one or more monitoring plans that have been assessed as satisfactory;
 - (d) a reference to the assumptions and sources of data.

*Article 27***Verified compliance balance report**

1. After the application of the flexibility mechanisms in accordance with Articles 20 and 21 of Regulation (EU) 2023/1805, and Articles 28 and 29 of this Regulation, the verifier that verified the FuelEU report shall:

- (a) record in the FuelEU database the verified compliance balance of the ship;
- (b) notify the Commission and the administering State whether the conditions for issuing the FuelEU document of compliance are fulfilled.

2. The FuelEU document of compliance referred to in paragraph 1, point (b), shall contain the information set out in Annex IV.

*SECTION 2****Flexibility mechanisms****Article 28***Banking and borrowing**

1. Where a ship has a compliance surplus for the reporting period, following a request from the company to bank the compliance surplus, the verifier shall assess the information on the compliance surplus and verify if it is in accordance with Articles 19, 20 and 21 of Regulation (EU) 2023/1805, and the calculations referred in Article 26 of this Regulation. Following an assessment of a request as compliant, the verifier shall approve the request for banking the compliance surplus.

2. Where a compliance surplus results from the total pool compliance balance, the verifier shall assess the calculations and the information related to the pooling of compliance, before approving the banking of the compliance surplus.

3. Where the ship has, for the reporting period, a compliance deficit, following a request from the company to borrow an advance compliance surplus of the corresponding amount from the following reporting period, the verifier shall assess the information on the compliance deficit and verify that the advance compliance surplus multiplied by 1.1 is subtracted from the same ship's compliance balance in the following reporting period in accordance with Article 20(2) of Regulation (EU) 2023/1805. Where the conditions set out in Article 20(2) points (a) and (b) are exceeded, the verifier shall not approve borrowing of the advance compliance surplus.

*Article 29***Pooling of compliance**

1. Companies shall notify in the FuelEU database: (i) the intention of including the ship's compliance balance in a pool; and (ii) the allocation of the total compliance balance of the pool to each individual ship. Where the ships participating in the pool are controlled by two or more companies the notification shall be accepted by all the companies concerned in the FuelEU database. The notification should include the following: (i) the allocation of the total compliance balance of the pool to its ships; (ii) the choice of the verifier selected for verifying the allocation of the total compliance balance of the pool to each individual ship; and (iii) a declaration that the ships participating in the pool are not allocated to other pools.

2. The verifier selected for verifying the allocation of the total compliance balance of the pool to each individual ship shall verify that the allocation of the pooled balance to each ship are in accordance with Article 21 of Regulation (EU) 2023/1805, and the calculations referred in Article 26 of this Regulation. The pool shall be valid only where it complies with Article 21(4) of Regulation (EU) 2023/1805.

3. Where one of the conditions referred to in Article 21(4) of Regulation (EU) 2023/1805 are not fulfilled, the verifier selected for verifying the allocation of the total compliance balance of the pool to each individual ship shall not approve the request for pooling. The verifier shall make a statement of the non-conformities detected.

CHAPTER IV

REQUIREMENTS FOR VERIFIERS

Article 30

Continued competence process

1. The verifier shall establish, document, implement and maintain a continued competence process to ensure that all personnel entrusted with verification activities are competent to carry out the tasks that are allocated to them.
2. For the purposes of the competence process referred to in paragraph 1, the verifier shall establish, document, implement and maintain the following aspects:
 - (a) general competence criteria for all personnel undertaking verification activities in accordance with Article 32;
 - (b) specific competence criteria for each function within the verifier undertaking verification activities, in particular for the shipping FuelEU auditor, the independent reviewer and the technical expert in accordance with Articles 32, 33 and 34;
 - (c) a method for ensuring the continued competence and regular evaluation of the performance of all personnel undertaking verification activities;
 - (d) a process for ensuring ongoing training of the personnel undertaking verification activities;
 - (e) a process for assessing whether the verification engagement falls within the scope of the verifier's accreditation, and whether the verifier has the competence, personnel and resources required to select the verification team and successfully complete the verification activities within the timeframe required.
3. In evaluating the competence of the personnel pursuant to paragraph 2, point (c), the verifier shall assess that competence against the competence criteria referred to in paragraph 2, points (a) and (b).
4. The process referred to in paragraph 2, point (e) shall also include a process for assessing whether the verification team holds all the competence and persons required to carry out verification activities for a specific company.
5. The verifier shall develop general and specific competence criteria which are in conformity with the criteria laid down in Article 31(4) and Articles 31, 32 and 33.
6. The verifier shall monitor regularly, and at least annually, the performance of all personnel undertaking verification activities in order to confirm their continued competence.
7. The verifier shall regularly review the competence process referred to in paragraph 1 to ensure that:
 - (a) the competence criteria referred to in paragraph 2, points (a) and (b), are developed in accordance with the required competence;
 - (b) all issues that may be identified related to the setting of the general and specific competence criteria pursuant to paragraph 2, points (a) and (b), are addressed;
 - (c) all the requirements in the competence process are updated and maintained as appropriate.
8. The verifier shall have a system for recording the results of the activities carried out in the competence process referred to in paragraph 1.

9. A sufficiently competent evaluator shall assess the competence and performance of shipping FuelEU auditors and shipping FuelEU lead auditors. The evaluator shall monitor those auditors during the verification of a FuelEU report or partial FuelEU report on the site of the company as appropriate, to determine whether they meet the competence criteria.

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

Article 31

Verification teams

1. For each verification engagement, the verifier shall bring together a verification team capable of performing the verification activities referred to in Articles 4 to 29.

2. The verification team shall consist at least of one shipping FuelEU lead auditor and, where appropriate in the light of the verifier's understanding of the complexity of the tasks to be carried out and its ability to conduct the necessary risk assessment, a suitable number of shipping FuelEU auditors and technical experts.

3. For the independent review of the verification activities related to a particular verification engagement, the verifier shall appoint an independent reviewer who shall not be part of the verification team.

4. Team members shall have a clear understanding of their specific role in the verification process and shall be able to communicate effectively in the language required to: (i) perform their verification tasks; and (ii) examine the information submitted by the company.

5. Where the verification team consists of one person, that person shall meet all the competence requirements for the shipping FuelEU auditor and the shipping FuelEU lead auditor and the requirements laid down in Article 32.

Article 32

Competence requirements for shipping FuelEU auditors and shipping FuelEU lead auditors

1. Shipping FuelEU auditors shall have the competence to assess monitoring plans, and verify both FuelEU reports and partial FuelEU reports in accordance with Regulation (EU) 2023/1805.

2. For the purposes of paragraph 1, shipping FuelEU auditors shall have at least the following knowledge:

(a) knowledge of Regulation (EU) 2023/1805 and related secondary legislation, and relevant guidelines issued by the Commission and Member States;

(b) knowledge and experience of data and information auditing, including:

(i) data and information auditing methodologies, the application of the materiality level, and assessing the materiality of misstatements;

(ii) analysing inherent and control risks;

(iii) sampling techniques in relation to data sampling and checking control activities;

(iv) assessing data and information systems, IT systems, data-flow activities, control activities, control systems and procedures for control activities.

3. In addition, sector-specific knowledge and experience of relevant aspects set out in Annex V shall be taken into consideration.

4. In addition to the competence requirements for a shipping FuelEU auditor set out in paragraphs 1, 2 and 3, a shipping FuelEU lead auditor shall have demonstrated competence to lead a verification team and be responsible for carrying out the verification activities in accordance with this Regulation.

Article 33

Competence requirements for independent reviewers

1. The independent reviewer shall have the appropriate authority to review the draft conclusions on the assessment of the monitoring plan, the draft verification report, and the internal verification documentation pursuant to Article 36.
2. The independent reviewer shall meet the competence requirements for shipping FuelEU lead auditors referred to in Article 32.
3. In order to assess whether the internal verification documentation is complete and whether enough evidence has been gathered in the course of the verification activities, the independent reviewer shall have the necessary competence to:
 - (a) analyse the information provided and confirm its completeness and integrity;
 - (b) challenge missing or contradictory information;
 - (c) check data trails to assess whether the internal verification documentation is complete and provides sufficient information to support the draft conclusions on the assessment of the monitoring plan, the draft verification report and conclusions examined in the internal review.

Article 34

Use of technical experts

1. When carrying out verification activities, a verifier may use technical experts to provide detailed knowledge and expertise on a specific subject matter necessary to support the shipping FuelEU auditor and shipping FuelEU lead auditor in carrying out their verification activities.
2. Where an independent reviewer does not have the competence to assess a particular issue in the review process, the verifier shall request the support of a technical expert.
3. The technical expert shall have the competence and expertise required to effectively support the shipping FuelEU auditor and the shipping FuelEU lead auditor, or the independent reviewer, where necessary, on the subject matter for which their knowledge and expertise is requested. In addition, the technical expert shall have a sufficient understanding of the knowledge and competencies referred to in Article 32.
4. The technical expert shall undertake specified tasks under the direction and full responsibility of the independent reviewer or of the shipping FuelEU lead auditor of the verification team in which the technical expert is operating.

Article 35

Procedures for verification activities

1. Verifiers shall establish, document, implement and maintain one or more procedures and processes for the verification activities referred to in Articles 4 to 29.
2. When establishing and implementing such procedures and processes, the verifier shall carry out the activities in accordance with the harmonised standard set out by Regulation (EC) No 765/2008 concerning requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.

3. Verifiers shall establish, document, implement and maintain a quality-management system to ensure consistent development, implementation, improvement and review of the procedures and processes in accordance with the harmonised standard referred to in paragraph 2.

4. The quality management system referred to in paragraph 3 shall include the following elements:

- (a) policies and responsibilities;
- (b) a management review;
- (c) internal audits;
- (d) corrective actions;
- (e) actions to address risks and opportunities and preventive actions;
- (f) control of documented information.

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

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

Article 36

Internal verification documentation

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

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

2. The internal verification documentation shall be drafted in such a way that the independent reviewer referred to in Articles 8 and 24 and the national accreditation body can assess whether the verification has been performed in accordance with this Regulation.

Article 37

Records and communication

1. Verifiers shall maintain and manage records to demonstrate compliance with this Regulation, including as regards the competence and impartiality of their personnel.
2. A verifier shall on a regular basis make information available to the company in accordance with the harmonised standard referred to in Article 35(2).
3. Verifiers shall safeguard the confidentiality of information obtained in the course of the verification, in accordance with the harmonised standard referred to in Article 35(2).

Article 38

Independence and impartiality

1. A verifier shall be independent from a company and impartial in carrying out its verification activities.
2. To ensure independence and impartiality, the verifier and any part of the same legal entity shall not be a company, the owner of a company or owned by it, nor shall the verifier have relations with the company that could affect its independence and impartiality.
3. Verifiers shall be organised in such a way as to safeguard their objectivity, independence and impartiality. The relevant requirements laid down in the harmonised standard referred to in Article 35(2) shall apply.
4. Verifiers shall not carry out verification activities for a company that poses an unacceptable risk to their impartiality or in respect of which they have a conflict of interest. The verifier shall not use personnel or contracted persons in the assessment of a monitoring plan or in the verification of a FuelEU report and partial FuelEU report that could have an actual or potential conflict of interest. The verifier shall also ensure that the activities of personnel or organisations do not affect the confidentiality, objectivity, independence and impartiality of the verification. For that purpose, the verifier shall monitor the risks to impartiality and take appropriate action to address those risks.
5. A conflict of interest for a verifier in its relations with a company shall be deemed to have arisen in particular in either of the following cases:
 - (a) where the relationship between the verifier and the company is based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or common marketing;
 - (b) where the company has received consulting services referred to in paragraph 7, point (a), or technical assistance referred to in paragraph 7, point (b), from a consultancy body, technical assistance body or another organisation having relations with the verifier and threatening the impartiality of the verifier.
6. For the purposes of paragraph 5, point (b), the verifier's impartiality shall be deemed compromised where the relations between the verifier and the consultancy body, technical assistance body or the other organisation is based on common ownership, common governance, common management or personnel, shared resources, common finances, common contracts or common marketing and common payment of sales commission or other inducement for the referral of new clients.
7. An unacceptable risk to the impartiality or a conflict of interest shall be deemed to have arisen where a verifier, or any part of the same legal entity, provides a company with the following:

- (a) consulting services to develop part of the monitoring and reporting process described in the monitoring plan, including the development of the monitoring methodology, the drafting of the FuelEU report or the partial FuelEU report and the drafting of the monitoring plan;
 - (b) technical assistance to develop or maintain the system for monitoring and reporting emissions or other relevant information pursuant to Regulation (EU) 2023/1805.
8. Verifiers shall not outsource the independent review or the issuance of the verification report.
 9. Where verifiers outsource other verification activities, sub-contracted companies shall meet the relevant requirements laid down in the harmonised standard referred to in Article 35(2).
 10. However, contracting individuals to carry out verification activities shall not constitute outsourcing for the purposes of paragraph 9 where the verifier, when contracting those individuals, takes full responsibility for the verification activities performed by contracted personnel.
 11. When contracting individuals for carrying out verification activities the verifier shall require those individuals to sign a written agreement that they comply with the procedures of the verifier and that there is no conflict of interest in carrying out those verification activities.
 12. Verifiers shall establish, document, implement and maintain a process to ensure their continuous impartiality and independence, and that of the parts of the same legal entity, of other organisations referred to in paragraph 6, and of all personnel and contracted individuals involved in the verification. That process shall include a mechanism to safeguard the impartiality and independence of the verifier and shall meet the relevant requirements laid down in the harmonised standard referred to in Article 35.
 13. When verifying a company which has already verified in previous years, the verifier shall consider the risk to impartiality and take the necessary measures to reduce the risk of impartiality.

Article 39

Entry into force

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

This Regulation shall apply from 1 September 2024.

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

Done at Brussels, 26 July 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

TEMPLATE FOR FUELEU REPORT

PART A

DATA IDENTIFYING THE SHIP AND THE COMPANY

- (a) Name of the ship;
- (b) IMO unique company and registered owner identification number of the ship;
- (c) port of registry;
- (d) home port (where it is not the same as the port of registry);
- (e) ship category ⁽¹⁾;
- (f) ice class of the ship ⁽²⁾;
- (g) technical efficiency of the ship in one of the following indicators:
 - (1) Energy Efficiency Design Index (EEDI) or Energy Efficiency Existing Ship Index (EEXI), where required by MARPOL, Annex VI, Chapter 4, Regulations 22 or 23 respectively, expressed in grams CO₂/tonne-nautical mile;
 - (2) Estimated Index Value (EIV), calculated in accordance with IMO Resolution MEPC.215 (63), expressed in grams CO₂/tonne-nautical mile;
- (h) name of the shipowner;
- (i) IMO unique company and registered owner identification number of the registered owner;
- (j) address of the shipowner: city, state/province/region, postcode/ZIP, country;
- (k) name of the company (only where it is not the shipowner);
- (l) IMO unique company and registered owner identification number of the company (only if not the shipowner);
- (m) the following details regarding the contact person for the company:
 - name: title, first name, surname, company name, job title;
 - address: city, state/province/region, postcode/ZIP, country;
 - telephone;
 - email.

PART B

DATA IDENTIFYING THE VERIFIER

- (a) Name of the verifier;
- (b) address of the company and its principal place of business: city, state/province/region, postcode/ZIP, Country;
- (c) accreditation number.

PART C

INFORMATION ON THE MONITORING METHOD USED AND THE RELATED LEVEL OF UNCERTAINTY

- (a) Monitoring method used per fuel consumer;
- (b) related level of uncertainty, expressed as % (per monitoring method used).

⁽¹⁾ Select one of the categories referred to in Commission Implementing Regulation (EU) 2023/2449 (OJ L, 2023/2449, 7.11.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2449/oj).

⁽²⁾ Mandatory to exclude the additional energy used due to ship's ice class and/or due to sailing in ice conditions.

PART D

VOYAGE DATA

- (a) Port of departure and port of arrival including GMT/UTC time of departure and arrival;
- (b) time spent at berth;
- (c) port: name, location (LOCODE);
- (d) time spent moored at the quayside or time spent at anchorage, or both, in hours.

PART E

ENERGY CONSUMPTION

- (a) For each ship to which Article 6(1) of Regulation (EU) 2023/1805 applies, the connection to and use of onshore power:
 - port: name, location (LOCODE), terminal or berth;
 - time spent moored at the quayside and time spent at anchorage, if applicable, hours of onshore power supply connection: point connection details;
 - energy supplied: power fraction allocated to supply point (if applicable) [kW], electricity consumption (kWh) for the billing period, peak power information (if available);
 - metering;
- (b) exceptions to OPS connections, as listed in Article 6 of Regulation (EU) 2023/1805, where applicable;
- (c) aggregated amount of each type of fuel consumed while moored at the quayside and anchorage, expressed in tonnes:
 - (1) aggregated amount of each type of fuel consumed in ports of call of a Member State island with fewer than 200 000 permanent residents and exempted by a Member State pursuant to Article 2(3) of Regulation (EU) 2023/1805;
 - (2) aggregated amount of each type of fuel consumed in ports of call of outermost regions, and exempted by a Member State pursuant to Article 2(4) of Regulation (EU) 2023/1805;
- (d) the amount of each type of fuel consumed at sea, expressed in tonnes:
 - (1) total amount of each type of fuel consumed within the scope of Article 2 of Regulation (EU) 2023/1805;
 - (2) aggregated amount of each type of fuel consumed in all voyages between ports under a Member State's jurisdiction;
 - (3) aggregated amount of each type of fuel consumed in all voyages which departed from ports under a Member State's jurisdiction;
 - (4) aggregated amount of each type of fuel consumed in all voyages to ports under a Member State's jurisdiction;
 - (5) aggregated amount of each type of fuel consumed in all voyages arriving at or departing from a port of call located in an outermost region under the jurisdiction of a Member State;
 - (6) aggregated amount of each type of fuel consumed in all voyages performed by passenger ships other than cruise passenger ships between a port of call under the jurisdiction of a Member State and a port of call under the jurisdiction of the same Member State located on an island with fewer than 200 000 permanent residents exempted by a Member State pursuant to Article 2(3) of Regulation (EU) 2023/1805;
 - (7) aggregated amount of each type of fuel consumed in all voyages between a port of call located in an outermost region and another port of call located in an outermost region, exempted by a Member State pursuant to Article 2(4) of Regulation (EU) 2023/1805;

- (8) aggregated amount of each type of fuel consumed in all transnational voyages under public service obligations or public service contracts to the ports of call of other Member States exempted by a Member State pursuant to Article 2(5) of Regulation (EU) 2023/1805;
- (9) aggregated amount of each type of fuel consumed in all voyages performing voyages under public service obligations or public service contracts to the ports of call of other Member States exempted by a Member State pursuant to article 2(6) of Regulation (EU) 2023/1805;
- (e) the amount of electricity delivered to the ship via onshore power supply;
- (f) for each type of fuel consumed moored at the quayside, anchorage and at sea:
 - (1) lower calorific value;
 - (2) the well-to-tank emission factors;
 - (3) the CfCO₂ emission factors;
 - (4) the CfCH₄ emission factors;
 - (5) the CfN₂O emission factors;
 - (6) the CSlip associated to the different fuel consumers onboard;
- (g) the amount of energy from a zero-emission technology ^(?) consumed at berth;
- (h) the amount of each type of substitute source of energy consumed at sea;
- (i) reward factor for wind assisted propulsion.

PART F

DATA FOR APPLYING ICE CLASS AND SAILING IN ICE EXEMPTIONS

- (a) Ship's ice class ^(†);
- (b) data to be reported, if the company asks to exclude the additional energy due to sailing in ice conditions from the scope of the energy used onboard:
 - (1) date, time (UTC time) and position when entering and leaving the ice conditions;
 - (2) distance travelled when sailing in ice conditions;
 - (3) amount of each type of fuel consumed when sailing in ice conditions;
 - (4) total distance travelled for all voyages during the reporting period.

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^(?) On-board electrical energy storage from power generation at sea, on-board electrical energy storage from OPS, on-board electrical energy storage from battery swapping, on-board power generation from wind or on-board power generation from solar energy.

^(†) Mandatory to exclude the additional energy used due to ship's ice class and/or due to sailing in ice conditions.

ANNEX II

TEMPLATE FOR FUELEU VERIFICATION REPORT

PART A

DATA IDENTIFYING THE SHIP, THE COMPANY AND THE VERIFIER

- (a) Name of the ship;
- (b) IMO unique company and registered owner identification number of the ship;
- (c) port of registry;
- (d) home port (if not the same as the port of registry);
- (e) ship category ⁽¹⁾;
- (f) ice class of the ship ⁽²⁾;
- (g) technical efficiency of the ship (voluntary) in one of the following indicators:
 - (1) energy Efficiency Design Index (EEDI) or Energy Efficiency Existing Ship Index (EEXI), where required by MARPOL, Annex VI, Chapter 4, Regulations 22 or 23 respectively, expressed in grams CO₂/tonne-nautical mile;
 - (2) estimated Index Value (EIV), calculated in accordance with IMO Resolution MEPC.215 (63), expressed in grams CO₂/tonne-nautical mile;
- (h) name of the shipowner;
- (i) IMO unique company and registered owner identification number of the registered owner;
- (j) address of the shipowner: city, state/province/region, postcode/ZIP, country;
- (k) name of the company (only if it is not the shipowner);
- (l) IMO unique company and registered owner identification number of the company (only if it is not the shipowner);
- (m) details of the contact person for the company:
 - (1) name: title, first name, surname, company name, job title;
 - (2) address: city, state/province/region, postcode/ZIP, country;
 - (3) telephone;
 - (4) email;
- (n) verifier assessing FuelEU report:
 - (1) name of the verifier;
 - (2) accreditation number;
- (o) shipping FuelEU auditor team:
 - (1) shipping FuelEU lead auditor: name, title, first name, surname, job title;
 - (2) list of Shipping FuelEU auditors: name, title, first name, surname, job title.

PART B

SUMMARY OF THE PROCEDURES FOLLOWED DURING THE VERIFICATION

- (a) Verification Scope and objectives;
- (b) reference to a FuelEU report and the reporting period subject to verification;
- (c) reference to the monitoring plan related to the reporting period;
- (d) description of the methodology and different activities carried out during the verification;
- (e) summary of changes to the monitoring plan, and activity data in the reporting period;

⁽¹⁾ Select one of the categories referred to Implementing Regulation (EU) 2023/2449.

⁽²⁾ Mandatory to exclude the additional energy used due to ship's ice class and/or due to sailing in ice condition.

- (f) site visits and virtual site visits carried out, or reasons for waiving them.

PART C

RESULT OF THE VERIFICATION OF FUELEU REPORT

- (a) Verification findings: recommendations for improvement;
(b) verification findings: non-conformities;
(c) verification findings: material misstatements;
(d) conclusion: statement of the verifier.
-

ANNEX III

TEMPLATE FOR FUELEU COMPLIANCE BALANCE

PART A

DATA IDENTIFYING THE SHIP, THE COMPANY AND THE VERIFIER

- (a) Name of the ship;
- (b) IMO unique company and registered owner identification number of the ship;
- (c) port of registry;
- (d) home port (if not the same as the port of registry);
- (e) ship category ⁽¹⁾;
- (f) ice class of the ship ⁽²⁾;
- (g) name of the shipping company;
- (h) IMO unique company and registered owner identification number of the company;
- (i) verifier:
 - (1) name of the verifier;
 - (2) accreditation number.

PART B

GHG INTENSITY OF THE ENERGY USED ON-BOARD THE SHIP

- (a) Yearly average greenhouse gas intensity of the energy used on-board, as per method specified in Annex I to Regulation (EU) 2023/1805;
- (b) amount of the yearly energy used onboard, excluding energy derived from onshore power supply;
- (c) amount of the yearly energy used onboard derived from the RFNBO;
- (d) amount of yearly energy used from OPS;
- (e) amount of energy used onboard from other sources of energy.

PART C

SHIPS COMPLIANCE BALANCE

Ship's compliance balance, in accordance with the formula set out in Annex IV, Part A point (a) to Regulation (EU) 2023/1805.

PART D

NON-COMPLIANT PORT CALLS

- (a) Port: name, location (LOCODE), terminal or berth;
- (b) time spent moored at the quayside or time spent at anchorage, or both, in hours;
- (c) electrical power demand at berth;
- (d) port competent authority.

⁽¹⁾ Select one of the categories referred to in Implementing Regulation (EU) 2023/2449.

⁽²⁾ Mandatory to exclude the additional energy used due to ship's ice class and/or due to sailing in ice conditions.

PART E

AMOUNT OF ENERGY USED

- (a) The amount of the yearly energy used on board by a ship, excluding energy from OPS;
 - (b) the amount of the yearly energy used on board by a ship from the RFNBO.
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ANNEX IV

TEMPLATE FOR FUELEU DOCUMENT OF COMPLIANCE

This is to certify that, following assessment of the FuelEU Report covering the reporting period 'YEAR N – 1', and relevant compliance balance calculation, the ship 'NAME' has been considered as satisfactory regarding the requirements of Regulation (EU) 2023/1805.

This document of compliance has been issued on 'DAY/MONTH/YEAR N'

This document of compliance is linked to FuelEU Report No. 'NUMBER' and is valid until 30 JUNE 'YEAR N + 1', 18 months after the end of the reporting period, or until a new document is issued for the same period, or until it is revoked by the administering State.

PART A

SHIP PARTICULARS

- (a) Name of the ship;
- (b) IMO unique company and registered owner identification number of the ship;
- (c) port of registry;
- (d) home port (if different from the port of registry);
- (e) ship category ⁽¹⁾;
- (f) flag State/registry;
- (g) gross tonnage.

PART B

SHIPOWNER DETAILS

- (a) Name of the shipowner;
- (b) IMO unique company and registered owner identification number of the owner;
- (c) address of the shipowner: city, state/province/region, postcode/ZIP, country;

PART C

DETAILS OF THE COMPANY FULFILLING THE OBLIGATIONS PURSUANT TO REGULATION (EU) 2023/1805 (VOLUNTARY FIELD)

- (a) Name of the company;
- (b) IMO unique company and registered owner identification number;
- (c) nature of the company ⁽²⁾;
- (d) address of the company: city, state/province/region, postcode/ZIP, country.

PART D

VERIFIER ⁽³⁾

- (a) Accreditation number;
- (b) name of the verifier;
- (c) address of and its principal place of business: city, state/province/region, postcode/ZIP, country.

⁽¹⁾ Select one of the categories referred to in Implementing Regulation (EU) 2023/2449.

⁽²⁾ 'Shipowner and ISM Company' or 'ISM Company distinct from Shipowner'.

⁽³⁾ Verifier that issued the verification report.

ANNEX V

MARINE-SECTOR-SPECIFIC KNOWLEDGE AND EXPERIENCE

For the purposes of Article 32(3), the following knowledge and experience shall be taken into consideration:

- understanding of the relevant regulations under the International Convention for the Prevention of Pollution from Ships (MARPOL Convention) and the SOLAS Convention, such as: regulations on energy efficiency for ships ⁽¹⁾, the NOx Technical Code ⁽²⁾, the Sulphur Oxides Regulation ⁽³⁾, the Fuel Oil Quality Regulation ⁽⁴⁾ the Intact Stability Code 2008, and relevant guidelines, such as guidance on the development of the Ship Energy Efficiency Management Plan (SEEMP);
- possible synergies between Regulation (EU) 2023/1805, Regulation (EU) 2015/757, existing maritime-specific management systems, (e.g. the ISM Code), and other relevant sector-specific guidance (such as guidance on the development of the SEEMP);
- fuel consumers on board the ship;
- registration of voyages and procedures ensuring the completeness and accuracy of the list of voyages (as submitted by the company);
- reliable external sources (including ship-tracking data) that could serve to cross-check information with data from ships;
- fuel consumption and shore power calculation methods, as applied by ships in practice;
- the application of uncertainty levels in accordance with Regulation (EU) 2023/1805 and Regulation (EU) 2015/757 and relevant guidance;
- the application of emission factors for all fuels used on board the ship, including LNG, biofuels, RFNBOs and other alternative fuels;
- understanding of the certification of fuels pursuant to Directive (EU) 2018/2001 of the European Parliament and of the Council ⁽⁵⁾;
- fuel handling, fuel cleaning, tank systems;
- ship maintenance/quality control of metering equipment;
- bunkering documents, including bunker delivery notes;
- operational logs, voyage abstracts and port abstracts, ship deck logs;
- commercial documentation, e.g. charter party agreements, bills of lading;
- existing statutory requirements;
- operation of the ship's bunkering systems;
- determination of fuel density by ships in practice;
- data-flow processes and activities for the calculation of cargo carried (in volume or mass), as applied to ship types and activities under Regulation (EU) 2023/1805 and Regulation (EU) 2015/757;

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

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

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

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

⁽⁵⁾ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>).

- data-flow processes used to calculate distance travelled, time at sea and at port for voyages in accordance with Regulation (EU) 2023/1805; and
 - machinery and technical systems used on board the ship to determine fuel consumption and energy used from shore power, transport work and other relevant information.
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