EU ETS Accreditation and Verification –
Quick guide for verifiers

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).¹

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

This quick guide for verifiers builds on the suite of guidance documents already available² (see overview at the end of this guide) with the aim of further supporting verifiers in fulfilling their obligations under the EU ETS by providing a step-by-step summary of the main requirements that verifiers need to take into account.

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.

**STEP 1: UNDERSTAND OBLIGATIONS**

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

The figure below summarises the role and responsibilities of the verifier in the EU ETS compliance cycle and the interrelatations with other stakeholders, i.e. the operator\(^3\), the Competent Authority (CA) and the National Accreditation Body (NAB). For further explanation please read chapter 2 of AVR Explanatory Guidance Document I (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 EU ETS verifier?**

A EU ETS verifier can either be:

- a legal entity or legal person accredited by a National Accreditation Body (NAB) according to the requirements of the AVR. The verifier can for example be an enterprise with multiple persons and/or departments or an enterprise that is privately owned by a single individual. For further information on the legal structure of a verifier, please see section 3.1 of **KGN II.8**;

- a natural person that is certified by a National Certification Authority (NCA) according to the requirements of the **AVR** if a Member State has decided to set up a certification system. A natural person verifier must meet the same AVR requirements as a legal entity or legal person verifier. For further information please see **KGN II.11**.

---

\(^3\)Wherever the quick guide refers to the term operator, please assume this to mean both operators of installations and aircraft operators, unless otherwise stated.
Which reports have to be verified by an EU ETS verifier?

Verification by an EU ETS verifier must be applied in the following situations:

- Verification of emission reports that operators or aircraft operators have to be submit by 31 March of each year;
- Verification of baseline data reports that operators have to be submit to the CA by the required deadlines in the FAR if it applies for free allocation;
- Verification of new entrant reports that operators have to submit to the CA two years after the installation’s start of operation by 31 March if the new entrant applies for free allocation;
- Verification of annual activity level reports that operators having received free allocation have to submit by 31 March of each year (Article 3 ALCR).

Guidance material and electronic templates for the verification of emission reports can be found on DG CLIMA’s MRVA website and guidance material and templates for the verification of allocation data are on DG CLIMA’s free allocation website.

What obligations do EU ETS verifiers have to meet?

Each verifier and its personnel involved in verification must be competent, independent and impartial. This includes hired personnel and persons/organisations to which verification activities are outsourced. Verifiers must meet the requirements laid down in Chapter III AVR and the requirements in EN ISO 14065, the harmonised standard prescribed in the AVR for the verification of operator’s reports.

The main obligations of the EU ETS verifier are as indicated in Steps 1.1 to 1.6.

Step 1.1: Obtain and maintain competences

Specific requirements on the competence of the verifier: EU ETS auditors, EU ETS lead auditors, technical experts and independent reviewers are laid down in Articles 37 to 40 AVR and EN ISO 14065. Further explanation of these competence requirements is provided in section 5.1 EGD I and KGN II.7. Competence requirements of the verification of allocation data are included in section 7.2 GD4. For further guidance on the competence process that the verifier needs to establish, implement, document and maintain please see section 5.1 of the EGD I, section 3.3 KGN II.8 and section 4 FAQ AVR.

Step 1.2: Ensure impartiality and independence

Requirements on impartiality as well as sub-contracting and outsourcing of verification activities are laid down in Article 43 AVR and in EN ISO 14065. Guidance on the impartiality requirements of the verifier’s organization and the verifier’s personnel is outlined in section 5.2 EGD I, section 5.3 of GD 4, section 3.2 and 3.4 KGN II.8 and section 5 FAQ AVR. Further guidance to ensure the verifier’s continuous impartiality and independence can be found in section 5.2 of the EGD I and the good practice example on the process for continuous impartiality and independence.

Step 1.3: Implement processes and procedures

Article 41 AVR requires the verifier to establish, implement, document and maintain procedures for verification activities and a management system. EN ISO 14065 contains requirements on the type of procedures and management system the verifier must set up and the activities the verifier must carry out as part of these procedures and management system. Further explanation of the requirements can be found in section 5.4 of the EGD.

---

4 Some countries require operators or aircraft operators to submit the emission report at an earlier deadline.
5 EN ISO 14065: General principles and requirements for bodies validating and verifying environmental information.
I and section 3.7, 3.8 and 3.9 of KGN II.8 Additional insight is provided in a good practice example of a verifier’s management system.

Step 1.4: Document management, access to information and confidentiality

Article 42 AVR and EN ISO 14065 require the verifier to keep and maintain records, to make available certain information to operators and other relevant parties and to safeguard the confidentiality of information. Further explanation on these requirements can be found in section 3.5 KGN II.8.

Step 1.5: Study relevant regulations and guidance material

Articles 38 to 40 AVR require EU ETS auditors, lead auditors and independent reviewers to know 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 MRR6 and related guidance and templates published on DG CLIMA’s website;
- If it concerns a verification of baseline data reports, new entrant reports or annual activity level reports, the FAR and ALCR and relevant guidance and templates published on DG CLIMA’s website.
- Other relevant legislation: e.g. Commission Delegated Regulation (EU) 2019/1603 for MRV on CORSIA aviation, 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, and EA 6/03;
- Relevant national legislation and guidance of the Member State in which the verifier is carrying out verification. The verifier is advised to contact the Member State in which it is carrying out verification.

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 includes references to guidance material, templates, FAQ and exemplars that have been developed by the European Commission in support of the MRR, and indicates where these documents can be found.

The quick guide for NABs explains how NABs will assess verifiers as well as the requirements that apply to NABs.

Step 1.6: Rotate lead auditors at the required intervals

Familiarity risks but also other risks such as self-review risks and intimidation risks can arise if verifiers carry out verification of the same operator for a number of years. To reduce these risks verifier have to implement measures as part of their normal impartiality procedures. An additional measure is included in Article 43(8) of the AVR: the lead auditor has to be rotated if that he or she has undertaken verification of emission reports or annual activity level reports for the same installation for a period of five consecutive years. After those five consecutive years of verification the EU ETS lead auditor will have to take a three consecutive year break from providing verification services to that same installation. Guidance on rotation of lead auditors for installations can be found in section 5.3 EGD I. The requirements for rotation of lead auditors for aviation are included in Article 43(7) of the AVR. A lead auditor has to rotate if it has undertaken six consecutive annual

---

GHG emission verifications for the same aircraft operator. After those six consecutive annual verification the EU ETS lead auditor will have to take a three consecutive year break from providing verification services to that same aircraft operator. More guidance can be found in section 8 GD III.

**STEP 2: APPLY FOR (INITIAL) ACCREDITATION**

Article 44 AVR requires verifiers that are legal persons or legal entities to be accredited by the time they issue a verification report. Verifiers have to be established under the national law of a Member State in order to apply for accreditation with a NAB. The scope of accreditation determines for what group of operator’s activities the verifier may carry out verification and issue verification reports (Annex I AVR). A verifier may be accredited for more than one scope of accreditation. More guidance on the scope of accreditation is provided in section 8 GD III and section 6 FAQ AVR.

How does the (initial) accreditation process work?

It consists of several steps that are interconnected and interdependent. The process starts with submission by the verifier of a request for accreditation to the NAB of the Member State in which the verifier is established. However, some Member States will not have EU ETS specific accreditation services and will have sought recourse to the NAB of another Member State. In those cases the verifier should contact the alternative NAB to request the required accreditation. For further information please see Chapter 7.2 EGD I.

To ensure that the verifier is accredited by the time the first verification report needs to be issued, the verifier should submit the request for accreditation and assessment sufficiently early to enable the NAB to complete the whole process in time. If the decision of the NAB is positive, the NAB will issue an accreditation certificate to the verifier which is valid for up to 5 years, depending on the national requirements. More guidance on the accreditation process, including the type of information that should be included in the request of accreditation, the timeline of the process and the information that is included in the accreditation certificate is provided in section 6.3 EGD I.

What does a NAB check during the initial accreditation?

The NAB assesses whether:

- the verifier has the necessary procedures in place to ensure continuous competence, impartiality and independence;
- the verifier and its personnel undertaking the verification activities 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 also assesses the actual performance of the verifier in witness audits.

Does the verifier have to be accredited in each Member State in which they want to perform verification?

The verifier is allowed to carry out verification in another Member State provided they are duly accredited by a NAB that has successfully undergone a peer evaluation arranged by the European Co-operation for Accreditation (EA). In such a case, all Member States must accept the accreditation certificate (‘mutual recognition’). For more guidance, please see Chapter 9 EGD I and section 8 FAQ AVR.

**STEP 3: OPEN A REGISTRY ACCOUNT**

Member States can require verifiers to approve the verified emissions in the Union Registry in accordance with Article 31(4) Registry Regulation. In those cases the verifier
needs to open an account in the Union Registry. Annexes III and V [Registry Regulation] outline the information the verifier has to provide to the national administrator for opening the account. This includes providing the accreditation certificate as proof for accreditation.

A request for a Union Registry Verifier Holding Account must be made to the national administrator (Article 21 Registry Regulation). The verifier will find the links to the national administrator, including contact points and further information, on DG CLIMA’s registry website.

**STEP 4: PREPARATION FOR A VERIFICATION**

**Step 4.1: Pre-contract stage between the verifier and an operator**

This is a most important initial phase that precedes the verification process. During this phase the verifier must undertake certain activities to assess whether they are in a position to be able to undertake the verification for that specific operator and to prepare for the verification (Article 8 [AVR]):

More information on these activities can be found in section 3.2.1 [EGD I] and [GD III]. On time allocation additional guidance is provided in [KGN II.12]. Specifics on time allocation for baseline data reports and annual activity level report are included in [GD 4]. This includes guidance on how the original time allocation in the contract must be adapted if more time is found to be needed during the actual verification.

If the pre-contract stage has been finalised successfully, the verifier can close a contract with the operator. Section 8.2.3 [EA 6/03] and section 1 [KGN II.12] outline the conditions that the verifier should specify in the contract.

**Step 4.2: Preferred timeline for verification**

It is important that the verifier starts the verification early to avoid last minute changes and the writing of the verification report late in February and March⁷ when significant demands on operators, verifiers and the CAs could delay the production of the final operator’s report and the verification report. The verification should begin during the year being reported on, rather than after the year has ended, and ideally as early as the middle of that year.

Section 3.2 and Annex I [EGD I] and [GD III] provide more guidance and a diagram of the stages and actions involved in the verification against a preferred timeline. Verifiers are advised to adhere to this timeline and to be aware that a contract closed at a late stage will involve increased risks for the verifier and the operator.

**STEP 5: NOTIFICATION OF PLANNED VERIFICATIONS**

Each year by 15 November at the latest, the verifier has to notify their planned verifications to the NAB to enable the NAB to set-up its work programme and management report (please see step 8). Where changes occur in the information, the verifier must notify these to the NAB within a timeframe agreed with that NAB. For more information, please see Chapter 10 [EGD I] and [KGN II.10]. The Commission has developed a notification template for verifiers to use.

---

⁷ CAs may require an operator or aircraft operator to submit the verified emission report earlier than 31 March but by 28 February the earliest (Article 68 of the MRR).
STEP 6: VERIFICATION PROCESS

Principles and scope of verification and reasonable level of assurance

The main objective of EU ETS verification is to conclude with a high degree of certainty that operator reported data are free from inconsistencies and collected according to the monitoring methodology approved by the CA and MRR requirements. This objective is underpinned by general verification principles and obligations laid down in Articles 6 and 7 AVR. In order to become more familiar with the terminology used the verifier should read sections 3.1.1 to 3.1.5 EGD I.

The scope of verification is defined by the tasks the verifier must perform to achieve the objective of verification. Further detailed guidance on the scope of verification is provided in KGN II.1. This includes guidance on for example:

- what the verifier needs to assess during the verification;
- how the verifier checks for errors in the operator’s report;
- how the verifier checks the MP and changes to the MP, what to do if the actual situation within an installation does not reflect the approved MP and what to do if there is no approved MP;
- the extent to which a verifier checks compliance with the MRR and what to do if the verifier identifies non-compliance with the MRR.

Guidance on the scope of verification for the verification of allocation data can be found in section 6.2 GD4.

Steps in the verification process

The verification process consists of a number of interconnected and interdependent mandatory steps which may require the verifier to come back to one or more steps taken earlier in the verification process due to findings in the later steps (see the following figure).

Further guidance on this cycle of steps is provided in section 3.2 EGD I for verification of emission reports and section 6 GD4 for verification of allocation data.

---

The principles include the aim to conclude a verification report with reasonable assurance (that the operator's report is free from material misstatement), based on an independent assessment and an attitude of professional scepticism, and confirmation of operator conformity with the approved monitoring plan and the MRR.
Information the verifier should request from the operator

Article 10 \textbf{AVR} requires operators to provide the verifier with sufficient information so that they can plan and carry out the verification as required by the AVR. The verifier should gather sufficient information and evidence during the verification to issue a verification opinion statement with reasonable assurance. Sections 3.2.2 and 3.2.10 \textbf{EGD I and GD III} provide further guidance. In section 6.1.2 \textbf{GD4} guidance is provided for information to be requested during verification of allocation data.

The following steps are carried out in the verification:

**Step 6.1: Perform a strategic and risk analysis**

At the start of a verification the verifier has to carry out a strategic analysis to understand the operator’s activities, assess the likely nature, scale and complexity of the verification activities to be performed, as well as to confirm appropriate competence to undertake the required verification. The strategic analysis then provides input into the verifier’s risk analysis. The objective of the risk analysis is to assess the likelihood of risks of misstatements and/or non-conformities occurring in the operator’s reported data with view to determining an appropriate plan to perform the actual verification (process analysis). Further guidance can be found in the \textbf{KGN II.2} and \textbf{Exemplar I} and \textbf{Exemplar II}.

**Step 6.2: Carry out the process analysis**

During the process analysis, the verifier has to carry out certain activities such as checks on the data flow, control activities and procedures as well as data verification, analytical procedures and checking of the monitoring methodology. These activities are explained in \textbf{KGN II.3}. The key guidance note also outlines how specific M&R issues are checked by the verifier such as compliance with the sustainability and greenhouse gas savings criteria of biofuels, bioliquids and solid biomass, uncertainty assessment and consideration of transferred CO$_2$ and N$_2$O. Section 3 \textbf{FAQ AVR} provides additional guidance on specific issues. Section 6 \textbf{MRR GD 7} outlines additional checks the verifier has to perform when an operator uses continuous emission measurement (CEMS).

Part of the process analysis may, based on the risk analysis, include sampling when checking control activities and procedures, and performing substantive data testing. \textbf{KGN}
When does the verifier have to carry out site visits and under what conditions can the verifier waive them?

The verifier must conduct a site visit at one or more appropriate times during the verification process. Only under certain conditions laid down in Articles 31 and 32 AVR may a waive of a site visit be allowed. KGN II.5 explains the site visit requirements of the AVR, the activities to be carried out during a site visit, and under which exceptional conditions a site visit may be waived. To assist further a site visit waive risk assessment tool has been developed. Section 3.2.7 GD III explains the concept of site visits for verification in EU ETS aviation. Section 8.3 GD4 provides guidance on the conditions for waive of site visits for the verification of annual activity level data. Further specific information is provided in section 3 FAQ AVR.

A site visit entails a physical visit to the site of the installation or the aircraft operator. Article 34a of the AVR allow verifiers to carry out a virtual site visit if it is not possible to carry out a physical site visit because of a force majeure. A virtual site visit does not constitute a waive of site visit. The verifier still has to carry out the same activities as on-site, albeit in a virtual manner. Section 4 KGN II.5 explains under what conditions such a virtual site visit is allowed.

Are there any specific requirements for the verification of small installations / emitters?

There are no specific requirements for installations other than the conditions for waiving site visits. Only the depth and detail of verification activities may be different. For further information please see Chapter 4 EGD I. For aviation specific requirements may apply. Please see Chapter 6 GD III.

What does the verifier need to record in the internal verification documentation?

The verifier must compile internal verification documentation to provide a complete trail of evaluations and decisions to reach a verification opinion with reasonable assurance. Annex II EGD I and GD III contain a list of minimum elements to be included in the internal verification documentation. Question 3.9 FAQ AVR provides further information.

Step 6.3: Draft a verification report

Article 27 AVR outlines requirements for the content and different verification opinion statements in the verification report that the operator has to submit to the CA together with its own report. For this purpose the Commission has developed a verification report template. Furthermore, two exemplars have been developed, one each for the verification reports for installations and aviation. KGN II.6 further explains how the different sections of the templates should be completed. In section 3.2.13 EGD I and GD III as well as KGN II.6 the different types of verification opinion statements are explained. For reporting in the verification of allocation data guidance can be found in 6.5 and 8.4 GD4. Separate verification report templates have been developed for the verification of baseline data reports and verification of annual activity level data. These templates can be found at DG CLIMA’s free allocation website.

What are outstanding issues and how does the verifier have to classify and report them?

Outstanding issues are misstatements, non-conformities, non-compliance issues and recommendations of improvements that cannot or have not been corrected or addressed by the time the verification report is issued to the operator. Section 3.3 EGD I, GD III and the FAQ on classification and reporting of outstanding issues in the verification report explains how the verifier has to classify and report such issues and what follow-up actions apply. Also a training handbook has been developed in support of this subject. Section 5.7 MRR GD 1 explains how the operator has to follow-up on such outstanding issues.
Part of a current EU ETS verification is for the verifier to be satisfied that outstanding issues reported in the verification report of the previous year have been appropriately addressed by the operator (Article 29 AVR).

What should the verifier be aware of in the interaction with the operator?
The AVR imposes certain requirements on operators: e.g. to correct misstatements, non-conformities and non-compliance (Article 22 AVR) or to submit relevant information to the verifier (Article 10 AVR). The quick guide on verification for operators and aircraft operators outlines the AVR requirements that are relevant for operators.

The verifier should specify certain conditions in the contract with the operator to facilitate the verification process (see Step 4).

The verifier should remain impartial and independent as well as carry out the verification with a professional attitude and scepticism (Article 7(2) AVR). Articles 43 AVR require the verifier to be independent from the operator and CA, and impartial. More guidance can be found in Section 5.2 and 5.3 EGD I and section 3.2 and 3.4 KGN II.8.

The verifier may be confronted with complaints from operators. EN ISO 14065 requires the verifier to have a properly documented process to make decisions on complaints and appeals as well as to take corrective action. In the EU ETS, complaints will be more likely than appeals.

If after issuing the verification report to the operator, errors are identified in the verification report by the CA, the NAB or the operator, the verifier may be confronted with requirement for further action. For these purposes, the verifier needs to implement a process for issuing a revised verification report. For more guidance, please see section 3.6 of KGN II.8 and EN ISO 14065. In some cases it will not be possible to issue a revised verification report because the deadline for onwards submission has passed or the matter superseded by CA action including possibility for conservative estimate of emissions (see Article 70 of the MRR). The NAB is the responsible party to take action if the verifier is not meeting requirements or has made errors.

### STEP 7: ENTRY OF VERIFIED EMISSION DATA IN THE REGISTRY

**Deadline:** Member States may require verifiers to enter and/or approve the emission data in the registry. If this is the case and if the operator’s or aircraft operator’s emission report is verified as satisfactory, the verifier must enter or approve data in the verified emissions table of the Registry by 31 March N+1 at latest.

### STEP 8: INFORMATION EXCHANGE BETWEEN CA / NAB

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

By the 31 December each year, the NAB has to submit a work programme to the focal point CA of each Member State in which the verifier they have accredited is carrying out verification (Article 71(1) AVR). This describes the planned accreditation activities. If there are changes, an updated work programme has to be submitted by 31st of January.

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

In general, the verifier will not be impacted by this information exchange.

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 that has accredited the verifier.
The recommended deadline for this is 30 September unless it concerns information that requires more immediate action by the NAB. This information enables the NAB to take action 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 extraordinary assessments by the NAB.

Further information on this information exchange can be found in Chapter 10 of the EGD I and KGN II.10. All information exchange templates can be found on DG CLIMA’s website.

What can be the impact of administrative measures?
For information exchange on administrative measures see Step 9 of this quick guide. Please note that the verifier always 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.

STEP 9: MAINTAIN ACCREDITATION

Is the verifier monitored after being accredited by the NAB?
Yes, the NAB must ensure that the verifier continues to be competent and meet 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 a NAB check during the monitoring of verifiers?
Article 45 AVR also applies to the monitoring of verifiers. The NAB assesses whether:

- the verifier’s procedures to ensure continuous competence, impartiality and independence meets the requirements;
- the verifier and its personnel continues to be competent, impartial and independent;
- the verifier and its personnel undertaking the verification activities are performing the verification in line with the AVR and meet the requirements in Chapter III AVR.

What administrative measures can be imposed?
If 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 could also be done upon the verifier’s request. Section 6.5 EGD I and section 7 FAQ AVR provides further information.

Is information on administrative measures shared?
Yes. Such information is shared by the NAB with the CA of the Member State in which the verifier is accredited and the Member States in which the verifier is carrying out verification. Such information is also published on the database of the NAB that has accredited the verifier. For more information, please see Chapter 10 EGD I and KGN II.10. The database is accessible via the relevant webpage of the NAB. The EA hosts a list of links to all NABs accrediting EU ETS verifiers.
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.
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EU ETS</td>
<td>EU Emission Trading Scheme</td>
</tr>
<tr>
<td>MRR</td>
<td>Monitoring and Reporting Regulation: Regulation (EU) 2018/2066</td>
</tr>
<tr>
<td>AVR</td>
<td>Accreditation and Verification Regulation: Regulation (EU) 2018/2067</td>
</tr>
<tr>
<td>FAR</td>
<td>Free Allocation Rules: Commission Delegated Regulation (EU) 2019/331</td>
</tr>
<tr>
<td>ALCR</td>
<td>Allocation Level Change Regulation: Commission Implementing Regulation (EU) 2019/1842</td>
</tr>
<tr>
<td>GD 4</td>
<td>Guidance document on FAR verification of baseline data reports, annual activity level reports and validation of MMPs</td>
</tr>
<tr>
<td>EGD I</td>
<td>AVR Explanatory Guidance (EGD I)</td>
</tr>
<tr>
<td>GD III</td>
<td>Verification Guidance for EU ETS Aviation (GD III)</td>
</tr>
<tr>
<td>NAB</td>
<td>National Accreditation Body</td>
</tr>
<tr>
<td>CA</td>
<td>Competent Authority</td>
</tr>
<tr>
<td>GD</td>
<td>Guidance Document published on the Commission’s website</td>
</tr>
<tr>
<td>EA</td>
<td>European Co-operation for Accreditation</td>
</tr>
<tr>
<td>EC</td>
<td>European Commission</td>
</tr>
<tr>
<td>KGN</td>
<td>Key Guidance note published on the Commission’s website</td>
</tr>
<tr>
<td>FAQ AVR</td>
<td>Frequently Asked Questions to the Accreditation and Verification Regulation</td>
</tr>
<tr>
<td>CEMS</td>
<td>Continuous Emission Measurement System</td>
</tr>
</tbody>
</table>