



Climate Action

FAQ - Monitoring, reporting and verification of maritime transport emissions

Ships covered by the Monitoring, Reporting and Verification (MRV) Maritime Regulation

Which ships need to monitor and report their verified annual data? Are some categories of ships exempt?

The EU Monitoring, Reporting and Verification (MRV) Maritime Regulation (Regulation (EU) 2015/757 or, hereinafter, the 'MRV Maritime Regulation') applies to ships of 5 000 gross tonnage (GT) and above in respect of the greenhouse gas emissions released during their voyages from or/and to ports in the [European Economic Area](#) (EEA) [see questions on geographical scope for more information] for transporting for commercial purposes cargo or passengers.

In addition, as of 1 January 2025, the MRV Maritime Regulation will also apply to offshore ships above 5 000 GT, as well as offshore ships and general cargo ships below 5 000 GT but not below 400 GT.

Ships are subject to the MRV Maritime Regulation regardless of their flag.

A limited number of categories of ships are excluded, notably:

- warships
- naval auxiliaries
- fish-catching or fish-processing ships
- ships not propelled by mechanical means
- government ships used for non-commercial purposes.

Which types of greenhouse gas emissions will be covered by the MRV Maritime Regulation as of 1 January 2024?

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)

What happens if a ship changes class or flag?

The MRV Maritime Regulation applies in a non-discriminatory manner to all ships regardless of their flag or class. Therefore, this will have no effect on the MRV reporting.

Voyages and ports of call

Which activities are covered by the MRV Maritime Regulation?

The MRV Maritime Regulation sets monitoring and reporting obligations for EEA-related voyages [see questions on geographical scope below] carried out after 1 January 2018. Voyages correspond to any movement of a ship that originates from or terminates in a port of call.

Port of call means the port where a ship stops to load or unload cargo or to embark or disembark passengers, or the port where an offshore ship stops to relieve the crew, considering that certain stops are excluded, namely stops for the sole purposes of:

- refuelling
- obtaining supplies
- relieving the crew of a ship other than an offshore ship
- going into dry-dock or making repairs to the ship and/or its equipment
- stopping in port because the ship is in need of assistance or in distress
- ship-to-ship transfers carried out outside ports
- stopping for the sole purpose of taking shelter from adverse weather or rendered necessary by search and rescue activities
- stopping of containerships in a neighbouring container transshipment port listed in the implementing act to be adopted by the end of 2023.

Ballast voyages, from the last port of call where the ships have discharged cargo or disembarked passengers to the next port of call where cargo is loaded or passengers embark, also serve the purpose of transporting cargo and are therefore subject to the Regulation.

On the other hand, certain movements from ships other than offshore ships and that do not serve the purpose of transporting cargo or passengers for commercial purposes are not subject to the monitoring, reporting and verification requirements, for example ice-breaking activities.

Are "ship to ship transfers" carried out outside ports subject to the MRV Maritime Regulation?

"Ship to ship" transfers carried out outside ports are covered by the Regulation as part of a voyage calculated from the last port of call to the next port of call. Variations of cargo arising from "ship to ship" transfers outside ports during a voyage should be taken into account. In those cases, a weighted average for cargo carried should be calculated and applied to the entire voyage.

Are greenhouse gas emissions within EEA ports covered? How must emissions within EEA ports be reported?

Greenhouse gas emissions that were generated within EEA ports of call at berth are covered and must be reported annually as an aggregated annual figure and a separate item under the emissions report.

Greenhouse gas emissions that were generated within EEA ports when the ship is not at berth, but instead moving within ports of call between two voyages, must also be accounted for and reported under the total greenhouse gas emissions. In such a case, cargo and other related parameters such as "*distance travelled*" or "*cargo carried*" do not have to be monitored and reported.

When monitoring emissions pursuant to Article 10 point (k), the company must monitor and report all emissions within ports.

Geographical scope

What does the expression "port of call under the jurisdiction of an EU Member State" mean? Are all Member States' ports covered? Are ports in Norway and Iceland covered?

The expression "ports of call under the jurisdiction of a Member State" refers to ports of call located in European Union territory, (in other words, where EU law fully applies). Not all ports belonging to an EU Member State are EU territories (see list below). For a voyage to be covered by the MRV Maritime Regulation, at least one of the ports of call must be located in an EU territory.

Ports of call in the nine EU outermost regions are EU ports of call:

- Azores
- Madeira
- Canary Islands
- Guadeloupe
- French Guyana
- Martinique
- Mayotte
- Saint Martin
- Reunion

Ports of call in Norway (except those on Svarbald) and Iceland also qualify as EU ports of call.

EEA Member States' Overseas Countries and Territories which do not qualify as EU ports of call are:

- Aruba
- Bonaire
- Curaçao
- French Polynesia
- Greenland and the Faroe Islands
- New Caledonia
- Saba
- Saint Barthélemy
- Saint Pierre and Miquelon
- Sint Eustatius
- Sint Maarten
- Svalbard
- Wallis and Futuna

In practical terms, this implies that:

- voyages between a port of call located on the territories above and another port of call qualifying as EU port of call constitute "incoming"/ "outgoing" voyages and are to be monitored and later reported;
- voyages between two ports of call located on the territories above do not fall under the MRV Maritime Regulation.

Does the MRV Maritime Regulation apply to Norway and Iceland?

The EU ETS Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2023.130.01.0134.01.ENG) EN | ●●● and the MRV Maritime Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2023.130.01.0105.01.ENG) EN | ●●● are texts with EEA relevance, which means the new rules would also apply to EEA EFTA countries (Iceland, Liechtenstein and Norway).

However, for an EU act to apply to the EEA EFTA States (Iceland, Liechtenstein and Norway), the EEA Joint Committee must adopt a Decision to incorporate the act into the EEA Agreement. Regarding the revised ETS Directive and MRV Maritime Regulation, this decision is still pending. The aim is to incorporate acts as closely as possible to their date of entry into force in the EU, in order to ensure that the same rules apply throughout the EEA.

Monitoring, reporting and verification obligations

Who assumes the monitoring, reporting and verification obligations for each ship?

Shipping companies are responsible for the monitoring, reporting and verification obligations of each ship (MRV obligations work on a “per ship” basis).

Companies need to submit a monitoring plan for each of the ships operating under their responsibility to an independent accredited verifier. For ships falling within the scope of the ETS Directive, the monitoring plan must also be submitted to the administering authority responsible for approval, after it has been assessed by the verifier.

What obligations does the MRV Maritime Regulation impose on companies and by when?

For each of their ships carrying out voyages to and/or from EEA ports after 1 January 2024, companies must fulfil the following monitoring and reporting obligations:

- Revise the monitoring plan of each of their ships to be in conformity with the requirements of the MRV Maritime Regulation. This plan must be assessed as being in conformity by an independent verifier before 1 April 2024, or no later than three months after each ship's first call in a port under the jurisdiction of an EU Member State.
- By 1 April 2024, or no later than three months after each ship's first call in a port under the jurisdiction of an EU Member State, companies must, for each of their ships falling within the scope of the ETS Directive, submit to the administering authority a monitoring plan that has been assessed as being in conformity with the MRV Maritime Regulation by the verifier and that reflects the inclusion of CH₄ and N₂O emissions within the scope of the MRV Maritime Regulation.
- From 1 January 2024, companies must monitor and report methane (CH₄) and nitrous oxide (N₂O) emissions, in addition to CO₂ emissions.
- From 2025, by 31 March of each year, companies must, for each ship under their responsibility, submit an emissions report for the entire reporting period of the previous year, which has been verified as satisfactory by a verifier, to:
 - the administering authority,
 - the authorities of the flag States concerned for ships flying the flag of a Member State,
 - and the European Commission.
- The administering authority may require companies to submit their emission reports earlier than 31 March, but not earlier than by 28 February.
- From 2025, by 31 March of each year, for ships falling within the scope of the ETS Directive, companies must submit aggregated emissions data at company level (see FAQ on ETS for maritime for more information).

What about ships that do not carry out any voyage falling under the MRV Maritime Regulation during a full calendar year?

A ship which has not carried out any EEA-related voyages during a whole reporting period (calendar year) will not be required by EU Member States' authorities to have a Document of Compliance on board showing compliance for that specific reporting period, when calling at EEA ports between 30 June of the following year and 29th June of the year after.

Monitoring plans

Must companies submit a monitoring plan for each ship under their responsibility?

Yes. The monitoring plan reflects the technical specifications and the monitoring methods to be applied to the voyages carried out by the ship concerned and which fall under the MRV Maritime Regulation. It is prepared by the company having assumed the MRV responsibilities for this specific ship.

However, to simplify the process, shipping companies can identify when submitting information to an accredited verifier:

- the information which applies in an identical manner to their entire fleet ('*company-specific parts*');
- the information which reflects the ship's technical characteristics and specific procedures (*ship specific parts*).

Companies must use standardised monitoring plans based on templates determined by the Commission.

What is the process for the submission of monitoring plans to the verifier?

Companies are to draft and submit the monitoring plans to accredited verifiers through the [THETIS-MRV platform](https://mrv.emsa.europa.eu/). (<https://mrv.emsa.europa.eu/>)

Monitoring plans can be established in any language agreed between the company and the accredited verifier. However, there is an obligation to ensure that an English translation of the satisfactorily assessed monitoring plan is available.

The verifier must assess the conformity of the monitoring plan with the requirements laid down in the MRV Maritime Regulation. Where the verifier's assessment identifies non-conformities with those requirements, the company concerned shall revise its monitoring plan accordingly and submit the revised plan for a final assessment by the verifier before the reporting period starts. The company shall agree with the verifier on the timeframe necessary to introduce those revisions. That timeframe shall in any event not extend beyond the beginning of the reporting period.

What is the minimum content and format of the monitoring plan?

Companies must draft monitoring plans in the THETIS-MRV system, on the basis of a template defined in [Annex I to the Implementing Regulation \(EU\) 2016/1927 \(new template to be adopted by the end of 2023\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32016R1927) (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32016R1927>). EN | ●●● Information concerning all mandatory items, as identified in the monitoring plan model, has to be included.

Additionally, there are a number of voluntary fields that might be relevant for a limited number of ship categories. For example:

- the ice class of the ship (unless the ship wants to benefit from the specific ETS derogation for ice-class ships, in which case this information is mandatory) and procedures, responsibilities, formula and data sources for determining and recording the distance travelled and the time spent at sea when navigating through ice, if applicable, and
- other procedures relevant to monitoring of fuel consumed and CO₂ emitted such as the procedures for determining and recording the fuel consumption for dynamic positioning, or the average density of cargo transported.

Information on procedures and other elements included under the voluntary fields on the monitoring plan is also part of the assessment by the verifier.

Can companies modify the monitoring plan?

Companies are required to check at least once a year whether a ship's monitoring plan reflects the nature and functioning of the ship and whether the monitoring methodology can be improved. The MRV Maritime Regulation provides for certain situations when companies are required to modify the monitoring plan, such as:

1. a change of company;
2. new greenhouse gas emissions are generated due to new emission sources or due to the use of new fuels not yet contained in the monitoring plan;
3. a change in availability of data which may affect the accuracy of the measurement of greenhouse emissions, due to the use of new types of measuring equipment, new sampling methods or analysis methods or other reasons;
4. data resulting from the monitoring method has been found to be incorrect;
5. any part of the monitoring plan is identified as not being in conformity with the requirements of the MRV Maritime Regulation.

In case of modifications of the monitoring plans, companies shall notify the verifiers without undue delay.

In circumstances provided by points (2), (3) and (4), modifications of the monitoring plan shall be subject to assessment by the verifier. Following the assessment, the verifier shall notify the company whether those modifications are in conformity.

Once a company has received a notification of conformity, and for ships falling within the scope of the ETS Directive, the company shall submit its modified monitoring plan to the responsible administering authority. Companies shall also submit modifications provided under points (1) and (5) to the responsible administering authority.

The administering authority responsible shall approve modifications of the monitoring plan, in accordance with the rules laid down in the MRV Maritime Regulation, to be complemented by a delegated act to be adopted by the Commission by the end of 2023.

Do shipping companies need to upload the Monitoring Plan to the THETIS-MRV platform?

Yes, as of 1 January 2024, the monitoring plan will need to be submitted through [THETIS-MRV \(https://mrv.emsa.europa.eu/\)](https://mrv.emsa.europa.eu/).

“Per voyage” monitoring

Under which conditions can a ship benefit from the exemption from the 'per voyage' monitoring?

A company is exempt from the obligation to monitor a specified ship on a per-voyage basis, if according to schedule:

1. **all of the ship's voyages** during the reporting period are EEA-related voyages and
2. the ship **performs** more than 300 voyages during the reporting period.

Both conditions need to be met.

In practical terms, it implies that providing data to the verifier on per voyage monitoring is not compulsory to the extent that other documents and data (such as Bunker Delivery Notes) could be used to calculate the ship's aggregated data.

Companies have to document their procedures to calculate aggregated data in the monitoring plan, using the official [template \(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32016R1927\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32016R1927). EN | ●●●.

However, please note that where emissions would fall under the scope of any of the specific ETS derogations (provided for in Article 12(3-b), 12(3-c) or 12(3-d) of the ETS Directive), companies might need to monitor on a per-voyage basis, although these specific rules are being developed as part of implementing and delegated acts to be adopted by the end of 2023 (more information will follow soon). Article 12(3-b), 12(3-c) or 12(3-d) of the ETS Directive provide for specific derogations related to, respectively, outermost regions, certain transnational maritime routes under public service contract or obligation, and specific small islands with no road or rail link with the mainland and with a population of fewer than 200 000 permanent residents (see the FAQ on ETS maritime for more information).

Accreditation of verifiers

Who provides accreditation for verification activities?

National Accreditation Bodies (NABs) are the sole competent bodies in EEA Member States that can grant accreditation to legal entities performing verification activities pursuant to the MRV Maritime Regulation.

To which NAB must EEA legal entities address their request for accreditation as MRV shipping verifiers?


As a general rule, legal entities established in the EEA must request accreditation from the national accreditation body of the Member State in which they are established, or from the national body to which that Member State has had recourse. Only under exceptional circumstances (see Regulation 765/2008), can an EEA legal entity request accreditation by a different NAB, for instance where the national accreditation body has not successfully undergone peer evaluation in respect of the conformity assessment activities for which accreditation is sought.

What about non-EU legal entities' requests for accreditation as verifier?

Non-EU legal entities have a choice to introduce a request in any of the European national accreditation bodies providing for accreditation for MRV shipping activities.

A list of NABs providing accreditation for MRV shipping verification activities together with access to the different NABs' [list of accredited verifiers](http://www.european-accreditation.org/document/eu-mrv-list-nab-2) [\[?\] \(http://www.european-accreditation.org/document/eu-mrv-list-nab-2\)](http://www.european-accreditation.org/document/eu-mrv-list-nab-2) as provided in their web page.

What is the accreditation process about?

As part of the accreditation process, the competent NAB carries out an assessment of whether [all the requirements in Delegated Regulation EU 2016/2072](#) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.320.01.0005.01.ENG)  on verification and accreditation pursuant to the MRV Maritime Regulation and in EN/ISO 14065 [\[↗\] \(https://www.iso.org/standard/74257.html\)](https://www.iso.org/standard/74257.html), have been met. The assessment process will include a review of the relevant documents, office visit(s) and one or more witness audits of the performance and competence of the verifier's staff. As a result, an accreditation certificate will be issued to the legal entity.

There might be differences in the process carried out by each NAB so please refer to the competent NAB as soon as possible so as to prepare for a timely start of the accreditation process. Also, planning of the accreditation process has to be agreed upon between the legal entity seeking accreditation and the competent NAB.

Where can companies check which legal entities have received accreditation as MRV shipping verifiers?

National accreditation bodies (NABs) are to set up and manage a public database which includes information on at least:

- the name, accreditation number and address of each verifier accredited by that NAB;
- the date on which the accreditation or certification was granted and its expiry date; and
- information on administrative measures that have been imposed upon the verifier.

Can companies select any accredited verifier to carry out verification for any of their ships?

Companies can select any duly accredited verifier irrespective of the ship's flag or the place where the company is based and where the accredited verifier is based. However, the verifier must be independent from the company and impartial in carrying out its verification activities.

Can MRV shipping accredited verifiers work for any company?

An accredited verifier can perform verification activities for any ship falling under the MRV Maritime Regulation, irrespective of where the company is based, of where the ship is registered and of where the verifier itself is based. However, verification activities for a company in respect of which the verifier has a conflict of interest or pose an unacceptable risk to their impartiality are not possible.

When must the verifier be accredited?

A verifier must be accredited by the time it issues its conclusions on monitoring plans or on emissions reports.