



2025/1162

24.6.2025

COMMISSION IMPLEMENTING DECISION (EU) 2025/1162

of 5 June 2025

amending Commission Decision 2005/381/EC as regards the questionnaire for reporting on the application of Directive 2003/87/EC of the European Parliament and of the Council

(notified under document C(2025) 3697)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC ⁽¹⁾, and in particular Article 21(1) thereof,

Whereas:

- (1) Article 21(1) of Directive 2003/87/EC requires Member States to submit annual reports to the Commission on the application of that Directive.
- (2) Commission Decision 2005/381/EC ⁽²⁾ sets out in the Annex thereto a questionnaire to be used by Member States for the drawing up of annual reports to establish a detailed account of the application of Directive 2003/87/EC.
- (3) Directive (EU) 2023/959 of the European Parliament and of the Council ⁽³⁾ amended Directive 2003/87/EC to align its provisions with the Union's legally binding climate objectives, as set out in Regulation (EU) 2021/1119 of the European Parliament and of the Council ⁽⁴⁾.
- (4) To implement those amendments to Directive 2003/87/EC, Commission Implementing Regulation (EU) 2018/2066 ⁽⁵⁾ was amended to incorporate new rules on: monitoring and reporting emissions from extended activities listed in Annex I to Directive 2003/87/EC; emissions from renewable and low carbon fuels; CO₂ quantities permanently chemically bound in products listed in Commission Delegated Regulation (EU) 2024/2620 ⁽⁶⁾; and

⁽¹⁾ OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>.

⁽²⁾ Commission Decision 2005/381/EC of 4 May 2005 establishing a questionnaire for reporting on the application of Directive 2003/87/EC of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 126, 19.5.2005, p. 43, ELI: <http://data.europa.eu/eli/dec/2005/381/oj>).

⁽³⁾ Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system (OJ L 130, 16.5.2023, p. 134, ELI: <http://data.europa.eu/eli/dir/2023/959/oj>).

⁽⁴⁾ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1119/oj>).

⁽⁵⁾ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

⁽⁶⁾ Commission Delegated Regulation (EU) 2024/2620 of 30 July 2024 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the requirements for considering that greenhouse gases have become permanently chemically bound in a product (OJ L, 2024/2620, 4.10.2024, ELI: http://data.europa.eu/eli/reg_del/2024/2620/oj).

non-CO₂ aviation effects. Furthermore, a new Chapter VIIa was included to implement a monitoring and reporting system for the emission trading scheme for buildings, road transport and additional sectors listed in Annex III to Directive 2003/87/EC. To align with Implementing Regulation (EU) 2018/2066 and further strengthen the verification and accreditation system, Commission Implementing Regulation (EU) 2018/2067 ⁽⁷⁾ was amended. Moreover, the rules for the free allocation of emission allowances were updated by Commission Delegated Regulation (EU) 2024/873 ⁽⁸⁾ and Commission Implementing Regulation (EU) 2025/772 ⁽⁹⁾.

- (5) Directive (EU) 2023/959 extended the scope of the European Emissions Trading System to international maritime transport activities. As a result, Regulation (EU) 2015/757 of the European Parliament and of the Council ⁽¹⁰⁾ was amended to further support the monitoring and reporting of emissions from shipping companies carrying out maritime transport activities listed in Annex I to Directive 2003/87/EC. Commission Delegated Regulation (EU) 2023/2917 ⁽¹¹⁾, laid down harmonised requirements on the verifier's assessment of monitoring plans and the verification of shipping company's emission reports.
- (6) It is therefore necessary to reflect in Decision 2005/381/EC the amendments to Directive 2003/87/EC and to the related implementing and delegated acts. Moreover, further experience gained by Member States and the Commission in using the questionnaire has shown the need to improve the efficiency of the reporting and the coherence of the information reported.
- (7) To reduce the administrative burden of Member States in complying with Article 21(1) of Directive 2003/87/EC, the questions in the questionnaire should only concern those data that are not available to the Commission through other sources. For that reason, the questionnaire set out in Annex to Decision 2005/381/EC should not contain national implementation measures pursuant to Article 11 of Directive 2003/87/EC or Commission Implementing Regulation (EU) 2019/1842 ⁽¹²⁾. Furthermore, the questionnaire should not cover data related to maritime transport activities that can be collected from Thetis MRV, the automated Union information system operated by the European Maritime Safety Agency, established for the implementation of Regulation (EU) 2015/757 and Directive 2003/87/EC.
- (8) Decision 2005/381/EC should therefore be amended accordingly.
- (9) The measures provided for in this Decision are in accordance with the opinion of the Climate Change Committee,

⁽⁷⁾ Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

⁽⁸⁾ Commission Delegated Regulation (EU) 2024/873 of 30 January 2024 amending Delegated Regulation (EU) 2019/331 as regards transitional Union-wide rules for harmonised free allocation of emission allowances (OJ L, 2024/873, 4.4.2024, ELI: http://data.europa.eu/eli/reg_del/2024/873/oj).

⁽⁹⁾ Commission Implementing Regulation (EU) 2025/772 of 16 April 2025 amending and correcting Commission Implementing Regulation (EU) 2019/1842 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards further arrangements for the adjustments to free allocation of emission allowances due to activity level changes (OJ L, 2025/772, 22.4.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/772/oj).

⁽¹⁰⁾ Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55, ELI: <http://data.europa.eu/eli/reg/2015/757/oj>).

⁽¹¹⁾ Commission Delegated Regulation (EU) 2023/2917 of 20 October 2023 on the verification activities, accreditation of verifiers and approval of monitoring plans by administering authorities pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and repealing Commission Delegated Regulation (EU) 2016/2072, (OJ L, 2023/2917, 29.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2917/oj).

⁽¹²⁾ Commission Implementing Regulation (EU) 2019/1842 of 31 October 2019 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards further arrangements for the adjustments to free allocation of emission allowances due to activity level changes (OJ L 282, 4.11.2019, p. 20, ELI: http://data.europa.eu/eli/reg_impl/2019/1842/oj).

HAS ADOPTED THIS DECISION:

Article 1

The Annex to Decision 2005/381/EC is replaced by the text in the Annex to this Decision.

Article 2

The Decision is addressed to the Member States.

Done at Brussels, 5 June 2025.

For the Commission
Wopke HOEKSTRA
Member of the Commission

ANNEX

‘ANNEX

QUESTIONNAIRE ON THE IMPLEMENTATION OF DIRECTIVE 2003/87/EC**1. Details of institution submitting the report**

Name and department of organisation:	
Name of contact point:	
Job title of contact point:	
Address:	
International telephone number:	
E-mail:	

2. Responsible authorities in the emissions trading system (EU ETS) and coordination between authorities

2.1. In the table below, please state the name, abbreviation and contact details of the following competent authorities:

- competent authorities involved in the implementation of the EU ETS for installations and aviation ⁽¹⁾ in your Member State;
- competent authorities involved in the implementation of the emissions trading system for buildings, road transport and additional sectors for regulated entities in your Member State;
- administering authorities involved in the implementation of the EU ETS for maritime transport activities.

Add further rows, if necessary.

Name	Abbreviation	Type of competent authority ⁽¹⁾	Number of regional or local authorities ⁽²⁾	Contact details ⁽³⁾

⁽¹⁾ Please select from the drop-down menu: central competent authority, regional competent authority, local competent authority, other. If the competent authority is a central competent authority, the number of competent authorities does not have to be completed.

⁽²⁾ Please specify the number of competent authorities in the case regional or local competent authorities are selected in the left column.

⁽³⁾ Please provide the telephone number, email address and website address.

Are you using the national accreditation body appointed pursuant to Article 4(1) of Regulation (EC) No 765/2008 of the European Parliament and of the Council ⁽²⁾ to accredit verifiers that are carrying out verification of emission reports, non-CO₂ aviation effects reports, baseline data reports, new entrant data reports or annual activity level reports? Yes/No

⁽¹⁾ If the competent authority for CORSIA is different from the competent authority for EU ETS aviation, please give the name, abbreviation and contact details of that competent authority as well.

⁽²⁾ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30, ELI: <http://data.europa.eu/eli/reg/2008/765/oj>).

If yes, please state the name, abbreviation and contact details of that national accreditation body.

Name	Abbreviation	Contact details ⁽¹⁾

⁽¹⁾ Please provide the telephone number, email address and website address.

Have you set up a national certification authority to certify verifiers pursuant to Article 55(2) of Commission Implementing Regulation (EU) 2018/2067 ⁽³⁾? Yes/No

If yes, please state the name, abbreviation and contact details of the national certification authority using the table below.

Name	Abbreviation	Contact details ⁽¹⁾

⁽¹⁾ Please provide the telephone number, email address and website address.

In the table below, please state the name, abbreviation and contact details of the registry administrator in your Member State.

Name	Abbreviation	Contact details ⁽¹⁾

⁽¹⁾ Please provide the telephone number, email address and website address.

- 2.2. In the table below, please indicate which competent authority is responsible for the following tasks, using their abbreviation. Add further rows, if necessary.

Please note that if a box in the table below is grey, the task is not relevant for either installations, aviation, ETS2 or maritime transport activities.

Competent authority in charge of:	Installations	ETS2	Aviation	Maritime transport
Issuance of permits				
Approval of the monitoring methodology plan for installations and significant changes to that plan				
Processing the applications for free allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council ⁽¹⁾ and Commission Delegated Regulation (EU) 2019/331 ⁽²⁾				
Assessing climate-neutrality plans				
Assessing climate-neutrality reports				
Assessing annual activity level reports and adjustment of allowances under Commission Implementing Regulation (EU) 2019/1842 ⁽³⁾				

⁽³⁾ Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

Competent authority in charge of:	Installations	ETS2	Aviation	Maritime transport
Free allocation pursuant to Article 3c of Directive 2003/87/EC				
Activities related to auctioning (the auctioneer as defined in Article 3, point (20), of Commission Delegated Regulation (EU) 2023/2830) ⁽⁴⁾				
Issuance of allowances				
Approval of the monitoring plan and significant changes to the monitoring plan				
Receiving and assessing verified annual emission reports or maritime emission reports and verification reports				
Approval of improvement reports in accordance with Article 69 or 75q of Commission Implementing Regulation (EU) 2018/2066 ⁽⁵⁾				
Inspection and enforcement				
Administration of unilateral inclusion of activities and gases under Article 24 of Directive 2003/87/EC ⁽⁶⁾				
Administration of unilateral inclusion of activities other than listed in Annex III of Directive 2003/87/EC (Article 30j of Directive 2003/87/EC) ⁽⁷⁾				
Administration of installations excluded under Articles 27 and 27a of Directive 2003/87/EC ⁽⁸⁾				
Other, please specify:				

⁽¹⁾ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

⁽²⁾ Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 59, 27.2.2019, p. 8, ELI: http://data.europa.eu/eli/reg_del/2019/331/oj).

⁽³⁾ Commission Implementing Regulation (EU) 2019/1842 of 31 October 2019 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards further arrangements for the adjustments to free allocation of emission allowances due to activity level changes (OJ L 282, 4.11.2019, p. 20, ELI: http://data.europa.eu/eli/reg_impl/2019/1842/oj).

⁽⁴⁾ Commission Delegated Regulation (EU) 2023/2830 of 17 October 2023 supplementing Directive 2003/87/EC of the European Parliament and of the Council by laying down rules on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances (OJ L, 2023/2830, 20.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2830/oj).

⁽⁵⁾ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

⁽⁶⁾ This box needs to be completed only if the Member State has included activities or gases under Article 24 of Directive 2003/87/EC.

⁽⁷⁾ This box needs to be completed only if the Member State has unilaterally included activities other than those listed in Annex III to Directive 2003/87/EC in the emission trading system for buildings, transport and additional activities in accordance with Article 30j of Directive 2003/87/EC.

⁽⁸⁾ This box needs to be completed only if the Member State has excluded installations under Articles 27 and 27a of Directive 2003/87/EC.

- 2.3. If more than one competent authority is designated in your Member State pursuant to Article 18 of Directive 2003/87/EC, which competent authority is your focal point as referred to in Article 70(2) of Implementing Regulation (EU) 2018/2067 or your focal point as referred to in Article 64(2) of Commission Delegated Regulation (EU) 2023/2917 ^(*)? Please answer using the relevant abbreviation in the table below.

Name of the competent authority that is the focal point as referred to in Article 70(2) of Implementing Regulation (EU) 2018/2067 or Article 64(2) of Delegated Regulation (EU) 2023/2917	Abbreviation

If more than one competent authority is designated in your Member State to carry out the activities as referred to in Implementing Regulation (EU) 2018/2066, what measures have been taken to coordinate the work of those competent authorities in accordance with Article 10 of Implementing Regulation (EU) 2018/2066? Please answer using the table below. Add further rows, if necessary.

Coordination of activities with respect to Article 10 of Implementing Regulation (EU) 2018/2066	ETS1 ⁽¹⁾ Yes/No	ETS2 ⁽²⁾ Yes/No	Comments (optional)
Does a central competent authority review monitoring plans, annual emission reports and improvement reports in addition to local and regional authorities on a regular basis?			
Does a central competent authority provide advice or instructions to local and/or regional competent authorities?			
Is the advice or are the instructions binding?			
Are regular meetings organised between competent authorities?			
Is common training organised for all competent authorities to ensure harmonised implementation of requirements?			
Is a structured working or coordination group established where competent authority staff discusses monitoring and reporting issues and develops common approaches?			

Are there other coordination activities? If yes, please specify:

- ⁽¹⁾ Coordination activities for the management of the emissions trading system covered by Chapter II and III of Directive 2003/87/EC.
⁽²⁾ Coordination activities for the management of the emissions trading system covered by Chapter IVa of Directive 2003/87/EC.

- 2.4. What information exchange is organised between competent authorities?

— information exchange between competent authorities responsible for stationary installations and aircraft operators,

^(*) Commission Delegated Regulation (EU) 2023/2917 of 20 October 2023 on the verification activities, accreditation of verifiers and approval of monitoring plans by administering authorities pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and repealing Commission Delegated Regulation (EU) 2016/2072 (OJ L, 2023/2917, 29.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2917/oj).

- information exchange between competent authorities in accordance with Article 75r(3), Article 75v(1) and Article 75w(2) of Implementing Regulation (EU) 2018/2066,
- information exchange between national authorities in accordance with Article 20(2) of Regulation (EU) 2015/757 of the European Parliament and of the Council ⁽³⁾.

Information exchange between competent authorities	Scope ⁽¹⁾	Competent authorities involved ⁽²⁾	Type of information exchange measures implemented ⁽³⁾
Information exchange on approval of monitoring plans			
Information exchange on assessment of emission reports			
Information exchange on compliance and enforcement			
Information exchange to facilitate the determination of end use of fuel released for consumption in accordance with Article 75v(1) of Implementing Regulation (EU) 2018/2066			
Information exchange with authorities charged with supervision pursuant to national legislation transposing Council Directive 2003/96/EC ⁽⁴⁾ and Council Directive (EU) 2020/262 ⁽⁵⁾			
Other			

⁽¹⁾ Please select: ETS1 for stationary installations, ETS1 for aviation, ETS2 or ETS Maritime.

⁽²⁾ Please use the abbreviations of the competent authorities referred to in question 2.1. If information is shared with authorities that are not listed under question 2.1, please provide a general indication of what these authorities are (e.g. tax authorities pursuant to Directives 2003/96/EC and (EU) 2020/262, authorities under the Industrial Emissions Directive).

⁽³⁾ Please specify in general terms what type of information is shared and in what manner (e.g. regular meetings, ad-hoc meetings, working groups, electronic IT system, mandatory requirement to share information through the competent authority).

⁽⁴⁾ Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51, ELI: <http://data.europa.eu/eli/dir/2003/96/oj>).

⁽⁵⁾ Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4, ELI: <http://data.europa.eu/eli/dir/2020/262/oj>).

Has your Member State required operators or aircraft operators to make the relevant information listed in Annex Xa to Implementing Regulation (EU) 2018/2066 available to the regulated entity concerned earlier than 31 March of the reporting year? Yes/No

- 2.5. What effective exchange of information and cooperation has been established in accordance with Article 70(1) of Implementing Regulation (EU) 2018/2067 and Article 64(1) of Delegated Regulation (EU) 2023/2917 between the national accreditation body or, if relevant, the national certification authority and the competent authority within your Member State? Please answer using the table below. Add further rows, if necessary.

⁽³⁾ Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55, ELI: <http://data.europa.eu/eli/reg/2015/757/oj>).

Coordination of activities with respect to Article 70(1) of Implementing Regulation (EU) 2018/2067 or Article 64(1) of Delegated Regulation (EU) 2023/2917	Yes/No	Comments (optional)
Are periodic meetings organised between the national accreditation body/national certification authority (if relevant) and the competent authority responsible for the coordination?		
Has a working group been established where the national accreditation body/national certification authority (if relevant), the competent authority and verifiers discuss accreditation and verification issues?		
Can the competent authority accompany the national accreditation body in accreditation activities as an observer?		
Are there other coordination activities? If yes, please specify:		

3. Coverage of activities, installations, aircraft operators and regulated entities

3.A. Installations

- 3.1. How many installations carry out activities and emit greenhouse gas emissions listed in Annex I to Directive 2003/87/EC? How many of those installations are category A, B and C installations as referred to in Article 19(2) of Implementing Regulation (EU) 2018/2066? How many of the category A installations are installations with low emissions as referred to in Article 47(2) of Implementing Regulation (EU) 2018/2066? Please answer using the table below.

Installations	Number
Total number of installations	
Category A installations	
Category B installations	
Category C installations	
How many of the category A installations are installations with low emissions?	

Which Annex I activities are carried out by installations in your Member State? Please answer using the table below.

Annex I activity	Yes/No
Combustion activities as specified in Annex I to Directive 2003/87/EC	
Combustion of fuels in installations for the incineration of municipal waste	
Refining of oil	
Production of coke	
Metal ore (including sulphide ore) roasting or sintering, including pelletisation	
Production of iron or steel as specified in Annex I to Directive 2003/87/EC	
Production or processing of ferrous metals as specified in Annex I to Directive 2003/87/EC	
Production of primary aluminium or alumina	

Annex I activity	Yes/No
Production of secondary aluminium as specified in Annex I to Directive 2003/87/EC	
Production or processing of non-ferrous metals as specified in Annex I to Directive 2003/87/EC	
Production of cement clinker in rotary kilns as specified in Annex I to Directive 2003/87/EC	
Production of lime or calcination of dolomite or magnesite as specified in Annex I to Directive 2003/87/EC	
Manufacture of glass as specified in Annex I to Directive 2003/87/EC	
Manufacture of ceramic products as specified in Annex I to Directive 2003/87/EC	
Manufacture of mineral wool insulation material using glass, rock or slag as specified in Annex I to Directive 2003/87/EC	
Drying or calcination of gypsum or production of plaster boards and other gypsum products, as specified in Annex I to Directive 2003/87/EC	
Production of pulp as specified in Annex I to Directive 2003/87/EC	
Production of paper or cardboard as specified in Annex I to Directive 2003/87/EC	
Production of carbon black as specified in Annex I to Directive 2003/87/EC	
Production of nitric acid	
Production of adipic acid	
Production of glyoxal and glyoxylic acid	
Production of ammonia	
Production of bulk organic chemicals as specified in Annex I to Directive 2003/87/EC	
Production of hydrogen (H ₂) and synthesis gas as specified in Annex I to Directive 2003/87/EC	
Production of soda ash (Na ₂ CO ₃) and sodium bicarbonate (NaHCO ₃) as specified in Annex I to Directive 2003/87/EC	
Capture of greenhouse gases from installations as specified in Annex I to Directive 2003/87/EC	
Transport of greenhouse gases for geological storage in a storage site permitted under Directive 2009/31/EC of the European Parliament and of the Council ⁽¹⁾	
Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC	
⁽¹⁾ Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 (OJ L 140 5.6.2009, p. 114, ELI: http://data.europa.eu/eli/dir/2009/31/oj).	

3.2. Have you excluded installations under Article 27 or 27a of Directive 2003/87/EC? Yes/No

If yes, please complete in the table below:

- the total number of installations and their emissions excluded under Article 27 of Directive 2003/87/EC and the number of installations that have exceeded the threshold of 25 000 tonnes of CO_{2(e)} under Article 27 of that Directive and that need to re-enter the emissions trading system,

- the total number of installations and their emissions excluded under Article 27a(1) of Directive 2003/87/EC and the number of installations that have exceeded the threshold of 2 500 tonnes of CO_{2(e)} under Article 27a(1) of that Directive and that need to re-enter the emissions trading system,
- the total emissions of units excluded under Article 27a(3) of Directive 2003/87/EC and the number of units that exceeded the threshold of 300 hours under Article 27a(3) of that Directive and that need to re-enter the emissions trading system,
- the number of installations excluded under Articles 27 and 27a of Directive 2003/87/EC that have been closed in the reporting period.

Exclusion under Article 27, Article 27a(1) or Article 27a(3) of Directive 2003/87/EC	Number of installations excluded under Article 27 or Article 27a(1) of Directive 2003/87/EC	Total emissions of installations excluded under Article 27, Article 27a(1) or Article 27a(3) of Directive 2003/87/EC	Number of installations or units that exceeded the applicable thresholds that need to re-enter the emissions trading system	Number of installations under Article 27 and Article 27a that are closed
Article 27				
Article 27a(1)				
Article 27a(3)				

3.B. Aircraft operators

- 3.3. How many aircraft operators are carrying out activities listed in Annex I to Directive 2003/87/EC for which you are responsible as administering Member State? How many of those aircraft operators are commercial aircraft operators and non-commercial aircraft operators? How many of the total number of aircraft operators are small emitters as referred to in Article 55(1) of Implementing Regulation (EU) 2018/2066? Please specify using the table below.

Type of aircraft operators	Number of commercial aircraft operators	Number of non-commercial aircraft operators	Total number
Aircraft operators that are not small emitters			
Aircraft operators that are small emitters			
Total number			

How many of the total number of aircraft operators that are carrying out activities listed in Annex I to Directive 2003/87/EC have to monitor and report flights falling under CORSIA?

How many aircraft operators have ceased operations and no longer carry out activities listed in Annex I to Directive 2003/87/EC in the reporting period?

Please specify using the table below.

	Number of aircraft operators
Aircraft operators subject to CORSIA monitoring and reporting obligations	
Aircraft operators that have ceased carrying out activities listed in Annex I to Directive 2003/87/EC	

3.C. Regulated entities

- 3.4. How many regulated entities release fuels for consumption in the activities listed in Annex III to Directive 2003/87/EC or activities unilaterally included in accordance with Article 30j of that Directive? How many of those regulated entities are category A and B regulated entities as referred to in Article 75e of Implementing Regulation (EU) 2018/2066? How many of the category A regulated entities are regulated entities with low emissions as referred to in Article 75n(1) of Implementing Regulation (EU) 2018/2066? Please answer using the table below.

Regulated entities	Number
Total number of regulated entities	
Category A regulated entities	
Category B regulated entities	
How many of the category A regulated entities are regulated entities with low emissions?	

4. The issue of permits for installations

- 4.1. Please specify in the table below to what extent there has been integration or coordination between Directive 2003/87/EC and Directive 2010/75/EU of the European Parliament and of the Council ⁽⁶⁾ (the Industrial Emissions Directive).

Integration and coordination of the greenhouse gas emission permit (ETS permit) and the Industrial Emissions Directive permit	Yes/No/Partially	Comments (optional)
Is the ETS permit part of the Industrial Emissions Directive permit?		
If not, are the permitting procedures under the Industrial Emissions Directive and ETS permit integrated?		
If not, do Industrial Emissions Directive regulators check whether an ETS permit is applicable and, if necessary, inform the competent authority responsible for the activities under the EU ETS?		
Are the approval of monitoring plans and assessment of annual emission reports carried out by Industrial Emissions Directive regulators?		
Is inspection of the EU ETS activities carried out by Industrial Emissions Directive regulators?		
Are Industrial Emissions Directive regulators requested to provide advice or instructions on the monitoring, reporting and verification activities carried out by the competent authority under EU ETS?		
If yes, is that advice or are those instructions binding?		
Is the integration or coordination of permitting carried out in another way? If yes, please specify:		

⁽⁶⁾ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334 17.12.2010, p. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

- 4.2. When does national law require a permit update in accordance with Articles 6 and 7 or Article 30b of Directive 2003/87/EC? Please provide details of the provisions in national law in the table below. Add further rows, if necessary.

Please note that if a box in the table below is grey, the task is not relevant for ETS2.

Category of changes	Details of provisions in national law on ETS1 permits	Details of provisions in national law on ETS2 permits
When can permits be withdrawn by the competent authority?		
Does a permit expire under national law? If yes, under what circumstances?		
When is a permit changed as a result of an increase in capacity?		
When is a permit changed as a result of a decrease in capacity?		
When is a permit changed as a result of changes to the monitoring plan?		
Are there other types of permit updates? If yes, please provide details:		

What is the total number of permit updates in accordance with Articles 6, 7 and 30b of Directive 2003/87/EC that occurred in the reporting period? Please specify in the table below the number of permit updates as far as that is known to the competent authority.

	ETS1	ETS2
Total number of permits updated in the reporting period		

5. Application of the monitoring and reporting rules

5.A. General

- 5.1. Is additional national legislation adopted to assist in the implementation of Implementing Regulation (EU) 2018/2066 or Regulation (EU) 2015/757?

	Yes/No
National legislation to implement the emissions trading system for stationary installations or aircraft operators	
National legislation to implement the emissions trading system for buildings, road transport and additional sectors covered by Annex III to Directive 2003/87/EC	
National legislation to implement the emissions trading system for maritime transport activities	

If yes, please specify below for which areas additional national legislation has been or is being implemented.

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Has additional national guidance been developed to support the understanding of Implementing Regulation (EU) 2018/2066 or Regulation (EU) 2015/757?

	Yes/No
National guidance related to emissions trading system for stationary installations or aircraft operators	
National guidance related to emissions trading system for buildings, road transport and additional sectors covered by Annex III to Directive 2003/87/EC	
National guidance related to emissions trading system for maritime transport activities	

If yes, please specify below for which areas additional national guidance has been developed.

- 5.2. What measures have been taken to streamline the EU ETS reporting requirements with reporting requirements of other existing reporting mechanisms such as greenhouse gas inventory reporting and reporting in accordance with Regulation (EC) No 166/2006 of the European Parliament and of the Council ⁽⁷⁾? Please complete the table below.

Measures to streamline reporting requirements	Yes/No	Comments (optional)
EU ETS data is used for compiling the GHG inventory report		
EU ETS annual emission report is used by authorities responsible for GHG inventories and the statistical office to make comparisons with the national energy balance		
EU ETS emission reporting is used by authorities responsible for compiling E-PRTR reports for plausibility and/or validation checks		
EU ETS data is used as validation and quality assurance in GHG inventory reporting		
An online reporting portal or platform is in place to report for EU ETS, E-PRTR and/or other purposes		
There is structured coordination between E-PRTR, GHG inventory and EU ETS competent authorities		
Are there other measures to streamline EU ETS reporting requirements with other reporting requirements? If yes, please specify:		

- 5.3. Are you using the template developed by the Commission for monitoring plans, emission reports, verification reports and/or improvement report? Yes/No

If no, please specify in the table below whether your Member State has developed customised electronic templates or specific file formats for monitoring plans, emission reports, verification reports and/or improvement reports and indicate which elements are different compared to the template developed by the Commission.

⁽⁷⁾ Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 33, 4.2.2006, p. 1, <http://data.europa.eu/eli/reg/2006/166/oj>).

	Member State specific template or file format ⁽¹⁾	Which elements differ from those of the templates and file formats published by the Commission?
Monitoring plan for installations		
Emission report for installations		
Verification report for installations		
Improvement report for installations		

⁽¹⁾ Please select Member State specific template or Member State specific file format.

	Member State specific template or file format ⁽¹⁾	Which elements differ from those of the templates and file formats published by the Commission?
Monitoring plan for aircraft operators		
Emission report for aircraft operators		
Verification report for aircraft operators		
Improvement report for aircraft operators		

⁽¹⁾ Please select Member State specific template or Member State specific file format.

	Member State specific template or file format ⁽¹⁾	Which elements differ from those of the templates and file formats published by the Commission?
Monitoring plan for regulated entities		
Emission report for regulated entities		
Verification report for regulated entities		
Improvement report for regulated entities		

⁽¹⁾ Please select Member State specific template or Member State specific file format.

	Member State specific template or file format ⁽¹⁾	Which elements differ from those of the templates and file formats published by the Commission?
Verification report for the verification of shipping company's reports		

⁽¹⁾ Please select Member State specific template or Member State specific file format.

What measures have you implemented to comply with the requirements set out in Article 74(1) and (2) of Implementing Regulation (EU) 2018/2066? Please specify below.

- 5.4. Are you using an automated system for electronic data exchange between operators or aircraft operators and the competent authority and other parties? Yes/No

Are you using an automated system for electronic data exchange between regulated entities, the competent authority and other parties? Yes/No

If yes, please specify below what provisions you have implemented to comply with the requirements set out in Article 75(1) and (2) of Implementing Regulation (EU) 2018/2066.

5.B. Installations

- 5.5. In the table below, please complete, for the fuels listed, the total fuel consumption and total annual emissions based on data reported in the operator's emission reports for the reporting year.

Fuel type description	Total fuel consumption (TJ)	Total annual emissions (t CO ₂)
Hard coal		
Lignite and sub-bituminous coal		
Peat		
Coke		
Natural gas		
Coke oven gas		
Blast furnace gas		
Refinery gas and other process derived gases		
Fuel oil		
Liquefied petroleum gas		
Petroleum coke		
Other fossil fuels ⁽¹⁾		

⁽¹⁾ Please note that this question does not cover biomass (including non-sustainable biofuels, bioliquids, solid biomass, renewable fuels of non-biological origin, recycled carbon fuels or synthetic low carbon fuels). Information concerning combustion of biomass is covered by question 5.14.

- 5.6. In the table below, please complete the aggregate total emissions for each reported IPCC Common Reporting Format (CRF) category based on the data provided in the operator's emission reports in accordance with Article 73 of Implementing Regulation (EU) 2018/2066.

CRF Category 1 (Energy)	CRF Category 2 (Process emissions)	Total emissions (t CO _{2(e)})	Total combustion emissions (t CO _{2(e)})	Total process emissions (t CO _{2(e)})

- 5.7. In the table below, please indicate the number of installations for which the competent authority has allowed a different frequency for analysis in accordance with Article 35(2), point (b), of Implementing Regulation (EU) 2018/2066 as well as confirmation that the sampling plan in those cases is fully documented and adhered to.

Name of fuel or material	Number of installations for which the competent authority has allowed a different frequency for analysis	Number of major source streams for which a different frequency for analysis is applied	Confirmation that the sampling plan is fully documented and adhered to Yes/No If no, please specify the reason

- 5.8. If the highest tier approaches for major source streams or major emission sources of category C installations as referred to in Article 19(2), point (c), of Implementing Regulation (EU) 2018/2066 are not applied, please indicate in the table below, for each installation for which that situation occurred, the affected source streams or emission source, the affected monitoring parameter, the highest tier required under Implementing Regulation (EU) 2018/2066 and the tier applied.

Installation identification code ⁽¹⁾	Affected source stream in the calculation-based methodology	Affected emission source in the measurement-based methodology	Affected monitoring parameter ⁽²⁾	Highest tier required under Implementing Regulation (EU) 2018/2066	Tier applied in practice

⁽¹⁾ Installation identification code recognised in accordance with Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3, ELI: http://data.europa.eu/eli/reg_del/2019/1122/oj).

⁽²⁾ Please select under affected monitoring parameter: quantity of fuel, quantity of material, net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content, biomass fraction, RFNBO/RCF fraction, SLCF fraction or in the case of a measurement-based methodology: the annual average hourly emissions in kg/h from the emission source.

- 5.9. In the table below, please indicate the number of category B installations as referred to in Article 19(2), point (b), of Implementing Regulation (EU) 2018/2066 that do not apply the highest tier for all major source streams and all major emission sources ⁽⁸⁾ in accordance with Implementing Regulation (EU) 2018/2066.

Monitoring methodology ⁽¹⁾	Main Annex I activity	Number of installations affected

⁽¹⁾ Please select: calculation based methodology or measurement based methodology.

⁽⁸⁾ Emission sources which emit more than 5 000 tonnes of CO_{2(e)} per year or which contribute more than 10 % of the total annual emissions of the installation, whichever is higher in terms of absolute emissions.

- 5.10. Have installations in your Member State applied the fall-back approach in accordance with Article 22 of Implementing Regulation (EU) 2018/2066? Yes/No

If yes, please complete the table below.

Installation identification code ⁽¹⁾	Reason for applying the fall-back approach ⁽²⁾	Parameter, for which at least tier 1 was not reached ⁽³⁾	Estimated emissions affected by this parameter

⁽¹⁾ Installation identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

⁽²⁾ Please select:

- (a) applying tier 1 is technically unfeasible or leads to unreasonable costs for one major source stream;
- (b) applying tier 1 is technically unfeasible or leads to unreasonable costs for one minor source stream;
- (c) applying tier 1 is technically unfeasible or leads to unreasonable costs for more than one major or minor source stream; or
- (d) applying tier 1 in the measurement-based methodology is technically unfeasible or leads to unreasonable costs as referred to in Article 22 of Implementing Regulation (EU) 2018/2066.

⁽³⁾ Please select: quantity of fuel, quantity of material, net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content, biomass fraction, RFNBO/RCF fraction, SLCF fraction or, in the case of a measurement-based methodology, the annual average hourly emissions in kg/h from the emission source.

- 5.11. Please indicate in the table below the number of category A, B and C installations that were required to submit and actually submitted an improvement report in accordance with Article 69 of Implementing Regulation (EU) 2018/2066. The information in the table below concerns the submission of the improvement report.

Installation category	Main Annex I activity	Year ⁽¹⁾	Type of improvement report ⁽²⁾	Number of installations required to submit an improvement report	Number of installations that submitted an improvement report in practice

⁽¹⁾ Please fill in the improvement reports submitted in the previous reporting period and, if applicable, add the number of improvement reports submitted for the current reporting period.

⁽²⁾ Please select: improvement report in accordance with Article 69(1) of Implementing Regulation (EU) 2018/2066, improvement report in accordance with Article 69(3) of that Implementing Regulation or improvement report in accordance with Article 69(4) of that Implementing Regulation.

5.12. Has inherent CO₂ in accordance with Article 48, CO₂ in accordance with Article 49, or N₂O in accordance with Article 50 of Implementing Regulation (EU) 2018/2066 been transferred in your Member State? Yes/No

Has CO₂ in accordance with Article 49a of Implementing Regulation (EU) 2018/2066 been permanently chemically bound in a product listed in the Annex to Commission Delegated Regulation (EU) 2024/2620 ⁽⁹⁾?

If yes, please complete the table below.

Type of transfer ⁽¹⁾	Installation identification code ⁽²⁾ of the transferring installation ⁽³⁾ or the CO ₂ transport infrastructure ⁽⁴⁾	Installation identification code ⁽⁵⁾ of the receiving installation or the CO ₂ transport infrastructure	Amount of CO ₂ or N ₂ O transferred ⁽⁶⁾ (t CO ₂ or t N ₂ O)	Amount of CO ₂ permanently chemically bound in a product listed in Delegated Regulation (EU) 2024/2620.	Type of product listed in Delegated Regulation (EU) 2024/2620.	Emissions of inherent CO ₂ received (t CO ₂)	Main Annex I activity of the receiving installation or CO ₂ transport infrastructure in the case of transfer of CO ₂ (Article 49) or transfer of N ₂ O (Article 50)	Permit number for the storage site (permit under Directive 2009/31/EC) in the case of transfer to the Carbon Capture Storage site

⁽¹⁾ Please select: transfer of inherent CO₂ (Article 48), transfer of CO₂ for the purpose of transport and long-term geological storage in a storage site (Article 49(1)), CO₂ permanently chemically bound in a product (Article 49a), transfer of N₂O (Article 50). If CO₂ has been permanently chemically bound in precipitated calcium carbonate, please fill only for the reporting year 2024, CO₂ permanently chemically bound in the fifth column and specify in the sixth column that the CO₂ was chemically bound in PCC. From 1 January 2025 onwards, it is no longer possible to subtract CO₂ that is permanently chemically bound in PCC from the total emissions.

⁽²⁾ Installation identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

⁽³⁾ The installation transferring the inherent CO₂ under Article 48 of Implementing Regulation (EU) 2018/2066, the installation transferring CO₂ under Article 49 of that Implementing Regulation, the installation transferring the N₂O under Article 50 of that Implementing Regulation, the installation where CO₂ is captured and permanently chemically bound in a product under Article 49a of that Implementing Regulation.

⁽⁴⁾ If the party transferring the CO₂ is a CO₂ transport infrastructure, please state so.

⁽⁵⁾ Please provide either the installation identification code of the installation receiving the inherent CO₂, the installation identification code of the installations receiving CO₂ pursuant to Article 49 of Implementing Regulation (EU) 2018/2066 or receiving N₂O pursuant to Article 50 of that Implementing Regulation. If the receiving party is a CO₂ transport infrastructure or the installation is a storage site, please state so. If the receiving party is a non-EU ETS consumer, please fill in “non-EU ETS consumer”.

⁽⁶⁾ Please provide the amount of inherent CO₂ or CO₂ transferred pursuant to Article 49 of Implementing Regulation (EU) 2018/2066.

5.13. Did any installations in your Member State apply continuous emissions measurement in accordance with Article 40 of Implementing Regulation (EU) 2018/2066? Yes/No

If yes, please indicate in the table below, the total emissions of each installation, the emissions covered by continuous emission measurement, and whether the measured gas contains biomass CO₂.

⁽⁹⁾ Commission Delegated Regulation (EU) 2024/2620 of 30 July 2024 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the requirements for considering that greenhouse gases have become permanently chemically bound in a product (OJ L, 2024/2620, 4.10.2024, ELI: http://data.europa.eu/eli/reg_del/2024/2620/oj).

Installation identification code ⁽¹⁾ of installations emitting CO ₂	Installation identification code of installations emitting N ₂ O	Total annual emissions (t CO _{2(e)})	Emissions covered by continuous measurement (t CO _{2(e)})	Does the measured flue gas contain biomass, RFNBO/RCF or SLCF ⁽²⁾ ? Yes/No	Does the measured CO ₂ cover transfer of CO ₂ pursuant to Article 49 of Implementing Regulation (EU) 2018/2066? Yes/No

⁽¹⁾ Installation identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

⁽²⁾ Biomass fuels, renewable fuels of non-biological origin (RFNBO)/recycled carbon fuels (RCF), synthetic low carbon fuels (SLCF).

5.14. In the table below, please indicate for each main activity listed in Annex I to Directive 2003/87/EC:

- the number of category A, B and C installations using bioliquids, biomass fuels, renewable fuels of non-biological origin (RFNBO)/recycled carbon fuels (RCF), synthetic low carbon fuels (SLCF),
- the total emissions from bioliquids, biomass fuels, RFNBO/RCF, or SLCF which are considered zero-rated, i.e. where no sustainability criteria or greenhouse gas emission savings criteria apply or where the sustainability criteria or greenhouse gas emission savings criteria are complied with,
- the total emissions from bioliquids, biomass fuels, RFNBO/RCF or SLCF which are not considered zero-rated, i.e. where sustainability criteria or greenhouse gas emission savings criteria apply but these criteria are not complied with,
- the total fossil emissions from installations using bioliquids, biomass fuels, RFNBO/RCF or SLCF,
- the energy content of the bioliquids, biomass fuels, RFNBO/RCF or SLCF which is considered zero-rated,
- the energy content of the bioliquids, biomass fuels, RFNBO/RCF or SLCF which is not considered zero-rated, and
- the fossil energy consumed by installations using bioliquids, biomass fuels, RFNBO/RCF or SLCF.

Main Annex I activity	Installation category	Type of renewable fuel ⁽¹⁾	Number of category A, B and C installations using biomass, RFNBO/RCF or SLCF	Emissions from biomass, RFNBO/ RCF or SLCF to which sustainability criteria or greenhouse gas emission savings criteria are applied and satisfied and emissions from biomass to which no sustainability criteria apply (t CO _{2(e)})	Emissions from biomass, RFNBO/ RCF, SLCF to which the sustainability criteria or greenhouse gas emission savings criteria apply but were not satisfied (t CO _{2(e)})	Fossil emissions (t CO _{2(e)})	Energy content of zero-rated biomass, RFNBO/RCF or SLCF (TJ)	Energy content of non-zero rated biomass, RFNBO/RCF or SLCF (TJ)	Energy content of fossil fuels/ materials (TJ)

⁽¹⁾ Please select biomass fuel, RFNBO/RCF or SLCF.

Which of the methods to demonstrate compliance with sustainability criteria or greenhouse gas emission savings criteria are in general applied in your Member State? Please use the table below providing the response. If national schemes are used to demonstrate such compliance, please describe the main elements.

Method allowed to demonstrate compliance with sustainability criteria or greenhouse gas savings criteria	Yes/No	Description of main elements if national schemes are used
Union Database		
National database linked with Union Database in accordance with Article 31a of Directive (EU) 2018/2001 of the European Parliament and of the Council ⁽¹⁾		
Voluntary scheme recognised by the Commission		
National scheme		
Operator's own evidence		

⁽¹⁾ 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 (OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>).

- 5.15. What was the total quantity of fossil CO₂ emissions from waste used as fuel or input material? Please answer by using the table below.

	Emissions (t CO ₂)
Waste used by installations under Annex I to Directive 2003/87/EC	

- 5.16. Has your Member State allowed the use of any simplified monitoring plans in accordance with Article 13(2) of Implementing Regulation (EU) 2018/2066? Yes/No

If yes, please specify in the table below what sort of risk assessment was carried out and on which principles it was configured.

Type of risk assessment ⁽¹⁾	General principles of the risk assessment

⁽¹⁾ Please select: risk assessment carried out by the competent authority or risk assessment carried out by the operator.

5.C. Aircraft operators

- 5.17. What monitoring methods and tools are used by aircraft operators to determine emissions and non-CO₂ aviation effects? Please answer using the tables below.

Methods applied to determine the fuel consumption in order to determine the emissions	Number of aircraft operators using this method	Which number of aircraft operators in the second column are small emitters?
Method A to determine the fuel consumption to determine CO ₂ emissions		
Method B to determine the fuel consumption to determine CO ₂ emissions		
Method A and B to determine the fuel consumption to determine CO ₂ emissions		

Methods applied to determine non-CO ₂ aviation effects	Number of aircraft operators using this method	Which number of aircraft operators in the second column are small emitters?
Method C consisting of a weather-based approach to determine the non-CO ₂ aviation effects		
Method D consisting of location-based simplified approach to determine the non-CO ₂ aviation effects		
Own fuel-burn module as referred to in Article 56a(4), point (a), of Implementing Regulation (EU) 2018/2066		

Tools to be applied in the monitoring of emissions	Number of aircraft operators
The number of small emitters using the small emitters tool (SET) to determine their fuel consumption	

Tools to be applied in the monitoring of emissions	Number of aircraft operators
Number of aircraft operators below 25 000 tonnes of CO ₂ or aircraft operators having total emissions of less than 3 000 tonnes of CO ₂ whose emission report is generated from the EU ETS support facility independently from any input of the aircraft operator	
Number of aircraft operators using an alternative method to determine the emissions of missing flights	
Number of aircraft operators using the small emitters tool (SET) as referred to in Article 55(2) of Implementing Regulation (EU) 2018/2066 to determine the emissions of missing flights	
Tools to be applied in the monitoring of non-CO ₂ aviation effects	Number of aircraft operators
Number of aircraft operators whose non-CO ₂ aviation effects report is generated from an IT tool approved by the Commission in accordance with Article 56a of Implementing Regulation (EU) 2018/2066, independently from any input from the aircraft operator.	

5.18. In the table below, please specify

- the aggregate total emissions of all flights and domestic flights carried out in the reporting period by aircraft operators for which you are the administering Member State,
- the aggregate total emissions of CORSIA flights carried out by aircraft operators for which you are the administering Member State,
- the aggregate total emissions subject to offsetting requirements under CORSIA from aircraft operators for which you are the administering Member State,
- the aggregate total emissions of flights falling under the Swiss emission trading scheme carried out by aircraft operators for which you are the administering Member State,
- the total CO₂ equivalent concerning non-CO₂ aviation effects of flights carried out in the reporting period by aircraft operators for which you are the administering Member State.

	Total emissions (t CO ₂ or t CO _{2(e)})
Total emissions of flights carried out by aircraft operators for which you are the administering Member State	
Total emissions of domestic flights carried out by aircraft operators for which you are the administering Member State	
Total emissions of CORSIA flights carried out by aircraft operators for which you are the administering Member State	
Total emissions subject to offset requirements under CORSIA carried out by aircraft operators for which you are the administering Member State	

	Total emissions (t CO ₂ or t CO _{2e})
Total emissions from flights subject to the Swiss emission trading scheme carried out by aircraft operators for which you are the administering Member State	
Total CO ₂ equivalent non-CO ₂ aviation effects of flights carried out in the reporting period by aircraft operators for which you are the administering Member State	

How many aircraft operators have reported non-CO₂ aviation effects from flights between an aerodrome located in a third country and an aerodrome located in a Member State or between third countries?

Please use the table below to answer the question.

Total number of aircraft operators reporting related to extra-EU flights in the aircraft operator's non-CO ₂ aviation effects reports	
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5.19. In the table below, please indicate:

- the number of aircraft operators that reported using alternative fuels consisting of biofuels, RFNBO/RCF or SLCF,
- the total emissions from biofuels, RFNBO/RCF or SLCF which are considered zero-rated, i.e. where the sustainability criteria or greenhouse gas emission savings criteria are complied with, and
- the total emissions from biofuels, RFNBO/RCF or SLCF which are not considered zero-rated, i.e. where sustainability criteria or greenhouse gas emission savings criteria apply but these criteria are not complied with.

Type of alternative fuel ⁽¹⁾	Number of aircraft operators that reported using alternative fuels (per type)	Emissions from biofuels, RFNBO/RCF or SLCF to which sustainability criteria or greenhouse gas emission savings criteria are applied and which satisfied such criteria (t CO ₂)	Emissions from biofuels, RFNBO/RCF or SLCF to which the sustainability criteria or greenhouse gas emission savings criteria apply but were not satisfied (t CO ₂)

⁽¹⁾ Please specify biofuel, RFNBO/RCF or SLCF.

Which of the methods to demonstrate compliance with sustainability criteria or greenhouse gas emission savings criteria are in general applied in your Member State? Please use the table below providing the response. If national schemes are used to demonstrate such compliance, please describe the main elements.

Method allowed by competent authority to demonstrate compliance with sustainability criteria or greenhouse gas savings criteria	Yes/No	Description of main elements if national schemes are used
Union Database		
National database linked with Union Database in accordance with Article 31a of Directive (EU) 2018/2001		
Voluntary scheme recognised by the Commission		
National scheme		
Operator's own evidence		

- 5.20. In the table below, please indicate the number of aircraft operators that were required to submit and actually submitted an improvement report in accordance with Article 69 of Implementing Regulation (EU) 2018/2066. The information requested in the table below concerns the submission of improvement reports.

Type of monitoring ⁽¹⁾	Year ⁽²⁾	Number of aircraft operators required to submit an improvement report	Number of aircraft operators that submitted an improvement report in practice

⁽¹⁾ Please indicate whether the improvement concerns the monitoring of CO₂ emissions or the monitoring of non-CO₂ aviation effects.

⁽²⁾ Please fill in the improvement reports submitted in the previous reporting period and if applicable, add the number of improvement reports submitted in the current reporting period.

- 5.21. Has your Member State allowed the use of any simplified monitoring plans in accordance with Article 13(2) of Implementing Regulation (EU) 2018/2066? Yes/No

If yes, please specify in the table below what type of risk assessment was carried out and on which principles it was configured.

Type of risk assessment ⁽¹⁾	General principles of risk assessment

⁽¹⁾ Please select: risk assessment carried out by the competent authority or risk assessment carried out by the aircraft operator.

5.D. Regulated entities

- 5.22. If the highest tier approaches for major fuel streams that are released for consumption by category B regulated entities as referred to in Article 75e(2), point (b), of Implementing Regulation (EU) 2018/2066 are not applied, please indicate in the table below, for each regulated entity for which that situation occurred, the affected fuels released for consumption, the affected monitoring parameter, the highest tier required under Implementing Regulation (EU) 2018/2066 and the tier applied.

Regulated entity identification code ⁽¹⁾	Affected fuel released for consumption	Affected monitoring parameter ⁽²⁾	Highest tier required under Implementing Regulation (EU) 2018/2066	Tier applied in practice

⁽¹⁾ Regulated entity code recognised in accordance with Delegated Regulation (EU) 2019/1122.

⁽²⁾ Please select under affected monitoring parameter: quantity of fuel, net calorific value, emission factor, preliminary emission factor, unit conversion factor, biomass fraction, RFNBO/RCF fraction or SLCF fraction, the scope factor.

- 5.23. In the table below, please indicate the number of category A regulated entities as referred to in Article 75e(2), point (a), of Implementing Regulation (EU) 2018/2066 that do not apply the highest tier for major fuel streams released for consumption in accordance with that Implementing Regulation.

	Number of regulated entities
Category A regulated entities not meeting the highest tier in accordance with Implementing Regulation (EU) 2018/2066	

5.24. What scope factor methods as referred to in Article 75l(2) of Implementing Regulation (EU) 2018/2066 were used in your Member State? If possible, please specify by fuels and by sectors.

Does the competent authority require scope factor method as referred to in Article 75l(6) of Implementing Regulation (EU) 2018/2066? Yes/No ⁽¹⁰⁾

If yes, please specify in general terms which scope factor method is required and for which sector ⁽¹¹⁾.

What is the number of regulated entities and the aggregated emissions of fuel streams for which those regulated entities applied a default value of 1 in accordance with Article 75l(3) of Implementing Regulation (EU) 2018/2066 because it is technically not feasible or would lead to unreasonable costs to apply the scope factor methods as referred to in Article 75l(2) of that Implementing Regulation? Please specify in the table below

Number of regulated entities applying a default value of 1 in accordance with Article 75l(3) of Implementing Regulation (EU) 2018/2066	
Total aggregated emissions of regulated entities applying a default value of 1 in accordance with Article 75l(3) of Implementing Regulation (EU) 2018/2066	

⁽¹⁰⁾ If the European Commission has approved the use of a default value in accordance with Article 75l(6) of Commission Implementing Regulation (EU) 2018/2066 for certain fuel streams, please answer “No” to this question (this question only concerns the case where Member States require the regulated entities to use a specific method as referred to in Article 75l(2)).

⁽¹¹⁾ Please use the CRF category number to specify the sector.

5.25. In the table below, please indicate:

- the number of category A and B regulated entities releasing biofuels, bioliquids, biomass fuels, renewable fuels of non-biological origin (RFNBO)/recycled carbon fuels (RCF), synthetic low carbon fuels (SLCF) for consumption,
- the total emissions from biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF which are considered zero-rated, i.e. where no sustainability criteria or greenhouse gas emission savings criteria apply or where the sustainability criteria or greenhouse gas emission savings criteria are complied with,
- the total emissions from biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF which are not considered zero-rated, i.e. where sustainability criteria or greenhouse gas emission savings criteria apply but these criteria are not complied with,
- the total fossil emissions from regulated entities releasing biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF for consumption,
- the energy content of the biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF which is considered zero-rated,
- the energy content of the biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF which is not considered zero-rated, and
- the fossil energy of the fuel streams that are released for consumption and that contain biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF.

Category of regulated entity ⁽¹⁾	The type of renewable fuel released for consumption ⁽²⁾	Number of regulated entities	Emissions from biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF to which sustainability criteria or greenhouse gas emission savings criteria are applied and satisfied and emissions from biomass to which no sustainability criteria apply (t CO _{2(e)})	Emissions from biofuels, bioliquids, biomass fuels, RFNBO/RCF, SLCF to which the sustainability criteria or greenhouse gas emission savings criteria apply but were not satisfied (t CO _{2(e)})	Fossil emissions (t CO _{2(e)})	Energy content of zero-rated biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF (TJ)	Energy content of non-zero rated biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF (TJ)	Energy content of fossil fuels/materials (TJ)

⁽¹⁾ Please select category A regulated entity or category B regulated entity.

⁽²⁾ Please select biofuels, bioliquids, biomass fuels, RFNBO/RCF or SLCF.

Which of the methods to demonstrate compliance with sustainability criteria or greenhouse gas emission savings criteria are in general applied in your Member State? Please use the table below providing the response. If national schemes are used to demonstrate such compliance, please describe the main elements.

Method allowed to demonstrate compliance with sustainability criteria or greenhouse gas savings criteria	Yes/No	Description of main elements if national schemes are used
Union Database		
National database linked with Union Database in accordance with Article 31a of Directive (EU) 2018/2001		
Voluntary scheme recognised by the Commission		

Method allowed to demonstrate compliance with sustainability criteria or greenhouse gas savings criteria	Yes/No	Description of main elements if national schemes are used
National scheme		
Operator's own evidence		

- 5.26. Please indicate in the table below the number of category A and B regulated entities that were required to submit and actually submitted an improvement report in accordance with Article 75q of Implementing Regulation (EU) 2018/2066. The information in the table below concerns the submission of the improvement report.

Regulated entity category	Year ⁽¹⁾	Type of improvement report ⁽²⁾	Number of regulated entities required to submit an improvement report	Number of regulated entities that submitted an improvement report in practice

⁽¹⁾ Please fill in the improvement reports submitted in the previous reporting period and if applicable, please add the number of improvement reports submitted in the current reporting period.

⁽²⁾ Please select: improvement report in accordance with Article 75q(2) of Implementing Regulation (EU) 2018/2066, improvement report in accordance with Article 75q(3) of that Implementing Regulation or improvement report in accordance with Article 75q(4) of that Implementing Regulation.

5.E. Shipping companies

- 5.27. For how many shipping companies and ships was the emission factor for fuels not listed in Annex I to Regulation (EU) 2015/757 determined in accordance with Articles 32 to 35 of Implementing Regulation (EU) 2018/2066?

Number of shipping companies that determined the emission factor for fuels not listed in Annex I to Regulation (EU) 2015/757 in accordance with Articles 32 to 35 of Implementing Regulation (EU) 2018/2066	
Number of ships for which the emission factor was determined for fuels not listed in Annex I to Regulation (EU) 2015/757 in accordance with Articles 32 to 35 of Implementing Regulation (EU) 2018/2066	

- 5.28. Which of the methods to demonstrate compliance with sustainability criteria or greenhouse gas emission savings criteria are in general applied in your Member State? Please use the table below providing the response. If national schemes are used to demonstrate such compliance, please describe the main elements.

Method allowed by competent authority to demonstrate compliance with sustainability criteria or greenhouse gas savings criteria	Yes/No	Description of main elements if national schemes are used
Union Database		
National database linked with Union Database in accordance with Article 31a of Directive (EU) 2018/2001		
Voluntary scheme recognised by the Commission		
National scheme		
Operator's own evidence		

6. Arrangements for verification

6.A. General

- 6.1. Please indicate in the table below the total number of verifiers carrying out verification of stationary installation's reports ⁽¹⁾, aircraft operator's reports, regulated entity's reports, or shipping company's reports, including the assessment of the shipping company's monitoring plan. For the total number of verifiers from another Member State, please indicate the Member State in which they were accredited by the national accreditation body.

Please use additional rows to complete the question for the type of verification.

	Total number of verifiers in all ETS verifications	Type of verification ⁽¹⁾	Number	Member State of accreditation
Total number of verifiers accredited in your Member State				
Total number of verifiers certified in your Member State				
Number of verifiers accredited by a national accreditation body in another Member State that carried out verification in your Member State				
Number of verifiers certified by a national certification authority in another Member State that carried out verification in your Member State (if relevant)				

⁽¹⁾ Please select verification of stationary installation's report, verification of aircraft operator's reports, verification of regulated entity's reports or verification of shipping company's report, including the assessment of the shipping company's monitoring plan.

Please indicate in the table below the number of verifiers accredited for a particular scope of accreditation as referred to in Annex I to Implementing Regulation (EU) 2018/2067. If Member States have allowed for the certification of natural person verifiers pursuant to Article 55(2) of Implementing Regulation (EU) 2018/2067, please indicate also the number of natural person verifiers certified for a particular scope of certification as referred to in Annex I to Implementing Regulation (EU) 2018/2067.

Scope of accreditation or certification listed in Annex I to Implementing Regulation (EU) 2018/2067	Number of verifiers accredited in your Member State	Number of verifiers certified in your Member State

⁽¹⁾ Emission reports, baseline data reports, annual activity level reports and new entrant data reports.

- 6.2. In the table below, please provide information on the application of the requirements on information exchange specified in Chapter VI of Implementing Regulation (EU) 2018/2067 or Chapter VI of Delegated Regulation (EU) 2023/2917:

Information on the application of information exchange requirements specified in Chapter VI of Implementing Regulation (EU) 2018/2067 or Chapter VI of Delegated Regulation (EU) 2023/2917				
Have all work programmes in accordance with Article 71(1) of Implementing Regulation (EU) 2018/2067 been submitted?	Type of ETS activity ⁽¹⁾	From the national accreditation body of your Member State ⁽²⁾		From the national accreditation body of another Member State ⁽²⁾
Have all management reports in accordance with Article 71(3) of Implementing Regulation (EU) 2018/2067 been submitted?	Type of ETS activity ⁽¹⁾	From the national accreditation body of your Member State ⁽²⁾		From the national accreditation body of another Member State ⁽²⁾
Have all information exchange reports in accordance with Article 73(1) of Implementing Regulation (EU) 2018/2067 been submitted?	Type of ETS activity ⁽¹⁾	To the national accreditation body of your Member State ⁽²⁾		To the national accreditation body of another Member State ⁽²⁾
Number of administrative measures imposed on verifiers accredited by your Member State	Type of ETS activity ⁽¹⁾	Suspension	Withdrawal of accreditation	Reduction of scope
Number of administrative measures imposed on verifiers certified by your Member State (if relevant)	Type of ETS activity ⁽¹⁾	Suspension	Withdrawal of accreditation	Reduction of scope
Number of times that the national accreditation body in your Member State has requested the national accreditation body in another Member State to carry out surveillance on its behalf in accordance with Article 50(5) of Implementing Regulation (EU) 2018/2067				
Number of complaints made about verifiers accredited by your Member State and the number that have been resolved		Number of complaints made	Number of complaints of the left column resolved	Number of complaints from prior reporting period resolved ⁽³⁾
If applicable, the number of complaints made about verifiers certified by your Member State and the number that have been resolved		Number of complaints made	Number of complaints of the left column resolved	Number of complaints from prior reporting period resolved ⁽³⁾

Information on the application of information exchange requirements specified in Chapter VI of Implementing Regulation (EU) 2018/2067 or Chapter VI of Delegated Regulation (EU) 2023/2917				
Number of outstanding non-conformities for verifiers reported in the information exchange and the number that have been resolved		Number of non-conformities	Number of non-conformities of the left column resolved	Number of non-conformities from prior reporting period resolved ⁽³⁾

⁽¹⁾ Please select EU ETS, ETS2 and ETS maritime.
⁽²⁾ Please complete yes/no/partly.
⁽³⁾ And not reported as resolved in previous reports.

6.B. Installations

- 6.3. For which installations did the competent authority make a conservative estimate of emissions in accordance with Article 70(1) of Implementing Regulation (EU) 2018/2066? Please answer using the table below. Add further rows, if necessary.

Installation identification code ⁽¹⁾	Year of emissions	Total annual emissions of the installation (t CO _{2(e)})	Reason for making a conservative estimation ⁽²⁾	Emissions of the installation conservatively estimated (t CO _{2(e)})	Method used to conservatively estimate the emissions	Further action taken or proposed ⁽³⁾

- ⁽¹⁾ Installation identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.
⁽²⁾ Please specify: no emission report submitted by 31 March; no positive verification opinion statement was given due to material misstatements; no positive verification opinion statement issued owing to a limitation of scope (Article 27(1), point (c), of Implementing Regulation (EU) 2018/2067); no positive verification opinion statement was given pursuant to Article 27(1), point (d), of Implementing Regulation (EU) 2018/2067); emission report rejected for non-compliance with Implementing Regulation (EU) 2018/2066; or emission report not verified in accordance with Implementing Regulation (EU) 2018/2067.
⁽³⁾ Please indicate which of the following actions have been carried out or are being proposed: reminder or formal warning on imposing sanctions sent to operators, blocking of the operator holding account, imposition of fines, or other (please specify). A combination of actions is possible.

How many installations have received a negative verification opinion statement or have not submitted an emission report by the required deadline?

Select option ⁽¹⁾	Total number of installations	Further comments (if applicable)

- ⁽¹⁾ Please specify: no emission report submitted by 31 March, no positive verification opinion statement was given because of material misstatements (Article 27(1), point (b), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement was given because of limitation of scope (Article 27(1), point (c), of that Implementing Regulation, no positive verification opinion statement was given because of Article 27(1), point (d), of that Implementing Regulation.

- 6.4. Did any verification report include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement, non-compliance with Implementing Regulation (EU) 2018/2066 or recommendations for improvement? Yes/No

If yes, please provide information in the table below:

Main Annex I activity	Type of issue found ⁽¹⁾	Number of installations	Number of issues	Number of verified emission reports that have led to conservative estimation of the emissions by the competent authority

⁽¹⁾ Please specify: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Implementing Regulation (EU) 2018/2066, recommendations for improvement.

- 6.5. Did the competent authority carry out any checks on verified emission reports? Yes/No

If yes, please specify what checks were carried out using the table below:

Checks on the verified emission reports	% checked in previous reporting period	% checked in the current reporting period ⁽¹⁾	Comments
Share of the emission reports checked for completeness and internal consistency	%	%	
Share of the emission reports checked for consistency with the monitoring plan	%	%	
Share of the emission reports that were cross-checked with allocation data	%	%	
Share of the emission reports that were cross-checked with other data Please provide information with which other data cross-checks were performed using the fourth column	%	%	
Share of the emission reports that were analysed in detail Please provide information on the criteria used for selecting emission reports for detailed analysis using the fourth column ⁽²⁾	%	%	
Number of verified emission reports that were rejected because of non-compliance with Implementing Regulation (EU) 2018/2066			

Checks on the verified emission reports	% checked in previous reporting period	% checked in the current reporting period ⁽¹⁾	Comments
Number of verified emission reports that were rejected because of other reasons Please indicate the reasons for rejecting the emission reports using the third column			
Action taken as a result of rejection of verified emission reports			
Other action taken as a consequence of checks on verified emission reports			

⁽¹⁾ Please indicate the percentage of checking.

⁽²⁾ Please select: risk-based assessment, % of installations, all category C installations, random selection, or other (if other, please specify).

6.6. Have site visits been waived for installations emitting more than 25 000 tonnes CO_{2(e)} per year? Yes/No

If yes, please indicate in the table below the number of installations for which a site visit was waived under a particular condition. Add further rows, if necessary.

Condition for waiving site visit ⁽¹⁾	Main Annex I activity	Number of installations

⁽¹⁾ Please select the condition(s) as referred to in Article 32 of Implementing Regulation (EU) 2018/2067.

Were site visits waived for installations with low emissions as referred to in Article 47(2) of Implementing Regulation (EU) 2018/2066? Yes/No

If yes, please indicate in the table below the number of installations for which a site visit was waived.

Total number of site visits waived for installations with low emissions	
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6.7. Were virtual site visits carried out in accordance with Article 34a of Implementing Regulation (EU) 2018/2067? Yes/No

If yes, please indicate in the table below:

- the type of *force majeure* and the number of installations for which virtual site visits were carried out,
- whether a competent authority's approval was obtained or whether a generic authorisation in accordance with Article 34a(4) of Implementing Regulation (EU) 2018/2067 was applied, and

- confirmation that conditions for carrying out virtual site visits in accordance with Article 34a of Implementing Regulation (EU) 2018/2067 were met.

Type of <i>force majeure</i>	Number of installations for which virtual site visits were carried out	Approval by competent authority or application of Article 34a(4) ⁽¹⁾	Confirmation that Article 34a conditions are met

⁽¹⁾ Please select approval by competent authority or generic authorisation under Article 34a(4) of Implementing Regulation (EU) 2018/2067.

6.C. Aircraft operators

- 6.8. For which aircraft operators did the competent authority make a conservative estimation of emissions or non-CO₂ aviation effects in accordance with Article 70(1) of Implementing Regulation (EU) 2018/2066? Please answer using the table below. Add further rows, if necessary.

Aircraft operator identification code ⁽¹⁾	Year of emissions or non-CO ₂ aviation effects	Total annual emissions of the aircraft operator (t CO _{2(e)})	Total non-CO ₂ aviation effects of the aircraft operator (tCO _{2(e)})	Reason for making a conservative estimation ⁽²⁾	Emissions or non-CO ₂ aviation effects of the aircraft operator conservatively estimated (t CO _{2(e)})	Method used to conservatively estimate the emissions	Further action taken or proposed ⁽³⁾

⁽¹⁾ Aircraft operator identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

⁽²⁾ Please select: no emission report submitted by 31 March, no positive verification opinion statement was given because of material misstatements, no positive verification opinion statement was given because of limitation of scope (Article 27(1), point (c), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement was given because of Article 27(1), point (d), of that Implementing Regulation, emission report rejected because it was not in line with Implementing Regulation (EU) 2018/2066, emission report not verified in line with Implementing Regulation (EU) 2018/2067.

⁽³⁾ Please indicate which of the following actions have been carried out or are being proposed: reminder or formal warning on imposing sanctions sent to aircraft operators, blocking of the aircraft operator holding account, imposition of fines, or other (please specify). A combination of actions is possible.

How many aircraft operators have received a negative verification opinion statement or have not submitted an emission report by the required deadline?

Type of report ⁽¹⁾	Select option ⁽²⁾	Total number of aircraft operators	Further comments, if applicable

⁽¹⁾ Please select emission report or non-CO₂ aviation effects report.

⁽²⁾ Please specify: no emission report submitted by 31 March, no positive verification opinion statement was given because of material misstatements, no positive verification opinion statement was given because of limitation of scope (Article 27(1), point (c), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement was given because of Article 27(1), point (d), of that Implementing Regulation.

- 6.9. Did any verification report include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement, non-compliance with Implementing Regulation (EU) 2018/2066 or recommendations for improvement? Yes/No

If yes, please provide information in the table below for emissions respectively.

Type of verification ⁽¹⁾	Type of issue found ⁽²⁾	Number of aircraft operators	Number of issues	Number of verified emission reports or non-CO ₂ aviation effects reports that have led to conservative estimation of the emissions by the competent authority

⁽¹⁾ Please select: verification of emission report or verification of non-CO₂ aviation effects report.

⁽²⁾ Please select: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Implementing Regulation (EU) 2018/2066 or recommendations for improvement.

- 6.10. Did the competent authority carry out any checks on verified emission reports or non-CO₂ aviation effects reports? Yes/No

If yes, please specify what checks were carried out using the tables below for emissions and non-CO₂ aviation effects respectively.

Table for data related to emission reports

Checks on the verified emission reports	% checked in the previous reporting period	% in the current reporting period ⁽¹⁾	Comments
Share of the emission reports checked for completeness and internal consistency	%	%	
Share of the emission reports checked for consistency with the monitoring plan	%	%	
Share of the emission reports that were cross-checked with other data Please provide information with which other data cross-checks were performed using the fourth column	%	%	
Share of the emission reports that were analysed in detail Please provide information on the criteria used for selecting emission reports for detailed analysis using the fourth column ⁽²⁾	%	%	
Number of verified emission reports rejected because of non-compliance with Implementing Regulation (EU) 2018/2066			
Number of verified emission reports rejected because of other reasons Please indicate the reasons for rejecting the emission reports using the third column			

Checks on the verified emission reports	% checked in the previous reporting period	% in the current reporting period ⁽¹⁾	Comments
Action taken as a result of rejection of verified emission reports			
Other action taken as a consequence of checks on verified emission reports			
⁽¹⁾ Please indicate the percentage of checking. ⁽²⁾ Please select: risk-based assessment, % of aircraft operators, all large aircraft operators, random selection, or other (if other, please specify).			

Table for data related to non-CO₂ aviation effects reports

Checks on the verified non-CO ₂ aviation effects reports	% checked in the previous reporting period	% checked in the current reporting period ⁽¹⁾	Comments
Share of the non-CO ₂ aviation effects reports checked for completeness and internal consistency	%	%	
Share of the non-CO ₂ aviation effects reports checked for consistency with the monitoring plan	%	%	
Share of the non-CO ₂ aviation effects reports that were cross-checked with other data Please provide information with which other data cross-checks were performed using the fourth column	%	%	
Share of the non-CO ₂ aviation effects reports that were analysed in detail Please provide information on the criteria used for selecting non-CO ₂ aviation effects reports for detailed analysis using the fourth column ⁽²⁾	%	%	
Number of verified non-CO ₂ aviation effects reports rejected because of non-compliance with Implementing Regulation (EU) 2018/2066			
Number of verified non-CO ₂ aviation effects reports rejected because of other reasons Please indicate the reasons for rejecting the non-CO ₂ aviation effects reports using the third column			

Checks on the verified non-CO ₂ aviation effects reports	% checked in the previous reporting period	% checked in the current reporting period ⁽¹⁾	Comments
Action taken as a result of rejection of verified non-CO ₂ aviation effects reports			
Other action taken as a consequence of checks on verified non-CO ₂ aviation effects reports			

⁽¹⁾ Please indicate the percentage of checking.

⁽²⁾ Please select: risk-based assessment, % of aircraft operators, all large aircraft operators, random selection, or other (if other, please specify).

- 6.11. Were site visits waived for small emitters as referred to in Article 55(1) of Implementing Regulation (EU) 2018/2066? Yes/No

If yes, please indicate in the table below the number of small emitters for which a site visit was waived.

Total number of site visits waived for small emitters	
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- 6.12. Were virtual site visits carried out in accordance with Article 34a or Article 34b of Implementing Regulation (EU) 2018/2067? Yes/No

If yes, please indicate in the table below:

- information on what type of virtual site visit it concerns,
- for the purposes of Article 34a of that Implementing Regulation, the type of *force majeure* and the number of aircraft operators for which virtual site visits were carried out,
- whether a competent authority's approval was obtained or whether a generic authorisation in accordance with Article 34a(4) of Implementing Regulation (EU) 2018/2067 was applied, and
- confirmation that conditions for carrying out virtual site visits in accordance with Article 34a of Implementing Regulation (EU) 2018/2067 were met.

Type of virtual site visit ⁽¹⁾	Type of <i>force majeure</i> ⁽²⁾	Number of aircraft operators for which virtual site visits were carried out	Approval by competent authority or application of Article 34a(4) of Implementing Regulation (EU) 2018/2067 ⁽³⁾	Confirmation that Article 34a conditions are met

- ⁽¹⁾ Please select the virtual site visit during emission verification (Article 34a), virtual site visit during emission verification (Article 34b), virtual site visit during non-CO₂ effects verification (Article 34a), virtual site visits during non-CO₂ effects verification (Article 34b).
- ⁽²⁾ The type of *force majeure* only has to be completed in the case of a virtual site visit as referred to in Article 34a of Implementing Regulation (EU) 2018/2067.
- ⁽³⁾ Please select approval by competent authority or generic authorisation under Article 34a(4) of Implementing Regulation (EU) 2018/2067.

6.D. Regulated entities

- 6.13. For which regulated entities did the competent authority make a conservative estimation of emissions in accordance with Article 75r(1) of Implementing Regulation (EU) 2018/2066? Please answer using the table below. Add further rows, if necessary.

Regulated entity identification code ⁽¹⁾	Year of emissions	Total annual emissions of the regulated entity (t CO _{2(e)})	Reason for making a conservative estimation ⁽²⁾	Emissions of the regulated entity conservatively estimated (t CO _{2(e)})	Method used to conservatively estimate the emissions	Further action taken or proposed ⁽³⁾

⁽¹⁾ Regulated entity identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

⁽²⁾ Please specify: no emission report submitted by 30 April, no positive verification opinion statement was given because of material misstatements (Article 43r(1), point (b), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement was given because of limitation of scope (Article 43r(1), point (c), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement was given because of Article 43r(1), point (d), of that Implementing Regulation, emission report rejected because it was not in line with Implementing Regulation (EU) 2018/2066, or emission report not verified in line with Implementing Regulation (EU) 2018/2067.

⁽³⁾ Please indicate which of the following actions have been carried out or are being proposed: reminder or formal warning on imposing sanctions sent to regulated entities, blocking of the regulated entity holding account, imposition of fines, or other (please specify). A combination of actions is possible.

How many regulated entities have received a negative verification opinion statement or have not submitted an emission report by the required deadline?

Select option ⁽¹⁾	Total number of regulated entities	Further comments, if applicable

⁽¹⁾ Please specify: no emission report submitted by 30 April, no positive verification opinion statement was given because of material misstatements (Article 43r(1), point (b), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement was given because of limitation of scope (Article 43r(1), point (c), of that Implementing Regulation, no positive verification opinion statement was given because of Article 43r(1), point (d), of that Implementing Regulation.

- 6.14. Did any verification report include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement, non-compliance with Implementing Regulation (EU) 2018/2066 or recommendations for improvement? Yes/No

If yes, please provide information in the table below:

Type of issue found ⁽¹⁾	Number of regulated entities	Number of issues	Number of verified emission reports that have led to conservative estimation of the emissions by the competent authority

⁽¹⁾ Please specify: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Implementing Regulation (EU) 2018/2066, recommendations for improvement.

6.15. Did the competent authority carry out any checks on verified emission reports? Yes/No

If yes, please specify what checks were carried out using the table below:

Checks on the verified emission and verification reports	% checked in the previous reporting period	% checked in the current reporting period ⁽¹⁾	Comments
Share of the emission reports checked for completeness and internal consistency	%	%	
Share of the emission reports checked for consistency with the monitoring plan	%	%	
Share of the emission reports that were cross-checked with other data Please provide information with which other data cross-checks were performed using the fourth column	%	%	
Share of the emission reports that were analysed in detail Please provide information on the criteria used for selecting emission reports for detailed analysis using the fourth column ⁽²⁾	%	%	
Number of verified emission reports that were rejected because of non-compliance with Implementing Regulation (EU) 2018/2066			
Number of verified emission reports that were rejected because of other reasons Please indicate the reasons for rejecting the emission reports using the third column			
Action taken as a result of rejection of verified emission reports			
Other action taken as a consequence of checks on verified emission reports			

⁽¹⁾ Please indicate the percentage of checking.

⁽²⁾ Please select: risk-based assessment, % of regulated entities, all category B regulated entities, random selection, or other (if other, please specify).

6.16. Have site visits been waived for regulated entities? Yes/No

If yes, please indicate in the table below the number of regulated entities for which a site visit was waived under a particular condition. Add further rows, if necessary.

Condition for waiving site visit ⁽¹⁾	Number of regulated entities

⁽¹⁾ Please select the condition(s) as referred to in Article 43w of Implementing Regulation (EU) 2018/2067.

Were site visits waived for regulated entities with low emissions as referred to in Article 75n(1) of Implementing Regulation (EU) 2018/2066? Yes/No

If yes, please indicate in the table below the number of regulated entities for which a site visit was waived.

Total number of site visits waived for regulated entities with low emissions	
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6.17. Were virtual site visits carried out in accordance with Articles 43x and 34a of Implementing Regulation (EU) 2018/2067? Yes/No

If yes, please indicate in the table below:

- the type of *force majeure* and the number of regulated entities for which virtual site visits were carried out,
- whether a competent authority's approval was obtained or whether a generic authorisation in accordance with Article 43x and Article 34a(4) of Implementing Regulation (EU) 2018/2067 was applied, and
- confirmation that conditions for carrying out virtual site visits in accordance with Articles 43x and 34a of Implementing Regulation (EU) 2018/2067 were met.

Type of <i>force majeure</i>	Number of regulated entities for which virtual site visits were carried out	Approval by competent authority or application of Article 43x and 34a(4) ⁽¹⁾	Confirmation that Article 43x and 34a conditions are met

⁽¹⁾ Please select approval by competent authority or generic authorisation under Article 43x and 34a(4) of Implementing Regulation (EU) 2018/2067.

6.E. Shipping companies

6.18. For which shipping companies did the administering authority make a conservative estimation of emissions in accordance with Article 2 of Commission Delegated Regulation (EU) 2023/2849 ⁽¹³⁾? Please answer using the table below. Add further rows, if necessary.

Shipping company identification code ⁽¹⁾	Year of emissions	Total annual emissions of the shipping company (t CO _{2(e)})	Reason for making conservative estimation ⁽²⁾	Emissions of the shipping company conservatively estimated (t CO _{2(e)})	Method used to conservatively estimate the emissions	Further action taken or proposed ⁽³⁾

⁽¹⁾ Shipping company identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

⁽²⁾ Please specify: no emission report submitted by the required deadline, no positive verification opinion statement was given because of material misstatements, no positive verification opinion statement was given because of limitation of scope, no positive verification opinion statement was given because aggregate or individual non-conformities provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the report is free from material misstatements, emission report rejected because it was not in line with Regulation (EU) 2015/757 or Implementing Regulation (EU) 2016/1927, or emission report not verified in line with Delegated Regulation (EU) 2023/2917.

⁽³⁾ Please indicate which of the following actions have been carried out or are being proposed: reminder or formal warning on imposing sanctions sent to shipping companies, blocking of the shipping company holding account, imposition of fines, or other (please specify). A combination of actions is possible.

⁽¹³⁾ Commission Delegated Regulation (EU) 2023/2849 of 12 October 2023 supplementing Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the rules for reporting and submission of the aggregated emissions data at company level (OJ L, 2023/2849, 15.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2849/oj).

How many shipping companies have received a negative verification conclusion or have not submitted an emission report by the required deadline?

Type of verification ⁽¹⁾	Select option ⁽²⁾	Total number of ships or shipping companies ⁽³⁾	Further comments, if applicable

⁽¹⁾ Please select the verifier's assessment of monitoring plans, verification of emission reports, verification of reports at company level.

⁽²⁾ Please specify: no report submitted by the required deadline, no positive verification opinion statement was given because of material misstatements, no positive verification opinion statement was given because of limitation of scope, no positive verification opinion statement was given because aggregate or individual non-conformities provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the report is free from material misstatements, report rejected because it was not in line with Regulation (EU) 2015/757 or Implementing Regulation (EU) 2016/1927, report not verified in line with Delegated Regulation (EU) 2023/2917, non-compliance of the monitoring plan with Regulation (EU) 2015/757 or Implementing Regulation (EU) 2016/1927.

⁽³⁾ Please fill in the number of shipping companies for the assessment of monitoring plans and verification of reports on company level. Please fill in the number of ships for the verification of emission reports.

6.19. Did any verification report related to the different types of verification include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement or recommendations for improvement? Yes/No

If yes, please provide information in the table below:

Type of verification ⁽¹⁾	Type of issue found ⁽²⁾	Number of ships or shipping companies ⁽³⁾	Number of issues	Number of verified reports that have led to conservative estimation of the emissions by the administering authority

⁽¹⁾ Please select emission report or report at shipping company level.

⁽²⁾ Please specify: non-material misstatements, non-conformities not leading to a negative verification opinion statement, recommendations for improvement.

⁽³⁾ Please fill in the number of ships for the verification of emission reports and the number of shipping companies for the verification of reports at shipping company level.

6.20. Did the administering authority carry out any checks on verified ship's emission reports or verified reports at company level? Yes/No

If yes, please specify what checks were carried out using the table below:

Type of report ⁽¹⁾	Checks on the verification reports	% checked in the previous reporting period	% checked in the current reporting period ⁽²⁾	Comments
	Share of the reports checked for completeness and internal consistency	%	%	
	Share of the reports checked for consistency with the monitoring plan	%	%	

Type of report ⁽¹⁾	Checks on the verification reports	% checked in the previous reporting period	% checked in the current reporting period ⁽²⁾	Comments
	Share of the reports that were cross-checked with other data Please provide information with which other data cross-checks were performed using the fifth column	%	%	
	Share of the reports that were analysed in detail Please provide information on the criteria used for selecting reports for detailed analysis using the fifth column ⁽³⁾	%	%	
	Number of verified reports that were rejected because of non-conformities			
	Number of verified reports that were rejected because of other reasons Please indicate the reasons for rejecting the reports using the fourth column			
	Action taken as a result of rejection of verified reports			
	Other action taken as a consequence of checks on verified reports			

⁽¹⁾ Please select emission report or report at shipping company level.

⁽²⁾ Please indicate the percentage of checking.

⁽³⁾ Please select: risk-based assessment, % of ships or shipping companies, large ships or shipping companies, random selection, or other (if other, please specify).

6.21. Please specify in the table below:

- the number of ships or shipping companies for which site visits were waived for the purpose of assessing the monitoring plan in accordance with Article 6(6) of Delegated Regulation (EU) 2023/2917, verifying the emission report in accordance with Article 18(7) of that Delegated Regulation or verifying the report at shipping company level in accordance with Article 31(5) of that Delegated Regulation,

- the number of ships or shipping companies for which virtual site visits were carried out for the purpose of assessing the monitoring plan in accordance with Article 6(5) of Delegated Regulation (EU) 2023/2917, verifying the emission report in accordance with 18(6) of that Delegated Regulation or verifying the report at shipping company level in accordance with Article 31(6) of that Delegated Regulation.

	Number of ships	Number of shipping companies
Number of shipping companies for which site visits were waived for the purposes of assessing the monitoring plan		
Number of ships for which site visits were waived for the purpose of verifying the emission report		
Number of shipping companies for which site visits were waived for the purpose of verifying the report at shipping company level		
Number of shipping companies for which virtual site visits were carried out by the verifier for the purposes of assessing the monitoring plan		
Number of ships for which virtual site visits were carried out by the verifier for the purpose of verifying the emission report		
Number of shipping companies for which virtual site visits were carried out by the verifier for the purpose of verifying the report at shipping company level		

7. Registries

7.1. Please attach a copy of your Member State specific terms and conditions required to be signed by account holders.

7.2. In all cases where an account was closed because there was no reasonable prospect of further allowances being surrendered by an installation, aircraft operator, regulated entity or shipping company, please describe in the table below why there was no reasonable further prospect and state the amount of outstanding allowances. Add further rows, if necessary.

Installation / aircraft operator / regulated entity / shipping company identification code ⁽¹⁾	Installation / aircraft operator / regulated entity / shipping company name	Installation / aircraft operator / regulated entity / shipping company name	Number of allowances outstanding	Reason for no reasonable further prospect

⁽¹⁾ Installation identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

- 7.3. On how many occasions during the reporting year did aircraft operators use the mandate as provided for in Article 15(3) of Commission Delegated Regulation (EU) 2019/1122 ⁽¹⁴⁾? Please specify below the number of occasions.

Number of occasions that the mandate was used during the reporting period	
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Which aircraft operators used a mandate during the reporting period as provided for in Article 15(3) of Delegated Regulation (EU) 2019/1122? Please provide the information by using the table below. Add further rows, if necessary.

Aircraft operator identification code ⁽¹⁾	Aircraft operator name

⁽¹⁾ Aircraft operator identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

8. Allocation

8.A. General

- 8.1. Are you using the template developed by the Commission for monitoring methodology plans, baseline data reports, annual activity level reports, climate-neutrality plans, climate-neutrality reports and verification reports? Yes/No

If no, please specify in the table below whether you have developed Member State customised electronic templates or specific file formats for monitoring methodology plans, baseline data reports, annual activity level reports, climate-neutrality plans, climate-neutrality reports and verification reports, and indicate what elements are different compared to the template developed by the Commission.

	Member State specific template or file format ⁽¹⁾	What elements of the template or specific file format are Member State specific ⁽²⁾ ?
Monitoring methodology plan		
Climate-neutrality plan		
Baseline data report		
Annual activity level report		
Climate-neutrality report		
Verification report		

⁽¹⁾ Please select Member State specific template or Member State specific file format.

⁽²⁾ Compared to the requirements of the Commission published template and specific file formats.

⁽¹⁴⁾ Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3, ELI: http://data.europa.eu/eli/reg_del/2019/1122/oj).

- 8.2. Are fees charged to operators in relation to activities pursuant to Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842? Yes/No

If yes, please provide details in the table below regarding these fees:

Reason for fee/description	Amount in euro
Monitoring methodology plan approval	
Climate-neutrality plan checked on compliance	
Approval of significant changes to the monitoring methodology plan	
Updates of climate-neutrality plan	
Other, please specify:	

- 8.3. If Member States are using an IT system, is that system also covering activities pursuant to Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842? Yes/No

- 8.4. Please complete in the table below information on renunciation and suspension of allowances and the recovering of excess allowances as a result from over-allocation:

	Number of installations
How many installations have renounced free allocation for all or certain sub-installations under Article 24 of Delegated Regulation (EU) 2019/331?	
For how many installations has the competent authority suspended the issuance of allowances in accordance with Article 3(3), third subparagraph, of Implementing Regulation (EU) 2019/1842?	
For how many installations has the competent authority suspended the issuance of allowances in accordance with Article 3(3) fourth subparagraph of Implementing Regulation (EU) 2019/1842? ⁽¹⁾	
For how many installations has the competent authority recovered excess allowances resulting from over-allocation in accordance with Article 3(3) of Implementing Regulation (EU) 2019/1842?	

⁽¹⁾ This question has to be answered for the first time in the report due by 30 June 2027.

- 8.5. Were there sub-installations using the fuel benchmark or heat benchmark for which Article 6(1) of Implementing Regulation (EU) 2019/1842 is applied? ⁽¹⁵⁾ Yes/No

If yes, please complete in the table below the number of sub-installations concerned:

Number of fuel benchmark sub-installations concerned	Number of heat benchmark sub-installations concerned

⁽¹⁵⁾ This question only has to be answered in the report due by 30 June 2025 and 30 June 2026.

Were there sub-installations for which the competent authority rejected the application of Article 6(1) of Implementing Regulation (EU) 2019/1842? Yes/No

If yes, please complete in the table below the number of sub-installations:

Number of fuel benchmark sub-installations concerned	Number of heat benchmark sub-installations concerned

Were there sub-installations using the fuel benchmark or heat benchmark for which Article 6(2) of Implementing Regulation (EU) 2019/1842 was applied? Yes/No

If yes, please complete in the table below the number of sub-installations concerned:

Number of fuel benchmark sub-installations concerned	Number of heat benchmark sub-installations concerned

- 8.6. Please specify the number of installations that were no longer included within the scope of EU ETS during the reporting year:

Reason	Number of installations
Cessation	
Reduction of capacity which brings the installation carrying out combustion activities below 20 MW	
Reduction of capacity which brings the installation below a production capacity threshold listed in Annex I to Directive 2003/87/EC	
Sale or transfer of part of the installation to another legal entity, which brings the installation below a threshold listed in Annex I to Directive 2003/87/EC	
Change in installation boundaries or permit, which brings the installation below a threshold listed in Annex I to Directive 2003/87/EC	
Other reasons for no longer including installations, please specify	

- 8.7. Have you applied Article 10c of Directive 2003/87/EC? Yes/No

If yes, please provide in the table below the total number of emission allowances issued and the total value of investments made in the reporting period.

	Within the reporting period
Total number of emission allowances issued under Article 10c of Directive 2003/87/EC	
Total value of investments under Article 10c of Directive 2003/87/EC	

8.B. Baseline data reports

Questions 8.8 and 8.9 have to be completed regarding the most recent national implementation measures as referred to in Article 11 of Directive 2003/87/EC

8.8. How many installations received a negative verification opinion statement for the baseline data reports?

Select option ⁽¹⁾	Total number of installations

⁽¹⁾ Please specify: no positive verification opinion statement because of material misstatements (Article 27(1), point (b), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement because of limitation of scope (Article 27(1), point (c), of that Implementing Regulation), no positive verification opinion statement because of Article 27(1), point (d), of that Implementing Regulation.

8.9. Did any verification report corresponding to the baseline data report include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement, non-compliance with Delegated Regulation (EU) 2019/331 or recommendations for improvement? Yes/No

If yes, please provide information in the table below:

Main Annex I activity	Type of issue found ⁽¹⁾	Number of installations	Number of issues	The number of installations for which the competent authority has determined the historic activity levels in accordance with Article 15(2) of Delegated Regulation (EU) 2019/331 because the data gaps leading to the verifier's opinion were due to exceptional and unforeseeable circumstances that could not have been avoided even if all due care had been exercised.

⁽¹⁾ Please specify: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Delegated Regulation (EU) 2019/331, recommendations for improvement.

8.C. Annual activity level reports and climate-neutrality reports

8.10. Did the competent authority require operators to report additional parameters included in Annex IV to Delegated Regulation (EU) 2019/331 in accordance with Article 3(2) of Implementing Regulation (EU) 2019/1842? Yes/No

If yes, please specify the type of additional parameters:

Type of additional parameters	
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- 8.11. How many installations have received a negative verification opinion statement for an annual activity level report or climate-neutrality report, or have not submitted an annual activity level report or climate-neutrality report by the required deadline?

Type of report ⁽¹⁾	Select option ⁽²⁾	Total number of installations	Number of installations for which conservative estimation of allocation data by the competent authority was carried out ⁽³⁾

⁽¹⁾ Please specify annual activity level report or climate-neutrality report.

⁽²⁾ Please specify: no annual activity level report submitted by 31 March, no climate-neutrality report submitted by 31 March, no positive verification opinion statement because of material misstatement (Article 27(1), point (b), of Implementing Regulation (EU) 2018/2067), no positive verification opinion statement because milestones and targets are not achieved (Article 27(1)(ba) of that Implementing Regulation, no positive verification opinion statement because of limitation of scope (Article 27(1), point (c), of that Implementing Regulation, no positive verification opinion statement because of Article 27(1) (ca) of that Implementing Regulation, no positive verification opinion statement because of Article 27(1), point (d), of that Implementing Regulation.

⁽³⁾ This column only has to be completed for annual activity level reports.

- 8.12. Did any verification report include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement, non-compliance with Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 or recommendations for improvement? Yes/No

If yes, please provide information in the table below:

Type of report ⁽¹⁾	Main Annex I activity	Type of issue found ⁽²⁾	Number of installations	Number of issues	Number of installations for which conservative estimation of allocation data by the competent authority was carried out

⁽¹⁾ Please select annual activity level report or climate-neutrality report.

⁽²⁾ Please specify: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441, recommendations for improvement.

- 8.13. Did the competent authority reject annual activity level reports or climate-neutrality reports? Yes/No

If yes, please fill in the table:

Rejection of annual activity level reports or climate-neutrality report	Annual activity level report	Climate-neutrality report
Number of verified annual activity level reports or climate neutrality reports that were rejected because of non-compliance with Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Commission Implementing Regulation (EU) 2023/2441 ⁽¹⁾		

Rejection of annual activity level reports or climate-neutrality report	Annual activity level report	Climate-neutrality report
Number of verified annual activity level reports or climate-neutrality reports that were rejected because of other reasons Please indicate the reasons for rejecting the annual activity level reports or climate-neutrality reports		
Action taken as a result of rejection of verified annual activity level reports		
Action taken as a result of rejection of verified climate-neutrality reports		
Other action taken as a consequence of checks on verified annual activity level reports		
Other action taken as a consequence of checks on verified climate-neutrality reports		
⁽¹⁾ Commission Implementing Regulation (EU) 2023/2441 of 31 October 2023 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards the content and format of climate-neutrality plans needed for granting free allocation of emission allowances (OJ L, 2023/2441, 3.11.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2441/oj).		

8.14. Have site visits been waived during the verification of annual activity level reports? Yes/No

If yes, please indicate in the table below the number of installations for which a site visit was waived under a particular condition. Add further rows, if necessary.

Condition for waiving site visit ⁽¹⁾	Number of installations
⁽¹⁾ Please select the condition as referred to in Article 32 of Implementing Regulation (EU) 2018/2067.	

8.15. Have virtual site visits been carried out in accordance with Article 34a of Implementing Regulation (EU) 2018/2067 during the verification of annual activity level reports or climate-neutrality reports? Yes/No

If yes, please indicate in the table below:

- the type of *force majeure* and the number of installations for which virtual site visits were carried out,
- whether competent authority's approval was obtained or whether a generic authorisation in accordance with Article 34a(4) of Implementing Regulation (EU) 2018/2067 was applied, and

- confirmation that conditions for carrying out virtual site visits in accordance with Article 34a of Implementing Regulation (EU) 2018/2067 were met.

Type of reports ⁽¹⁾	Type of <i>force majeure</i>	Number of installations for which virtual site visits were carried out	Approval by competent authority or application of Article 34a(4) ⁽²⁾	Confirmation that Article 34a conditions are met

⁽¹⁾ Please select the annual activity level report or climate-neutrality report.

⁽²⁾ Please select approval by competent authority or generic authorisation under Article 34a of Implementing Regulation (EU) 2018/2067.

- 8.16. Which penalties apply to infringements of Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842, Implementing Regulation (EU) 2023/2441 and national law pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Fines in euro		Imprisonment in months		Other
	Min	Max	Min	Max	
Failure to hold a monitoring methodology plan approved by the competent authority					
Failure to monitor and implement procedures in accordance with the approved monitoring methodology plan and Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842					
Failure to notify changes to the monitoring methodology plan and to update the monitoring methodology plan in accordance with Article 9 of Delegated Regulation (EU) 2019/331					
Failure to submit an annual activity level report by the required deadline					
Failure to submit a climate-neutrality report by the required deadline					
Failure to comply with Implementing Regulation (EU) 2023/2441					
Other, please specify					

- 8.17. Which infringements were incurred and which penalties were imposed during the reporting period pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Actual penalties imposed in the reporting period			Are there on-going proceedings related to the imposition of the penalty? Yes/No	Was the penalty enforced in the same reporting period? Yes/No
	Fines in euro	Imprisonment in months	Other		
Type of infringement should be selected from the list in question 8.16. Every imposed penalty should be reported in a separate line					

Were penalties imposed in prior reporting periods enforced in the current reporting period?

If yes, please complete the table:

Type of infringement	Type of penalty ⁽¹⁾	Reporting year in which penalty was reported

⁽¹⁾ Please select fines, imprisonment or other.

9. Fees and charges

9.A. Installations and regulated entities

9.1. Are fees charged to operators or regulated entities? Yes/No

If yes, please provide details in the table below regarding fees charged for the issuance and update of permits and approval and update of monitoring plans.

Reason for fee/description	Amount in euro for ETS1	Amount in euro for ETS2
Permit issuance/ monitoring plan approval		
Permit update		
Permit transfer		
Permit surrender		
New entrant reserve application		
Other, please specify:		

If yes, please provide details for the annual subsistence fees using the following table.

Reason for fee/description	Amount in euro for ETS1	Amount in euro for ETS 2
Annual subsistence charge		
Other, please specify		

9.B. Aircraft operators and shipping companies

9.2. Are fees charged to aircraft operators or shipping companies? Yes/No

If yes, please provide details in the table below regarding fees charged for the approval and update of monitoring plans.

Reason for fee/description	Amount in euro for aircraft operators	Amount in euro for shipping companies
Aviation and maritime sector		
Approval of monitoring plan for emissions		
Approval of change to monitoring plan for emissions		
Transfer of monitoring plan for emissions		
Surrender of monitoring plan for emissions		
Other, please specify		
Aviation sector only		
Approval of monitoring plan for non-CO ₂ aviation effects reports		
Approval of change to monitoring plan for non-CO ₂ aviation effects reports		
Transfer of monitoring plans for non-CO ₂ aviation effects reports		
Surrender of monitoring plan for non-CO ₂ aviation effects reports		

If yes, please provide in the table below details for the annual subsistence fees.

Reason for fee/description	Amount in euro for aircraft operators	Amount in euro for shipping companies
Annual subsistence charge for emissions ⁽¹⁾		
Annual subsistence charge for non-CO ₂ aviation effects reports of aircraft operators		
Other, please specify		

⁽¹⁾ Please fill in the data for aviation and ETS maritime, if relevant.

9.C. Installations, aircraft operators, regulated entities or shipping companies

- 9.3. In the tables below, please specify the one-off and annual fees that are charged to operators, aircraft operators, regulated entities or shipping companies in relation to registry accounts.

Table for annual fees

Reason for fee/description	Party to which fees are charged ⁽¹⁾	Amount in euro

⁽¹⁾ Please select operator, aircraft operator, regulated entity, shipping company.

Table for annual fees

Reason for fee/description	Party to which fees are charged ⁽¹⁾	Amount in euro

Further information on national fee structure in national legislation or national websites (if applicable)

⁽¹⁾ Please select operator, aircraft operator, regulated entity, shipping company.

10. Issues related to compliance with the EU ETS Directive**10.A. Installations**

- 10.1. In the table below, please specify what measures were taken to ensure that operators complied with the permit and Implementing Regulation (EU) 2018/2066 and with Implementing Regulation (EU) 2018/2067. Add further rows, if necessary.

Measures taken to ensure compliance	Yes/No	Comments
Were inspections on installations carried out by the competent authority? Please specify the number of on-site inspections under the “comments” column.		
Was the selling of emission allowances prohibited in the case of irregularities?		
Have preventive measures been taken to ensure operator’s compliance? If yes, please specify in the comment box the type of measures		
Have any recurrent deficiencies been identified as a result of preventive measures and inspection?		
Other, please specify:		

- 10.2. Which penalties apply to infringements of Implementing Regulation (EU) 2018/2066, Implementing Regulation (EU) 2018/2067 and national law pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Fines in euro		Imprisonment in months		Other
	Min	Max	Min	Max	
Operation without a permit					
Failure to comply with the conditions of the permit					
Failure to hold a monitoring plan approved by the competent authority					
Failure to submit supporting documentation in accordance with Article 12(1) of Implementing Regulation (EU) 2018/2066					
Failure to hold a required sampling plan(s) approved by the competent authority					
Failure to monitor and implement procedures in accordance with the approved monitoring plan and Implementing Regulation (EU) 2018/2066					
Failure to notify changes to the monitoring plan and to update the monitoring plan in accordance with Articles 14, 15 and 16 of Implementing Regulation (EU) 2018/2066					
Failure to submit a verified emission report by 31 March or earlier if the competent authority set an earlier deadline					
Failure to submit an improvement report(s) in accordance with Article 69 of Implementing Regulation (EU) 2018/2066					
Failure to provide to the verifier information in accordance with Article 10 of Implementing Regulation (EU) 2018/2067					
The verified emission report is found not to be in line with Implementing Regulation (EU) 2018/2066					
Excess allowances not returned by the installations despite the return being requested by the competent authority					
Other, please specify					

Which national law was used to specify infringements and penalties?

- 10.3. Which infringements were incurred and which penalties were imposed during the reporting period pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Actual penalties imposed in the reporting period			Are there on-going proceedings related to the imposition of the penalty? Yes/No	Was the penalty enforced in the same reporting period? Yes/No
	Fines in euro	Imprisonment in months	Other		
Type of infringement should be selected from the list in question 10.2. Every imposed penalty should be reported in a separate line.					

Were penalties imposed in prior reporting periods enforced in the current reporting period? If yes, please complete the table:

Type of infringement	Type of penalty ⁽¹⁾	Reporting year in which penalty was reported

⁽¹⁾ Please select fines, imprisonment or other.

- 10.4. In the table below, please provide the names of operators for which excess emission penalties were imposed during the reporting period pursuant to Article 16(3) of Directive 2003/87/EC.

Installation identification code ⁽¹⁾	Name of operator

⁽¹⁾ Installation identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

10.B. Aircraft operators

- 10.5. In the table below, please specify what measures were taken to ensure that aircraft operators complied with Implementing Regulation (EU) 2018/2066 and with Implementing Regulation (EU) 2018/2067. Add further rows, if necessary.

Measures taken	Yes/No	Comments
Were inspections on aircraft operators carried out by the competent authority? Please specify the number of site inspections under the "comments" column.		
Was the selling of emission allowances prohibited in the case of irregularities?		

Measures taken	Yes/No	Comments
Were preventive measures taken to ensure aircraft operator's compliance? If yes, please specify in the comment box the type of measures.		
Were any recurrent deficiencies identified as a result of preventive measures and inspection?		
Other, please specify:		

- 10.6. Which penalties apply to infringements of Implementing Regulation (EU) 2018/2066, Implementing Regulation (EU) 2018/2067 and national law pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Fines in euro		Imprisonment in months		Other
	Min	Max	Min	Max	
Failure to hold a monitoring plan approved by the competent authority					
Failure to submit supporting documentation in accordance with Article 12(1) of Implementing Regulation (EU) 2018/2066					
Failure to monitor and implement procedures in accordance with the approved monitoring plan and Commission Implementing Regulation (EU) 2018/2066					
Failure to notify changes to the monitoring plan and to update the monitoring plan in accordance with Articles 14, 15 and 16 of Implementing Regulation (EU) 2018/2066					
Failure to correct discrepancies in reporting the completeness of flights					
Failure to submit a verified emission report by 31 March or earlier if the competent authority set an earlier deadline					
Failure to submit a verified non-CO ₂ aviation effects report by 31 March or earlier if the competent authority set an earlier deadline					
Failure to submit an improvement report(s) in accordance with Article 69 of Implementing Regulation (EU) 2018/2066					
Failure to provide the verifier information in accordance with Article 10 of Implementing Regulation (EU) 2018/2067					
The verified emission report is found not to be in line with Implementing Regulation (EU) 2018/2066					
The verified non-CO ₂ aviation effects report is found not to be in line with Implementing Regulation (EU) 2018/2066					

Type of infringement	Fines in euro		Imprisonment in months		Other
	Min	Max	Min	Max	
Excess allowances not returned by the aircraft operator despite the return being requested by the competent authority					
Failure to comply with CORSIA specific requirements ⁽¹⁾					
Other, please specify:					

⁽¹⁾ Please specify under other what CORSIA specific requirements were not complied with.

In which national law were the infringements and penalties defined?

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10.7. Which infringements were found and which penalties were imposed during the reporting period pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Actual penalties imposed in the reporting period			Are there on-going proceedings related to the imposition of the penalty? Yes/No	Was the penalty enforced in the same reporting period? Yes/No
	Fines in euro	Imprisonment in months	Other		
Type of infringement should be selected from the list in question 10.6. Every imposed penalty should be reported in a separate line.					

Were penalties imposed in prior reporting periods enforced in the current reporting period?

If yes, please complete the table below.

Type of infringement	Type of penalty ⁽¹⁾	Reporting year in which penalty was reported

⁽¹⁾ Please select fines, imprisonment or other.

10.8. In the table below, please provide the names of aircraft operators for which excess emission penalties were imposed during the reporting period pursuant to Article 16(3) of Directive 2003/87/EC.

Aircraft operator identification code ⁽¹⁾	Name of aircraft operator

⁽¹⁾ Aircraft operator identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

- 10.9. What measures would have to be taken in your Member State before requesting an operating ban from the Commission in accordance with Article 16(10) of Directive 2003/87/EC? Please specify below the types of measures.

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10.C. Regulated entities

- 10.10. In the table below, please specify what measures were taken to ensure that regulated entities complied with the permit and Implementing Regulation (EU) 2018/2066 and with Implementing Regulation (EU) No 2018/2067. Add further rows, if necessary.

Measures taken to ensure compliance	Yes/No	Comments
Were inspections on regulated entities carried out by the competent authority? Please specify the number of on-site inspections under the "comments" column.		
Was the selling of emission allowances prohibited in the case of irregularities?		
Have preventive measures been taken to ensure regulated entity's compliance? If yes, please specify in the comment box the type of measures		
Have any recurrent deficiencies been identified as a result of preventive measures and inspection?		
Other, please specify:		

- 10.11. Which penalties apply to infringements of Implementing Regulation (EU) 2018/2066, Implementing Regulation (EU) 2018/2067 and national law pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Fines in euro		Imprisonment in months		Other
	Min	Max	Min	Max	
Operation without a permit					
Failure to comply with the conditions of the permit					
Failure to hold a monitoring plan approved by the competent authority					
Failure to submit supporting documentation in accordance with Article 75b and Article 12(1) of Implementing Regulation (EU) 2018/2066					
Failure to hold a required sampling plan(s) approved by the competent authority					
Failure to monitor and implement procedures in accordance with the approved monitoring plan and Implementing Regulation (EU) 2018/2066					

Type of infringement	Fines in euro		Imprisonment in months		Other
	Min	Max	Min	Max	
Failure to notify changes to the monitoring plan and to update the monitoring plan in accordance with Articles 75b and Articles 14, 15 and 16 of Implementing Regulation (EU) 2018/2066					
Failure to submit a verified emission report by 30 April or earlier if the competent authority set an earlier deadline					
Failure to submit an improvement report(s) in accordance with Article 75q of Implementing Regulation (EU) 2018/2066					
Failure to provide to the verifier information in accordance with Article 43e of Implementing Regulation (EU) 2018/2067					
The verified emission report is found not to be in line with Implementing Regulation (EU) 2018/2066					
Other, please specify					

Which national law was used to specify infringements and penalties?

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10.12. Which infringements were incurred and which penalties were imposed during the reporting period pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Actual penalties imposed in the reporting period			Are there on-going proceedings related to the imposition of the penalty? Yes/No	Was the penalty enforced in the same reporting period? Yes/No
	Fines in euro	Imprisonment in months	Other		
Type of infringement should be selected from the list in question 10.11. Every imposed penalty should be reported in a separate line.					

Were penalties imposed in prior reporting periods enforced in the current reporting period? If yes, please complete the table:

Type of infringement	Type of penalty ⁽¹⁾	Reporting year in which penalty was reported

⁽¹⁾ Please select fines, imprisonment or other.

10.13. In the table below, please provide the names of regulated entities for which excess emission penalties were imposed during the reporting period pursuant to Article 16(3) of Directive 2003/87/EC.

Regulated entity identification code ⁽¹⁾	Name of regulated entity

⁽¹⁾ Regulated entity identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

10.D. Shipping companies

10.14. In the table below, please specify what measures were taken to ensure that shipping companies complied with Regulation (EU) 2015/757 and with Delegated Regulation (EU) 2023/2917. Add further rows, if necessary.

Measures taken	Yes/No	Comments
Were onboard inspections on ships carried out by the administering authority for the assessment of monitoring plans and verification of emission reports? Please specify the number of site inspections under the “comments” column.		
Were on-site inspections ashore carried out on shipping companies by the administering authority? Please specify the number of site inspections under the “comments” column.		
Was the selling of emission allowances prohibited in the case of irregularities?		
Were preventive measures taken to ensure shipping company’s compliance? If yes, please specify in the comment box the type of measures.		
Were any recurrent deficiencies identified as a result of preventive measures and inspection?		
Other, please specify:		

10.15. Which penalties apply to infringements of Regulation (EU) 2015/757, Delegated Regulation (EU) 2023/2917 and national law pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Fines in euro		Imprisonment in months		Other
	Min	Max	Min	Max	
Failure to hold a monitoring plan approved by the competent authority					
Failure to submit supporting documentation to the monitoring plan in accordance with Article 6 of Regulation (EU) 2015/757 or failure to submit those plans in time					
Failure to monitor and implement procedures in accordance with the approved monitoring plan and Regulation (EU) 2015/757					
Failure to notify changes to the monitoring plan and to update the monitoring plan in accordance with Articles 7 of Regulation (EU) 2015/757					
Failure to submit a verified partial emission report by the required deadline					
Failure to submit a verified emission report and obtaining a valid document of compliance by the required deadline					
Failure to submit a verified report at shipping company level by the required deadline					
Failure to provide the verifier information in accordance with Article 4 of Delegated Regulation (EU) 2023/2917					
Failure to provide the verifier information in accordance with Article 10 of Delegated Regulation (EU) 2023/2917					
Failure to provide the verifier information in accordance with Article 24 of Delegated Regulation (EU) 2023/2917					
The verified emission report is found not to be in line with Regulation (EU) 2015/757					
Failure to request the opening of a Maritime Operator Holding Account by the required deadline					
Failure to surrender sufficient allowances					
Failure to notify the national administrator in the case of changes to the ships for which it has assumed responsibility for monitoring and reporting emissions under the EU ETS maritime within the applicable deadlines					
Other, please specify:					

In which national law were the infringements and penalties defined?

10.16. Which infringements were found and which penalties were imposed during the reporting period pursuant to Article 16(1) of Directive 2003/87/EC? Please complete the table and add further rows, if necessary.

Type of infringement	Actual penalties imposed in the reporting period			Are there on-going proceedings related to the imposition of the penalty? Yes/No	Was the penalty enforced in the same reporting period? Yes/No
	Fines in euro	Imprisonment in months	Other		
Type of infringement should be selected from the list in question 10.15. Every imposed penalty should be reported in a separate line.					

Were penalties imposed in prior reporting periods enforced in the current reporting period?

If yes, please complete the table below.

Type of infringement	Type of penalty ⁽¹⁾	Reporting year in which penalty was reported

⁽¹⁾ Please select fines, imprisonment or other.

10.17. In the table below, please provide the names of shipping companies for which excess emission penalties were imposed during the reporting period pursuant to Article 16(3) of Directive 2003/87/EC.

Shipping company identification code ⁽¹⁾	Name of shipping company

⁽¹⁾ Shipping company identification code recognised in accordance with Delegated Regulation (EU) 2019/1122.

11. The legal nature of allowances and fiscal treatment

11.1. What is the legal nature of an allowance in your Member State?

11.2. What is the financial accounting treatment of emission allowances in your Member State?

11.3. Is VAT due on the issuance of and transactions in emission allowances? Yes/No

If yes, does your Member State apply the reverse-charge mechanism? Yes/No

11.4. Are emission allowances taxed? Yes/No

If yes, please indicate in the table below the type of tax and tax rates that apply. Add further rows, if necessary.

Type of tax	Tax rate applied

12. **Fraud**

12.1. In the table below, please specify what arrangements are in place concerning fraudulent activities related to the free allocation of allowances.

Arrangements concerning fraudulent activities	Details of arrangements and procedures in national law
Are procedures or processes in place for operators, aircraft operators or third parties to raise concerns over potentially fraudulent activity regarding the free allocation of allowances? If yes, please specify what procedures.	
Does the same legislation regulate fraudulent activities related to free allocation of allowances as other types of fraud? If no, please indicate the relevant legislation.	
What authorities are responsible for the investigation of fraud regarding free allocation of allowances?	
Do the same procedures apply to the investigation of fraud regarding free allocation of allowances in EU ETS as other types of fraud in your Member State? Yes/No If no, please describe the procedures and the role of the EU ETS competent authority in those procedures.	
Do the same procedures apply to the prosecution of fraud regarding free allocation of allowances in EU ETS as other types of fraud in your Member State? Yes/No If no, please describe the procedures and the role of the EU ETS competent authority in those procedures.	
In the event of prosecution for fraudulent activities, what are the maximum penalties? Please describe fines and imprisonment terms.	

- 12.2. In the table below, please specify what arrangements are in place to ensure that competent authorities involved in the implementation of EU ETS for activities listed in Annex I to Directive 2003/87/EC and ETS for buildings, road transport and additional activities covered by Chapter IVa of that Directive are made aware of fraudulent activities ⁽¹⁶⁾.

Arrangements concerning the communication of fraudulent activities to the competent authority ⁽¹⁾	Details of arrangements and procedures
Is the competent authority under EU ETS1 or ETS2 informed when authorities responsible for the investigation and prosecution of fraud carried out an investigation on fraudulent activities of an operator, aircraft operator, regulated entity or shipping company? If yes, please specify how.	
Is the competent authority informed of cases on fraudulent activities brought to court? If yes, please specify how.	
Is the competent authority informed of cases on fraudulent activities settled out of court? If yes, please specify how.	
Is the competent authority informed the verdict of the court cases on fraudulent activities? If yes, please specify how.	

⁽¹⁾ If there are difference between EU ETS for installations and aviation, ETS2 for regulated entities and EU ETS for maritime transport activities please specify these differences.

- 12.3. In the table below, please indicate the following information on fraudulent activities as far as it is known to the competent authority involved in your Member State in the implementation of EU ETS for activities listed in Annex I to Directive 2003/87/EC and the ETS for buildings road transport and additional activities covered by Chapter IVa of that Directive:

- the number of investigations carried out in the reporting period (including ongoing),
- the number of cases brought to court in the reporting period,
- the number of cases settled out of court without conviction and the number of cases leading to acquittal in the reporting period, and
- the number of cases in the reporting period leading to a conviction that a fraudulent activity was committed.

Information concerning fraudulent activities	Number ETS1	Number ETS2	Number ETS maritime
Number of investigations carried out			
Number of cases brought to court			

⁽¹⁶⁾ If the response for the emission trading system for buildings, road transport and additional activities covered by Annex III to Directive 2003/87/EC or the maritime transport activities listed in Annex I to Directive 2003/87/EC is different compared to the EU ETS for industry or aviation, please state so.

Information concerning fraudulent activities	Number ETS1	Number ETS2	Number ETS maritime
Number of cases settled out of court without conviction and the number of cases leading to acquittal			
Number of cases leading to a conviction that a fraudulent activity has been committed			

13. Other observations

- 13.1. In the table below, please provide details of any other issues that give rise to concerns in your Member State, or any other relevant information you would like to provide.

Section	Other information or issues of concern
General	
Section 2	
Section 3	
Section 4	
Section 5	
Section 6	
Section 7	
Section 8	
Section 9	
Section 10	
Section 11	
Section 12	

- 13.2. Have you addressed all questions in this questionnaire and updated the responses to those questions where relevant?
Yes/No

If no, please return to the question concerned.'.
