



Brussels, 16.10.2024  
C(2024) 7210 final

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

**of 16.10.2024**

**amending Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the rules for the monitoring of greenhouse gas emissions from offshore ships and the zero-rating of sustainable fuels**

(Text with EEA relevance)

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

Regulation (EU) 2023/957 amending Regulation (EU) 2015/757 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC was published in the Official Journal of the European Union on 16 May 2023 and entered into force on 5 June 2023.

The aim of the Regulation is to amend Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types.

According to Article 2(1a) of Regulation (EU) 2015/757 as amended, that Regulation should also apply, from 1 January 2025, to offshore ships below 5 000 gross tonnage but not below 400 gross tonnage in respect of the greenhouse gas emissions released during their voyages from their last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to their next port of call, as well as within ports of call under the jurisdiction of a Member State.

According to Article 2(1b) of Regulation (EU) 2015/757, that Regulation should also apply, from 1 January 2025, to offshore ships of 5 000 gross tonnage and above in respect of the greenhouse gas emissions released during their voyages from their last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to their next port of call, as well as within ports of call under the jurisdiction of a Member State.

According to Article 5 of Regulation (EU) 2015/757, companies shall determine their ship's greenhouse gas emissions in accordance with any of the monitoring methods set out in Annex I, and monitor other relevant information, in accordance with the rules set out in Annex II to the Regulation.

According to Article 5(2) of Regulation (EU) 2015/757, the Commission is empowered through delegated acts to amend Annexes I and II in order to take into account the inclusion of greenhouse gas emissions from offshore ships within the scope of that Regulation, as well as to align those Annexes with the implementing acts adopted under Article 14(1) of Directive 2003/87/EC of the European Parliament and of the Council establishing a system for greenhouse gas emission allowance trading within the Union.

### **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

The Commission established the Expert Group on Climate Change Policy on 27 March 2018. For the preparation of this Delegated Regulation, meetings of the Expert Group on Climate Change Policy were held on 18 June, 3 July and 11 September 2024. A joint meeting of the Expert Group on Climate Change Policy and of the European Sustainable Shipping Forum was also held on 11 September 2024.

The documents relevant to the meetings have been transmitted simultaneously to the European Parliament and the Council, as foreseen in the Common Understanding on Delegated Acts annexed to the Interinstitutional Agreement on Better Law Making<sup>1</sup>. The

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<sup>1</sup> Interinstitutional Agreement Between the European Parliament, the Council of the European Union and the European Commission of 13 April 2016 on Better Law-Making (OJ L 123, 12.5.2016, p.1).

observations expressed by the expert group were taken into account when preparing the draft Delegated Regulation.

Furthermore, online feedback on the text of the Delegated Regulation was collected on the Better Regulation Portal for five weeks between 31 July 2024 and 4 September 2024. 37 contributions were submitted, 4 from citizens, 7 from companies, 4 from non-governmental organisations, 5 from public authorities, 13 from business associations, 1 from an environmental organisation, 1 from a trade union and 2 from other categories of respondents.

Stakeholders overall welcomed the intention of the Delegated Regulation, in particular acknowledging the need to clarify which offshore ships and greenhouse gas emissions are to be included within the scope of Regulation (EU) 2015/757 as from 1 January 2025. Stakeholders underlined the importance of that sector for the decarbonisation of the maritime industry. Several of them however stressed that the existing legal framework as laid down in Regulation (EU) 2015/757 was not sufficiently tailored to the specificities of the offshore industry, suggesting a change towards an activity-based approach as a long-term solution, with potential amendments to the port of call and voyage definitions. Possible challenges related to the interpretation and enforcement of the list of offshore ships were raised. A number of stakeholders argued in favour of an approach that would broaden the number of vessels covered, e.g. by covering all non-transport vessels except those specifically exempted. Tugs were notably mentioned as one ship type that should not be covered by such inclusion. The Commission took good note of all comments and suggestions received. Several of them would have implied substantial modifications that would go beyond the legal empowerment for that Delegated Regulation. Taking into account all relevant legal constraints, the Delegated Regulation was adjusted so as to encompass additional offshore vessels and clarify certifications and documentation that should be taken into consideration. The Commission also acknowledged the request from several stakeholders to further develop guidance to support the implementation of the Delegated Regulation as appropriate.

### **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The Delegated Regulation amends Annexes I and II to Regulation (EU) 2015/757 to take into account the inclusion, as of 1 January 2025, of greenhouse gas emissions from offshore ships not below 400 gross tonnage within the scope of the Regulation, and further aligns Annexes I and II with the implementing acts adopted under Article 14(1) of Directive 2003/87/EC, in particular with regards to the rules for the zero-rating of sustainable fuels under that Directive.

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(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC<sup>1</sup>, and in particular Article 5(2) thereof,

Whereas:

- (1) Regulation (EU) 2015/757 lays down rules for the accurate monitoring, reporting and verification of greenhouse gas emissions and of other relevant information from ships arriving at, within or departing from ports under the jurisdiction of a Member State, in order to promote the reduction of greenhouse gas emissions from maritime transport in a cost-effective manner.
- (2) Annex I to Regulation (EU) 2015/757 lays down the methods for monitoring greenhouse gas emissions on the basis of fuel consumption. Annex II to Regulation (EU) 2015/757 lays down the rules for the monitoring of other relevant information.
- (3) Regulation (EU) 2023/957 of the European Parliament and of the Council<sup>2</sup> amended Regulation (EU) 2015/757, notably to provide for the inclusion of greenhouse gas emissions from offshore ships within the scope of that Regulation from 1 January 2025. However, clarifying the term “offshore ships” is necessary to ensure a uniform application with regards to the determination of the greenhouse gas emissions covered by the Regulation beyond those already covered when related to ships’ movements and activities serving the purpose of transporting cargo or passengers for commercial purposes. Rules should therefore be established in order to provide clarity in respect of the ships and the greenhouse gas emissions that should be encompassed by such inclusion. The ship’s statutory certifications or any other relevant documentation, including class notations, should be taken into consideration with a view to determine whether the concerned ship is designed or certified to perform service activities offshore or at offshore installations.

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<sup>1</sup> OJ L 123, 19.5.2015, p. 55, ELI: <http://data.europa.eu/eli/reg/2015/757/oj>.

<sup>2</sup> Regulation (EU) 2023/957 of the European Parliament and of the Council of 10 May 2023 amending Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types (OJ L 130, 16.5.2023, p. 105, ELI: <http://data.europa.eu/eli/reg/2023/957/oj>).

- (4) From 1 January 2027, offshore ships of 5 000 gross tonnage and above are included in the scope of maritime transport activities covered by Annex I to Directive 2003/87/EC of the European Parliament and of the Council.<sup>3</sup> According to Article 3gg(5) of that Directive, no later than 31 December 2026, the Commission should present a report to the European Parliament and to the Council in which it should examine the feasibility and economic, environmental and social impacts of the inclusion in that Directive of emissions from ships, including offshore ships, below 5 000 gross tonnage but not below 400 gross tonnage. That report should also consider the interlinkages between Directive 2003/87/EC and Regulation (EU) 2015/757 and draw on the experience gained from the application thereof. That report may be accompanied, if appropriate, by legislative proposals, based on experience gained in the first years of inclusion of greenhouse gas emissions from offshore ships within the scope of Regulation (EU) 2015/757.
- (5) The rules in Annex II to Regulation (EU) 2015/757 should be updated to further align them with the rules applicable to other Emissions Trading System (ETS) sectors with regards to fuels eligible for zero-rating under Directive 2003/87/EC, in particular to include the possibility for zero-rating synthetic low-carbon fuels.
- (6) Regulation (EU) 2015/757 should therefore be amended accordingly.
- (7) Since the greenhouse gas emissions from offshore ships are included under Regulation (EU) 2015/757 as of 1 January 2025, the relevant rules as in this Regulation should apply accordingly, as of 1 January 2025.
- (8) Maritime transport greenhouse gas emissions are included in the EU ETS since the reporting period starting on 1 January 2024. The rules applicable to other ETS sectors with regards to fuels eligible for zero-rating under Directive 2003/87/EC pursuant to Commission Implementing Regulation (EU) 2018/2066<sup>4</sup> as amended by Commission Implementing Regulation (EU) 2024/2493 of 23 September 2024<sup>5</sup> apply from 1 January 2024. Therefore, in order to ensure consistency, clarity and equal conditions, the rules for monitoring and reporting of emissions from zero-rated renewable fuels of non-biological origin, recycled carbon fuels and synthetic low-carbon fuels laid down in this Regulation should also apply as of 1 January 2024,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Regulation (EU) 2015/757 is amended as follows:

- (1) in Annex I, the following Part AA is inserted after Part A:

‘AA. GREENHOUSE GAS EMISSIONS FROM OFFSHORE SHIPS

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<sup>3</sup> Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

<sup>4</sup> Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: [http://data.europa.eu/eli/reg\\_impl/2018/2066/oj](http://data.europa.eu/eli/reg_impl/2018/2066/oj)).

<sup>5</sup> Commission Implementing Regulation (EU) 2024/2493 of 23 September 2024 amending Implementing Regulation (EU) 2018/2066 as regards updating the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L, 2024/2493, 27.9.2024, ELI: [http://data.europa.eu/eli/reg\\_impl/2024/2493/oj](http://data.europa.eu/eli/reg_impl/2024/2493/oj)).

Greenhouse gas emissions from offshore ships shall cover greenhouse gas emissions released during voyages from last port of call to a port of call under the jurisdiction of a Member State and from a port of call under the jurisdiction of a Member State to next port of call, as well as within ports of call under the jurisdiction of a Member State by the following ships, other than icebreakers, designed or certified to perform service activities offshore or at offshore installations:

- (a) anchor handling tug supply vessel;
- (b) offshore supply ship;
- (c) crew/supply vessel;
- (d) pipe carrier;
- (e) platform supply ship;
- (f) drilling ship;
- (g) floating production storage and offloading (FPSO), oil;
- (h) gas processing vessel;
- (i) floating storage and offloading (FSO), gas;
- (j) FSO, oil;
- (k) accommodation ship;
- (l) diving support vessel;
- (m) offshore construction vessel;
- (n) offshore support vessel;
- (o) pipe burying vessel;
- (p) pipe layer;
- (q) pipe layer crane vessel;
- (r) production testing vessel;
- (s) standby safety vessel;
- (t) trenching support vessel;
- (u) well stimulation vessel;
- (v) cable layer;
- (w) cable repair ship;
- (x) mining vessel;
- (y) wind turbine installation vessel;
- (z) commissioning service operation vessel;
- (aa) service operation vessel;
- (ab) work/repair vessel;
- (ac) research survey vessel;
- (ad) dredger;

(ae) hopper dredger.’.

- (2) in Part C, point 1.2., of Annex II, the second paragraph is replaced by the following:

‘By way of derogation from point 1.1, companies shall not apply the rules laid down in Part A of Annex I to this Regulation as regards the determination of the CO<sub>2</sub> emission factors where the company uses Renewable Fuels of Non-Biological Origin (RFNBO), Recycled Carbon Fuel (RCF) or synthetic low-carbon fuel. In such cases, the CO<sub>2</sub> emission factor shall be determined in accordance with Implementing Regulation (EU) 2018/2066.’.

#### *Article 2*

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2025.

However, Article 1, point (2), shall apply from 1 January 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 16.10.2024

*For the Commission*  
*The President*  
*Ursula VON DER LEYEN*