



EUROPEAN COMMISSION

DIRECTORATE-GENERAL

CLIMATE ACTION

Directorate B – Carbon Markets & Clean Mobility

Unit B.2 – ETS (II): Implementation, Policy Support & ETS Registry

EU ETS Monitoring, Reporting, Verification and Accreditation – Quick guide for Competent Authorities

Updated for EU ETS Phase 4 – Version of 1 March 2022

This document is part of a series of documents provided by the Commission services for supporting the implementation of Commission Implementing Regulation (EU) 2018/2066 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council (the [MRR](#))¹.

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



This quick guide for Competent Authorities (CA) builds on the suite of guidance documents already available² (see [overview](#) at the end of this guide) with the aim of further supporting CAs as well as operators in fulfilling their emissions monitoring obligations under the EU ETS by providing a step-by-step summary of the main requirements that operators need to take into account.

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

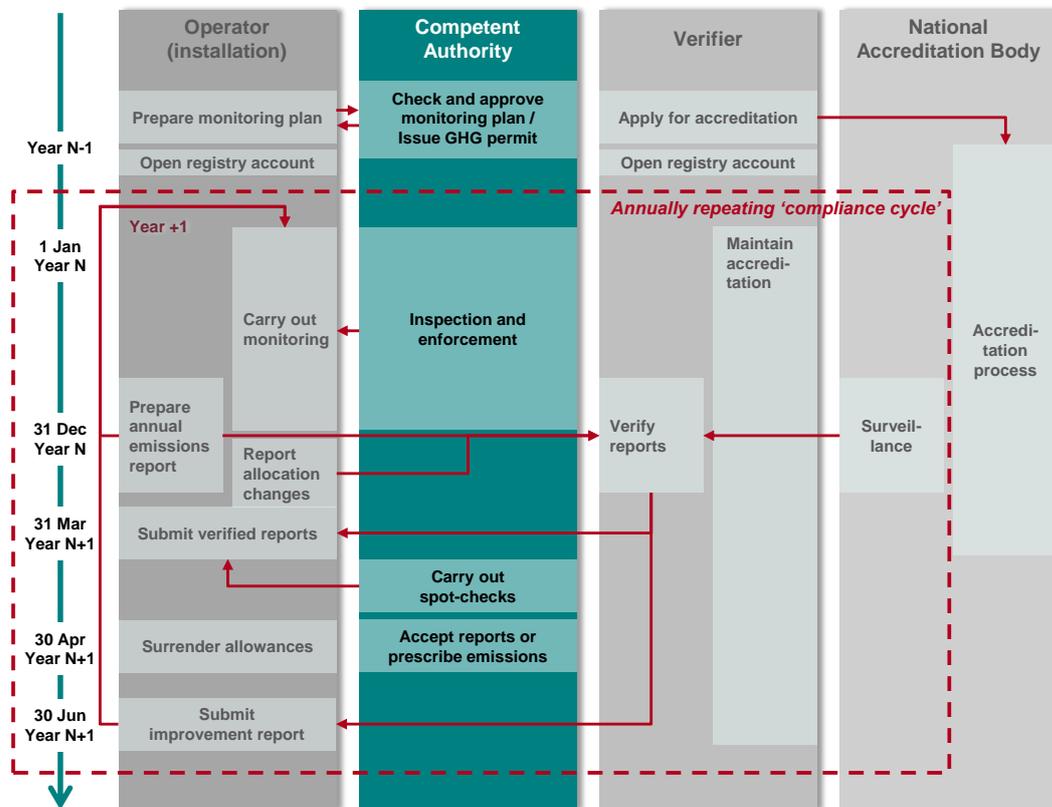
The original version of this quick guidance document was unanimously endorsed by the representatives of the Member States of the Climate Change Committee (CCC) by written procedure in April 2017. All updates made to this document in March 2022 take into account the written comments of the informal Technical Working Group on EU ETS Monitoring, Reporting, Verification and Accreditation convened under the WGIII of the CCC and are in line with the updates of other guidance documents endorsed by the CCC.

¹ http://data.europa.eu/eli/reg_impl/2018/2066/2022-01-01

² https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en

STEP 1: ROLE OF THE CA

The figure below summarises the main roles and responsibilities of a Competent Authority (CA) in the compliance cycle and how they are interrelated with the other stakeholders, i.e. the operator³, the verifier and the national accreditation body (NAB).



As you can see in the picture above, you have a central and very active role in the compliance cycle. Usually the CA has the best overview of all activities and is frequently used as main contact point and helpdesk by operators, verifiers and NABs. As a consequence, an effective and efficient functioning of the EU ETS in your MS depends to a large extent on your performance.

Note that in some Member States there is more than one CA, and the abovementioned responsibilities can be distributed in various ways. Please check your national legislation regarding specific responsibilities. If you are the “central CA”, it is important to coordinate activities of CAs for ensuring uniform application of MRR requirements in your Member State.

Step 1.1: Identify all installations and aircraft operators in your MS

Installations and aircraft operators fall under the EU ETS if they are carrying out at least one activity listed in Annex I [EU ETS Directive](#).



If you want to check the completeness of installations with reporting obligations in your MS, the following databases or sources could be helpful: UNFCCC inventory, installations with reporting obligations under EPRTTR, Industrial Emissions Directive, etc. Also chambers of commerce and industry associations can provide helpful information.

³ Note that throughout this quick guide the term ‘operator’ covers stationary installations as well as aircraft operators unless explicitly stated otherwise.

As the EU ETS covers large industrial emitters, most installations are very easy to identify. However, smaller ones, in particular those with only combustion activities can be more difficult to identify as it is not always straightforward to tell whether or not the 20 MW capacity threshold is exceeded. To support identification of installations and their system boundaries, the Commission has published [guidance on the interpretation of Annex I of the EU ETS activities](#) for installations.



For aircraft operators the situation is different. Pursuant to Article 18a [EU ETS Directive](#), each aircraft operator is assigned to only one administering Member State in order to ensure an efficient implementation of the EU ETS. This is either the Member State which issued the Air Operator Certificate (AOC), if applicable, or the MS to which most of its emissions are assigned. The European Commission publishes preliminary and final lists of administering Member States regularly on its [website](#). You can find further guidance in section 3.3 of [MRR GD2](#). Note that your role includes administration of [CORSA](#)-related responsibilities of aircraft operators who have their AOC in your MS. Furthermore, you are responsible for administration of your aircraft operators' obligation under the [Swiss ETS](#). If currently there are any aircraft operators with AOC issued in one MS that is administered under EU ETS by another MS, and that has an obligation under CORSA, it is recommended that the two MS agree on reassignment of the aircraft operator for both schemes to the MS where the AOC is registered. The European Commission should be informed about such agreements. This way, the AO must submit only one AER.

Step 1.2: Study relevant legislation and guidance

Where should I start?

As a starting point for getting familiar with the [MRR](#) and its guidance material published on [DG CLIMA's website](#), you should start with the quick guides for stationary installations and aircraft operators, as well as [MRR GD1](#) (for installations) and [MRR GD2](#) (for aviation). Note that this does not prevent you from having to read and understand the [MRR](#) and [EU ETS Directive](#), but it should greatly facilitate this process.

Next you should get familiar with the templates published on [DG CLIMA's website](#) (note that a translation in your MS's language may exist on your MS's ETS website). What information do they ask for? How do they work?

What else should I read?

As you are a key and central player, you should also have a sound understanding of the Accreditation and Verification Regulation ([AVR](#)) and related guidance and templates published on [DG CLIMA's website](#) (or translations on your own/MS website). Also many [AVR](#) issues require your approval (e.g. waive of site-visits) and you should therefore be familiar with the rules and their implications. You should also be familiar with free allocation rules set out in the Free Allocation rules Regulation ([FAR](#)) and Allocation Level Changes Regulation ([ALCR](#)) and the related guidance and templates found on [DG CLIMA's free allocation website \(step 3\)](#), and Member States' reporting requirements under Article 21 [EU ETS Directive \(step 6\)](#).

Furthermore, it is indispensable that you know all your MS's relevant national legislation in detail, in particular concerning permitting procedures, penalties etc., which depend on national systems and are not fully prescribed in EU legislation.

Step 1.3: Organise your CA's structure

What do I have to consider?

In most cases, when reading this document, there will already be an existing structure and organization in your office, e.g. single versus multiple competent authorities, roles and responsibilities, number of staff members etc. Nevertheless, you as a (new) member of the CA, may need to or want to establish a new structure or re-organise an existing one. The following points are relevant to consider:

- Is it possible to have just one central CA or do you have regional CAs (if so, who will be CA for what?)
- How do you organise the internal communication and communication with other CAs?
- How do you manage QA/QC (quality assurance/quality control) of your work? (e.g. will there always be a competent reviewer available; how do you keep track and what kind of database do you want to use,...)
- How do you balance cross-cutting issues versus sector-specific issues and how do you ensure consistency without duplication of efforts?
- How do you manage competences? Do you have an EU ETS-specific training available? Do you need sector-specific experts or cross-cutting topic specific experts (e.g. metrological experts)? To what extent do you want to or need to use external expertise?
- How do you organise the interaction with the NAB? How regularly do you organise workshops for operators and verifiers, and for local CAs, if applicable? Do you prepare to act as an email/phone helpdesk?
- Is there or will there be an IT system for MRVA data and workflows (relevant factors are the price, synergies with other reporting requirements, etc.) or do you want to use the Commission's templates and tools (e.g. AER Tool, ERT-MRV⁴, etc.)?
- Did you or do you want to publish standardised or simplified monitoring plan (MP) templates in line with Art. 13 MRR?⁵
- How do you manage the workflow of receiving and processing reports? E.g. how do you ensure that the verification report you receive relates to the annual emissions report received?
- How do you manage impartiality and confidentiality?

Are there any specific requirements for biomass?



Yes. Emissions from biomass combustion are counted as zero if the biomass complies with the requirements of the [RED II](#)⁶ (sustainability and GHG savings criteria, applicable as of 2022, with a possible exception in the first year)⁷. [MRR GD3](#) provides further information on these requirements. As operators will often seek your advice on this matter, you should consider providing guidance on how evidence for meeting the sustainability criteria in your MS can be proven, in particular if you have a national biomass certification scheme in place, and guidance on any other national legislation which transposes the [RED II](#).

Step 1.4: Engage with peers

Since 2013, MRVA rules are fully harmonised across the EU by the [AVR](#) and [MRR](#). In order to exchange views, experience and information, several informal platforms have been established where you can engage with colleagues from CAs in other Member States:

- Climate Change Committee (CCC): this is the official committee supporting the Commission in accordance with Article 22a [EU ETS Directive](#) where implementing legislation is approved.
- Working Group 3 (WG III): this is a formal sub-group to support the CCC regarding all kinds of emissions trading issues.
- Technical Working Group (TWG) on MRVA under WG III: In this TWG, all guidance documents and templates related to EU ETS MRVA are prepared and discussed with MS experts.

⁴ EU ETS Reporting Tool – MRV (formerly known as DECLARE)

⁵ Note that Article 13 provides you with the option to accept standardised and simplified MPs and publish templates accordingly. You can find further guidance in section 7.2 [MRR GD1](#).

⁶ Renewable Energy Sources Directive II: Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (recast).

⁷ Member States may consider the RED II criteria as fulfilled during a transitional period from 1 January to 31 December 2022.

- Climate Change Expert Group (CCEG): This is the forum (including other stakeholders such as industry and NGOs) in which free allocation issues and delegated acts in accordance with Article 23 [EU ETS Directive](#) are discussed.
- Compliance Forum: organises an annual conference and various training events. It furthermore organises MS cooperation in the following task forces (TF):
 - TF on Monitoring & Reporting: this TF meets regularly and discusses real-life cases and problems. You can also post questions by email to seek input from your peers.
 - TF on Accreditation & Verification: similar to TF M&R, dealing with A&V issues.
 - TF aviation: This TF is a forum for discussing implementation issues on aviation, including the linking to the Swiss ETS, Brexit issues, and CORSIA. It furthermore keeps regular contact to Eurocontrol for information on their tools for support to the CAs.
 - The TFs on E-Reporting, and CCS⁸ are currently dormant.

Year N-1 **STEP 2: APPROVING MONITORING PLANS**

Step 2.1: Checking monitoring plans (MPs)

The MP serves as manual for the operator's monitoring tasks. Articles 3g (aviation) and 6(2) [EU ETS Directive](#) and chapter II [MRR](#) require operators to monitor GHG emissions according to such an MP and to submit it to the CA for approval.

A detailed step-by-step guide on how to prepare an MP is provided in chapter 5 of [MRR GD1](#) (installations) and chapter 6 of [MRR GD2](#) (aviation). Furthermore, the Commission has published electronic MP templates ([installation](#), [aviation](#)) and [data exchange format](#) covering all information required by Annex I [MRR](#).

Note: These templates are usually translated and you may also want to customize them (e.g. add further administrative sections) to publish specific versions of the MP template for your Member States. Alternatively, if you set up your own IT systems, you have to follow the provisions of Article 75 [MRR](#). In any case, Article 74(1) [MRR](#) requires that your national templates/IT system meet at least the minimum requirements published by the Commission.

How should I review the monitoring plan?

Article 14(3) [EU ETS Directive](#) requires each MS to ensure operators monitor & report emissions in accordance with the [MRR](#). However, the Directive leaves you with the flexibility of how you are going to ensure that.

You will usually start with a desk review performing completeness (does the MP contain all information required by Annex I [MRR](#)) and compliance checks on the MP and all accompanying documents⁹. Compliance checks will include checking the monitoring methodology, tiers applied (are the required tiers met, or, if not, is evidence provided for technical infeasibility or unreasonable costs), completeness of source streams and installation boundaries, etc. For this purpose, the Commission has published an [MP checklist](#) for CAs (focus on stationary installations).

In addition, it may be necessary to perform on-site visits (inspections) in order to collect evidence for the correctness of the MP. Furthermore, routine inspections are one way of improving the compliance of operators. Non-routine inspections may be required, if irregularities are found, e.g. in annual emission reports or in verifiers' comments in the verification report (VR). Further guidance for inspections is available in [MRR GD8](#).

⁸ Carbon Capture and (geological) Storage

⁹ Accompanying documents include uncertainty assessment, risk assessment and procedures. Note that only summaries of those procedures are part of the MP. The operator does however have to provide you with further information upon your request (Article 12(2) [MRR](#)).

Step 2.2: Approve MP and issue a GHG permit¹⁰

In addition to approving the monitoring plan, you have to issue a GHG permit (Article 4 [EU ETS Directive](#)). Note that this only applies to installations, while aircraft operators do not receive a permit but e.g. a legal notice of approval of the MP.

After that, operators have to open a registry account. The Union Registry operates in a similar way as an internet bank account and is hosted and managed by the European Commission. It records allowance allocations for operators, annual verified emissions, allowance transfers and surrenders of allowances.

20 days



Operators must apply for a Union Registry Operator Holding Account within 20 working days from the entry into force of the GHG permit (Article 14(1) [Registry Regulation](#)).



Aircraft operators must apply for a Union Registry Operator Holding Account within 20 working days from the approval of their MP (Article 15(1) [Registry Regulation](#)).

Links to national Registry administrators, including contact points and further information, can be found on [DG CLIMA's registry website](#). As a CA you should establish regular contact with your Registry administrator. You should furthermore be able to provide operators with basic information on any Registry issues.

Will the MP or the permit ever be reviewed again?

Yes, there are the following provisions and conditions that (may) lead to a review:

- Operators have to keep their MP up to date (Articles 14 to 16 [MRR](#)). Sections 5.6 and 5.7 of [MRR GD1](#) (installations) and section 6.5 of [MRR GD2](#) (aviation) provide guidance on what significant and non-significant changes are, when they lead to updates of the MP and how you have to follow-up on any submission of MP updates.
- Temporary deviations from approved tiers, data gaps, sample plan changes etc.
- In follow-up to improvement reports (Article 69 [MRR](#), see [step 5](#)), operators may also (have to) update the MP.
- On-site inspection may be required if irregularities are found during the review of the annual emissions report or verification report (see [step 4](#) and [MRR GD8](#))

STEP 3: ALLOCATION ISSUES

Where do operators get allowances from?

There are three options:

- Free allocation:
 - If their installations are eligible (i.e. in general if they are not exclusively producing electricity and do not perform CCS) operators can receive free allowances every year (by 28 February). For this purpose, they have to apply for free allocation ([Step 3.1](#)) and report annually on activity levels of their installations ([Step 3.2](#)). You can find further information on [DG CLIMA's free allocation website](#).
 - Aircraft operators: The CA allocate free allowances to operators covered by the EU ETS based on a benchmark (t CO₂ per t-km) calculated by the European Commission.
- Auctioning: You can find further details on [DG CLIMA's auctioning website](#).
- Allowances on the market: Operators can purchase and sell allowances from and to other EU ETS operators or other traders. There is no list of traders or market places available, but on the internet it will be simple to find some institutions or consultancies which offer support.

¹⁰ Note that some Member States made use of the option to exclude (opt-out) certain small installations from the EU ETS pursuant to Articles 27 or 27a [EU ETS Directive](#). You may want to get in touch with those Member States ([step 1.4](#)) to learn more about related experience.

Please note that some aspects of trade in EU ETS allowances are covered by financial markets regulations (e.g. prevention of insider dealing). For details see [DG CLIMA's market oversight website](#).

What activities do I have to plan for free allocation issues?

Step 3.1: Develop the NIMs (National Implementation Measures) – for installations

Every 5 years



Note: This step is to be carried out every five years, to be completed by 30 September Y-2, where Y is the start of a new allocation period (2021, 2026 etc.). Please ensure you have enough resources available well in advance of that deadline.



Application for free allocation is optional to operators. For obtaining free allocation, they must submit a so-called Baseline Data Report (BDR) to the CA by the deadline provided by the Free Allocation Rules ([FAR](#)) in 2019, 2024, etc. BDRs have to be verified by an accredited verifier before submission to the CA.

As a pre-condition for reporting such data, the installation must have a 'Monitoring Methodology Plan' (MMP) in line with the [FAR](#). This fulfils a similar purpose as the MP, i.e. being a handbook for the operator's monitoring activity. It is a document separate from the MP. You have to approve the MMP before the operator can use it, after ensuring that it fulfils the requirements of the [FAR](#). In some MS there may be another CA in charge than for the MP, which means you have to ensure appropriate coordination among CAs, if applicable.

You have to check the BDRs for completeness and correctness of the data, like you also check AERs. Where errors are found, the operators must provide a corrected BDR. When all checks are finished, you compile all BDRs into a "NIMs Table" using the "UBA Tool" provided by the Commission and submit it to the Commission using the Commission's electronic reporting tool. After the Commission's approval of the data you can proceed to allocating the free allowances to the operators' Registry accounts.

Guidance and electronic templates are found on [DG CLIMA's free allocation website](#).

Step 3.2: Dealing with allocation changes for installations

31 Mar
Year N+1

Operators receiving free allocation following their application in accordance with [Step 3.1](#) have to report each year by 31 March¹¹ on the activity levels of their installation's sub-installations. In case the changes exceed certain thresholds, you have to adjust the free allocation. You can find further information on [DG CLIMA's free allocation website](#), in particular in [FAR GD7](#). After checking all data (and receiving corrections by operators), you have to compile the "ALC"¹² data and submit it to the Commission. After the Commission's approval of the data, you can proceed to allocating the adjusted number of free allowances to the operators' Registry accounts.

Other allocation changes: New entrants have to submit a new entrant data report by 31 March of year Y+2, where Y is the year of start of operation. Operators who merge or split installations must also provide relevant verified data to the CA. You have to check those data and submit them to the Commission for approval.

Step 3.3: Free allocation to aircraft operators



The amount of free allocation to be handed to aircraft operators every year is based on a benchmark and historic t-km (tonne-kilometre) data the aircraft operators have reported at the start of the EU ETS for aviation. The Commission, with the support of Eurocontrol, has adjusted these data for consistency with the "reduced scope"¹³ of the EU ETS, the linking with

¹¹ Some Member States have set an earlier deadline.

¹² **ALCR:** Allocation Level Change Regulation: [Commission Implementing Regulation \(EU\) 2019/1842](#)

¹³ Details on the scope of the EU ETS are given in chapter 3.1 of [MRR GD2](#), including what is meant by "full scope" (the activities according to Annex I of the [EU ETS Directive](#)) and "reduced scope" (only flights within the European Economic Area (EEA)).

the Swiss ETS and changes following Brexit. It may happen that the Commission asks you for checking those data. Besides this, there is currently no further data collection foreseen for adjusting free allocation levels to aircraft operators.

STEP 4: CHECKING ANNUAL EMISSIONS REPORTS

31 Mar
Year N+1

Step 4.1: Receive AERs

Each year by 31 March the CA will receive from each operator an annual emissions report (AER) submitted in accordance with the requirements of the [MRR](#) (Article 68 [MRR](#)). Those emissions reports have to be verified by a verifier and accompanied by a verification report (VR) in accordance with Article 27 [AVR](#). The Commission has provided an [AER template \(installations\)](#) and an [AER template \(aviation\)](#) as well as a [data exchange format](#) on their website. You may provide translated and MS-specifically adjusted versions on your MS's website, provided they contain at least the same information as the Commission's templates.



Deadline: *The verified AER for emissions occurring during calendar year N, has to be submitted to the CA by 31 March N+1 at latest, together with the verification report (VR). Furthermore, the verified emissions figure must be entered in the verified emissions table of the Registry. Depending on choices made when the Union Registry was set up, and possibly laid down in your national legislation, this is to be done either by the operator, the verifier, or by the CA.*

Note: *Article 67 [MRR](#) allows MS to set earlier deadlines for submission of the AER and VR, but 28 February is the earliest allowed date. It is also recommended that you send out reminders sufficiently early.*

Step 4.2: Process AERs

If you are using the Commission's template, you can make use of the so-called *AER Tool* for checking integrity and aggregating data into one file.

Step 4.3: Review annual emissions reports

As said under [step 2.1](#) above, Article 14(3) [EU ETS Directive](#) requires you to ensure operators monitor & report emissions in accordance with the [MRR](#). Therefore, CAs will normally perform checks on (some of) the annual AERs and review them.

Looking first at the VR is considered the most appropriate starting point for further checks. For this purpose the Commission has published [guidance](#) on checking AER and VR and a corresponding [checklist](#). If the CA's resources are not sufficient for checking *all* AERs, a risk-based approach for selecting reports is recommended. The Commission has provided a [risk profiling tool](#) which supports CAs in this task.

Step 4.4: Make conservative estimates

Article 70 [MRR](#) sets out conditions under which you have to determine an operator's annual emission by making conservative estimates (e.g. if an operator failed to submit a verified AER in time). Although such cases are relatively rare, the Commission has published [guidance](#) which describes the conditions and how you could follow-up on them. It is based in part on the M&R Task Force's [guidance](#) on closing data gaps and non-conformities.

30 Jun
Year N+1

STEP 5: CHECKING IMPROVEMENT REPORTS



When will an installation submit an improvement report?

There are two situations under which Article 69 [MRR](#) requires operators to submit an improvement report to the CA:

- If they do not at least apply the required tiers for all major and minor source streams (Article 69(2) [MRR](#)) or if they apply a fall-back approach (Article 69(3) [MRR](#)). If this is the case, they must submit the report by 30 June each year (category C), every two years (category B) or every four years (category A)¹⁴;
- If the verifier stated in the VR outstanding non-conformities or recommendations for improvements (Article 69(4) [MRR](#)), operators must submit the report by 30 June each year the verifier made such statements¹⁵.



Article 47(3) [MRR](#) exempts installations with low emissions from the requirement to submit a report on verifier recommendations for improvements. They only have to submit a report if the verifier states outstanding non-conformities. Further guidance on this can be found in an FAQ (Section 10.11 of [MRR GD1](#)).

To this end, the Commission has provided an [IR template](#) and [data exchange format](#). You can also find further guidance in section 5.7 of [MRR GD1](#).

When will an aircraft operator submit an improvement report?



Aircraft operators only have to submit an improvement report if the VR contains outstanding non-conformities or recommendations for improvements (Article 69(4) [MRR](#)).

To this end, the Commission has provided an [IR template](#) and [data exchange format](#). You can also find further guidance in section 6.6 of [MRR GD2](#).

30 Jun
Year N+1

STEP 6: SUBMIT ARTICLE 21 REPORT

Although not strictly being considered part of the *annual compliance cycle*, an important task for all MS is to report annually to the Commission in accordance with Article 21 [EU ETS Directive](#). In these reports, you have to provide information on your arrangements for the allocation of allowances, the operation of registries, the application of the implementing measures on monitoring and reporting, verification and accreditation and issues relating to compliance with the Directive and on the fiscal treatment of allowances, if any, etc.

The questions for this Article 21 report are laid down in the corresponding [Implementing Decision](#) by the Commission. The Commission has also published an [explanatory note](#) for further guidance. You can find the reports, including old ones and those of other MS, on the European Environment Agency's [EIONET website](#).



Deadline: You have to submit a report to the Commission in accordance with Article 21 [EU ETS Directive](#) by 30 June each year.

¹⁴ Where the operator can demonstrate that the reasons for unreasonable costs or for improvement measures being technically not feasible will remain valid for a longer period of time, you may extend the periods to a maximum of 3, 4, or 5 years for category C, B, or A installations, respectively.

¹⁵ However, if the operator has already submitted an updated monitoring plan for approval, which addresses all the issues reported by the verifier, the improvement report may be omitted.

STEP 7: INFORMATION EXCHANGE WITH NAB

**31 Dec
Year N**

By 31 December each year the National Accreditation Body (NAB) has to submit to the CA a work programme on planned accreditation or surveillance activities. It covers verifiers accredited by the NAB and verifiers carrying out verification in your Member State (Article 71(1) [AVR](#)) including if they are accredited by a NAB in another MS. After the CA has received the work programme, the CA has to inform the NAB of any relevant information, including any relevant national legislation or guidelines (Article 71(2) [AVR](#)).

**1 Jun
Year N+1**

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

Article 73 [AVR](#) requires also the CA to exchange certain information with the NABs which have accredited verifiers who carry out verification in your Member State. For this purpose, the Commission has published an [information exchange template](#).

**30 Sep
Year N+1**

This information enables the NAB to take action on a particular verifier where you have identified issues (e.g. during the review of operator's reports or through complaints). As a result, the verifier may be subject to extraordinary assessments by the NAB. The [AVR](#) does not prescribe a fixed deadline. However, having in mind all other deadlines and activities, there is a recommended deadline of 30 September unless it concerns information that requires more immediate action by the NAB.

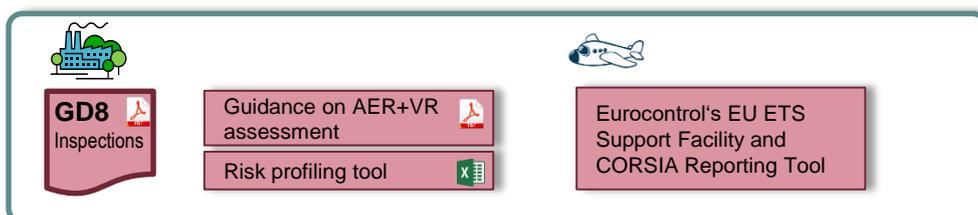
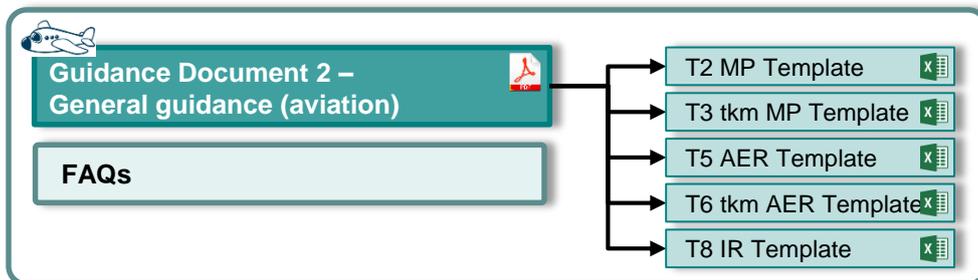
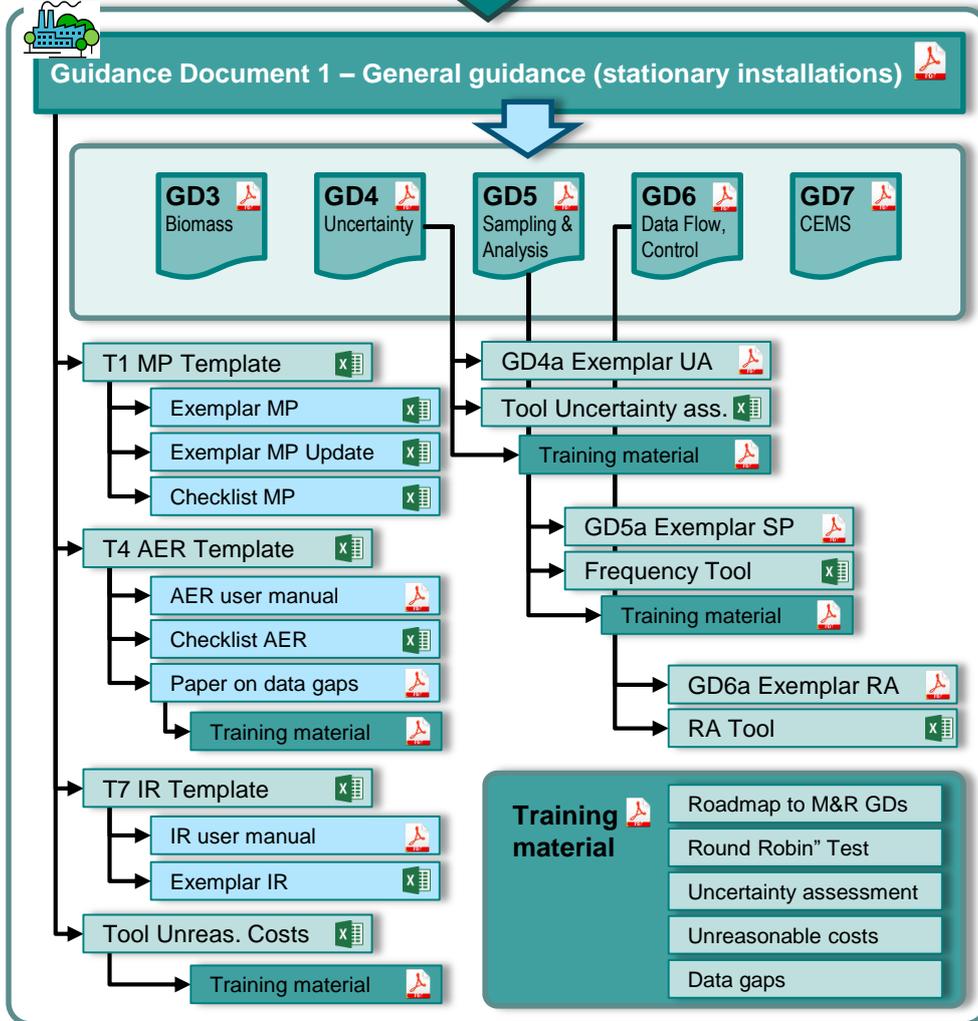


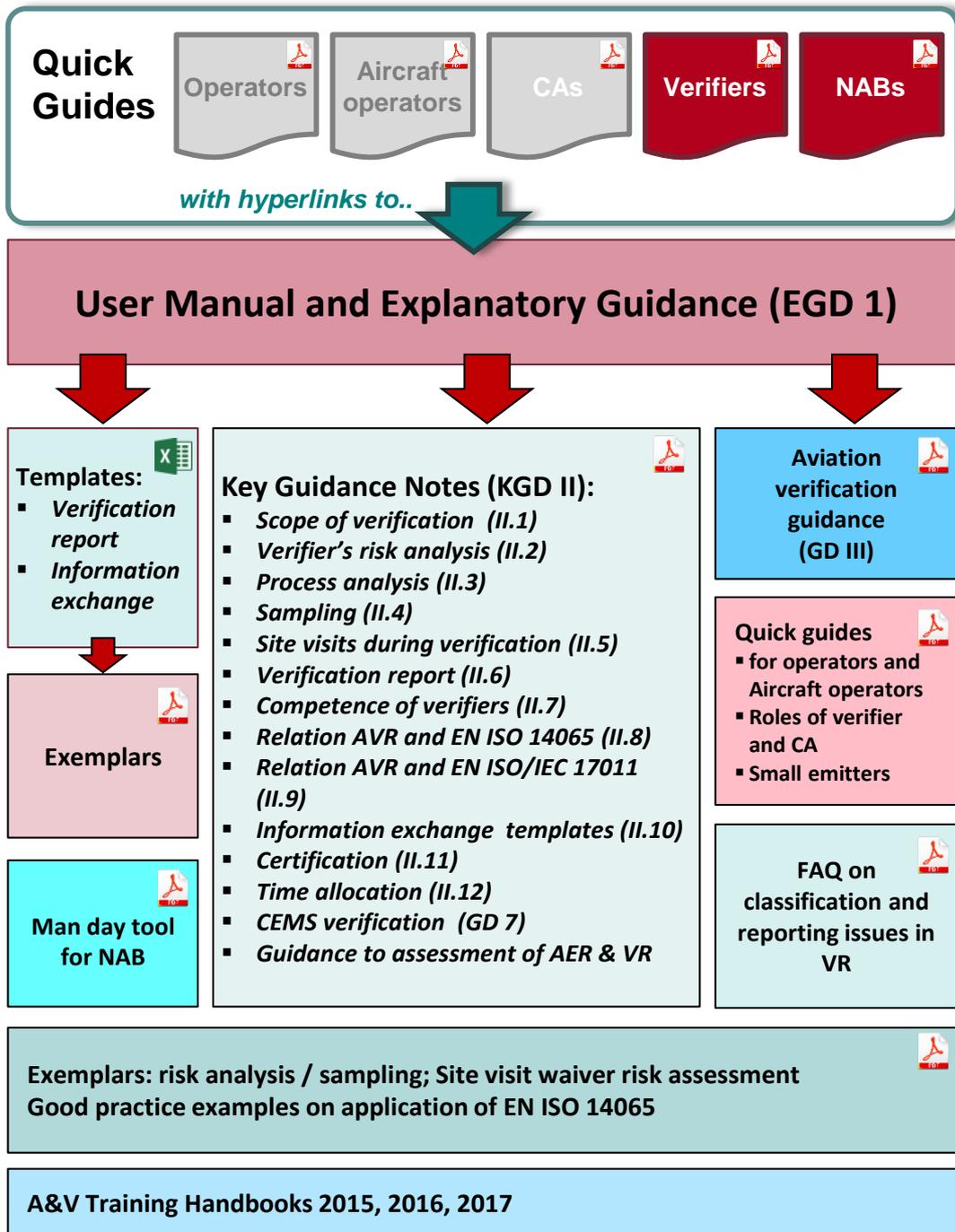
Deadline: You have to submit to the NAB an information exchange template. Although there is no fixed deadline in legislation, it is recommended to send it by 30 September each year.

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

OVERVIEW OF AVAILABLE GUIDANCE MATERIAL

The pictures below provide an overview of all available MRR and AVR guidance material on the Commission's [website](#), referenced within this quick guide and relevant for CAs dealing with both, operators of stationary installations and aviation. It furthermore displays the relationship between documents.





ABBREVIATIONS

AER	Annual Emissions Report
ALCR	Allocation Level Change Regulation: Implementing Regulation (EU) 2019/1842
AOC	Air Operator Certificate
AVR	Accreditation and Verification Regulation: Implementing Regulation (EU) 2018/2067
CA	Competent Authority
CCS	Carbon Capture and Storage
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation set up by ICAO
EGD I	AVR Explanatory Guidance I (EGD I)
EU ETS	EU Emission Trading System (Directive: http://eur-lex.europa.eu/eli/dir/2003/87)
FAR	Free Allocation Rules: Delegated Regulation (EU) 2019/331
GD	Guidance Document published on the Commission's website
GD III	Verification Guidance for EU ETS Aviation (GD III)
IR	Improvement Report
KGN	Key Guidance note published on the Commission's website
MP	Monitoring Plan
MRR	Monitoring and Reporting Regulation: Implementing Regulation (EU) 2018/2066
NAB	National Accreditation Body
QA/QC	Quality Assurance / Quality Control
RED II	Renewable Energy Sources Directive (recast): Directive (EU) 2018/2001
VR	Verification Report