



Brussels, XXX
[...] (2023) XXX draft

ANNEX 1

ANNEXES

COMMISSION DELEGATED REGULATION (EU) .../...

[...]

amending Delegated Regulation (EU) 2019/1122 to reflect the changes introduced by the Revised ETS Directive

ANNEX I

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

Account type name	Account holder	Account Administrator	No of accounts of this type	Allowances		Units from ETS linked under Article 25 of Directive 2003/87/EC	Allowances covered by Chapter IVa of Directive 2003/87/EC
				General allowances	Aviation allowances		

I. ETS management accounts in the Union Registry

EU Total Quantity Account	EU	central administrator	1	Yes	No	No	No
EU Aviation Total Quantity Account	EU	central administrator	1	Yes	Yes	No	No
EU Regulated Entity Total Quantity Account	EU	central administrator	1	No	No	No	Yes
EU Auction Account	EU	central administrator	1	Yes	No	No	No
EU Regulated Entity Auction Account	EU	central administrator	1	No	No	No	Yes
Third country government deletion account	Third country government	Central administrator	One for each third country government involved in a non-binding	Yes	Yes	No	No

			arrangement with the EU				
Tax derogation deletion account	Member State	Central administrator	One for each Member State using the derogation under Article 30e(3) of the ETS Directive	No	No	No	Yes
EU Allocation Account	EU	central administrator	1	Yes	No	No	No
EU Aviation Auction Account	EU	central administrator	1	Yes	Yes	No	No
EU Aviation Allocation Account	EU	central administrator	1	Yes	Yes	No	No
Union Deletion Account	EU	central administrator	1	Yes	Yes	Yes	Yes
Auction Collateral Delivery Account	Auctioneer, Auction platform, Clearing System or Settlement System	national administrator that has opened the account	one or more for each auction platform	Yes	Yes	No	No

II. ETS holding accounts in the Union Registry

Operator holding account	Operator	national administrator of the Member State where installation is located	one for each installation	Yes	Yes	Yes	No
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Aircraft operator holding account	Aircraft operator	national administrator of the Member State administering the aircraft operator	one for each aircraft operator	Yes	Yes	Yes	No
National holding account	Member State	national administrator of the Member State holding the account	one or more for each Member State	Yes	Yes	Yes	Yes
Maritime operator holding account	Operator	national administrator of the Member State determined according to the rules set in Article 3gf ETS Directive	one for each shipping company	Yes	Yes	Yes	No
Regulated Entity holding account	Regulated entity	national administrator of the Member State where the regulated entity is located	one for each regulated entity	No	No	No	Yes

III. ETS trading accounts in the Union Registry

Trading account	Person	national administrator or central administrator that has opened the account	as approved	Yes	Yes	Yes	Yes
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ANNEX II

In Annex III, table III-I is amended as follows:

(1) row 21 is replaced with the following:

‘21	ISO 17442 Legal Entity Identifier	M where assigned	Preset	Yes	No	Yes’;
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(2) the following rows are added:

‘22	Name of parent undertaking	M where assigned	free	Yes	No	Yes
23	Name of subsidiary undertaking	M where assigned	free	Yes	No	Yes
24	Account holder ID of the parent undertaking (given by the Union Registry)	M Where assigned	Preset	Yes	No	No
25	If applicable, name of the shipping company as recorded in Thetis MRV ⁽¹⁾	M where assigned	free	Yes	Yes	Yes
26	Status of trading venue in accordance with Directive 2014/65/EU or central counterparty in accordance with Regulation (EU) No 648/2012	M where assigned	Choice	Yes	Yes	Yes

⁽¹⁾ Thetis MRV is the automated Union information system operated by the European Maritime Safety Agency and established under Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC.’;

ANNEX III

In Annex VI, the Table VI-I is replaced by the following:

‘Table VI-I: account details for operator holding accounts

	A	B	C	D	E	F
Item No.	Account detail item	Mandatory or Optional?	Type	Can be updated ?	Update requires the approval of the administrator ?	Displayed on the EUTL public website?
1	Permit ID	M	Free	Yes	Yes	Yes
2	Permit entry into force date	M	Free	Yes	—	Yes
3	Installation name	M	Free	Yes	Yes	Yes
4	Installation activity type	M	Choice	Yes	Yes	Yes
5	Installation address – country	M	Preset	Yes	Yes	Yes
6	Installation address — region or state	O	Free	Yes	Yes	Yes
7	Installation address – city	M	Free	Yes	Yes	Yes
8	Installation address – postcode	M	Free	Yes	Yes	Yes

9	Installation address – line 1	M	Free	Yes	Yes	Yes
10	Installation address – line 2	O	Free	Yes	Yes	Yes
11	Installation telephone 1	M	Free	Yes	No	No
12	Installation telephone 2	M	Free	Yes	No	No
13	Installation email address	M	Free	Yes	No	No
14	EPRTTR identification number	M Where assigned	Free	Yes	No	Yes
15	Latitude	O	Free	Yes	No	Yes
16	Longitude	O	Free	Yes	No	Yes
17	Year of first emission	M	Free			Yes’;

ANNEX IV

‘ANNEX VIIa

Information to be provided for opening a maritime operator holding account

1. The information set out in Table III-I of Annex III and the information set out in Tables VIIa-I and VIIa-II of this Annex.
2. Under the data provided in accordance with Table III-I of Annex III, the shipping company shall be named as the account holder.
3. Where the organisation or person, such as the manager or the bareboat charterer, that has assumed the responsibility for the operation of the ship from the shipowner and that, on assuming such responsibility, has agreed to take over all the duties and

responsibilities imposed by the International Management Code for the Safe Operation of Ships and for Pollution Prevention, set out in Annex I to Regulation (EC) No 336/2006 has also assumed responsibility for the obligations to comply with the national measures transposing Directive 2003/87/EC and the obligation to surrender allowances under Article 3gb and 12 of that Directive (hereinafter ‘the ETS obligations’), that organisation or person shall provide a document clearly indicating that it has been duly mandated by the shipowner to comply with the ETS obligations.

The document shall be signed by both the shipowner and the organisation or person. If that document is in a language other than English, an English translation shall be provided. If that document is a copy, it shall be certified as a true copy by a notary public or other similar person specified by the national administrator. If the certified copy is issued outside the Member State of the national administrator, the copy shall be legalised, except otherwise provided for by national law. The date of the certification or legalisation shall not be more than three months prior to the date of application.

That document shall include the following information:

- (a) the name and the IMO unique company and registered owner identification number of the organisation or person mandated by the shipowner;
- (b) the country of registration of the organisation or person mandated by the shipowner, as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
- (c) the name and the IMO unique company and registered owner identification number of the shipowner;
- (d) the following information related to the contact person of the shipowner:
 - (i) first name,
 - (ii) last name,
 - (iii) job title,
 - (iv) business address,
 - (v) business telephone number,
 - (vi) business email address;
- (e) the date of application of the mandate from the shipowner to the organisation or person;
- (f) the IMO ship identification number of each ship falling within the scope of the mandate.

4. Where paragraph 3 does not apply, the shipowner shall provide a document listing the ships under its responsibility, as well as their respective IMO ship identification number.

In case of changes to that list of ships, the shipowner shall inform the national administrator without delay and provide it with an updated document, as well as with the name and IMO unique company and registered owner identification number of the new shipping company for each of the ships no longer under the shipowner’s responsibility.

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

Table VIIa-I: account details for maritime operator holding accounts

	A	B	C	D	E	F
Item No.	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the public website?
1	IMO unique company and registered owner identification number of the shipping company	M	Free	Yes	Yes	Yes
2	Shipping company type	M	Choice ⁽¹⁾	Yes	Yes	Yes
3	Shipping company name	M	Free	Yes	Yes	Yes
4	Shipping company	M	Preset	Yes	Yes	Yes

	country of registration ⁽²⁾					
5	Shipping company address – country	M	Preset	Yes	Yes	Yes
6	Shipping company address — region or state	O	Free	Yes	Yes	Yes
7	Shipping company address – city	M	Free	Yes	Yes	Yes
8	Shipping company address – postcode	M	Free	Yes	Yes	Yes
9	Shipping company address – line 1	M	Free	Yes	Yes	Yes
10	Shipping company address – line 2	O	Free	Yes	Yes	Yes
11	Shipping company telephone 1	M	Free	Yes	No	No
12	Shipping company telephone 2	M	Free	Yes	No	No
13	Shipping company email address	M	Free	Yes	No	No
14	Year of first emission	M	Free			Yes
15	Name and unique company and registered owner identification number of the registered shipowner(s) for which the shipping company assumes responsibility for the ETS obligations (if	M where assigned	Free	Yes	Yes	No

	applicable)					
16	Name and IMO unique company and registered owner identification number of the person(s) or organisation(s) other than the shipowner, which assumes the responsibilities imposed by the International Management Code for the Safe Operation of Ships and for Pollution Prevention (if applicable)	M where assigned	Free	Yes	Yes	No

(1) 'Registered owner' or 'ISM Company distinct from the registered owner'.

(2) As recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.

Table VIIa-II: Details of the maritime operator holding account contact person

	A	B	C	D	E	F
Item No.	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the public website?
1	Contact person within Member State first name	O	Free	Yes	No	No
2	Contact person within Member State last name	O	Free	Yes	No	No
3	Contact person business address – country	O	Preset	Yes	No	No

4	Contact person business address – region or state	O	Free	Yes	No	No
5	Contact person business address – city	O	Free	Yes	No	No
6	Contact person business address – postcode	O	Free	Yes	No	No
7	Contact person business address – line 1	O	Free	Yes	No	No
8	Contact person business address – line 2	O	Free	Yes	No	No
9	Contact person business telephone 1	O	Free	Yes	No	No
10	Contact person business telephone 2	O	Free	Yes	No	No
11	Contact person business email address	O	Free	Yes	No	No

ANNEX V
'ANNEX VIIb

Information to be provided for opening a regulated entity holding account

1. The information set out in Table III-I of Annex III.
2. Under the data provided in accordance with Table III-I of Annex III, the regulated entity shall be named the account holder. The name provided for the account holder should be identical to name of the natural or legal person that is the holder of the relevant greenhouse gas permit.

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

Table VIIb-I: account details for regulated entity holding accounts

	A	B	C	D	E	F
Item No.	Account detail item	Mandatory or Optional?	Type	Can be updated?	Update requires the approval of the administrator?	Displayed on the EUTL public website?
1	Permit ID	M	Free	Yes	Yes	Yes
2	Permit entry into force date	M	Free	Yes	—	Yes
3	Regulated entity name	M	Free	Yes	Yes	Yes
5	Regulated entity address – country	M	Preset	Yes	Yes	Yes

6	Regulated entity address — region or state	O	Free	Yes	Yes	Yes
7	Regulated entity address – city	M	Free	Yes	Yes	Yes
8	Regulated entity address – postcode	M	Free	Yes	Yes	Yes
9	Regulated entity address – line 1	M	Free	Yes	Yes	Yes
10	Regulated entity address – line 2	O	Free	Yes	Yes	Yes
11	Regulated entity telephone 1	M	Free	Yes	No	No
12	Regulated entity telephone 2	M	Free	Yes	No	No
13	Regulated entity email address	M	Free	Yes	No	No
14	Year of first emission	M	Free			Yes

Table VIIb-II: Details of the regulated entity contact person

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

	telephone 2					
11	Contact person business email address	O	Free	Yes	No	No

ANNEX VI

Annex IX is amended as follows:

- (1) the following point is inserted:

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

Table IX-Ia: Emissions data for shipping companies

1	Shipping company ID:		
2	IMO unique company and registered owner identification number of the shipping company		
3	Reporting year		
<i>Greenhouse Gas Emissions</i>			
<i>Greenhouse gas emissions subject to surrender requirements before application of the derogation under Article 12(3-e) of Directive 2003/87/EC⁽¹⁾</i>			
		in tons	in tons of CO₂ eq
4	CO ₂ emissions subject to surrender requirements before the application of the derogation under Article 12(3-e) of Directive 2003/87/EC (Corresponds to the amount of CO ₂ emissions in Part C, point 5, of the Company Emissions Report ⁽²⁾)		
5	CH ₄ emissions subject to surrender requirements before the application of the derogation under Article 12(3-e) of Directive 2003/87/EC ⁽³⁾ (Corresponds to the amount of CH ₄ emissions in Part C, point 5, of the Company Emissions Report)		
6	N ₂ O emissions subject to surrender requirements before the application of the derogation under Article 12(3-e) of Directive 2003/87/EC ⁽⁴⁾ (Corresponds to the amount of N ₂ O		

	emissions in Part C, point 5, of the Company Emissions Report)		
7	<p>Total greenhouse gas emissions subject to surrender requirements before the application of the derogation under Article 12(3-e) of Directive 2003/87/EC</p> <p>(Corresponds to the amount of greenhouse gas emissions in Part C, point 5, of the Company Emissions Report)</p>	—	$\Sigma (C4 + C5 + C6)$
<p><i>Greenhouse gas emissions subject to surrender requirements, taking into account the derogations from Article 12(3) of Directive 2003/87/EC provided for in Articles 12(3-e) to 12(3-b)⁽⁵⁾</i></p>			
		in tons	in tons of CO₂ eq
8	<p>CO₂ emissions subject to surrender requirements</p> <p>(Corresponds to the amount of CO₂ emissions in Part C, point 6, of the Company Emissions Report)</p>		
9	<p>CH₄ emissions subject to surrender requirements⁽⁶⁾</p> <p>(Corresponds to the amount of CH₄ emissions in Part C, point 6, of the Company Emissions Report)</p>		
10	<p>N₂O emissions subject to surrender requirements⁽⁷⁾</p> <p>(Corresponds to the amount of N₂O emissions in Part C, point 6, of the Company Emissions Report)</p>		
11	<p>Total greenhouse gas emissions subject to surrender requirements</p> <p>(Corresponds to the amount of greenhouse gas emissions in Part C, point 6, of the Company Emissions Report)</p>	—	$\Sigma (C8 + C9 + C10)$

- (1) This section (lines 4 to 6) only applies to shipping companies that want to benefit from the derogation laid down in Article 12(3-e) of Directive 2003/87/EC. For the emissions released in 2024 and 2025 respectively, the emissions data to be provided in lines 4 to 6 shall relate to the emissions data before the application of the derogation set out in Article 12(3-e) of Directive 2003/87/EC and before the application of Article 3gb of that Directive.
- (2) The ‘Company Emissions Report’ refers to the report referred to in Article 11a of Regulation (EU) 2015/757. The template of the Commissions Emissions Report is established in Implementing Regulation (EU) 2016/1927 of 4 November 2016 on templates for monitoring plans, emissions reports and documents of compliance pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on monitoring, reporting and verification of carbon dioxide emissions from maritime transport (OJ L 299, 5.11.2016, p. 1). That template lays down the various sections referred to in Table IX-Ia of this Annex.
- (3) From reporting year 2026.
- (4) From reporting year 2026.
- (5) For the emissions released in 2024 and 2025 respectively, the emissions data to be provided in lines 8 to 11 shall relate to the emissions data after the application of the derogation laid down in Article 12(3-e) of Directive 2003/87/EC [?] and before the application of Article 3gb of that Directive. The percentages referred to in Article 3gb of the Directive 2003/87/EC are calculated automatically.
- (6) From reporting year 2026.
- (7) From reporting year 2026.’.

(2) the following point is added:

'3. Emissions data for regulated entities shall contain the information set out in Table IX-IIa, having regard to the electronic format for submitting emissions data described in the data exchange and technical specifications provided for in Article 75.

Table IX-III: Emissions data for regulated entities

1	Regulated entity ID:	
2	Reporting year	
<i>Greenhouse Gas Emissions</i>		
		<i>in tons of CO₂</i>
3	Total domestic emissions (Relates to all fuels released for consumption in the territory of a Member State)';	

ANNEX VII

In Annex XIII, Part I is amended as follows:

(1) point 1 is amended as follows:

(a) the first paragraph is amended as follows:

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

'(a) all information indicated as to be 'displayed on the public website' in Table III-I of Annex III, Table VI-I of Annex VI, Table VII-I of Annex VII, Tables VIIa-I and VIIa-II of Annex VIIa and Tables VIIb-I and VIIb-II of Annex VIIb';

(ii) in point (f), '1 April' is replaced by '1 September';

(iii) point (g) is replaced by the following:

'(g) a symbol and a statement indicating whether the installation, aircraft operator or shipping company related to the operator accounts surrendered a number of allowances by 30 September that is at least equal to all its emissions in all past years.'

(iv) the following point is added:

'(h) a symbol and a statement indicating whether the regulated entity related to the regulated entity holding account surrendered a number of allowances by 31 May that is at least equal to all its emissions in all past years.';

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

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

(c) the following paragraph is added:

‘For the purposes of point (h), the symbols and the statements set out in Table XIV-I shall apply *mutatis mutandis*. The symbol shall be updated on 1 June and, except for the addition of a * in cases described under row 5 of Table XIV-I, it shall not change until next 1 June, unless the account is closed before.’;

(2) in table XIV-I, rows 1 to 4, ‘30 April’ is replaced by ‘30 September’;

(3) in points 3, 4 and 5, ‘30 April’ is replaced by ‘30 September’;

(4) in points 4 and 5, ‘1 May’ is replaced by ‘1 October’;

(5) the following point is added:

‘6a. For the purposes of applying points 3 and 4 of this Annex to the emissions, regulated entities and allowances covered by Chapter IVa of Directive 2003/87/EC, any reference to 30 September shall be read as a reference to 31 May and any reference to 1 October shall be read as a reference to 1 June.’.

[ANNEX \[...\]](#)