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► **B**

COMMISSION DECISION

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

(notified under document number C(2005) 1359)

(Text with EEA relevance)

(2005/381/EC)

(OJ L 126, 19.5.2005, p. 43)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Decision 2006/803/EC of 23 November 2006	L 329	38	25.11.2006
► <u>M2</u>	Commission Implementing Decision 2014/166/EU of 21 March 2014	L 89	45	25.3.2014
► <u>M3</u>	Commission Implementing Decision (EU) 2022/919 of 8 June 2022	L 159	52	14.6.2022

▼B

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(2005/381/EC)

Article 1

Member States shall use the questionnaire set out in the Annex for the purpose of drawing up the annual report to be submitted to the Commission pursuant to Article 21(1) of Directive 2003/87/EC.

Article 2

The first report, which is due for submission by 30 June 2005, shall cover the four-month period from 1 January 2005 to 30 April 2005.

Subsequent reports shall be submitted to the Commission by 30 June each year and shall cover the preceding calendar year from 1 January to 31 December commencing with the calendar year 2005.

Article 3

This Decision is addressed to the Member States.

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ANNEX

QUESTIONNAIRE ON THE APPLICATION OF DIRECTIVE 2003/87/EC

1. Details of institution submitting the report

Name and department of organisation:

Name of contact person:

Job title of contact person:

Address:

International telephone number:

Email:

2. Responsible authorities in the emissions trading system (eu ets) and coordination between authorities

Questions in this section are to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

- 2.1. In the table below, please state the name, abbreviation and contact details of the competent authorities involved in the implementation of the EU ETS for installations and aviation in your Member State. Add further rows if necessary.

Name	Abbreviation	Type of competent authority ⁽¹⁾	Number ⁽²⁾	Contact details ⁽³⁾

⁽¹⁾ Please select from the drop down box: 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 ⁽¹⁾ to accredit verifiers that are carrying out verification of emission reports, baseline data reports, new entrant data reports or annual activity level reports? Yes/No

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 ⁽²⁾? Yes/No

⁽¹⁾ 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).

⁽²⁾ 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). That Regulation replaces Commission Regulation (EU) No 600/2012.

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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 or aviation.

Competent authority in charge of:	Installations	Aviation
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 annual activity level reports and adjustment of allowances under Commission Implementing Regulation (EU) 2019/1842 ⁽³⁾		
Free allocation pursuant to Articles 3e and 3f of Directive 2003/87/EC		
Activities related to auctioning (the auctioneer defined in Commission Regulation (EU) No 1031/2010 ⁽⁴⁾)		
Issuance of allowances		
Approval of the monitoring plan and significant changes to the monitoring plan		
Receiving and assessing verified annual emission reports and verification reports		
Approval of improvement reports in accordance with Article 69 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⁾		

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Competent authority in charge of:	Installations	Aviation
Administration of installations excluded under Articles 27 and 27a of Directive 2003/87/EC ⁽⁷⁾		
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).
- (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).
- (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).
- (⁴) Commission Regulation (EU) No 1031/2010 of 12 November 2010 on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances pursuant to Directive 2003/87/EC of the European Parliament and of the Council establishing a system for greenhouse gas emission allowances trading within the Union (OJ L 302 18.11.2010, p. 1).
- (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).
- (⁶) This box needs only to be completed if the Member State has included activities or gases under Article 24 of Directive 2003/87/EC.
- (⁷) This box needs only to be completed 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 referred to in Article 70(2) of Implementing Regulation (EU) 2018/2067? Please answer using the relevant abbreviation in the table below.

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

If more than one competent authority is designated in your Member State to carry out the activities 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	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?		
Are the advice or instructions binding?		
Are regular meetings organised between competent authorities?		
Is common training organised for all competent authorities to ensure harmonised implementation of requirements?		

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Coordination of activities with respect to Article 10 of Implementing Regulation (EU) 2018/2066	Yes/No	Comments (optional)
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:

- 2.4. What effective exchange of information and cooperation has been established in accordance with Article 70(1) of Implementing Regulation (EU) 2018/2067 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.

Coordination of activities with respect to Article 70(1) of Implementing Regulation (EU) 2018/2067	Yes/No	Comments (optional)
Are regular 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 and aircraft operators

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.

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Annex I activity	Yes/No
Combustion activities as specified in Annex I to Directive 2003/87/EC	
Refining of mineral oil	
Production of coke	
Metal ore (including sulphide ore) roasting or sintering, including pelletisation	
Production of pig 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	
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	

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Annex I activity	Yes/No
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 by pipelines 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).

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 emissions of installations 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 and that need to re-enter the emissions trading system;
- The total emissions of installations 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) 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) and that need to re-enter the emissions trading system.

Exclusion under Article 27, 27a(1) or 27a(3) of Directive 2003/87/EC ⁽¹⁾	Total emissions of installations excluded under Article 27, 27a(1) or 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 scheme

⁽¹⁾ Please select Article 27, 27a (1) or 27a (3).

How many of the installations excluded under Articles 27 and 27a of Directive 2003/87/EC have closed in the reporting period?

	Number of installations closed
Exclusion under Article 27 of Directive 2003/87/EC	
Exclusion under Article 27a of Directive 2003/87/EC	

▼ **M3****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			

4. The issue of permits for installations

Question 4.1 and the first part of question 4.2 are to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period. All other questions are to be answered yearly.

- 4.1. Please specify in the table below to what extent there has been integration or coordination between Directives 2003/87/EC and Directive 2010/75/EU of the European Parliament and of the Council ⁽¹⁾.

Integration and coordination of the greenhouse gas emission permit (ETS permit) and the Industrial Emissions Directive (IED) permit	Yes/No/Partially	Comments (optional)
Is the ETS permit part of the IED permit?		
If not, are the permitting procedures under the IED Directive and ETS permit integrated?		
If not, do IED 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 IED regulators?		
Is inspection of the EU ETS activities carried out by the IED regulators?		
Is the IED regulator requested to provide advice or instructions on the monitoring, reporting and verification activities carried out by the competent authority under EU ETS?		
If yes, are that advice or instructions binding?		
Is the integration or coordination of permitting carried out in another way? If yes, please specify:		

⁽¹⁾ 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).

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

Category of changes	Details of provisions in national law
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 that occurred in the reporting period? Please specify in the table below the number of permit updates as far as this is known to the competent authority.	
Total number of permits updated in the reporting period	

5. **Application of the monitoring and reporting regulation**

5.A. **General**

Question 5.1, 5.2, 5.3 and 5.4 are to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

- 5.1. Is additional national legislation adopted to assist in the implementation of Implementing Regulation (EU) 2018/2066? Yes/No

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

Has additional national guidance been developed to support the understanding of Implementing Regulation (EU) 2018/2066? Yes/No

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 European Pollutant Release and Transfer Register (E-PRTR) reporting? Please complete the table below.

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Measures to streamline reporting requirements	Yes/No	Comments (optional)
EU ETS data is used for compiling the GHG inventory report		
EU ETS 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.

	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		

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	Member State specific template or file format ⁽¹⁾	Which elements differ from those of the templates and file formats published by the Commission?
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.

What measures have you implemented to comply with the requirements 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

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

5.B. Installations

Question 5.17 is to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

- 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). Information concerning combustion of biomass is covered by question 5.15.

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- 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 for each category of installation and for each fuel or material type the number of installations for which the competent authority has approved default values referred to in Article 31(1) of Implementing Regulation (EU) 2018/2066.

Category of installation ⁽¹⁾	Fuel or material type	Number of installations using a default value

⁽¹⁾ Please select category A installation, category B installation, category C installation or installation with low emissions.

- 5.8. 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

- 5.9. If the highest tier approaches for major source streams or major emission sources of category C installations 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 this 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.

⁽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, or in the case of a measurement based methodology: the annual average hourly emissions in kg/h from the emission source.

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- 5.10. In the table below, please indicate the number of category B installations 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 ⁽¹⁾ 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.

- 5.11. 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 infeasible or leads to unreasonable costs for one major source stream;
b) applying tier 1 is technically infeasible or leads to unreasonable costs for one minor source stream;
c) applying tier 1 is technically infeasible 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 infeasible 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 or, in the case of a measurement based methodology, the annual average hourly emissions in kg/h from the emission source.

- 5.12. 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 relates to the submission of the improvement report in the previous reporting period.

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

⁽¹⁾ 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 Regulation or improvement report in accordance with Article 69(4) of that Regulation.

⁽¹⁾ 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.

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- 5.13. 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

If yes, please complete the table below.

Type of transfer ⁽¹⁾	Installation identification code ⁽²⁾ of the transferring installation ⁽³⁾	Installation identification code ⁽⁴⁾ of the receiving installation	Amount of CO ₂ or N ₂ O transferred ⁽⁵⁾ (t CO ₂ or t N ₂ O)	Emissions of inherent CO ₂ received (t CO ₂)	Main Annex I activity of the receiving installation 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 to Carbon Capture Storage (Article 49(1)(a)), transfer of CO₂ in PCC (Article 49(1)(b)), transfer of N₂O (Article 50).

⁽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 Regulation, the installation transferring the N₂O under Article 50 of that Regulation

⁽⁴⁾ 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 Regulation. If the receiving party is a non EU ETS consumer, please fill in 'non EU ETS consumer'.

⁽⁵⁾ Please provide the amount of inherent CO₂ or CO₂ transferred pursuant to Article 49 of Implementing Regulation (EU) 2018/2066 or the N₂O transferred pursuant to Article 50 of Implementing Regulation.

- 5.14. 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.

Installation identification code ⁽¹⁾ of installations emitting CO ₂	Installation identification code ⁽¹⁾ 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? Yes/No

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

- 5.15. 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 biomass;

— the total emissions from biomass which are considered zero rated, i.e. where no sustainability or greenhouse gas emission savings criteria apply or where the sustainability or greenhouse gas emission savings criteria are complied with;

— the total emissions from biomass which are not considered zero rated, i.e. where sustainability or greenhouse gas emission savings criteria apply but these criteria are not complied with;

— the total fossil emissions from installations using biomass;

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- the energy content of the biomass which is considered zero rated;
- the energy content of the biomass which is not considered zero rated;
and
- the fossil energy consumed by installations using biomass.

Main Annex I activity	Installation category	Number of category A, B and C installations using biomass	Emissions from biomass to which sustainability 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 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 (TJ)	Energy content of non-zero rated biomass (TJ)	Energy content of fossil fuels/materials (TJ)

Which of the methods to demonstrate compliance with sustainability or greenhouse gas emission savings criteria are in general applied in your Member State? Please describe below the main elements if national systems are used to demonstrate this compliance.

- 5.16. 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	

- 5.17. Has your Member State allowed 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

Question 5.23 is to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

- 5.18. How many aircraft operators are using Method A or B to determine the fuel consumption? Please answer using the table below.

▼ M3

Method to determine the fuel consumption	Number of aircraft operators	Share (in %) of small emitters (of the total number of aircraft operators in the second column) determining fuel consumption
Method A		
Method B		
Method A and B		

5.19. 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.

	Total emissions (t CO ₂)
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 from flights subject to the Swiss emission trading scheme carried out by aircraft operators for which you are the administering Member State	

How many aircraft operators have reported flights between aerodromes located in two different third countries in accordance with Article 2(3) of Commission Delegated Regulation (EU) 2019/1603 ⁽¹⁾?

⁽¹⁾ Commission Delegated Regulation (EU) 2019/1603 of 18 July 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards measures adopted by the International Civil Aviation Organisation for the monitoring, reporting and verification of aviation emissions for the purpose of implementing a global market-based measure (OJ L 250, 30.9.2019, p. 10).

▼ **M3**

Total number of aircraft operators reporting third country flights in the aircraft operator's emission report	
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5.20. In the table below, please indicate:

- the number of aircraft operators using biofuels;
- the total emissions from biofuels which are considered zero rated, i.e. where the sustainability or greenhouse gas emission savings criteria are complied with; and
- the total emissions from biofuels which are not considered zero rated, i.e. where sustainability or greenhouse gas emission savings criteria apply but these criteria are not complied with.

Number of aircraft operators using biofuels	Emissions from biofuels to which sustainability or greenhouse gas emission savings criteria are applied and satisfied (t CO ₂)	Emissions from biofuels to which the sustainability or greenhouse gas emission savings criteria apply but were not satisfied (t CO ₂)

5.21. In the table below, please indicate:

- the number of small emitters using the small emitters tool (SET) to determine their fuel consumption;
- the number of aircraft operators below 25 000 tonnes of CO₂ or aircraft operators having total emissions of less than 3 000 tonnes of CO₂ whose emission report generated from the EU ETS support facility independently from any input of the aircraft operator;
- the number of aircraft operators using an alternative method to determine the emissions of missing flights; and
- the number of aircraft operators using the small emitters tool to determine the emissions of missing flights in accordance with Article 55(2) of Implementing Regulation (EU) 2018/2066.

The number of small emitters using the small emitters tool (SET) to determine their fuel consumption	
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 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) referred to in Article 55(2) of Implementing Regulation (EU) 2018/2066 to determine the emissions of missing flights	

▼ **M3**

- 5.22. 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 relates to the submission of improvement reports in the previous reporting period.

Number of aircraft operators required to submit an improvement report	Number of aircraft operators that submitted an improvement report in practice

- 5.23. Has your Member State allowed 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.

6. Arrangements for verification

6.A. General

- 6.1. Please indicate in the table below the total number of verifiers carrying out verification of operator's or aircraft operator reports ⁽¹⁾. 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.

	For installations		For aviation	
	Number	Member State of accreditation	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)				

Please indicate in the table below the number of verifiers accredited for a particular scope of accreditation referred to in Annex I to Implementing Regulation (EU) 2018/2067. If Member States have allowed 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 referred to in Annex I to Implementing Regulation (EU) 2018/2067.

⁽¹⁾ Emission reports, baseline data reports, annual activity level reports, new entrant data reports, tonne-km reports.

▼ M3

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

- 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:

Information on the application of information exchange requirements specified in Chapter VI of Implementing Regulation (EU) 2018/2067			
Have all work programmes in accordance with Article 71(1) of Implementing Regulation (EU) 2018/2067 been submitted?	From the national accreditation body of your Member State ⁽¹⁾		From the national accreditation body of another Member State ⁽¹⁾
Have all management reports in accordance with Article 71(3) of Implementing Regulation (EU) 2018/2067 been submitted?	From the national accreditation body of your Member State ⁽¹⁾		From the national accreditation body of another Member State ⁽¹⁾
Have all information exchange reports in accordance with Article 73(1) of Implementing Regulation (EU) 2018/2067 been submitted?	To the national accreditation body of your Member State ⁽¹⁾		To the national accreditation body of another Member State ⁽¹⁾
Number of administrative measures imposed on verifiers accredited by your Member State	Suspension	Withdrawal of accreditation	Reduction of scope
Number of administrative measures imposed on verifiers certified by your Member State (if relevant)	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 ⁽²⁾
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 ⁽²⁾

▼ M3

Information on the application of information exchange requirements specified in Chapter VI of Implementing Regulation (EU) 2018/2067

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 ⁽²⁾

⁽¹⁾ Please complete yes/no/partly.

⁽²⁾ And not reported as resolved in previous reports.

6.B. Installations

- 6.3. For which installations did the competent authority make a conservative estimation 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⁾	Total annual emissions of the installation (t CO _{2(e)})	Reason for making a conservative estimation ⁽²⁾	Share (in %) of emissions of the installation conservatively estimated	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 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 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 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

⁽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 Regulation), no positive verification opinion statement was given because of Article 27(1), point (d), of that 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:

▼ M3

Main Annex I activity	Type of issue found ⁽¹⁾	Number of installations	Number of issues	Share (in %) 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 verification reports		
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 third 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 third column ⁽¹⁾	%	
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 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 mentioned in Article 32 of Implementing Regulation (EU) 2018/2067.

▼ **M3**

Were site visits waived for installations with low emissions 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 force majeure	Number of installations for which virtual site visits were carried out	Approval by competent authority or application of Article 34a(4) ⁽¹⁾	Confirmation of Article 34a conditions 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 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⁾	Total annual emissions of the aircraft operator (t CO _{2(e)})	Reason for making a conservative estimation ⁽²⁾	Share (in %) of emissions of the aircraft operator conservatively estimated	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 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?

▼ M3

Select option ⁽¹⁾	Total number of aircraft operators

⁽¹⁾ 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 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 tables below for emissions and tonne-kilometre data respectively.

Table for data related to emission reports

Type of issue found ⁽¹⁾	Number of aircraft operators	Number of issues	Share (in %) of verified emission reports that have led to conservative estimation of the emissions by the competent authority

⁽¹⁾ 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.

Table for data related to tonne-kilometre reports

Type of issue found ⁽¹⁾	Number of aircraft operators	Number of issues

⁽¹⁾ 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? Yes/No

If yes, please specify what checks were carried out using the tables below for emissions and tonne-kilometre data respectively.

Table for data related to emission reports

Checks on the verified emission reports		
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 third column	%	

▼ M3

Checks on the verified emission reports		
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 third column ⁽¹⁾	%	
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		
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 select: risk based assessment, % of aircraft operators, all large aircraft operators, random selection, or other (if other, please specify).

Table for data related to tonne-kilometre reports

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

⁽¹⁾ Please select: risk based assessment, % of aircraft operators, large aircraft operators, random selection, or other (if other please specify).

▼ **M3**

- 6.11. Were site visits waived for small emitters 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 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 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 force majeure	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 ⁽¹⁾	Confirmation of Article 34a conditions met

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

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 or aircraft operator, 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 identification code ⁽¹⁾	Operator Name	Installation 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 ⁽¹⁾? Please specify below the number of occasions.

⁽¹⁾ 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).

▼ **M3**

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**

Questions 8.1, 8.2, 8.3, 8.10, 8.11 and 8.17 are to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

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 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 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		
Baseline data report		
Annual activity level 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.

- 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 Euros
Monitoring methodology plan approval	
Approval of significant changes to the monitoring methodology plan	
Other, please specify:	

▼ **M3**

- 8.3. If Member States are using an IT system, is this 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) of Implementing Regulation (EU) 2019/1842?	
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?	

- 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? 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

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

▼ **M3**

- 8.6. Please specify the number of installations that were excluded from the scope of EU ETS:

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, 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**

- 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 Regulation), no positive verification opinion statement because of Article 27(1), point (d), of that Regulation.

- 8.9. 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 recommendations for improvement? Yes/No

If yes, please provide information in the table below:

▼ M3

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 data

- 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	

- 8.11. Did the competent authority require submission of preliminary activity level report? Yes/No

If yes, what timeline applies for submitting the preliminary activity level report?

Timeline for submitting the preliminary activity level report	

- 8.12. How many installations have received a negative verification opinion statement for an annual activity level report or have not submitted an annual activity level report by the required deadline?

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

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

- 8.13. 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 and Implementing Regulation (EU) 2019/1842 or recommendations for improvement? Yes/No

If yes, please provide information in the table below:

▼ M3

Main Annex I activity	Type of issue found ⁽¹⁾	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 specify: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842, recommendations for improvement.

8.14. Did the competent authority reject annual activity level reports? Yes/No

If yes, please fill in the table:

Rejection of annual activity level reports		
Number of verified annual activity level reports that were rejected because of non-compliance with Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842		
Number of verified annual activity level reports that were rejected because of other reasons Please indicate the reasons for rejecting the annual activity level reports using the third column		
Action taken as a result of rejection of verified annual activity level reports		
Other action taken as a consequence of checks on verified annual activity level reports		

8.15. 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.

Criteria for waiving site visit ⁽¹⁾	Number of installations

⁽¹⁾ Please select the criteria as mentioned in Article 32 of Implementing Regulation (EU) 2018/2067.

8.16. 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? 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 was 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.

▼ M3

Type of force majeure	Number of installations for which virtual site visits was 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 of Implementing Regulation (EU) 2018/2067.

- 8.17. Which penalties apply to infringements of Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842 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 Euros		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					
Other, please specify					

- 8.18. 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 Euros	Imprisonment in months	Other		
Type of infringement should be selected from the list in question 8.17. 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:

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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

Questions 9.1, 9.2 and 9.3 are only to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

9.A. Installations

9.1. Are fees charged to operators? 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 Euros
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 Euros
Annual subsistence charge	
Other, please specify	

9.B. Aircraft operators

9.2. Are fees charged to aircraft operators? 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 Euros
Approval of monitoring plan for emissions	
Approval of change to monitoring plan for emissions	
Approval of monitoring plan for tonne-kilometre data	
Approval of change to monitoring plan for tonne-kilometre data	
Transfer of monitoring plan	
Surrender of monitoring plan	
Other, please specify	

▼ **M3**

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

Reason for fee/description	Amount in Euros
Annual subsistence charge	
Other, please specify	

9.C. **Installations and aircraft operators**

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

Table for one-off fees

Reason for fee/description	Amount in Euros

Table for annual fees

Reason for fee/description	Amount in Euros

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

Question 10.2 is to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

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	Comment
Were inspections on installations carried out by the competent authority? Please specify the number of on-site inspections under comments.		
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:		

▼ **M3**

- 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 Euros		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					
Other, please specify					

In which national law were the infringements and penalties defined?

- 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.

▼ **M3**

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 Euros	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

Questions 10.6 and 10.9 are to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

- 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 comments.		
Was the selling of emission allowances prohibited in the case of irregularities?		
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:		

▼ M3

- 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 Euros		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 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 tonne-kilometre report is found not to be in line with Implementing Regulation (EU) 2018/2066					
Excess allowances not returned by the aircraft operator despite the return being requested by the competent authority					
Other, please specify:					

In which national law were the infringements and penalties defined?

- 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.

▼ **M3**

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 Euros	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.

11. The legal nature of allowances and fiscal treatment

Questions 11.1, 11.2, 11.3 and 11.4 are to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

- 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

▼ **M3**

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**

Question 12.1 and 12.2 are to be answered in the report due by 30 June 2022 and in subsequent reports if changes have occurred during the reporting period.

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 are made aware of fraudulent activities.

Arrangements concerning the communication of fraudulent activities to the competent authority	Details of arrangements and procedures
Is the competent authority under EU ETS informed when authorities responsible for the investigation and prosecution of fraud carried out an investigation on fraudulent activities of an operator or aircraft operator under EU ETS? If yes, please specify how.	

▼ **M3**

Arrangements concerning the communication of fraudulent activities to the competent authority	Details of arrangements and procedures
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.	

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 the implementation of EU ETS in your Member State:

- 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
Number of investigations carried out	
Number of cases brought to court	
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	

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Section	Other information or issues of concern
Section 8	
Section 9	
Section 10	
Section 11	
Section 12	

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

If no, please return to the question concerned.