

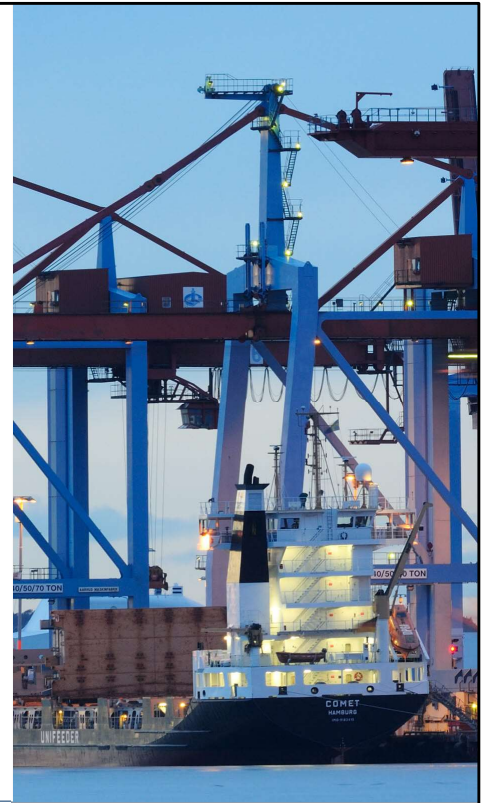
EU ETS Maritime webinar 17th October



SWEDISH
ENVIRONMENTAL
PROTECTION
AGENCY

Agenda

- Welcome and introduction by the Swedish EPA
- Current status in compliance cycle
- Experiences after first compliance cycle
 - MP assessment
 - Submission of CER/ER/PER
 - Opening of MOHA and surrendering of emission allowances (Swedish Energy Agency)
- State of play and 2026 outlook
- AOB





Current status in compliance cycle

- MP assessment and approval process
- Submission of ER/PER/CER
- Surrendering of emission allowances
- Sanction process

Work in progress:

- Participation in TF subgroup on assessment of MP
- Updating website and guidance documents

Experiences after first compliance cycle



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MP assessment and approval process

MP assessment – Common causes for request for revision by AA

- Mismatch in *Shipowner* and *nature*
- No country of registration under *company*
- Technical description of *measuring equipment*
- Noting listed under *Fuel tanks*
- Fuels under *fuel tanks* do not match fuels under *Fuel types and EF*
- Method for determination of density missing under *fuel types and EF*
- *Fuel consumption* – data gaps – Back-up monitoring method
- *Navigation* - 9.2 derogation not used in a proper way
- *MP revision* – forgetting to create new version
- *Docs* – risk assessment, mandate letter (if needed) and MP assessment report (for every version update) is a requirement!
- General – description of procedures – if no reference to existing procedures are listed, you need to explain in more detail under description

Mismatch between Shipowner and nature

MyFleet

Ship

Monitoring Plan

Reports

Submit to Company

Approve

Print to PDF

Data history

IMO

Name

Company

MRV MP status

Approved

Ship type

Flag

Verifier

MP particulars

Ship

Company

Measuring equipment

Emission sources

Fuel tanks

Fuel types and EF

Fuel consump.

CCS and CCU

Navigation

Cargo

Control activities

Further info.

Non conformities

MP revision

Docs

IMO

Name

Flag

Ship Type

Gross Tonnage

Port of registry

PSC Ship Type

Deadweight

Home port

Ice Class

Classification Society

Technical efficiency

Other characteristics

Owner

Number

Name

Tax number

Contact person

Email

Telephone

Address

City

Country

Principal place of business

Looking at the tabs ship and company we noticed that it's often a mismatch between them.

There are two different combinations that you can use.

Case 1 is if the shipowner is responsible for the monitoring plan, the same IMO number should be listed under ship and owner as under company and number. In this case, the shipowner should be listed under nature.

Case 2 is if the ISM company is responsible. Then the shipowner's IMO should be listed under ship and owner, but the ISM company's IMO should be listed under company and number. In this case, ISM should be listed under nature.

You can choose several, but we want there to be only one option under nature. You can also choose manager, but we do not want you to use that at all.

We also ask you to check that the same information is listed in Thetis as in Equasis.

Mismatch between Shipowner and nature

MyFleet

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Nature

Number

Address

Country of registration

Contact Person

Name

Address

Name

City

Principal place of business

Country

Title

Email

Job Title

Telephone

Looking at the tabs ship and company we noticed that its oftena mismatch between them.

There are two different combinations that you can use.

Case 1 is If the shipowner is responsible for the monitoring plan, the same IMO number should be listed under ship and owner as under company and number. In this case, the shipowner should be listed under nature.

Case 2 is if the ISM company is responsible. Then the shipowner's IMO should be listed under ship and owner, but the ISM company's IMO should be listed under company and number. In this case, ISM should be listed under nature.

You can choose several, but we want there to be only one option under nature. You can also choose manager, but we do not want you to use that at all.

We also ask you to check that the same information is listed in Thetis as in Equasis.

Country of registration under *company*

MyFleet				Ship		Monitoring Plan		Reports				Submit to Company		Approve		Print to PDF		Data history													
IMO				Name				Company				MRV MP status				Approved															
Ship type				Flag				Verifier																							
MP particulars		Ship		Company		Measuring equipment		Emission sources		Fuel tanks		Fuel types and EF		Fuel consump.		CCS and CCU		Navigation		Cargo		Control activities		Further info.		Non conformities		MP revision		Docs	
Nature																															
Number								Name								Principal place of business															
Address								City								Country															
Country of registration																															
Contact Person																															
Name								Title								Job Title															
Address								Email								Telephone															

Under the company tab there is also a field called country of registration which we see that many people forget to fill in.

So we want to send it to you when you revise the monitoring plan next time.

Technical description of *measuring equipment*

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Ship

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Measuring equipment

Applied to

Technical description

Example

Measurement Equipment	Elements applied to (Emission sources, tanks)	Technical Description (age, specification, maintenance intervals)
Name of manufacture, Type (sounding tape, flowmeter, CO ₂ sensor), Model	Main engine	Date of Installation, Reference to manufacture specifications, Calibration and interval standards used, maintenance intervals.

When it comes to the measuring equipment tab, it happens that more information is missing under technical description.
What should be entered here is: date of installation, reference to manufacture specification, calibration and interval standard used and maintenance intervals.

Nothing listed under *Fuel tanks*

MyFleet

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Number ↑	Identification	Potential fuel types to be used	Monitoring method	Measuring equipment description	Level of uncertainty +/- [%]	Method for determination of density of fuel in tank
----------	----------------	---------------------------------	-------------------	---------------------------------	------------------------------	---

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Under the fuel tanks tab, we sometimes receive monitoring plans where this entire tab is empty. Here, all fuel tanks must be listed and linked to the fuels that will be used in them, monitoring method, measuring equipment, uncertainty and method for density determination.

Fuels under fuel tanks do not match fuels under *Fuel types and EF*

The image shows two screenshots of a web-based monitoring plan form. The top screenshot shows the 'Fuel types and EF' tab selected, with the 'Fuel type' field circled in yellow. The bottom screenshot shows the 'Fuel tanks' tab selected, with the 'Potential fuel types to be used' field circled in yellow. Both screenshots show a navigation bar with 'MyFleet', 'Ship', 'Monitoring Plan', and 'Reports' tabs, and a top right bar with 'Submit to Company', 'Approve', 'Print to PDF', and 'Data history' buttons. The form includes fields for IMO, Name, Company, MRV MP status, and Approved. The top section also includes fields for Ship type, Flag, and Verifier. The bottom section includes fields for MP particulars, Ship, Company, Measuring equipment, Emission sources, Fuel tanks, Fuel types and EF, Fuel consump., CCS and CCU, Navigation, Cargo, Control activities, Further info., Non conformities, MP revision, and Docs. The bottom section also includes fields for Number, Identification, Potential fuel types to be used, Monitoring method, Measuring equipment description, Level of uncertainty +/- [%], and Method for determination of density of fuel in tank.

MyFleet Ship Monitoring Plan Reports

Submit to Company Approve Print to PDF Data history

IMO Name Company MRV MP status Approved

Ship type Flag Verifier

MP particulars Ship Company Measuring equipment Emission sources Fuel tanks Fuel types and EF Fuel consump. CCS and CCU Navigation Cargo Control activities Further info. Non conformities MP revision Docs

Fuel origin Fuel type EFs defined by user GHG| Legal Framework: [TTW - Slip]| Method for determining EFs Method for determination of density Fuel description

MyFleet Ship Monitoring Plan Reports

Submit to Company Approve Print to PDF Data history

IMO Name Company MRV MP status Approved

Ship type Flag Verifier

MP particulars Ship Company Measuring equipment Emission sources Fuel tanks Fuel types and EF Fuel consump. CCS and CCU Navigation Cargo Control activities Further info. Non conformities MP revision Docs

Number Identification Potential fuel types to be used Monitoring method Measuring equipment description Level of uncertainty +/- [%] Method for determination of density of fuel in tank

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We often receive monitoring plans where the fuels under fuel types and EF do not match those listed for the respective fuel tank.
Often there are more under fuel types.
We want you to only list the fuels you actually use.
If fuels are added in the future, they must be added to an updated monitoring plan.

Method for determination of density missing under *fuel types and EF*

MyFleet

Ship

Monitoring Plan

Reports ▾

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Flag

Verifier

MP particulars	Ship	Company	Measuring equipment	Emission sources	Fuel tanks	Fuel types and EF	Fuel consump.	CCS and CCU	Navigation	Cargo	Control activities	Further info.	Non conformities	MP revision	Docs
Fuel origin			Fuel type		EFs defined by user GHG Legal Framework: [TTW - Slip] Method for determining EFs							Method for determination of density		Fuel description	

Sometimes there is no information about which method for determining density is used.

It should be stated here where I have circled and then described in more detail under the description of procedures.

Fuel consumption – data gaps – Back-up monitoring method

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Fuel consumption

Differentiated criteria

Data Gaps

Methods to be used to estimate greenhouse gas (GHG) emissions and fuel consumption

Title of method

Back-up monitoring method

Formulae used

Description of method to estimate GHG emissions and fuel consumption

Name of person or position responsible for this method

Data sources

Location where records are kept

Name of IT system used (where applicable)

Should be based on method A, B, C or D, but not the same as the primary method in *emission sources* and *fuel tanks*.

in the fuel consumption tab - under data gaps, a back up method should be specified.

The most important thing here is that it is not the same as the primary method specified under emission sources and fuel tanks.

The back up method should either be A, B, C or D or be based on the same

Fuel consumption – data gaps – Back-up monitoring method

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Data Gaps

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Title of method

Back-up monitoring method

Formulae used

Description of method to estimate GHG emissions and fuel consumption

Name of person or position responsible for this method

Data sources

Location where records are kept

Name of IT system used (where applicable)

If not match any of the four methods, then the selection 'Not Applicable' is also possible. In that case: detailed information about estimation method should be described in table D 1 (see picture)

If your method dose not match any of the four methods, then the selection 'Not Applicable' is also possible.

In that case: detailed information about estimation method should be described in the table at description of method to estimate green house gas emissions and fuel consumption.

Navigation - 9.2 derogation not used in a proper way

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Exemptions

Voyages

Distance

Time at sea

Data Gaps

Conditions of exemptions

Minimum number of expected voyages per reporting period falling under the scope of the EU MRV Regulation according to the ship's schedule

Are there expected voyages per reporting period not falling under the scope of the EU MRV Regulation according to the ship's schedule?

Conditions for derogation of Article 9 (2) of the EU MRV Regulation fulfilled?

If yes, do you intend to make use of the derogation for monitoring the amount of fuel consumed on a per-voyage basis? Please note that monitoring on a per-voyage basis of certain information may be required under Point 2 of Part C to Annex II to the EU MRV Regulation to benefit from the derogation provided for in Articles 12(3-d) to 12(3-b) of Directive 2003/87/EC

There has been some confusion about how and when the 9.2 exemption should be used.

In order to use the exemption, the following criteria must be met:

All voyages of the ship during the reporting period either begin or end in a port located within the jurisdiction of a Member State, and the ship, according to its schedule, makes more than 300 voyages during the reporting period. In this case:

An exemption from monitoring the following information per voyage is made:

Port of departure and port of arrival and date and time of departure and arrival.

Quantity and emission factor for each type of fuel consumed in total.

Greenhouse gases emitted.

Distance travelled.

Time spent at sea.

Cargo carried.

Transport work.

An example of when these derogation can be used is for ships operating in scheduled public transport.

But can of course be relevant in other types of cases as well

MP revision – forgetting to create new version

MyFleet

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Date	Version	Status	Generated by	Entity	Entity name	Observations

Actions

Actions

Actions

Actions

Actions

Actions

Please confirm the status change.
☒ Generate MP document version

ConfirmCancel

<< < Page 1 of 1 > >> PDF XLS CSV

Displaying 1 - 6 of 6

Generate MP document version

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When you submit or open your monitoring plan, a new version should be created for each revision.

It is important to check this box. In our view in Thetis, this box is always checked, but it does not seem to be the case in the shipping companies' view in Thetis. In order for us to be able to follow the workflow, it is important that you create a new version every time you submit or revise the monitoring plan.

Docs

MyFleet
Ship
Monitoring Plan
Reports

Submit to Company
Approve
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Upload Date ↑	User	Entity	Type	Reporting Period	File	Description
Actions	- Mandate letter (if ISM) or - List of ships (If shipowner) and - MP assessment report (for every version update) <u>is a requirement!</u>					

Page 1 of 1
Displaying 1 - 5 of 5

Add document

There are some documents that must always be attached under the docs tab. Mandate letter if there is an agreement between the shipowner and the ISM company.

If the shipowner is responsible, a list of all ships in the fleet must be attached to each monitoring plan.

When it comes to the MP assessment report from the verifier, one must be attached. It is important to remember that a new one must be produced and attached for each updated version.

If the monitoring plan is sent back by us or if it is revised and then verified again, a new assessment report must be drawn up.

Then there are procedures, such as risk assessment that should be added upon request.

Mandate letters

3. The document referred to in paragraph 2 shall include the following information:
- (a) the name and the International Maritime Organization (IMO) unique company and registered owner identification number of the organisation or person mandated by the shipowner;
 - (b) the country of registration of the organisation or person mandated by the shipowner, as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme;
 - (c) the name and the IMO unique company and registered owner identification number of the shipowner;
 - (d) the following information for the shipowner's contact person:
 - (i) first name;
 - (ii) last name;
 - (iii) job title;
 - (iv) business address;
 - (v) business telephone number;
 - (vi) business email address;
 - (e) the date of application of the mandate from the shipowner to that organisation or person;
 - (f) the IMO ship identification number of each ship falling within the scope of the mandate.

NOTE: The document must also be supplemented with a company register extract (from a relevant authority) confirming that the signatory is authorized to sign the agreement on behalf of the registered owner.

Article 1.2-3 COMMISSION IMPLEMENTING REGULATION (EU) 2023/2599

One area that has involved a lot of work during the year is the issue of mandate letters. Information has often been lacking. So I would like to take this opportunity to remind you that what a mandate letter must contain is specified in Article 1(2) of Commission Implementing Regulation 2023/2599. It is the list that is also shown in the picture here. In Article 1(3) of the same regulation it is stated that

According to article 1.3 in the same regulation The document must also be supplemented with a company register extract (from a relevant authority) confirming that the signatory is authorized to sign the agreement on behalf of the registered owner.

Mandate letters

- We will continue to request original mandate letters by post.
- We accept digital mandate letters signed with Swedish Bank-ID or an equivalent e-signature service (e.g., Scrive sign)
- We are working on developing a template for mandate letters to make it easier for maritime operators to submit correct information
- Important: If the organization or person referred to above cannot provide its administering authority with the requested document, **the shipowner shall be the entity responsible** for the obligations under the ETS and MRV.

General comments

- *Description of procedures*: if no reference to existing procedures are listed, you need to explain in more detail under description
- Recommended improvements published in *docs*. Shipowners are expected to update according to these proposals at the next revision of the MP
- If the ship and/or shipping company moves to an administrative authority in another Member State, you must notify the previous administrative authority.

Updating the monitoring plan

- The monitoring plan should be “up to date” and follow updated templates in Thetis-MRV according to exiting regulation
- Companies are required to check **at least once a year** whether a ship’s monitoring plan reflects the nature and functioning of the ship and whether the monitoring methodology can be improved

Updating the monitoring plan

Companies are required to modify the MP in situations such as:

- a change of *company*;
- use of new *emission sources* or new *fuels* not yet contained in the monitoring plan;
- new types of *measuring equipment*, new *sampling methods* or *analysis methods* or other reasons;
- data resulting from the monitoring method has been found to be incorrect;
- any part of the MP is identified as not being in conformity with the MRV Maritime Regulation.

Please note: changes in tab *ship* and *company* dose not require an assessment by a verifier.

Any uploads under Docs can be made without MP revision.

New Ships

By 1 April 2024, or no later **than three months after each ship's first call in a port** under the jurisdiction of a Member State, companies must, for each of their ships, submit to the administering authority a monitoring plan that has been assessed as being in conformity with the MRV Maritime Regulation by an accredited verifier



Questions?

Submission of ER/PER/CER

Submission of ER and CER

A verified emission report at ship level (ER) and verified company emission report (CER) should be submitted by 31 of march every year.

Each CER should contain all ERs in your fleet.

Some remarks:

- The shipping company should attach a verification report for each ship (ER) in *docs*. Not just for the CER.
- If a shipping company have vessels in their fleet that has not made any port of calls in EU and dose not submit a zero-emission report; a list of ships that has been subjected to verification cross-checks have to be attached.
- The verification report should contain all elements according to the template published by commission

Change of shipping company

PIO

Step 1: Submit the partial emission report (PER) for the previous company within 3 months from the time of change of company

Step 2: Release the ship for new company

Step 3: The new company make sure to update MP with correct contact information and submit in Thetis

NOTE: If a PER has been submitted to one country (e.g., Sweden) and then the company changes member states (e.g., Greece) and submits its CER to the new member state; please notify the old member state (Sweden).

Bild 28

PI0

Du är snabb du! Hann inte påbörja denna slide. Ett förslag till rubrik kan vara denna som används i GD1:
Change of shipping company

Poroli, Isabell; 2025-10-15T10:34:49.633

Example from GD 1 – Change in ownership

Company A (administered by Portugal) sells a ship (Vessel 1) to Company B (administered by Greece) effective from **24 May 2024**. Since Company B becomes the shipping company in respect of Vessel 1 starting from that day, the following needs to happen:

- No later than by 24 August 2024 (3 months), **Company A provides the verified partial emissions report (PER)** covering the period **1 January to 23 May 2024** to its responsible administering authority (Portugal), and to Company B.
- By 31 March 2025, **Company B provides the annual emissions report (ER)** under the MRV Maritime Regulation for Vessel 1 to its administering authority (Greece)
- By 31 March 2025, **Company A submits** to its administering authority (Portugal) **the verified aggregated emissions report for its company-level emissions (CER)** for the purpose of the EU ETS. It includes the PER for Vessel 1 from **1 January to 23 May 2024**. For this quantity, Company A surrenders allowances.
- By 31 March 2025, **Company B submits** to its administering authority (Greece) the verified **aggregated emissions report for its company-level emissions** for the purpose of the EU ETS. It includes the ER for Vessel 1 from **24 May to 31 December 2024**. For this quantity, Company B surrenders allowances

Specific case: When Company A did not perform voyages in EU during its responsibility

Following the previous example, in case **Company A did not carry out any activity** falling within MRV scope during the period **1 January to 23 May 2024** with the ship Vessel 1, **there is no obligation for Company A to provide a verified partial emissions report to Company B**, because Company A would then fall outside the scope of the MRV Regulation. **However, it is recommended as best practice that Company A provides such a partial emissions report to Company B** (and to other relevant authorities) as this will simplify compliance by Company B, especially when the latter will submit the annual emissions report for that ship at the end of the reporting period.

In the absence of a verified partial emissions report from Company A, Company B would have to rely on best available information, with the view to establish, to the satisfaction of the verifier, that there was indeed no port call falling within MRV scope during that period

Specific case 2: When Company B did not preform voyages in EU during its responsibility.

Following again the previous example, in case **Company B does not carry out any activity** falling within MRV scope with the ship Vessel 1 from **24 May 2024 until 31 December 2024 Company B would still be obliged to provide by 31 March 2025 a verified annual emissions report** under the MRV Maritime Regulation for that ship, which would allow Company B to obtain a valid Document of Compliance to be carried onboard.

However, there would be no obligation for Company B to provide a verified aggregated emissions report for its company-level emissions for the purpose of the EU ETS.
unless Company B has other ships that did make ETS-relevant port calls under its responsibility during that reporting period

Shipping companies with an open MOHA

A shipping company with an open **Maritime Operator Holding Account** should **always enter a verified emissions value** by 31 March of each year, or the account will be assigned a non-compliant status. Each opened MOHA will therefore need to enter a verified emissions value, **even if that value is zero** because no relevant activities under ETS scope were carried out during the previous reporting period. To that end, the shipping company will need to submit a verified zero-company-level emissions report in THETIS-MRV, together with the underlying zero-emissions report for the ships retained under the shipping company's responsibility in THETIS-MRV.

If the shipping company does not intend to perform voyages from/to EEA ports in the future, it could consider closing the MOHA.

Still no clear guidance in all cases

In the case where a shipping company has some zero-emission reports in their fleet, there is still no given guidance if the shipping company should submit zero-reports

In this cases we can only refer to best practices that is to submit zero-reports

There is no possibility for the AA to check if activity in EU have occurred

If you do not wish to submit a verified zero-report, we encourage you to submit a list of the vessels that did not make any voyages during the reporting year.

Data quality check on emission data

Main observations:

- At birth > Within port
- Total (green) should be equal to the sum of red marked posts
- Emissions after the application of the 1.3 derogation are in some cases higher

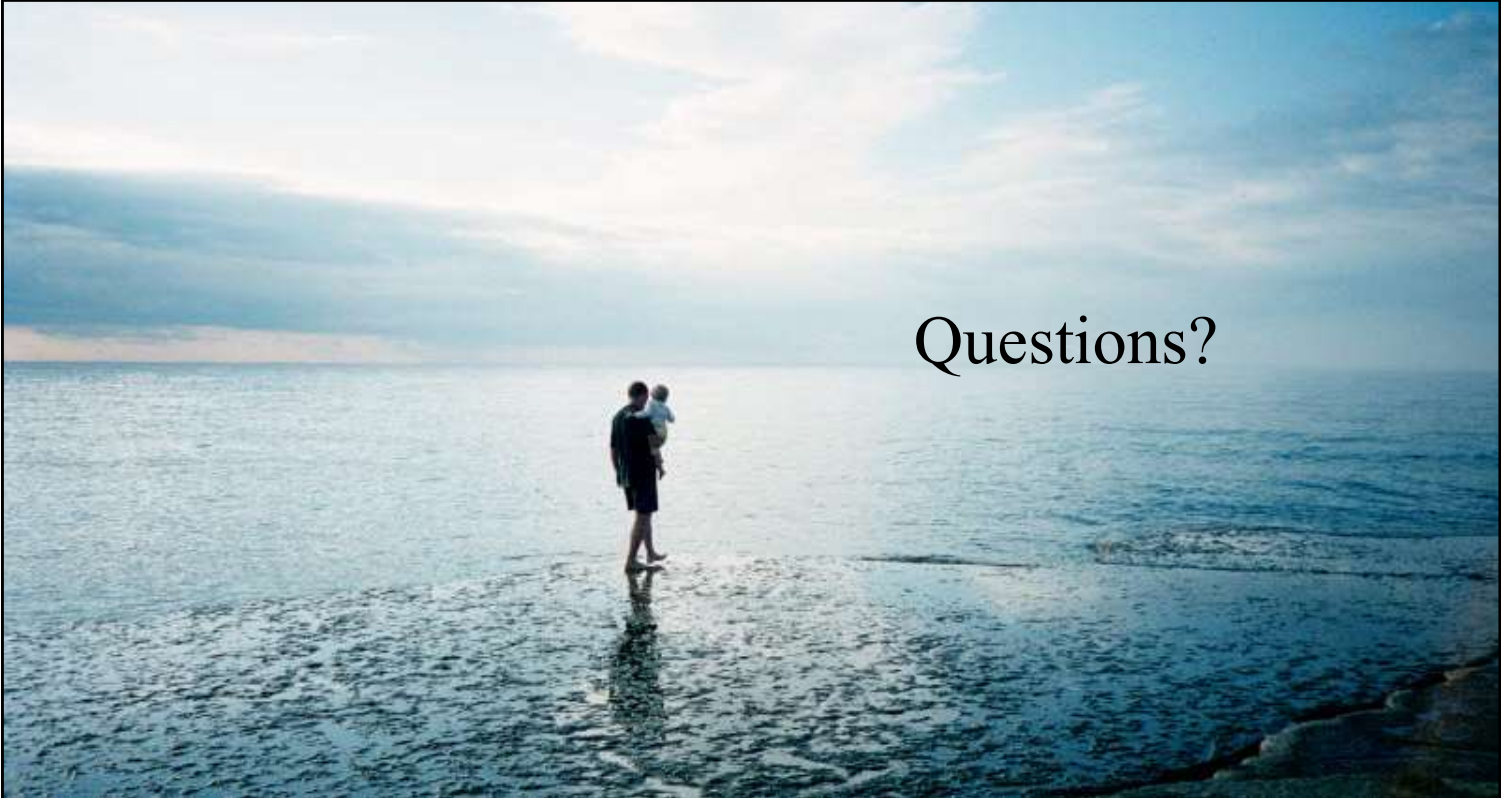
Emissions	CO _{2eq} (m tonnes)
Total	38464.50147
Assigned to on laden	35639.15078
From voyages between ports under a MS jurisdiction	35638.01
From voyages which departed from ports under a MS jurisdiction	0
From voyages to ports under a MS jurisdiction	0
Occurred within ports under a MS jurisdiction at berth	2826.23
Occurred within ports under a MS jurisdiction	0

Shipping companies have previously received emails concerning a data quality check of their emission reports. The review of the emission reports has been initiated by the European Commission with the purpose of detecting internal inconsistencies in the data.

All shipping companies with emission reports found to contain inconsistencies have been notified and asked to take action as appropriate to ensure the quality of the emissions data.

The most common inconsistencies were related to the posts "Occurred within ports" and "Occurred at birth".

The emissions occurred within port should include the emissions occurred at birth. In many cases the "Within port" post was left empty. As a consequential problem the total emission post is not equal to the sum of the red marked emission values. Another common inconsistency is that emissions after application of the 1.3 derogation is higher than before the application. It's important to crosscheck this fields before submitting your ER/PER. Thank you!



Questions?

MOHA account and Surrendering of emission allowances

The Union Registry

Webinar EU ETS Maritime

2025-10-17

The role of the Swedish Energy Agency

- Designated **National Administrator (NA)** för EU ETS in Sweden according to Swedish legislation
- The Energy Agency administer the Swedish part of the Union Registry and support actors in the Union Registry.

Experiences from 2024-2025

- Account opening
 - All account were opened in time for surrendering
 - Relatively smooth process, the main issue was the documentation requirements we have to follow in our review.
- Reporting
 - The emissions reported must match the emissions reported in THETIS-MRV.

Experiences from 2024-2025

- Surrendering

- All accounts were able to surrender in time!
- A common issue is surrendering for a part of the year, where you are obligated to surrender emissions even if you only owned a ship for a day and/or had 0 emissions covered by EU ETS. The obligation to report remains, unless you are excluded for the year.

The Union Registry

- The Union Registry is a common data base for all Member States in the EU, but each Member State is responsible for a national section of the registry.
- The Union Registry contains all accounts for the different sectors included in EU ETS and registers transaction of EUAs within EU ETS.
- The registration and verification of emissions as well as the surrendering of EUAs are done in the Union Registry.
- Actors administer their own accounts in the Union Registry.

Maritime Operator Holding Account

Maritime Operator Holding Account (MOHA)

- In accordance with the European Commissions Registry Regulation, maritime operators shall submit their application to open a MOHA in the Union Registry.
- This account is necessary for reporting emissions from the previous year, and surrendering an equivalent amount of EUAs.
- A maritime operator may open only one MOHA

Shipping companies are obliged to open a MOHA in the Union Registry by applying to the Member State which they have been assigned. The purpose of this is complying with the EU ETS, as the account is necessary for reporting emissions and surrendering the corresponding amount of EUAs. Each operator may have only one MOHA, and the reporting in the Union Registry will therefore be aggregated for all the ships the company is reporting for. Another thing that is important to note is that the Union Registry has a new user interface and that MOHAs can only be opened in this new version.

Updating account information

- If you acquire or sell a ship -> update list of ships
- Form to be found on our website
- This is an obligation from the Registry Regulation

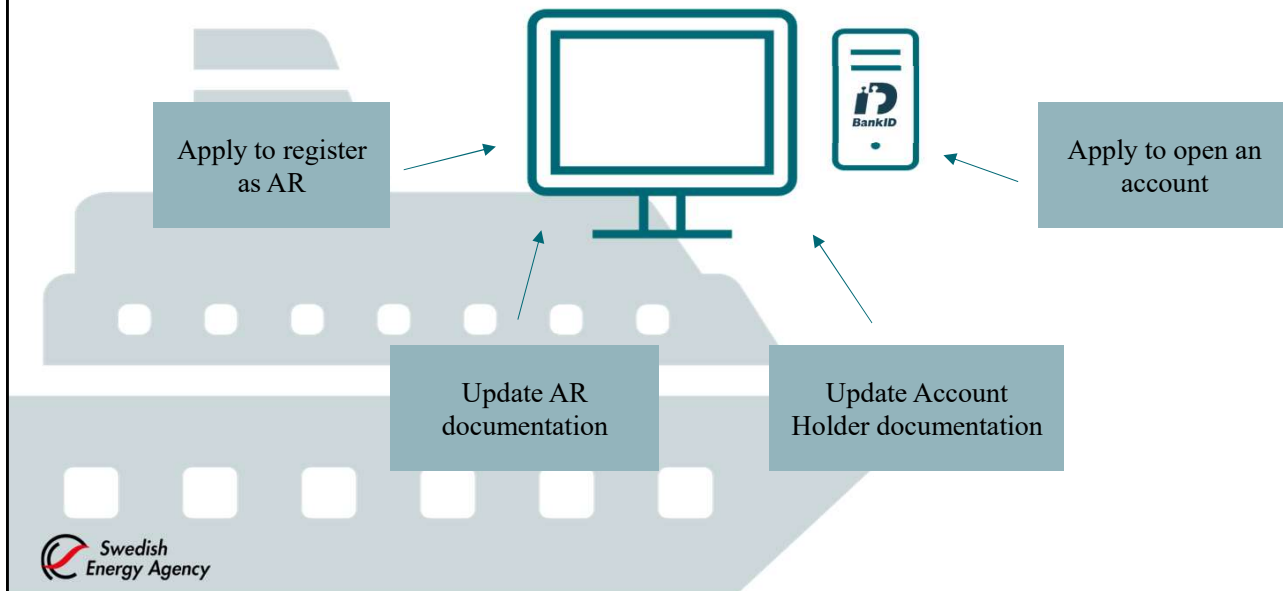


Submitting application and documentation (INT'L)

- The documentation is sent to us by post
- Make sure to check that the documents submitted meet the requirements, to avoid having to resubmit insufficient documents

For international actors, the application and documentation must be sent to us by post. Please make sure that the document you submit meet all the requirements, like copies being legalised. This make the process much more smooth and less time consuming for you and us.

Submitting documentation through out electronic services (SE)



For Swedish actors, our electronic services make it possible for you to submit your application electronically through logging in with your BankID.

Aquiring EUAs

Trading and buying EUAs

- The Union Registry is not a trading platform. To buy or sell EUAs you have to turn to a seller or the official trading platform EEX.
- Trade with EUAs can be done through:
 - Spot trade (where the units are transferred actively immediately)
 - Derivatives trade
- EUAs can be bought through so-called brokers, often banks.
- Trade with EUAs can be done through both MOHAs and Trading Accounts.

Trading Account

- It's possible to open a Trading Account – but not obligatory
- They have many of the same functions as a MOHA but:
 - Shorter transaction time than other account types
 - Trading accounts cannot report or surrender emissions
 - Trading accounts are charged opening fees and yearly fees
 - Trading accounts and their ARs are subject to a review every three years, as opposed to every five years for other account types.

Compliance

Reporting and surrendering emissions

- Reporting and surrendering can only be done from your MOHA.
- A verifier must be selected for the account before the reporting
- The deadline for reporting and for the verifier to verify the report is the same, 31st of March.
- To be compliant, you must surrender EUAs by 30th of September.
- If your account is not compliant on 1st of October, you will be fined.

Phase-in

- EU ETS Maritime is still in the phase-in period
 - Surrendering less than the full emissions report for the year
 - Reporting only CO₂
- For the 2025 emissions, 70% of the CO₂ emissions to be surrendered
 - For the 2026 emissions, 100% of the CO₂, CH₄ and N₂O to be surrendered

A year in EU ETS Maritime 2026 →

31 of March

Last day to submit a verified emissions report in the Union Registry for 2025.

1 of April

Accounts which have not reported verified emissions will be suspended for outgoing transactions.

30 of November

The Energy Agency send out emails to all AR and Account Holders subject to that year's review of documentation.

31 December

Last day for Trading Accounts to pay the yearly fee

30 of September

Last day to surrender EUAs in the Union Registry for 2025.

31 december

Last day that to confirm that the Account Holder information is correct, up-to-date and truthful.

More information

- [Maritime operator holding account](#)
- [The shipping sector](#)
- [Union Registry website– Welcome](#)
- [User guide for the Union Registry](#)
- [FAQ – Maritime transport in EU ETS \(europa.eu\)](#)



Swedish Energy Agency

The Swedish Energy Agency
The Union Registry
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Visit us at

<https://www.energimyndigheten.se/en/sustainability/emissions-trading/>

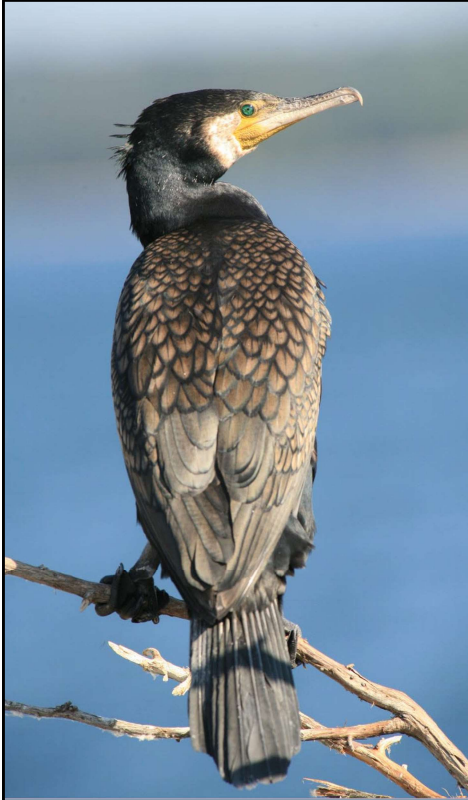


Important that verified emissions are the same in both Thetis-MRV and MOHA



Questions?

Sanction process

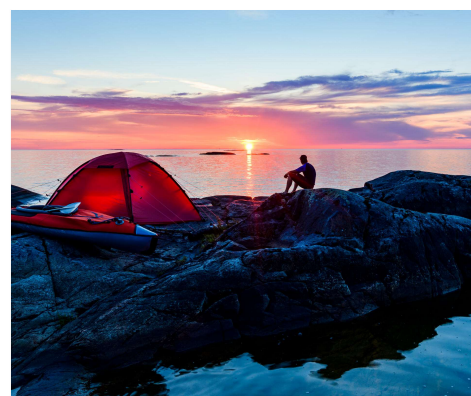


When do we charge penalty fees?

- In what situations do we charge fees:
 - Late submission of CER (50 000 SEK)
 - Late submission of ER (10 000 SEK/ER)
 - Late or no surrendering of allowances (100 EURO/ton CO₂)
 - Late submission of PER, later than 3 months after change of shipowner (10 000 SEK/ER)
- We are required by law to sanction

Situations that do not normally justify exceptions:

- negligence,
- poor finances,
- ignorance of applicable rules,
- forgetfulness,
- lack of time,
- lack of routines or recently started company
- health problems ('very small scope')



The application has been tested in the judgment of the Land and Environment Court of Appeal on 27 June 2025 in case M 16148-24, where the court states that the possibility of fee exemption primarily concerns situations where the delay is due to circumstances that are beyond the operator's control, based on the preparatory work for the provision (Government Bill 2014/15:70 p. 46).

Examples of what, according to the preparatory work, is not beyond the operator's control, and therefore does not lead to fee exemption, are negligence on the part of the contractor, poor finances, ignorance of applicable rules, forgetfulness, lack of time, inadequate routines or the fact that the company is a new company. According to the preparatory work, the scope for taking into account medical disabilities for operators covered by the trading system should be very small. It is not possible to adjust the fee to a lower amount.

Roles and responsibilities

Company responsibility

- To establish the monitoring plan
- Submit the monitoring plan to the verifier
- Update as per the verifier and AA's instructions
- Submit monitoring plan to AA after verifiers revision
- To update annually
- To submit changes without delay
- To notify AA in case of temporary monitoring method/deviation from the monitoring plan

As per Article 74(2) of Delegated Regulation (EU) 2023/2917 for the MP approval process:

Where the administering authority responsible does not approve the monitoring plan, it shall inform the company thereof without undue delay, explaining the reasons for the non-approval in order to allow the company to revise its monitoring plan.

The company concerned shall revise its monitoring plan accordingly. The company shall submit the revised monitoring plan for a reassessment by the verifier, together with the reasons for the non-approval by the administering authority responsible.

Verifier responsibility

- Independently verify the monitoring plan according to the law
- Issue verification report and upload in Thetis for each version of the monitoring plan
- Provide recommended improvements to the monitoring plan
- Verify emission reports and issue verification reports for both ER and CER
- Cross check that all ships in the fleet are checked and issue list of ships that are checked, including for ships that have not made voyages in the EU
- Site visits at least every fourth year starting from 2024 (Delegated Regulation 2023/2917 article 18.6.d second paragraph)

According to [Delegated Regulation \(EU\) 2023/2917](#), a physical site visit is mandatory only for the verification of emissions reports in case no physical site visit has been carried out in the three reporting periods immediately preceding the current reporting period. The three-year period shall refer to three consecutive reporting periods that start after 1 January 2024. In other words, there is an obligation to carry out a physical site visit for the verification of emissions reports of a ship at least once every four years, starting in 2024.

In addition, if conditions are met, the verifiers may also carry out virtual site visits or waive the site visit. Please note that carrying out a virtual site visit is not considered as waiving a site visit.

AA responsibility

- Support shipping companies in the development of monitoring plans
- Support companies the interpretation of legislation
- Review monitoring plans and emission reports
- Approve monitoring plans
- Provide guidance

As per Article 74(2) of Delegated Regulation (EU) 2023/2917 for the MP approval process:

Where the administering authority responsible does not approve the monitoring plan, it shall inform the company thereof without undue delay, explaining the reasons for the non-approval in order to allow the company to revise its monitoring plan.

The company concerned shall revise its monitoring plan accordingly. The company shall submit the revised monitoring plan for a reassessment by the verifier, together with the reasons for the non-approval by the administering authority responsible.

Impartiality and independence of a verifier – advice on the risk of self-review

- The verifier must not have supported the development of the monitoring plan or the emission report.

Safe-guard measures to ensure confidentiality, objectivity, independence and impartiality:

- Internal auditing and internal requirements that consultancy or other activities performed by the verifier does not infringe the requirements in the M-AVR;
- Clear separation of responsibilities between those parts of the business that offer advisory services and those that offer assurance services.

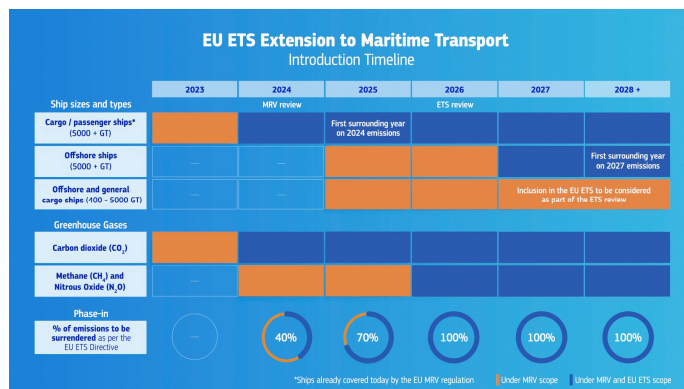
GD3 lists a range of safeguard measures and best practices



State of play and 2026 outlook

EU MRV and ETS State of Play

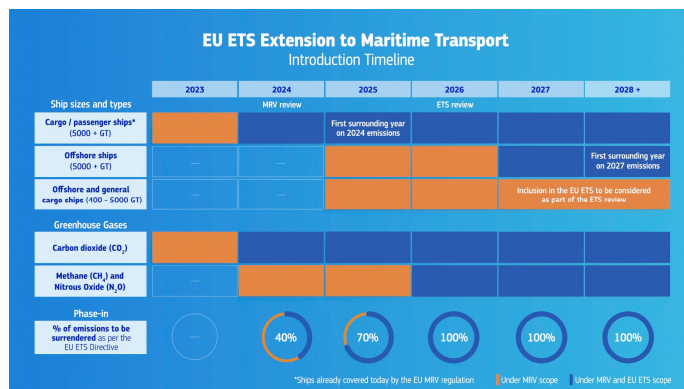
- From 1 January 2025, EU MRV also applies to:
 - offshore ships $\geq 5,000$ GT,
 - offshore ships 400-5,000 GT
 - general cargo ships 400-5,000 GT
- 70% of 2025 CO₂ emissions to be surrendered in 2026 for cargo and passenger ships $\geq 5,000$ GT



[FAQ – Maritime transport in EU Emissions Trading System \(ETS\)](#)

EU MRV and ETS State of Play

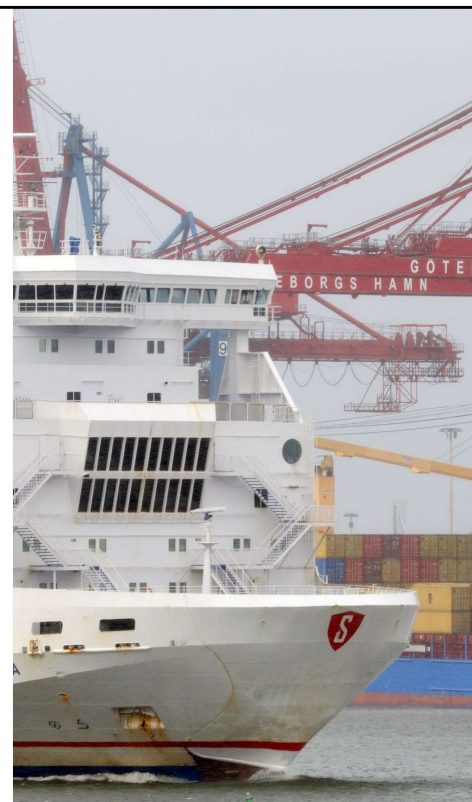
- CH₄ and N₂O will fall under EU ETS scope starting 2026.
- 100% of CO₂, CH₄ and N₂O emissions reported for 2026 to be surrendered in 2027
- Consideration of extending EU ETS to offshore and general cargo ships of 400-5,000 GT



[FAQ – Maritime transport in EU Emissions Trading System \(ETS\)](#)

IMO Net-Zero Framework and the EU ETS

- Potential formal adoption 14-17 October
- Comparison by EC within 18 months including:
 - climate ambition and environmental integrity
 - coherence with EU measures
- Potential review of the ETS Directive:
 - to avoid significant double burden for shipping companies,
 - preserving the Union 2030 climate target, climate-neutrality objective and environmental integrity



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