



**SPECIFIC PROVISIONS FOR THE ACCREDITATION OF
VERIFICATION BODIES IN THE « GHG EU ETS » FIELD
(GREENHOUSE GAS – EUROPEAN UNION EMISSION
TRADING SCHEME)**

The only valid versions of the documents of the BELAC management system are those available from the BELAC website (www.belac.be).

English translation for information only.

French and Dutch version remain the authoritative documents.

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HISTORY OF THE DOCUMENT

Revision and date of approval	Reason for revision	Type of revision
0 CC 26.10.2012 and consultation by correspondence 17.12.2012	New document	
1 Secretariat 12.08.2013	<p>Clarification of the differences between BELAC 2-405-GHG ETS publicly available and internal version (editorial)</p> <p>Addition of explicit reference to: Regulation EU 601/2012 (already indirectly included as reference document through the reference to Regulation EU 600/2012) Commission guidelines for the implementation of Regulation EU 600/2012 IAF MD 6</p> <p>Internal part:</p> <p>Update of the registration of actions completed for the implementation of the scheme. Addition of a detailed description of the competence criteria for the competence of assessors and experts</p>	<p>Point 1</p> <p>Point 3.4</p>
2 CC 12.12.2013	<p>Addition of explicit reference to EA 6/03</p> <p>Reference to the updated version of NBN EN ISO 14065 (2013)</p> <p>Addition of the specific provisions for the implementation of the requirements of AVR</p> <p>Update of the actions for the extension of the BELAC activity scope</p>	<p>Point 3.4</p> <p>Full document</p> <p>Point 6</p> <p>Point 1.2 of the internal part</p>

<p>3 CC 02.12.2021</p>	<p>Addition of requirements in conformance with Commission Implementing Regulation (EU) 2020/2084 of 14 December 2020 amending and correcting Implementing Regulation (EU) 2018/2067 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</p> <p>Deletion of the reference to the internal version "BELAC 2-405 GHG Intern"</p>	<p>Full Document</p>
<p>4 Secr 27.10.2022</p>	<p>Adaptation according to EN ISO/IEC 17029:2019, EN ISO 14065:2021 and EA 6-03</p>	<p>Full document</p>

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SPECIFIC PROVISIONS FOR THE ACCREDITATION OF VERIFICATION BODIES IN THE « GHG EU ETS » FIELD (GREENHOUSE GAS – EUROPEAN UNION EMISSION TRADING SCHEME)

1 OBJECTIVES AND NORMATIVE REFERENCES

This document is intended to document the specific requirements and guidelines that shall apply for the accreditation of verification bodies in the “Greenhouse Gas – European Union Emission Trading Scheme” sector.

It includes in particular:

- The specific requirements and guidelines related to the organization and operation of the verification body;
- The specific requirements and guidelines applicable to BELAC.

The specific requirements and guidelines comply with the general criteria documented in BELAC document 1-03 and complement the requirements and guidelines that are in force to all BELAC accreditation activities.

2 RECIPIENTS

- Coordination Commission
- Accreditation Board
- Secretariat
- Assessors
- Accredited bodies

3 DESCRIPTION OF THE ACTIVITY

3.1 Identification of the activity	GHG ETS
3.2 Type(s) of conformity assessment and accreditation standard	Verification of historical emissions assertions of organisations. Accreditation according to EN ISO/IEC 17029:2019
3.3 Classification(s) according to BELAC 6-017	12.1
3.4 Reference document(s) for the activity (<i>hereafter named "the scheme"</i>), including the publication date or a version number	<ul style="list-style-type: none"> - EU ETS Directive 2003/87/ EC establishing a scheme for GHG allowance trading, amending Council Directive 96/61/EC as amended by Directive 2018/410 - 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 - Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions (AVR) pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012. Overview of the detailed regulatory framework: https://www.climateregistry.be/en/registry/legal-framework.htm#EU https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/revision-phase-4-2021-2030_en - IAF MD 6 (Application of ISO 14065) - IAF MD 14 (Application of ISO/IEC 17011 in Greenhouse Gas Validation and Verification (ISO14065)) - EA 6/03 (Recognition of Verifiers under the EU ETS Directive) - EN ISO 14065:2021
3.5 Body responsible for the development and maintenance of the scheme (<i>hereafter named « the scheme owner »</i>)	EU

4 SPECIFIC REQUIREMENTS APPLICABLE TO THE CONFORMITY ASSESSMENT BODY

During the accreditation assessments according to EN ISO/IEC 17029:2019 + EN ISO 14065:2021, a specific evaluation is required to establish the compliance with the specific requirements listed hereafter; the relevant information will be included in the assessment report.

EN ISO/IEC 17029:2019	EN ISO 14065:2021	AVR	Specific requirement
	Clause 5 General requirements		
4.3.1 Impartiality	5.3 Impartiality	Article 43	Impartiality and independence If the EU ETS lead auditor undertakes annual verifications for a period of five consecutive years for a given installation, then the EU ETS lead auditor shall take a three consecutive year break from providing verification services to that same installation. The five years maximum period includes EU ETS verifications of emissions or allocation data performed for the installation starting after 1 January 2021.
		Annex II	Requirements for verifiers
7. Resource requirements	Clause 7 Resource requirements		
		Article 36	Continued competence process
		Article 37	Verification teams
		Article 38	Competence requirements for EU ETS auditors and EU ETS Lead auditors
		Article 39	Competence requirements for independent reviewers
		Article 40	Use of technical experts
		Annex II	Requirements for verifiers
9. Process requirements	Clause 9 Process requirements		
		Article 42	Records and communication
		Annex II	Requirements for verifiers
9.1 General	9.1 General	Article 6	Reliability of the verification
9.2 Pre-engagement	9.2 Pre-engagement	Article 8 Article 10	Pre-contractual obligations Information from an operator or aircraft operator
9.4 Planning	9.3- 9.4 Planning	Article 7	General obligations of the verifier
		Article 9	Time allocation
		Article 11	Strategic analysis
		Article 12	Risk analysis
		Article 13	Verification plan
		Article 31	Simplified verification for installations

EN ISO/IEC 17029:2019	EN ISO 14065:2021	AVR	Specific requirement
		Article 32	Conditions for not carrying out site visits
		Article 33	Simplified verification for aircraft operators
		Article 34	Simplified verification plans
		Article 34 bis	Virtual site visits
9.5 Validation/ verification execution	9.5 Validation/ verification execution	Article 14	Verification activities
		Article 15	Analytical procedures
		Article 16	Data verification
		Article 17	Verification of the correct application of the monitoring methodology
		Article 18	Verification of methods applied for missing data
		Article 19	Uncertainty assessment
		Article 20	Sampling
		Article 21	Site visits
		Article 22	Addressing misstatements and non-conformities and non-compliance
		Article 23	Materiality level
		Article 24	Concluding on the findings of verification
		Article 35	Sectoral scopes of accreditation
9.7 Decision and issue of the validation/verification statement	9.7 Decision and issue of the validation/ verification statement	Article 25	Independent review
		Article 26	Internal verification documentation
		Article 27	Verification report
		Article 28	Limitation of scope
		Article 29	Addressing outstanding non-material non-conformities
		Article 30	Improvement of the monitoring and reporting process
9.10 Handling of complaints	Clause 9.10 Handling of complaints		
		Article 62	Complaints
		Annex II	Requirements for verifiers
11 Management system requirements	Clause 11 Management system requirements		
		Article 41	Procedures for verification activities
		Annex II	Requirements on verifiers
	Communication with BELAC		
		Article 46	Information to be provided with the application

EN 17029:2019	ISO/IEC	EN ISO 14065:2021	AVR	Specific requirement
			Article 77	Information to be provided with respect to the accreditation work program and management report (see point 6.2)

5 SPECIFIC REQUIREMENTS APPLICABLE TO BELAC

ISO/IEC 17011:2017 and/or ref to BELAC documents	AVR	Specific requirements
Clause 7.12 BELAC 3-04 BELAC 3-07 BELAC 2-405-GHG ETS §6.2	Article 68 Article 73 d Article 73	Handling of the information communicated by the competent authority concerning a verifier: complaints – unsatisfactory services identified during monitoring. Handling of complaints communicated by the competent authorities within a maximum term of 3 months
Clause 6.2 BELAC 3-05	Article 59 Article 60	Competence requirements for Assessors Technical experts
Clause 7.2 BELAC 3-11 BELAC 2-405-GHG ETS §6	Article 46	Application: Information to be requested from the verifier
Clause 7.7 BELAC 3-11 BELAC 2-002 BELAC 2-405-GHG ETS §7	Appendix 1	Accreditation documents: content of the accreditation schedule (technical appendix to the certificate): see appendix 1
Clause 7.9 BELAC 3-11 BELAC 2-405-GHG ETS §6.1	Article 50	Yearly surveillance assessment (see point 6.1)
Clause 7.11 BELAC 3-11	Article 54	Procedure for administrative measures on suspension, withdrawal or reduction of scope
Clause 8.2.1 see website BELAC	Article 76	Register - database
BELAC 2-405-GHG ETS §6	Article 71 Article 75 Article 77	Accreditation work program (deadline: 31 December) and management report (deadline: 1 June) – communication to the competent authority Transmission of information by the verifiers as input for the drafting of the accreditation work program and the management report (see point 6.2)

6 SPECIFIC PROVISIONS FOR THE IMPLEMENTATION OF THE REQUIREMENTS OF THE AVR

6.1 Annual surveillance

An annual surveillance audit of each accredited verifier will be carried out. The surveillance audit shall at least comprise of a visit to the premises of the verifier, and a witnessing of the performance and competence of a representative number of the verifier' staff.

6.2 Information exchange between BELAC, the accredited CAB's and the competent authorities

6.2.1 Commission Implementing Regulation (EU) 2018/2067 (AVR) article 46 point 2: Verifier's documentation package

In addition to the regular documentation package to be sent with the application for accreditation (see BELAC 6-201) , information on the issues listed under article 45, point 2, (b) to (g) shall be made available for review by BELAC and the assessment team prior to the commencement of the assessment.

6.2.2 Commission Implementing Regulation (EU) 2018/2067 (AVR) article 77: Notification by verifiers

By 15 November of each year at the latest, the verification body will provide BELAC with the details of its verification program for the following campaign and the names of the members of the verification team and the accreditation scope based on the activity of the operator. Unless otherwise agreed, the verifier shall provide BELAC with updates on December 15th in order to provide BELAC with the most recent information at that moment in time.

This obligation will be included in writing in all decisions for granting or maintaining an accreditation. The verifier is recommended to make use of the Commission information exchange template n° 1¹.

¹ The information exchange templates can be retrieved from the Commission's website at: <http://ec.europa.eu/clima/policies/ets/monitoring>

6.2.3 Commission Implementing Regulation (EU) 2018/2067 (AVR) article 71 point 1 and article 75: Accreditation Work Program.

Based on the information provided by the accredited verifiers, BELAC prepares its yearly Accreditation Work Program and sends it by 31 December at the latest to the Belgian competent authorities and to the relevant national competent authorities of other MS in case an accredited verifier has verification activities for foreign operators.

For the transmission of information, the Commission information template n° 2 (*) or a document containing all the information required by Art 70 AVR, shall be used.

6.2.4 Commission Implementing Regulation (EU) 2018/2067 (AVR) article 71 point 3 and article 75: Management report

BELAC prepares a yearly Management Report and sends it by 1 June at the latest to the Belgian competent authorities and to the relevant national competent authorities in case an accredited verifier has verification activities for foreign operators.

6.2.5 Commission Implementing Regulation (EU) 2020/2084 article 34 bis, amending the Commission Implementing Regulation (EU) 2018/2067 (AVR): virtual visits

A virtual visit of a site is only allowed after approval of the competent authority. In exceptional circumstances as described in article 34 bis, point 4, the competent authority can allow virtual location visits without individual approval. In this case the operator will inform the competent authority. The competent authority shall evaluate the information in the review of the report and the competent authority shall inform BELAC of the result of this evaluation.

6.3 Verification activities in other countries

Prior to undertake any verification activity in another country; the verifier shall request accreditation for the specific country. The request shall be treated as part of the initial accreditation or, if the verifier is already accredited, as a request for extension of scope.

6.4 Policy for witnessing

6.4.1 Objectives of witness-audit

An EU ETS witness audit is an audit in which the BELAC team observes how the verifier's personnel are carrying out the verification activities in the field. This includes joining the verification team on its site visit to the operator where the BELAC team will

assess how the verification team carries out the verification, whether the verification team is competent and whether the team is complying with the AVR requirements.

For example the following items will be checked:

- how the EU ETS lead auditor and the EU ETS auditors are sampling the data;
- how they check the monitoring methodology;
- how they test the control activities and the data flow;
- how they interview the operator's staff and whether they are able to work with the operator.

BELAC may require the verifier to make arrangements for witness audits at the site of the operator. The verifier must also provide BELAC's assessment team with access to all relevant documents (such as the strategic and risk analysis, the verification plan, the contract with the operator, the GHG permit where relevant, the monitoring plan, the emission report ...) deemed necessary for assessing the competence and performance of the verification team.

In order to prepare or complete the actual witnessing on the operator's site, a review of the verification documentation at the verifier's premises may be scheduled by BELAC.

6.4.2 Number of witness-audits

The number of witness-audits will be determined in order to cover a representative part of the scope of accreditation and in order to evaluate the performance of a representative number of the verification body's staff involved in verification activities.

6.4.2.1 Initial assessment

At least one witness will be done in the following categories of groups of activities in the scope of accreditation, during the initial assessment:

- Cat A: Group 1a, 1b, 7
- Cat B: Group 6
- Cat C: Group 2, 8
- Cat D: Group 3, 4, 5
- Cat E: Group 9
- Cat F: Group 10, 11
- Cat G: Group 12
- Cat H: Group 98
- Cat I: Group 99.

6.4.2.2 During the accreditation cycle

Once accreditation granted, at least one witness will be done per category of groups of activity in the scope of accreditation, during the surveillance and reassessment cycle.

6.4.2.3 Extension of scope

For extension of scope, at least one witness will be done per category of groups of activity being part of the extension request.

If the requested group of activity belongs to a category from which at least one other group of activities is already part of the scope of accreditation of the verifier, BELAC can decide to grant the extension based on a document review.

6.5 Regulatory competent authorities:

- Flanders: Vlaams Energie- en Klimaatagentschap (VEKA)
- Brussels: Brussels Instituut voor milieubeheer (BIM)
- Wallonia: Agence Wallonne de l'Air et du Climat (AWAC)
- Aviation sector: SPF Mobilité & Transport, DGTA

7 PRESENTATION OF THE ACCREDITATION SCOPE

Validation et vérification des déclarations / Validatie en verificatie van verklaringen / Validation and verification of claims

Verificatie van broeikasgasemissieverlagen en tonkilometerrapporten Vérification des rapports d'émission de gaz à effet de serre Verification of greenhouse gas emission reports

Toepassing / Application / Application:

EN ISO/IEC 17029:2019 - EN ISO 14065:2021

Verification of Greenhouse Gas Emission data in conformance with:

- Implementing Regulation (EU) 2018/2067 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
- Implementing Regulation (EU) 2018/2066 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 (EU Emissions Trading Scheme Phase IV)
- Commission Delegated regulation (EU) 2019/331 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

Category	Activity group N°	Activiteiten	Domaine d'activité	Field of activity
A	1a	Verbranding van brandstoffen in installaties waar alleen commercieel verhandelbare standaardbrandstof zoals gedefinieerd in Uitvoeringsverordening (EU) 2018/2066 van de Commissie (Verordening 601/2012 van de Commissie) wordt gebruikt of waar aardgas wordt gebruikt in installaties van categorie A of B	Combustion des carburants dans les installations où seuls des carburants commerciaux standard tels que définis dans le Règlement d'exécution (UE) 2018/2066 de la Commission (règlement 601/2012 de la Commission) sont utilisés ou où du gaz naturel est utilisé dans les installations de catégorie A ou B.	Combustion of fuels in installations, where only commercial standard fuels as defined in Commission Implementing Regulation (EU) 2018/2066 (Commission Regulation 601/2012) are used, or where natural gas is used in category A or B installations
	1b	Verbranding van brandstoffen in installaties, zonder beperkingen	Combustion de carburants dans des installations sans restrictions.	Combustion of fuels in installations without restrictions
	7	<ul style="list-style-type: none"> - Productie van papierpulp uit hout of andere vezelmaterialen - Productie van papier of karton 	<ul style="list-style-type: none"> - Production de pâte à papier à partir du bois ou d'autres matières fibreuses - Production de papier ou de carton 	<ul style="list-style-type: none"> - Production of pulp from timber or other fibrous materials - Production of paper or cardboard

Category	Activity group N°	Activiteiten	Domaine d'activité	Field of activity
B	6	<ul style="list-style-type: none"> - Productie van cementklinkers - Productie van kalksteen of branden van dolomiet of magnesiet - Fabricage van glas, incl. glasvezels - Fabricage van keramische producten door middel van bakken - Fabricage van isolatiemateriaal uit steenwol - Drogen of verbranden van gips of de productie van gipsplaten en andere gipsproducten 	<ul style="list-style-type: none"> - Production de clinker - Production de chaux ou calcination de dolomie et de magnésie - Fabrication de verre, y compris de fibres de verre - Fabrication de produits céramiques par cuisson - Fabrication de matériau isolant en laine minérale - Séchage ou calcination du plâtre ou production de planches de plâtre et autres compositions à base de plâtre 	<ul style="list-style-type: none"> - Production of cement clinker - Production of lime or calcination of dolomite or magnesite - Manufacture of glass including glass fibre - Manufacture of ceramic products by firing - Manufacture of mineral wool insulation material - Drying or calcination of gypsum or production of plaster boards and other gypsum products
C	2	<ul style="list-style-type: none"> - Raffineren van aardoliën 	<ul style="list-style-type: none"> - Raffinage de fluides pétroliers. 	<ul style="list-style-type: none"> - Refining of mineral oils
	8	<ul style="list-style-type: none"> - Productie van zwartsel - Productie van ammonia - Productie van organische chemicaliën in bulk door middel van kraken, reforming, gedeeltelijke of volledige oxidatie of door soortgelijke processen - Productie van waterstof (H₂) en synthesesgas door reforming of gedeeltelijke oxidatie - Productie van natriumcarbonaat (Na₂CO₃) en natriumbicarbonaat (NaHCO₃) 	<ul style="list-style-type: none"> - Production de noir de carbone - Production d'ammoniac - Production de produits chimiques organiques en vrac par craquage, reformage, oxydation partielle ou totale, ou par d'autres procédés similaires - Production d'hydrogène (H₂) et de gaz de synthèse par reformage ou oxydation partielle - Production de soude (Na₂CO₃) et de bicarbonate de sodium (NaHCO₃) 	<ul style="list-style-type: none"> - Production of carbon black - Production of ammonia - Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes - Production of hydrogen (H₂) and synthesis gas by reforming or partial oxidation - Production of soda ash (Na₂CO₃) and sodium bicarbonate (NaHCO₃)
D	3	<ul style="list-style-type: none"> - Productie van cokes - Roosteren of sinteren van erts, met inbegrip van zwavelhoudend erts, inclusief pelletiseren. - Productie van ruwijzer of staal (primaire of secundaire smelting), met inbegrip van continue gieten 	<ul style="list-style-type: none"> - Production de coke - Grillage ou frittage, y compris pelletisation, de minerai métallique (y compris de minerai sulfuré) - Production de fonte ou d'acier (fusion primaire ou secondaire), notamment encoulée continue 	<ul style="list-style-type: none"> - Production of coke - Metal ore (including sulphide ore) roasting or sintering, including pelletisation - Production of pig iron or steel (primary or secondary fusion) including continuous casting
	4	<ul style="list-style-type: none"> - Productie of verwerking van ferrometalen (incl. ferrolegeringen) - Productie van secundair aluminium - Productie of verwerking van non-ferrometalen, incl. de productie van legeringen 	<ul style="list-style-type: none"> - Production ou transformation de métaux ferreux (y compris les ferro-alliages) - Production d'aluminium secondaire 	<ul style="list-style-type: none"> - Production or processing of ferrous metals (including ferro-alloys) - Production of secondary aluminium - Production or processing of non-ferrous metals, including production of alloys

Category	Activity group N°	Activiteiten	Domaine d'activité	Field of activity
			- Production ou transformation de métaux non ferreux, y compris la production d'alliages	
	5	Productie van primair aluminium (CO2 en PFK-emissies)	Production d'aluminium primaire (émissions de CO2 et de PFC)	Production of primary aluminium (CO2 and PFC emissions)
E	9	<ul style="list-style-type: none"> - Productie van salpeterzuur (CO2 en N2O-emissies) - Productie van adipinezuur (CO2 en N2O-emissies) - Productie van glyoxaal en glyoxaalzuur (CO2 en N2O-emissies) 	<ul style="list-style-type: none"> - Production d'acide nitrique (émissions de CO2 et de N2O) - Production d'acide adipique (émissions de CO2 et de N2O) - Production de glyoxal et d'acide glyoxylique (émissions de CO2 et de N2O) 	<ul style="list-style-type: none"> - Production of nitric acid (CO2 and N2O emissions) - Production of adipic acid (CO2 and N2O emissions) - Production of glyoxal and glyoxylic acid (CO2 and N2O emissions)
F	10	<ul style="list-style-type: none"> - Afvangen van broeikasgassen van installaties die onder Richtlijn 2003/87/EG vallen met het oog op vervoer en geologische opslag op een opslaglocatie waarvoor krachtens Richtlijn 2009/31/EG een vergunning is verleend - Vervoer van broeikasgassen via pijpleidingen met het oog op geologische opslag op een opslaglocatie waarvoor een vergunning is verleend overeenkomstig Richtlijn 2009/31/EG 	<ul style="list-style-type: none"> - Captage des gaz à effet de serre produits par les installations couvertes par la directive 2003/87/CE en vue de leur transport et de leur stockage géologique dans un site de stockage agréé au titre de la directive 2009/31/CE - Transport par pipelines des gaz à effet de serre en vue de leur stockage dans un site de stockage agréé au titre de la directive 2009/31/CE 	<ul style="list-style-type: none"> - Capture of greenhouse gases from installations covered by Directive 2003/87/EC for the purpose of transport and geological storage in a storage site permitted under Directive 2009/31/EC - Transport of greenhouse gases by pipelines for geological storage in a storage site permitted under Directive 2009/31/EC
	11	Geologische opslag van broeikasgassen in een opslaglocatie waarvoor een vergunning is verleend overeenkomstig Richtlijn 2009/31/EG	Stockage géologique des gaz à effet de serre dans un site de stockage agréé au titre de la directive 2009/31/CE	Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC
G	12	Luchtvaartactiviteiten (gegevens over emissies en tonkilometers)	Activités aériennes (émissions et tonnes-kilomètres)	Aviation activities (emissions and tonnekilometre data)
H	98	Overige activiteiten overeenkomstig artikel 10 bis van Richtlijn 2003/87/EG	Autres activités incluses conformément à l'article 10 bis de la directive 2003/87/CE	Other activities pursuant to Article 10a of Directive 2003/87/EC

Category	Activity group N°	Activiteiten	Domaine d'activité	Field of activity
I	99	Overige, door een lidstaat overeenkomstig artikel 24 van Richtlijn 2003/87/EG opgenomen activiteiten die moeten worden gespecificeerd in het accreditatiecertificaat	Autres activités incluses par un État membre conformément à l'article 24 de la directive 2003/87/CE, à préciser dans le certificat d'accréditation	Other activities, included by a Member State pursuant to Article 24 of Directive 2003/87/EC, to be specified in detail in the accreditation certificate
