

**GUIDANCE NOTE ON VERIFICATION OF REPORTS PURSUANT TO DIRECTIVE 2003/87/EC
OF THE EUROPEAN PARLIAMENT AND THE COUNCIL ESTABLISHING A SCHEME FOR
GREENHOUSE GAS EMISSION ALLOWANCE TRADING WITHIN THE COMMUNITY.**

1. Introduction:

Article 15 of Directive 2003/87/EC¹ (EU ETS Directive), provides for the verification of annual emissions reports (in the case of stationary installations) and annual emissions reports and tonne-kilometres reports (in the case of aircraft operators). Such verification shall be carried out by independent, competent and accredited verifiers in line with the requirements of the Directive, implementing provisions established pursuant to the Directive, national legislation, and any other guidelines that may be issued or recognized by the local competent authorities and the European Commission.

The two entities sharing competency on issues related to verification of EU ETS reports in Malta are:

- the Malta Resources Authority (MRA) as competent authority for the implementation of the EU ETS Directive, including the receipt and acceptance of reports submitted by operators;
- the National Accreditation Board-Malta (NAB-MALTA) as lead competent body for accreditation and supervision of verifiers.

Contact details are provided at the end of this document (please refer to section 6).

2. Scope of this guidance note:

This guidance note provides information on requirements applicable to verifiers who wish to perform verification work for EU ETS operators administered by Malta pursuant to the EU ETS Directive.

This note is for guidance purposes only and does not in any way supersede requirements as provided for by local and EU legislation and any other guidance relevant to verification pursuant to the EU ETS Directive as recognized by the local competent authorities.

This guidance note may be revised periodically to take into account developments in this area. If in any doubt on which is the most recent version of this guidance note, please contact MRA using the contact details provided in section 6.

3. Legislation and guidance material relevant to verification:

Directive 2003/87/EC is transposed into Maltese legislation by:

- in respect of stationary installations: European Union Greenhouse Gas Emissions Trading Scheme for Stationary Installations Regulation, 2013 (Subsidiary Legislation 504.66); and,

¹ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC.

- in respect of aircraft operators: European Union Greenhouse Gas Emissions Trading Scheme for Aviation Regulation, 2012 (Subsidiary Legislation 504.115).

Verification and accreditation elements of the EU ETS Directive are elaborated in greater detail in Commission Regulation (EU) No 600/2012².

Extensive guidance material relating to verification and accreditation has been published by the European Commission and is available through the Commission website:

http://ec.europa.eu/clima/policies/ets/monitoring/documentation_en.htm.

Verifiers should also consult document EA-6/03: 2013³ for more information on requirements relating to accreditation.

The EU framework for accreditation is established by Regulation (EC) No 765/2008⁴. It is important to note that Regulation (EC) No 765/2008 shall, in particular, continue to apply to those aspects of accreditation which are not dealt with by Commission Regulation (EU) No 600/2012.

4. Requirements for verifiers performing verification of reports of EU ETS operators administered by Malta:

For the purposes of verification of reports to be submitted by operators pursuant to Directive 2003/87/EC, and in accordance with the provisions of EU law, verifiers can perform verification work pursuant to the EU ETS Directive for operators administered by Malta if they are either accredited by the NAB-MALTA or accredited by any other European national accreditation body which is an MLA signatory of the European co-operation for Accreditation (EA).

A verifier performing EU ETS verification in Malta, shall abide by the following requirements:

- A verifier shall provide proof of accreditation. This shall be in the form of a copy of the original accreditation certificate and scope of accreditation, and, where the accreditation certificate is not in English, a courtesy translation of the accreditation certificate into English.
- The verifier shall also submit information regarding the competency of individual verifiers selected to perform verification, in the form of, *inter alia*, a *curriculum vitae*.

² Commission Regulation (EU) No 600/2012 of 21 June 2012 on the verification of greenhouse gas emission reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council.

³ EA-6/03 M: 2013 – EA Document for Recognition of Verifiers under the EU ETS Directive.

⁴ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93.

The above listed information shall be submitted to NAB-MALTA, copying MRA (for contact details, please refer to section 6) at the same time as notification is given of the verification dates (see section 5).

- The verifier shall have good knowledge of local legislation and the local national legislative framework.

The NAB-MALTA and MRA may require proof of the verifier's level of knowledge of local legislation and the national legislative framework.

A verifier that is duly accredited and that abides by the requirements listed above shall not require any additional approval from either NAB-MALTA or MRA in order to carry out verification work pursuant to the EU ETS Directive in Malta.

5. Notification of verification, supervision of verification, and submission of reports:

Prior to the commencement of the verification process, and by not later than thirty days before the date when the verification is to be performed, the verifier shall inform MRA and NAB-MALTA of the dates when verification shall be carried out and shall submit a verification plan.

A verifier performing verification activities for EU ETS operators administered by Malta is required to open a verifier account in the Union Registry through the national registry administrator of Malta. For more information on the procedure to open such an account, please contact the national registry administrator (please refer to section 6 for contact details).

NAB-MALTA, in conjunction with MRA, reserves the right to perform supervision on the verifier; where applicable such supervision may be carried out in liaison with the national accreditation body that has issued the accreditation to the verifier. The verifier may be charged for the costs relating to supervision.

The operator and the verifier shall make all the necessary information available to, and shall cooperate with, NAB-MALTA and MRA so as to allow a proper supervision to be carried out.

Once the verification is finalized, the operator and/or verifier shall submit the verification report (including any pertinent findings) to MRA and NAB-MALTA at the same time as the emissions (or tonne-kilometres, in the case of aircraft operators) report. The verification report shall be submitted in the Commission Excel template as adapted by MRA (please check with the competent authority which is the latest version of the template).

Such a submission shall take place in a timely manner, taking into account the relevant deadlines as provided for by EU ETS legislation and allowing for sufficient time for the necessary processing of submissions by MRA and NAB-MALTA.

6. Further information and contact details:

Further information on the implementation of the EU ETS Directive in Malta may be found at:

<http://mra.org.mt/climate-change/emissions-trading-intro/>.

Detailed information regarding the functions of the NAB-MALTA may be accessed at:

<http://www.nabmalta.org.mt>.

Information from the European Commission regarding the EU ETS Directive and its implementation may be found at:

http://ec.europa.eu/clima/policies/ets/index_en.htm.

MRA and/or NAB-MALTA may be contacted by email on matters relating to verification and accreditation pursuant to the EU ETS Directive at:

- MRA: saviour.vassallo@mra.org.mt;
- NAB-MALTA: claudio.boffa@nabmalta.org.mt.

The national registry administrator of Malta may be contacted at:

emissions_trading_scheme@mra.org.mt.

In case of any further queries relating to the implementation of the EU ETS in general, please contact MRA at:

saviour.vassallo@mra.org.mt; or,

+356 22955115.