



Luxembourg, 25<sup>th</sup> April 2025

Circular CAM 05/2025

O/Ref.: NW/119030

**Subject:** Regulation (EU) 2015/757 of the European Parliament and the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emission from maritime transport, and amending Directive 2009/16 and Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC

**To:** All Accredited Shipping Managers, ship owners, ship operators, Masters, designated persons of Luxembourg flagged ships, RO's and Flag State Inspectors

**This circular withdraws and replaces circular letter CAM 03/2017**

### **Purpose and scope**

The MRV EU regulation (full title in the heading) entered into force on 1 July 2015 and has become fully effective on 1 July 2018.

It applies to

- cargo and passenger vessels of 5000 gross tonnage and above,
- general cargo ships between 400 and 5000 gross tonnage (GT), and
- offshore ships of 400 GT and above (as per the Commission Delegated Regulation (EU) 2024/3214),

arriving at, within or departing from ports under the jurisdiction of a Member State.

Its purpose is to lay down rules for the accurate monitoring, reporting and verification of greenhouse gas (GHG) emissions (carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O)) of vessels and to promote the reduction of CO<sub>2</sub> emissions from maritime transport.

The EU ETS directive (full title in the heading) entered into force on 5 June 2023 and has been extended to maritime transport emissions since 1 January 2024.

It applies to cargo and passenger vessels of 5000 gross tonnage and above arriving at, within or departing from ports under the jurisdiction of a Member State.

The following ships are excluded from the scope: warships, naval auxiliaries, fish-catching and fish-processing ships, wooden ships of a primitive build, ships not propelled by mechanical means or government ships used for non-commercial purposes.

## Requirements

Shipowners and operators (companies) shall submit to the verifiers a monitoring plan for each of their ships that fall within the scope of the MRV regulation and EU ETS directive for assessment.

The final monitoring plan should be submitted to the administering authority responsible for approval. Modified monitoring plans will need to be resubmitted to the verifier and to that administering authority. A copy of the approved monitoring plan shall be carried onboard.

Shipowners and operators (companies) are required to monitor, report, verify GHG emissions and to report other relevant information from their ships that fall within the scope of the regulation and directive.

Shipowners and operators (companies) shall surrender a number of allowances required for the preceding calendar year as verified for their ships that fall within the scope of the EU ETS directive via the Union Registry.

Shipowners and operators (companies) will need to submit to the national administrator the information in order to request the opening of a Maritime Operator Holding Account (MOHA) to access the Union Registry.

In Luxembourg, the “**Administration de l’environnement** » is the administering authority and national administrator for the Union Registry as per following legislation:

“Loi du 29 mai 2024 portant modification de la loi modifiée du 15 décembre 2020 relative au climat”.

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Email: [regadmin@aev.etat.lu](mailto:regadmin@aev.etat.lu)

## Verifier

A legal entity carrying out the verification activities set out in the regulation which is accredited by a (EU) national accreditation body pursuant to Regulation (EC) 765/2008.

The following Luxembourg authorised Recognized Organizations are accredited and can therefore be chosen by companies to act as verifier in the sense of the regulation: ABS, BV, CCS, DNV, KR, LR, NKK and RINA.

## Timeline

**By 31 March of the year following the end of a reporting period**, the shipping company must submit a verified and aggregated emissions report for one year to the administering authority and the European Commission via THETIS MRV.

**By 30 June of the year following the end of a reporting period**, ships falling within the scope of the Regulation must carry on board a valid document of compliance.

**By 30 September of the year following the end of a reporting period**, shipowners and operators (companies) must surrender through their MOHA the required amount of allowances for their ships falling under the scope of the EU ETS Directive.

**On 1 January 2026**, the EU ETS will be extended to include methane and nitrous oxide.

**On 1 January 2027**, the EU ETS will be extended to include offshore ships of 5000 GT and above. Allowances for the year 2027 will be surrendered in 2028.

The inclusion of offshore and general cargo ships between 400 and 5000 gross tonnage is to be considered as part of the ETS review after 2026.

## Sanctions

In application of article 46 of the modified “Loi du 15 décembre 2020 relative au climat et modifiant la loi modifiée du 31 mai 1999 portant institution d’un fonds pour la protection de l’environnement” as amended, **Contravention of article 8 together with article 9 or 10 and of article 11, paragraph 1 to 3, or article 11 bis paragraph 1 to 3 or article 12 paragraph 1 is punishable** by imprisonment of from 8 days to 3 years or a fine of from 251 to 1.000.000 Euros, or both.

Other contraventions to MRV regulation are punishable under article 7. 0.0-3 of the modified Luxembourg Maritime Act of 9 November 1990.

Finally, it should be reminded that, in application of article 2.0.0-11 of the above-mentioned law, the Government Commissioner for Maritime Affairs or duly authorised bodies are entitled to arrest any ship not complying with the provisions of the Luxembourg legislation.

In order to ensure continuous operation of their fleet, **all Luxembourg concerned companies are invited to put in place the necessary procedures to comply as soon as possible.**

Adequate dissemination of this information within your company and to the Luxembourg flagged vessels which are affected is requested.



(s) André Hansen  
Government Commissioner  
for maritime affairs

## **ANNEX – Links to the relevant EU legislation**

### **MRV**

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02015R0757-20250101>

### **ETS**

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02003L0087-20240301>

### **Implementing and Delegated Acts**

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R2071>

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R1928>

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302849](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302849)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302776](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302776)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302917](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302917)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302449](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302449)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202403214](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202403214)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302895](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302895)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202400411](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202400411)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302297](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302297)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302599](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302599)

[https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202302904](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302904)

### **Guidance Documents**

[https://climate.ec.europa.eu/document/download/31875b4f-39b9-4cde-a4e2-fbb8f65ee703\\_en?filename=policy\\_transport\\_shipping\\_gd1\\_maritime\\_en.pdf](https://climate.ec.europa.eu/document/download/31875b4f-39b9-4cde-a4e2-fbb8f65ee703_en?filename=policy_transport_shipping_gd1_maritime_en.pdf)

[https://climate.ec.europa.eu/document/download/f4f95ee6-50ee-4c4f-a0f6-b04b78df46b6\\_en?filename=policy\\_transport\\_shipping\\_gd2\\_approval\\_mps\\_en.pdf](https://climate.ec.europa.eu/document/download/f4f95ee6-50ee-4c4f-a0f6-b04b78df46b6_en?filename=policy_transport_shipping_gd2_approval_mps_en.pdf)

[https://climate.ec.europa.eu/document/download/a564c02f-1c94-497c-8154-7e1d8e718ba5\\_en?filename=policy\\_transport\\_shipping\\_gd3\\_accreditation\\_and\\_verification\\_en.pdf](https://climate.ec.europa.eu/document/download/a564c02f-1c94-497c-8154-7e1d8e718ba5_en?filename=policy_transport_shipping_gd3_accreditation_and_verification_en.pdf)

### **Loi climat**

<https://legilux.public.lu/eli/etat/leg/loi/2024/05/29/a221/jo>

<https://legilux.public.lu/eli/etat/leg/loi/2020/12/15/a994/jo>