




# EU ETS Accreditation and Verification – Quick guide for National Accreditation Bodies

Version of 21 March 2022

This document is part of a series of documents and templates provided by the Commission services for supporting the implementation of Commission Implementing Regulation (EU) No. 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (the [AVR](#)).<sup>1</sup>

The guidance represents the views of the Commission services at the time of publication. It is not legally binding.



*This quick guide for National Accreditation Bodies (NABs) builds on the suite of guidance documents already available<sup>2</sup> (see [overview](#) at the end of this guide) with the aim of further supporting NABs in fulfilling their obligations under the EU ETS by providing a step-by-step summary of the main requirements that NABs need to take into account concerning the AVR. This quick guide is also intended to help verifiers and EU ETS Competent Authorities to better understand the roles and responsibilities of NABs.*

*Links to other documents including more detailed guidance on specific issues are provided throughout this document. These other documents can be accessed by clicking on the [links](#) where they are highlighted.*

This quick guidance document takes into account the discussions within meetings of the informal Technical Working Group on EU ETS MRVA (Monitoring, Reporting, Verification and Accreditation) convened under the WGIII of the Climate Change Committee (CCC), as well as written comments received from stakeholders and experts from Member States. This quick guide was unanimously endorsed by the representatives of the Member States of the Climate Change Committee by written procedure in April 2017.

<sup>1</sup> Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council as amended by Commission Implementing Regulation (EU) 2020/2084 of 14 December 2020: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02018R2067-20210101&from=EN>

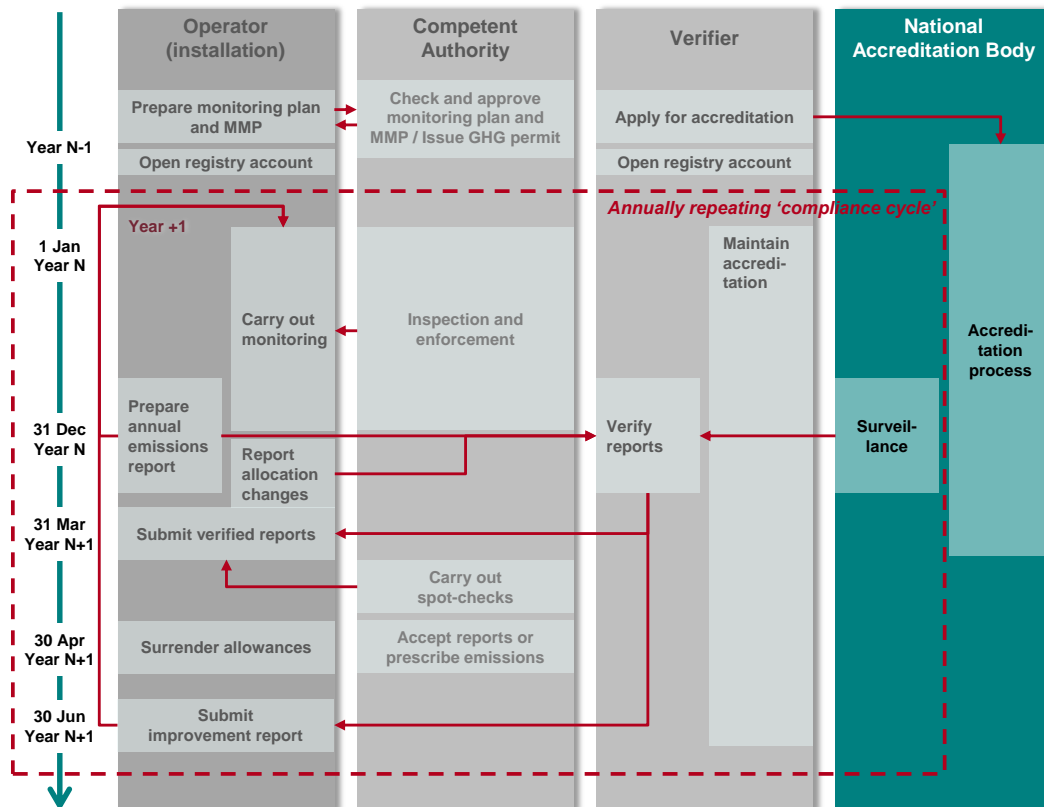
<sup>2</sup> [https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions\\_en#tab-0-1](https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en#tab-0-1)

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## STEP 1: OBLIGATIONS OF AN EU ETS NATIONAL ACCREDITATION BODY

### *What is the role of the NAB in the EU ETS compliance process?*

The figure below outlines the role and responsibilities of a National Accreditation Body (NAB) in the EU ETS compliance cycle and interrelations with the other stakeholders, i.e. the operator<sup>3</sup>, the Competent Authority (CA) and the verifier. For further information please read chapter 2 Explanatory Guidance ([EGD I](#)) and the Verification Guidance for EU ETS aviation ([GD III](#)) as well as the [Quick Guide on the role of the verifier and the CA](#).



### *What is a NAB?*

The NAB must be a member of the European Cooperation for Accreditation and have public authority in accordance with Article 4 (5) of [Accreditation Regulation 765/2008](#). Its structure, responsibilities and tasks must be clearly distinguished from those of the CA and other national authorities. For further information, please see section 3.1 [KGN II.9](#).

The NAB, its personnel, accreditation (lead) assessors and technical experts must be competent, independent and impartial. NABs must meet the requirements laid down in Chapter V [AVR](#) and the requirements in EN ISO/IEC 17011<sup>4</sup>, the harmonised standard prescribed in the AVR.

<sup>3</sup> Wherever the quick guide uses the term 'report' it means the operator's emission report, the aircraft operator's emission report or tonnekilometre report, the operator's baseline data reports, new entrants data report or annual activity level reports in the case of verification of allocation data. Wherever the quick guide refers to the term operator, please assume this to mean both operators of installations and aircraft operators, unless otherwise stated.

<sup>4</sup> EN ISO/IEC 17011: Conformity assessment -- General requirements for accreditation bodies accrediting conformity assessment bodies

### **Step 1.1: Obtain competences and establish an associated process**

Specific requirements on the competence of the assessment team, (lead) assessors, internal reviewers, persons making the decision on accreditation and technical experts are laid down in Articles 58 to 60 [AVR](#) and EN ISO/IEC 17011. The NAB may use external technical experts and subcontract persons. EN ISO/IEC 17011 contains rules on hiring and sub-contracting persons. Further explanation of these competence requirements, the procedure for monitoring the performance and competence of the personnel and sub-contracting is provided in section 3.3 and 3.5 [KGN II.9](#).

### **Step 1.2: Ensure impartiality and independence**

Requirements on impartiality and independence are laid down in Article 57 [AVR](#) and in EN ISO/IEC 17011. Guidance on the impartiality requirements of the NAB and the relevant NAB's personnel is outlined in section 3.2 [KGN II.9](#).

### **Step 1.3: Implement processes and procedures**

Article 61 [AVR](#) requires the NAB to establish, implement, document and maintain procedures and systems. EN ISO/IEC 17011 contains requirements on the type of procedures and management system that must be set-up and the activities that must be carried out as part of these procedures and management system. Further explanation of the requirements can be found in section 3.4 [KGN II.9](#).

### **Step 1.4: Document management, access to information and confidentiality**

Article 63 [AVR](#) and EN ISO/IEC 17011 require the NAB to keep and maintain records on each person involved in the accreditation process. Article 64 [AVR](#) and EN ISO/IEC 17011 contain requirements for the NAB to regularly make publicly available and update information obtained in the process of their accreditation activities, but also to make arrangements to safeguard as appropriate the confidentiality of information obtained. Further explanation on these requirements can be found in section 3.6 and 3.7 [KGN II.9](#).

### **Step 1.5: Setting up procedures for complaints and appeals**

Article 62 [AVR](#) and EN ISO/IEC 17011 contain requirements on addressing complaints. EN ISO/IEC 17011 requires the NAB to set-up procedures for complaints and appeals and outlines how a NAB should address complaints and appeals. Further explanation on these requirements can be found in section 3.4 [KGN II.9](#).

### **Step 1.6: Setting up a policy for the protection and use of accreditation (symbols)**

EN ISO/IEC 17011 contains requirements for the protection and use of accreditation symbols and for the prevention of misuse of accreditation. Further explanation on these requirements can be found in section 3.9 [KGN II.9](#).

### **Step 1.7: Setting up a database**

Article 76 [AVR](#) requires the NAB to set up and manage a database holding details of verifiers they have accredited with access to other NABs, NCAs, CAs, verifiers, operators or aircraft operators. Further explanation on the content of the database can be found in section 10.8 [EGD I](#).

### **Step 1.8: Study relevant regulations and guidance material**

Articles 59 (1) (b), (3) and 60 (2) (a) [AVR](#) require the assessors, lead assessors, internal reviewers, persons making the decision on accreditation and technical experts involved in EU ETS accreditation and surveillance activities to comprise knowledge of relevant legislation, standards and guidance material. This includes:

- the [EU ETS Directive](#);
- the [AVR](#) and related guidance and templates published on [DG CLIMA's website](#);
- the [Accreditation Regulation 765/2008](#) outlining general requirements for NABs;
- The [MRR](#) and related guidance and templates published on [DG CLIMA's website](#);
- If it concerns evaluation of verifiers carrying out verification of allocation data, the [FAR](#) and [ALCR](#) and relevant guidance and templates published on [DG CLIMA's website](#);
- EN ISO 14064(3), EN ISO 14065, EN ISO 14066 which are relevant for assessing the verifiers; EN ISO/17011 which applies to the NAB's organisation itself;
- IAF Mandatory Document ([IAF MD6 2014](#)) for the application of EN ISO 14065, IAF Mandatory Document ([IAF MD 14 2014](#)) for the application of EN ISO/IEC 17011;
- Relevant EA guidance documents for NABs such as: [EA 6/03](#) on the Recognition of Verifiers under the EU ETS Directive, The [EA](#) should be contacted on what EA guidance documents specifically apply to NABs.
- Other relevant legislation: e.g. [Commission Decision on the detailed interpretation of the aviation activities in Annex I of the EU ETS Directive](#);
- Other relevant guidance: e.g. [guidance on the interpretation of Annex I of the EU ETS activities](#) for installations;
- Relevant national legislation and guidance of the Member State in which verifiers that are accredited by the NAB are carrying out verification. The CA of the Member State in which the verifier is carrying out verification must provide that NAB with any relevant information, including legislation or guidelines (Article 71(2) [AVR](#)).

Section 2.2 [EGD I](#) and [GD III](#) explain the interrelation between the different legislation, standards and guidance material. The Annex to this guidance provides a complete overview of the AVR guidance material, templates, exemplars and FAQ developed by the Commission.

The quick guide for operators explains what type of MRR guidance material, templates, FAQ and exemplars have been developed by the European Commission, how and where these documents can be found.

The quick guide for verifiers explains how verifiers will carry out verification and what requirements apply to verifiers.

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## STEP 2: (INITIAL) ACCREDITATION OF VERIFIERS

### *Who can apply for accreditation?*

Article 44 [AVR](#) requires verifiers that are legal persons or legal entities to be accredited by the time they issue a verification report. The scopes of accreditation determines for which groups of EU ETS activities the verifier may carry out verification and issue verification reports (Annex I [AVR](#)). For the verification of emission reports the verifier needs to be accredited against the group of EU ETS activities carried out by the installation or aircraft operator. For the verification of baseline data reports, new entrants reports and annual activity level reports of operators that receive allocation of free allowances, the verifier needs to be accredited against scope 98 and the group of EU ETS activities carried out by the installation. More guidance on the scope of accreditation is provided in section 6.1 [EGD I](#), section 5 [GD 4](#) and section 6 [FAQ AVR](#).

Only verifiers that are established in the NAB's country under the national law of a Member State can submit a request for accreditation to the NAB. However, some Member States have no EU ETS specific accreditation services and have sought recourse to the NAB of another Member State. In those cases the NAB should be aware that it could receive accreditation requests from verifiers in those other countries. For further information please see Chapter 7.2 [EGD I](#).

*Can a local office in MS-2 that is part of the verifier's legal entity operate under the accreditation that the verifier was granted in MS-1 or should the local office apply for accreditation separately?*

The local office in MS-2 can carry out verification activities under the accreditation issued to that verifier in MS-1, provided certain conditions are met, including that the local office is covered and works in full accordance with the requirements of the accreditation issued to the verifier in MS-1. For further information please see section 8.2 [FAQ AVR](#).

*How does the (initial) accreditation process work?*

The accreditation process consists of several steps that are interconnected and interdependent.

### **Step 2.1: Request for accreditation**

The process starts with the verifier submitting a request for accreditation to the NAB. To ensure that the verifier is accredited by the time the first verification report needs to be issued, the verifier should submit their request for accreditation or re-assessment sufficiently early to enable the NAB to complete the whole process in time. For further information on the appropriate timeline for accreditation and the content of the request for accreditation please see section 6.3 and 6.3.1 [EGD I](#).

### **Step 2.2: Preparing for accreditation**

After reviewing the application, the NAB has to start preparing for the assessment, compile an assessment team and make the necessary arrangements. For further information please see Article 47 [AVR](#) and section 6.3.2 [EGD I](#).

### **Step 2.3: Assessment**

During the assessment, the NAB has to carry out certain activities: a document review, visit to the verifier's premises and a witness audit in which the verifier's performance at an installation or aircraft operator's site is assessed. For further information please see Article 48 [AVR](#) and section 6.3.3 [EGD I](#).

*What does the NAB check during the initial accreditation?*

The NAB should assess whether the verifier and its personnel undertaking the verification activities have the necessary competence, are performing the verification in line with the AVR and meet the requirements in Chapter III AVR (Article 45 [AVR](#)). This means that the NAB should also assess the actual performance of the verifier in witness audits.

*On what elements of the verification should the NAB focus?*

During the document review, the visit to the verifier's premises and the witness audit the NAB should not only check the internal procedures, processes and documents of a verifier (e.g. how they have set up competence process and competence criteria, how they are safeguarding the impartiality and independence), but they should also check a representative sample of internal verification documentation at the verifier's premises and a representative number of staff during a witness audit.

When assessing the internal verification documentation and performing a witness audit the NAB should check all steps in the verification, including the pre-contract stage. Time allocation is in particular an element that should be checked. Checking whether sufficient time has been allocated is an individual assessment based on factors specific to the installation or aircraft operator concerned. However the [man-day guidance for NABs](#) is practical tool that can be used to cross-check the time allocated by a verifier to a verification.

Please see the quick guide for verifier on what requirements apply to verifiers, what activities the verifier should carry out during the verification and where further information can be found in guidance documents, FAQ, templates and exemplars.

*How does the NAB establish a representative sample of internal verification documentation and a representative number of staff during the witness audit?*

This is done based on an individual assessment taking into account several factors. For further information please see section 6.3.3 [EGD I](#).

#### **Step 2.4: Accreditation Decision**

In accordance with Article 49 [AVR](#) and EN ISO/IEC 17011 the decision on accreditation is taken by persons other than the assessment team. On the basis of all information received and evidence gathered the NAB will decide on whether or not the AVR requirements have been fulfilled and to grant accreditation. For further information please see section 6.3.4 [EGD I](#).

#### **Step 2.5: Accreditation certificate**

If the decision of the NAB is positive after the assessment, they will issue an accreditation certificate to the verifier which is valid for up to 5 years, depending on national requirements. More guidance on the accreditation certificate is provided in section 6.3.5 [EGD I](#).

#### **Step 2.6: Update the NAB database**

The NAB should update the database holding details of verifiers they have accredited. The [EA](#) is hosting a list of links to the databases of all NABs.

*Does a verifier have to be accredited in each Member State where it wants to perform verification?*

The verifier is allowed to carry out verification in another Member State provided that it is accredited by a NAB that has successfully undergone a peer evaluation by the European Co-operation for Accreditation (EA). In such cases, all Member States must accept the accreditation certificate ('mutual recognition'). If a verifier accredited in another Member State carries out verification in the NAB's Member State, the NAB could be asked by that other NAB to carry out surveillance activities. For more guidance, please see Chapter 9 [EGD I](#) and section 8 [FAQ AVR](#).

15 Nov  
Year N-1

### **STEP 3: NOTIFICATION OF PLANNED VERIFICATIONS**

Each year by 15 November at the latest, the verifier has to notify planned verifications to the accrediting NAB to enable it to set-up its work programme and management report (please see step 4). Where changes occur in the information, the verifier must notify them to the NAB within a timeframe that the NAB has agreed with the verifier. For more information, please see Chapter 10 [EGD I](#) and [KGN II.10](#). The Commission has developed a [notification template](#).



**Deadline:** The notification template is due each year by 15 November.

### **STEP 4: INFORMATION EXCHANGE BETWEEN NAB/ CA**

*What is the impact for the NAB of this information exchange?*

31 Decr  
Year N-1

By the 31 December, the NAB has to submit a work programme to the CA of the Member



State in which the verifier that has been accredited is carrying out verification (Article 71(1) [AVR](#)). The work programme needs to include planned activities, in particular planned further surveillance and re-assessment activities.

When the CA has received the work programme, Article 71(2) [AVR](#) requires the CA to return any information that is relevant to the NAB assessment of verifiers. This can for example include national legislation, national guidance, FAQ or a MS specific MP template requirement, emission report format or verification report templates.



**Deadline:** *The work programme is due each year by 31 December. If there are changes, the NAB needs to submit an updated work programme by 31 January.*

**1 Jun  
Year N**

By 1 June of each year, the NAB has to provide feedback in a management report to the CA on what activities have been carried out in the preceding 12 months (Article 71(3) [AVR](#)).



**Deadline:** *The management report is due each year by 1 June.*

**30 Sep  
Year N**

Article 73 [AVR](#) requires the CA of the Member State where the verifier is carrying out the verification to exchange certain information with the NAB of the MS that has accredited that verifier (recommended deadline: 30 September unless it concerns information that justifies more immediate address by the NAB). This information is aimed at enabling follow-up on a particular verifier if the CA has identified issues (e.g. during the review of operator's reports or through complaints). As a result the verifier may be subject to various NAB follow-up including extraordinary assessments, if necessary (Article 52 [AVR](#)).

Further details on this information exchange can be found in Chapter 10 of the [EGD I](#) and [KGN II.10](#). All templates can be found on [DG CLIMA's website](#).

*To which CA should the NAB send the work programme and the management report, if there are multiple CA within a Member State?*

If there are multiple CAs in the Member States in which the verifier the NAB has accredited is carrying out verification, the NAB has to submit the work programme, management report and the information on administrative measures the NAB has imposed to the focal point designated in accordance with Article 70(2) [AVR](#). If that CA focal point is not known to the NAB, it should contact the NAB in the Member State where that CA is established. For more information please see section 10.3 [EGD I](#) and section 1.1 [FAQ AVR](#).

*What if the CA shares information with the NAB that shows that the verifier is not complying with the AVR?*

Article 73 [AVR](#) requires the NAB to address such information as a complaint against the verifier and to perform certain activities (e.g. take appropriate action and providing feedback to the CA). The NAB is required to respond to the competent authority within three months from the date of receiving this information. For more information please see section 10.4 of the [EGD I](#).

*What cooperation should be established between the NAB and the CA within the MS?*

Article 70(1) [AVR](#) requires Member States to establish an effective information exchange and cooperation between their NAB and the CA. Examples of effective cooperation may be meetings and written correspondence between the NAB and the CA, providing regular exchange of information on experiences with verifiers and deficiencies encountered during reviews of verified emission reports or the witnessing of verifiers by the NAB. For more information please see Chapter 10 of the [EGD I](#).

*Should information be shared if the NAB carries out annual surveillance activities for the NAB of another MS?*

If the NAB from another Member State asks a NAB to carry out surveillance activities on its behalf and under its responsibility, Article 74 [AVR](#) requires the NAB to report its findings to the NAB of the other MS in an assessment report unless this is otherwise agreed between both NABs. The NAB from the other Member State must take the findings and assessment report of the NAB carrying out surveillance activities into account. For more information, including on what information should be exchanged by each NAB, please see section 10.5 [EGD I](#).

**Continuously**

## **STEP 5: MAINTENANCE OF ACCREDITATION**

*Does the NAB monitor the verifier after accreditation?*

Yes, the NAB must ensure that the verifier continues to be competent and meets the requirements of the [AVR](#). Monitoring verifiers involves annual surveillance and reassessment before the accreditation certificate expires, and where relevant, extraordinary assessment or assessment of extension(s) to scope. Please see section 6.4 [EGD I](#).

*What does the NAB have to check during the monitoring of verifiers?*

Article 45 [AVR](#) also applies to the monitoring of verifiers. Please see Step 2.

*What administrative measures can the NAB impose?*

Where the verifier fails to meet the requirements of the AVR, Article 54 [AVR](#) allows the NAB to suspend, withdraw or reduce the scope of accreditation. This can be done upon the verifier's request. Section 6.5 [EGD I](#) and section 7 [FAQ AVR](#) provides further information.

*Can a verifier make complaints and appeal against the NAB's decision to impose administrative measures?*

Yes, the verifier has the right to make complaints on administrative measures and launch appeals to the NAB. For further information, please see EN ISO 17011 and section 3.4 of [KGN II.9](#).

*Is information on administrative measures shared?*

Yes. Such information must be shared by the NAB with the CA of their Member State and the CA of the Member States in which the verifier is carrying out verification. Such information should also be published on the NAB's database. For more information, please see Chapter 10 [EGD I](#) and [KGN II.10](#). The EA is hosting a [list of links](#) to the databases of all NABs.

**Continuously**

## **STEP 6: MONITORING NABS**

*Is the NAB's competence and performance also checked and monitored?*

Yes, the European Cooperation for Accreditation organises regular peer evaluation of NABs. During a peer evaluation the assessment team assesses whether the NAB carries out its accreditation activities in line with the AVR and the requirements laid down in EN ISO/IEC 17011 and whether the NAB meets the requirements of the AVR and EN ISO/IEC 17011. For more information please see section 8.1 [EGD I](#).

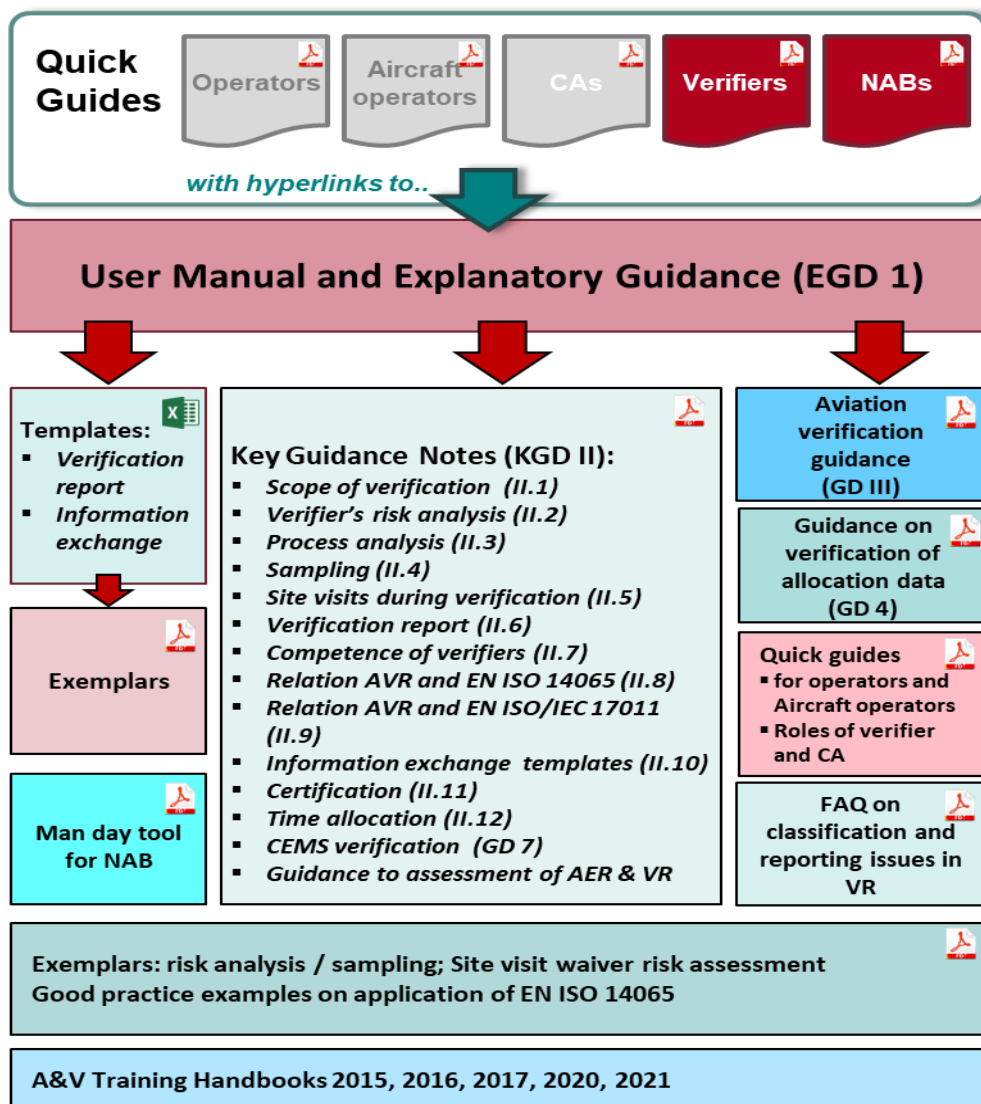
The EA has set-up peer evaluation criteria and guidance which are relevant for the NAB to know. Please contact the EA to find out more.



In addition, Article 66 [AVR](#) requires Member States to monitor their NABs at regular intervals to ensure that the NAB continues to meet the requirements in the AVR. For more information please see section 8.2 [EGDI](#).

## OVERVIEW OF AVAILABLE GUIDANCE MATERIAL

The picture below provides an overview of all available [AVR](#) guidance material on the Commission's [website](#), referenced within this quick guide and relevant for verifiers and NABs. It furthermore displays the relationship between documents. Please note that all [AVR](#) and [MRR](#) documents mentioned within this quick guide can be found on the Commission's [website](#) as well.



## ABBREVIATIONS

<b>EU ETS</b>	EU Emission Trading Scheme
<b>MRR</b>	Monitoring and Reporting Regulation ( <a href="#">Regulation (EU) 2018/2066</a> )
<b>AVR</b>	Accreditation and Verification Regulation ( <a href="#">Regulation (EU) 2018/2067</a> )
<b>EGD I</b>	AVR Explanatory Guidance (EGD I)
<b>GD III</b>	Verification Guidance for EU ETS Aviation (GD III)
<b>NAB</b>	National Accreditation Body
<b>NCA</b>	National Certification Authority
<b>CA</b>	Competent Authority
<b>GD</b>	Guidance Document published on the Commission's <a href="#">website</a>

<b>EA</b>	European Co-operation for Accreditation
<b>EC</b>	European Commission
<b>KGN</b>	Key Guidance note published on the Commission's <a href="#">website</a>
<b>FAQ AVR</b>	Frequently Asked Questions to the Accreditation and Verification Regulation
<b>FAR</b>	Free Allocation Rules ( <a href="#">Commission Delegated Regulation (EU) 2019/331</a> )
<b>ALCR</b>	Commission Implementing Regulation on annual activity level data ( <a href="#">Commission Implementing Regulation (EU) 2019/1842</a> )
<b>GD4</b>	Guidance Document 4 on verification of baseline data reports, annual activity level reports and validation of monitoring methodology plans