



**SPECIFIC PROVISIONS FOR THE ACCREDITATION OF  
VERIFICATION BODIES IN THE « GHG ETS » FIELD  
(Greenhouse Gas – Emission Trading Scheme)**

The only valid versions of the documents of the BELAC management system are those available from the internet website ([www.belac.fgov.be](http://www.belac.fgov.be)).

English translation for information only  
French and Dutch version remain the authoritative documents

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## DOCUMENT HISTORY

Revision and date of approval	Reason for revision	Impact of revision
<b>0</b>  <b>CC 26.10.2012 and consultation by correspondence 17.12.2012</b>	New document	
<b>1</b>  <b>Secretariat 12.08.2013</b>	Clarification of the differences between BELAC 2-405-GHG ETS publicly available and internal version (editorial)  Addition of explicit reference to : <ul style="list-style-type: none"> <li>- Regulation EU 601/2012 (already indirectly included as reference document through the reference to Regulation EU 600/2012)</li> <li>- Commission guidelines for the implementation of Regulation EU 600/2012</li> <li>- IAF MD 6</li> </ul> Internal part : <ul style="list-style-type: none"> <li>- Update of the registration of actions completed for the implementation of the scheme.</li> <li>- Addition of a detailed description of the competence criteria for the competence of assessors and experts .</li> </ul>	Point 1  Point 3.4
<b>2</b> <b>CC</b> <b>12.12.2013</b>	Addition of explicit reference to EA 6/03  Reference to the updated version of NBN EN ISO 14065 (2013)  Addition of the specific provisions for the implementation of the requirements of AVR  Update of the actions for the extension of the BELAC activity scope	Point 3.4  Full document  Point 6  Point 1.2 of the internal part

# **SPECIFIC PROVISIONS FOR THE ACCREDITATION OF VERIFICATION BODIES IN THE « GHG ETS » FIELD (Greenhouse Gas – Emission Trading Scheme).**

## **1. OBJECTIVES AND REFERENCES TO NORMATIVE DOCUMENTS**

This document is intended to document the specific requirements and guidelines that shall apply for the accreditation of verification bodies in the « Greenhouse Gas – 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 for the direct performance of the conformity assessment activities are not detailed in the present document but a reference to the relevant documents is included.

The specific requirements and guidelines

- are only endorsed when they comply with the general criteria documented in BELAC document 1-03 ;
- complement the requirements and guidelines that are in force to all BELAC accreditation activities.

Two complementary versions of the document are available

- The version BELAC 2-405 – GHG ETS , publicly available on the BELAC website;
- The version BELAC 2-405 – GHG ETS / INTERNAL , for internal use by the BELAC secretariat ; it includes, above the publicly available information, the results of the analysis performed prior to the endorsement of the specific requirements and the description and registration of the actions taken to start the new accreditation program. It also includes practical information for the management of the files. This part of the document will be updated each time the practical provisions for the implementation of the scheme will require a significant amendment.

The 2 versions can be independently revised.

## **2. RECIPIENTS**

With follow up of modifications: Accreditation secretariat

Without follow up of the modifications: Any external request

### 3. DESCRIPTION OF THE ACTIVITY

3.1 Identification of the activity	<b>GHG ETS</b>
3.2 Type(s) of conformity assessment and accreditation standard	Verification of historical emissions assertions of organisations. <ul style="list-style-type: none"> <li>• Accreditation according to NBN EN ISO 14065</li> </ul>
3.3 Classification(s) according to BELAC 6-017	<b>12.1</b>
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"> <li>• EU ETS Directive 2003/87/ EC establishing a scheme for GHG allowance trading, amending Council Directive 96/61/EC as amended by Directive 2008/101/EC</li> <li>• Commission Decision 2007/589/EC establishing guidelines for monitoring and reporting of GHG emissions pursuant to Directive 2003/87/EC (MRG II) and Decision 2009/339/EC (aviation) and 2009/73/EC (nitrous oxide) and including amendments 2007/589/EC .</li> <li>• Regulation EU 600/2012</li> <li>• Regulation EU 601/2012</li> <li>• Commission guidelines for the implementation of Regulation EU 600/2012 (see website DG CLIMA)</li> <li>• IAF MD 6 (Application of ISO 14065)</li> <li>• EA 6/03 (Recognition of Verifiers under the EU ETS Directive)</li> </ul>
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 NBN EN ISO 14065:2013, 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.

NBN EN ISO 14065:2013	Regulation EU N°600/2012	Specific requirement
<b>Clause 5 General requirements</b>		
- 5.4 Impartiality	Article 42	Impartiality and independence
<b>Clause 6 Competencies</b>		
	Article 35	Continued competence process
	Article 36	Verification teams
	Article 37	Competence requirements for EU ETS auditors and EU ETS Lead auditors
	Article 38	Competence requirements for independent reviewers
	Article 39	Use of technical experts
<b>Clause 8 Organization of the conformity assessment activity :</b>		
- 8.2 Pre-engagement	Article 8 Article 10	Pre-contractual obligations Information from an operator or aircraft operator
- 8.3 Approach	Article 7 (4,5)	Specific elements to be included in the verification
	Article 9	Time allocation
	Article 11	Strategic analysis
	Article 12	Risk analysis
	Article 13	Verification plan
	Article 31	Simplified verification for installations
	Article 32	Simplified verification for aircraft operators
	Article 33	Simplified verification plans
- 8.4 Verification process	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
	Article 23	Materiality level
	Article 24	Concluding on the findings of verification
- <b>8.5</b> Review and issuance of validation and 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
<b>Communication with BELAC</b>		
	Article 45	Information to be provided with the application
	Article 76	Information to be provided with respect to the accreditation work program and management report  (see point 6.2)

## 5. SPECIFIC REQUIREMENTS APPLICABLE TO BELAC

NBN EN ISO 17011:2004 and/or ref to BELAC documents	Regulation N°600/2012 EU	Specific requirements
<b>Clause 5.9</b>  BELAC 3-04 BELAC 3-07 BELAC 2-405-GHG ETS	Article 67 Article 72 d  Article 72	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
<b>Clause 6.2</b>  BELAC 3-05 BELAC 2-405-GHG ETS	Article 58  Article 59	Competence requirements for Assessors  Technical experts
<b>Clause 7.2</b>  BELAC 3-11 BELAC 2-405-GHG ETS	Article 45	Application: Information to be requested from the verifier
<b>Clause 7.9</b>  BELAC 3-11 BELAC 2-405-GHG ETS	Appendix 1	Accreditation documents: content of the accreditation schedule (technical appendix to the certificate) : <i>see appendix 1</i>
<b>Clause 7.11</b>  BELAC 3-11 BELAC 2-405-GHG ETS	Article 49	Yearly surveillance assessment (see point 6.1)
<b>Clause 7.13</b>  BELAC 3-11	Article 53	Procedure for administrative measures on suspension, withdrawal or reduction of scope
<b>Clause 8.2.1</b>  BELAC 6-020	Article 75	Register - database
<b>BELAC 2-405-GHG ETS</b>	Article 70 Article 74  Article 76	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. EU Regulation 600/2012 article 45 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. EU Regulation 600/2012 article 76 : 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. Unless otherwise agreed, the verifier shall provide BELAC with updates on December 15<sup>th</sup> 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° 1 \*

#### 6.2.3. EU Regulation 600/2012 article 70 point 1 and article 74: 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. EU Regulation 600/2012 article 70 point 3 and article 74: 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.

For the transmission of information, the Commission information template n° 3 (\*) or a document containing all the information required by Art 70 AVR, shall be used.

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

### **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. At least one witness will be done in the following categories of groups of activities in the scope of accreditation, during the initial audit.**

Cat A: Group 1a, 1b, 2, 3.

Cat B: Group 4, 5.

Cat C: Group 6, 7, 8, 9.

Cat D: Group 10, 11.

Cat E: Group 12.

Cat F: Group 98, 99.

- 6.4.2.2. 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. 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:**

- 6.5.1. Vlaanderen: Departement leefmilieu, natuur en energie
- 6.5.2. Brussel: Brussels Instituut voor milieubeheer
- 6.5.3. Wallonie: Agence Wallonne de l'Air et du Climat
- 6.5.4. Aviation sector: SPF Mobilité & Transport, DGTA

## Annex 1: Presentation of the accreditation schedule:

- Administrative data: the normal template for the cover page can be used
- List of activities:

Activity	Reference documents	Activity group N° (according to Regulation EU 600/2012)	Field of activity	Countries where the activity is performed
Verification of greenhouse gas emission reports and tonne-kilometre reports	<b>Directive 2003/87 EC</b> of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community. <b>Commission Regulation EU N° 600/2012</b> on the verification of greenhouse gas emissions reports and tonne-kilometre reports and the accreditation of verifiers	1a	Combustion of fuels in installations where only commercial standard fuels as defined in regulation (EU) N° 601.2012 are used or where natural gas is used in category A or B installations	
		1b	Combustion of fuels in installations without restrictions	
		2	Refining of mineral oils	
		....	....	
		....	....	
		12	Aviation activities (emissions and tonne-kilometre data)	