

INFORMATIVE CIRCULAR Ref. DC2023OC118

DATE Milan, 18-12-2023

To all V/V accredited/to be accredited Certification Bodies
To the Associations of Conformity Assessment Bodies Their offices

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SUBJECT **Certification and Inspection Department**
Informative Circular DC N° 56/2023 – Extension of EU ETS
Accreditation to Maritime Transport

Introduction

Commitment to tackling climate and environmental problems and achieving the goals of the Paris Agreement are at the heart of the European Green Deal. As part of the measures envisaged by the latter, the European Parliament and the European Council envisaged the inclusion of maritime transport activities in the EU Emissions Trading System (EU ETS), in order to ensure that these activities make the right contribution to the EU's climate objectives.

With this perspective, EU Regulation 2015/757 was amended by EU Regulation 2023/957 of 10 May 2023, which introduces the obligation to report aggregated emissions data at company level, specifically for companies operating in the maritime transport sector, and to submit them to the reference authority responsible for approval.

In particular, EU Regulation 2023/957 will be applicable as of 1 January 2024, with the phasing-in of other categories of ships and tonnage as of 1 January 2025.

1) Standard and rules for verification and validation

Please refer to Regulation (EU) 2023/957 of the European Parliament and of the Council of 10 May 2023 amending Regulation (EU) 2015/757 to provide for the inclusion of maritime transport activities in the EU Emission Trading System and the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional types of ships.

For assessment requirements, please refer to:

- to Commission Implementing Regulation (EU) 2023/2449 of 6 November 2023 laying down detailed rules for the implementation of Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the templates for monitoring plans, emission reports, partial emission reports, compliance documents, and company-level reports, and

repealing Implementing Regulation (EU) 2016/1927 of Commission of applicable Implementing Regulations;

- to UNI CEI/EN ISO IEC 17029:2020 and ISO 14065:2020 standards.

2) Accreditation Process

Accreditation is granted for:

- UNI CEI EN ISO/IEC 17029:2020;
- ISO 14065:2020.

Different cases may be encountered, depending on the ACCREDIA accreditations already held by the body applying for accreditation or extension.

The prerequisites for the granting of accreditation and extension envisaged in Regulations RG-01 and RG-01-05 remain unchanged.

In the event that the Body already holds accreditations issued by other Accreditation Bodies, a case-by-case assessment shall be carried out, according to the applicable EA/IAF MLAs.

A	<p>Conformity assessment Body already accredited for the V/V of assertions according to: <u>UNI CEI EN ISO/IEC 17029:2020</u> <u>ISO 14065: 2020</u></p>	<ul style="list-style-type: none"> • 1 day document review (to be carried out, at least in part, remotely) in which the documentation required by the Delegated Regulation will be assessed. • Assessment at the CB's premises lasting at least 1 day + 1 day for back-office/reporting activities. • 1 Witness assessment lasting at least 1 day + 1 day for back-office/reporting activities.
B	<p>Conformity assessment Body not yet accredited for V/V of assertions but accredited for other schemes of accreditation</p>	<ul style="list-style-type: none"> • 1 day document review (to be carried out, at least in part, remotely) in which the documentation required by the Delegated Regulation will be assessed. • Assessment at the CB's premises of at least 3 days + 1 day for back-office/reporting activities. • 1 Witness assessment lasting at least 1 day + 1 day for back-office/reporting activities.
C	<p>Conformity assessment Body not yet accredited in any scheme</p>	<ul style="list-style-type: none"> • 1 day document review (to be carried out, at least in part, remotely) in which the documentation required by the Delegated Regulation will be assessed; • Assessment at the Verification Body's office of 4 days + 1 day for back-office/reporting activities. • 1 Witness assessment lasting at least 1 day + 1 day for back-office/reporting activities.

For all the above cases, it is specified that:

- during the on-site assessment, it must be possible to organise interviews (also remotely) with the VB's verifiers. The duration of the assessment may be increased depending on the VB's assessment personnel;
- the number of witness assessments may be increased depending on the number of Monitoring Plan verifications, the number of emission report assessments and the number of VB assessment personnel.

For the application for accreditation/extension and the related document review, in addition to the applicable forms of the "Application for Accreditation", the following must be submitted to ACCREDIA:

- a) qualification criteria for the personnel in charge of all stages of the verification process;
- b) curricula and evidence of qualification allocation of personnel in charge for all phases included in the verification process;
- c) documents/check-lists/reports prepared by the Body for recording the stages of the verification process;
- d) instructions/procedures/regulations prepared by the Body specifically describing the stages of the verification process;
- e) facsimile contractual documents with the organisation making the assertion;
- f) facsimile of the verification statement issued by the organisation;
- g) list of verification statements already issued, and of forthcoming verification activities (data needed to later plan the witness assessment).

For witness assessments, ACCREDIA reserves the right to assess on a case-by-case basis the suitability of organisations and Audit Groups proposed for accreditation and subsequent surveillance activities.

ACCREDIA will not accept any new V&V accreditation applications for the EU MRV Maritime programme in force until 31/12/2023 as from the publication of this circular.

2.1) Extension of accreditation to the EU ETS programme - maritime transport of already accredited bodies

Following the assessment of the applicable requirements, the VB (Verification and Validation Body), must prepare a gap analysis and an extension plan to demonstrate the actions taken and implemented for the application of the new requirements according to the set due dates, in order to:

- a) update internal procedures, monitoring plans and applicable checklists in accordance with the new requirements;
- b) update at least the following processes in accordance with the new requirements:
 - planning;
 - verification and validation;
 - competence management;
 - communication with customers about verification and validation certificates (VV).
- c) train the personnel involved in the Verification process, verifying their results with respect to the achievement of an adequate level of competence.

The Plan shall be submitted to ACCREDIA by 29 December 2023.

ACCREDIA will verify the adaptation of the VB's processes to the new applicable provisions following the receipt of the extension plan by the VB, by conducting a 1 man/day document review. Unless otherwise specified, ACCREDIA will proceed with the document review partially in remote mode.

In particular, the extension plan will be assessed by the ACCREDIA GVI (Assessment Team) to detect the appropriateness of the planned actions and to collect evidence of the completion of the actions reported in the plan, such as the completion of training courses on the new applicable EU Regulations by all relevant personnel and the adaptation of checklists, guidelines, instructions and monitoring plans, which the VB has in place for the management of processes.

It is recommended that VBs ensure that staff involved in verification processes (sales staff, planners, verifiers/validators, independent reviewers) are trained in the applicable regulations, for their level of competence.

Any related findings arising during the Extension Document Review must be handled by the VBs, who must make available the relevant acknowledgement/closure records. The proper acceptance and closure of the findings will be assessed during the Verification activities conducted at the VB Office.

It is specified that all findings related to the extension, will have to be managed and closed before ACCREDIA Management can propose to the competent Accreditation Sector Committee a recommendation for the extension of accreditation to the EU ETS programme - maritime transport.

In the event that the outcome of the assessment is negative, additional assessment activity, appropriate to the nature of the deficiencies found, may be required, which may consist of a documentary activity, an Office Assessment or a Witness Assessment.

In order to complete the extension process, an Office Assessment, as foreseen by the accreditation cycle.

The update of the scope of accreditation is to be finalised by March 2024.

2.2) Extension of Accreditation to the EU ETS Programme - Maritime Transport of Organisations undergoing Accreditation

In the event that the accreditation process for the Maritime field is currently in progress against the Regulations in force until 31/12/2023, the VB (Verification and Validation Body), shall prepare a gap analysis to demonstrate the actions taken and transmit an integration of documentary evidence to provide for the transposition of the new applicable Regulations.

3) Maintenance of Accreditation

Within six months of obtaining accreditation, the VB shall submit to ACCREDIA a summary of the assessment activities of the monitoring plans and verification of emission reports, as required by the relevant (EU) Regulation.

By 15 November each year, the VB shall transmit to ACCREDIA:

- the list of approved monitoring plans;
- an overview of the assessment activities planned for the following year, in order to be able to identify and plan verification activities at the VB's office and witness assessments.

In order to maintain the accreditation, it is required to conduct an annual assessment at the body's Head Office and to conduct at least one Witness Assessment.

The duration of the Office assessment and the number of witness assessments are calculated according to a risk analysis that takes into account two main factors: the number of verifiers and the number of ships.

The level of risk is related to the factors mentioned according to the following table:

	LOW RISK	MEDIUM RISK	HIGH RISK
R1 - Number of verifiers	< 10	$10 \leq \text{no.} \leq 30$	>30
R2 - Number of ships	< 100	$100 \leq \text{no.} \leq 500$	> 50

A value is assigned to each risk level:

	LOW RISK	MEDIUM RISK	HIGH RISK
R1 - Number of verifiers	1	2	3
R2 - Number of ships	1	2	3
TOTAL RISK (RT) = R1 + R2			

For V&V, ISO 14065:2020 accredited VBs and only for the Maritime programme only, ACCREDIA's assessment activity is proportional to the total risk according to the table below:

RT	LOW RISK < 3	MEDIUM RISK $3 \leq \text{no.} \leq 5$	HIGH RISK >5
Number of days of Office Assessment	2 days	2 days	3 days
Number of Witness Assessments	1	2	2
Duration of the Renewal Document Review (number of days)	1 day		

For the V&V, ISO 14065:2020 accredited VBs, and other programmes, the following table applies:

RT	LOW RISK < 3	MEDIUM RISK 3 ≤ no. ≤ 5	HIGH RISK >5
Number of days of Office Assessment	1 day	1 day	2 days
Number of Witness Assessments	1	2	2
Duration of the Renewal Document Review (number of days)	1 day, including all programmes within the framework of Verification and Validation of Environmental Information		

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