

# **Raad voor Accreditatie (Dutch Accreditation Council RvA)**

## **Specific Accreditation Protocol (SAP) for Verification of Greenhouse Gases (GHG) in the EU ETS Scheme**

Document code:

**RvA-SAP-V001-UK  
Version 5.1, 25-09-2024**

A Specific Accreditation Protocol (SAP) describes the assessment service for a specific accreditation. It should be read in conjunction with the generic RvA regulations and policy documents.

A current version of the SAP is available through the website of the RvA. ([www.rva.nl](http://www.rva.nl)).

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## INTRODUCTION

This SAP should be read in conjunction with the general SAP for Validation and Verification, RvA SAP-V000. Only additional or deviating aspects compared to SAP-V000 are mentioned in this SAP. This means that some paragraph numbers in this SAP may be missing (if all information is already contained in SAP-V000).

The EU ETS scheme describes the accreditation for the verification of emission data in accordance with Directive 2003/87 EC, establishing a scheme for greenhouse gas emission allowance trading within the European Community.

## 1 Relevant documents

### 1.1 Standard used for accreditation

- EN-ISO/IEC 17029, Conformity assessment — General principles and requirements for validation and verification bodies

### 1.2 Additional documents

- EA-6/03: EA Document for Recognition of Verifiers under the EU ETS Directive;
- Key guidance notes as published by the European Commission, available on [the website of the EC](#).
- EN-ISO 14065:2020 as an application document for accreditation in accordance with EN-ISO/IEC 17029.
- IAF MD 6: IAF Mandatory Document for Application of ISO 14065:2020.

The current version of the document(s) can be downloaded from the websites of the relevant organisation(s): IAF ([www.iaf.nu](http://www.iaf.nu)), ISO ([www.iso.org](http://www.iso.org)), RvA ([www.rva.nl](http://www.rva.nl)).

### 1.4 Specific legislation

- Commission Implementing Regulation (EU) 2018/2067 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC;
- Commission Implementing Regulation (EU) 2018/2066 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC;
- Directive 2003/87 EC establishing a scheme for greenhouse gas emission allowance trading within the Community.

Relevant national legislation for The Netherlands:

- Wet milieubeheer, Hoofdstuk 16;
- Besluit handel in emissierechten;
- Regeling handel in emissierechten.

The current version of the document(s) can be downloaded from the websites <http://www.eur-lex.europa.eu/> and [www.wetten.nl](http://www.wetten.nl).

## 2 Scope of accreditation

The generic rules for defining scopes have been defined in RvA Policy rule RvA-BR003. For this accreditation, and in line with the AVR requirements Annex I, the scope is formulated as follows for the EN-ISO 14065:2020:

Type of claim, including type of activity	Scheme including the normative reference	Sector
<b>Accreditation provided in accordance with ISO 14065:2020</b>		
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	Combustion of fuels in installations, where only commercial standard fuels as defined in Commission Implementing Regulation (EU) 2018/2066 are used, or where natural gas is used in category A or B installations.  (activity group 1a)
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	Combustion of fuels in installations, without restrictions  (activity group 1b)
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	Refining of mineral oil  (activity group 2)
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>– Production of coke</li> <li>– Metal ore (including sulphide ore) roasting or sintering, including pelletisation</li> <li>– Production of pig iron or steel (primary or secondary fusion) including continuous casting</li> </ul> (activity group 3)
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>– Production or processing of ferrous metals (including ferro-alloys)</li> <li>– Production of secondary aluminium</li> <li>– Production or processing of non-ferrous metals, including production of alloys</li> </ul> (activity group 4)
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub> and PFC emissions	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>– Production of primary aluminium (CO<sub>2</sub> and PFC emissions)</li> </ul> (activity group 5)

Type of claim, including type of activity	Scheme including the normative reference	Sector
<b>Accreditation provided in accordance with ISO 14065:2020</b>		
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>- Production of cement clinker</li> <li>- Production of lime or calcination of dolomite or magnesite</li> <li>- Manufacture of glass including glass fibre</li> <li>- Manufacture of ceramic products by firing</li> <li>- Manufacture of mineral wool insulation material</li> <li>- Drying or calcination of gypsum or production of plaster boards and other gypsum products</li> </ul> <p>(activity group 6)</p>
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>- Production of pulp from timber or other fibrous materials</li> <li>- Production of paper or cardboard</li> </ul> <p>(activity group 7)</p>
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>- Production of carbon black</li> <li>- Production of ammonia</li> <li>- Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes</li> <li>- Production of hydrogen (H<sub>2</sub>) and synthesis gas by reforming or partial oxidation</li> <li>- Production of soda ash (Na<sub>2</sub>CO<sub>3</sub>) and sodium bicarbonate (NaHCO<sub>3</sub>)</li> </ul> <p>(activity group 8)</p>
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub> and N <sub>2</sub> O emissions	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>- Production of nitric acid (CO<sub>2</sub> and N<sub>2</sub>O emissions)</li> <li>- Production of adipic acid (CO<sub>2</sub> and N<sub>2</sub>O emissions)</li> <li>- Production of glyoxal and glyoxylic acid (CO<sub>2</sub> and N<sub>2</sub>O emissions)</li> <li>- Production of caprolactam</li> </ul> <p>(activity group 9)</p>
Verification of Emission reports on GHG gases, limited to various GHG	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<ul style="list-style-type: none"> <li>- 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</li> <li>- Transport of greenhouse gases by pipelines for geological storage in a storage site permitted under Directive 2009/31/EC</li> </ul> <p>(activity group 10)</p>
Verification of Emission reports on GHG gases, limited to various GHG	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	<p>Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC</p> <p>(activity group 11)</p>

Type of claim, including type of activity	Scheme including the normative reference	Sector
<b>Accreditation provided in accordance with ISO 14065:2020</b>		
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub> and tonne kilometre reports	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	Aviation activities (emissions and tonne-kilometre data)  (activity group 12)
Verification of Emission reports on GHG gases, limited to CO <sub>2</sub>  Verification of Baseline Data Reports, Annual Activity Level Data and validation of Monitoring Methodology Plans	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	Other activities pursuant to Article 10a of Directive 2003/87/EC  (activity group 98)
Verification of Emission reports on GHG gases	EU ETS Verification of emission data in accordance with regulation 2067/2018/EC and 2066/2018/EC pursuant to Directive 2003/87/EC	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  (activity group 99)

### 3 Accreditation assessments

#### 3.1 Documents to be submitted

For the purpose of RvA assessments, assessors shall be provided with relevant documents as specified in the application tool (for initial assessment and assessment of a scope extension) or as listed in the annex of policy rule RvA-BR005 (for other assessments). In addition to these documents the following documents are required for this type of accreditation.

Additional documents to be submitted	Preliminary assessment	Initial assessment	Scope extension	Assessments in the accreditation cycle
For witnessing the following documents should be made available to the RvA assessment team: All documents available to the verification team, but at least the following: operator's MP and permit, ETS data, results of initial risk assessment, reports of previous verifications, verification plan, personnel records of verifiers involved.		√	√	√

#### 3.2 The nature and content of the assessments

In addition to the general rules for the nature and content of the RvA assessments as defined in in RvA-BR002 and RvA-BR005, for this accreditation the rules from the following table apply.

Method of assessment	Initial assessment <sup>(1)</sup>	Regular assessments in the accreditation cycle <sup>(2)</sup>	Scope extension <sup>(3)</sup>
Pre-assessment	√		√
Document assessment	√		√
Office assessment	√ At least one file reviewed per activity group in the scope requested.	√ At least one file reviewed per activity group throughout the cycle for each activity group in the scope.	√ At least one file reviewed per activity group prior to granting accreditation.
Witnessing <sup>(4)</sup> <sup>(5)</sup> <sup>(6)</sup>	Witnessing of at least one complete verification relevant for complexity of requested accreditation scope. One witness per cluster of activity groups (see 3.3).	The number of witness verifications depends on the number (and complexity) of the clients. The following is used as guidance per accreditation cycle: 1 – 20 clients = 2 witnesses, 20 – 100 = 3 witnesses; 100 or more clients = 4 witnesses, with at least one witness per cluster of activity groups (see 3.3) per accreditation cycle.	A witness is required if a cluster of activity groups is added to the scope (see 3.3).

- (1) (3) The CAB needs to be accredited to be legally allowed to perform verification activities for EU/ETS. The system of temporary accreditation with restricting conditions as laid down in RvA-BR002 will be used for initial assessments and scope extensions.
- (2) An accreditation cycle consists of a period of four years, which starts after a decision is made on initial assessment or reassessment. The cycle consists of the surveillances and reassessment in this period.
- (3) Based on the application, the RvA will determine how the assessments of the extension will be carried out.
- (4) The number and selection of witnesses will consider the number of (new) verifiers, the complexity of the verification body's (VB's) clients and their spread over different countries, as well as the clusters for accreditation. This may influence the total number of witnesses. The risk considerations will be documented in the worksheet used to prepare the RvA work programme in line with the AVR.
- (5) One complete verification means a system verification plus data verification.
- (6) During the reassessment at least one witness is required.

### 3.3 Clustering for assessment strategy

Cluster	Activity Group	Characterisation
A	1a & 1b & 7	<ul style="list-style-type: none"> <li>- Combustion of fuels in installations, where only commercial standard fuels as defined in (EU) No 2018/2066 are used, or where natural gas is used in category A or B installations.</li> <li>- Combustion of fuels in installations, without restrictions</li> <li>- Production of pulp from timber or other fibrous materials</li> <li>- Production of paper or cardboard</li> </ul>
B	6	<ul style="list-style-type: none"> <li>- Production of cement clinker</li> <li>- Production of lime or calcination of dolomite or magnesite</li> <li>- Manufacture of glass including glass fibre</li> <li>- Manufacture of ceramic products by firing</li> <li>- Manufacture of mineral wool insulation material</li> <li>- Drying or calcination of gypsum or production of plaster boards and other gypsum products</li> </ul>
C	2 & 8	<ul style="list-style-type: none"> <li>- Refining of mineral oil</li> <li>- Production of carbon black</li> <li>- Production of ammonia</li> <li>- Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes</li> <li>- Production of hydrogen (H<sub>2</sub>) and synthesis gas by reforming or partial oxidation</li> <li>- Production of soda ash (Na<sub>2</sub>CO<sub>3</sub>) and sodium bicarbonate (NaHCO<sub>3</sub>)</li> </ul>
D	3, 4 & 5	<ul style="list-style-type: none"> <li>- Production of coke</li> <li>- Metal ore (including sulphide ore) roasting or sintering, including pelletisation</li> <li>- Production of pig iron or steel (primary or secondary fusion) including continuous casting</li> <li>- Production or processing of ferrous metals (including ferro-alloys)</li> <li>- Production of secondary aluminium</li> <li>- Production or processing of non-ferrous metals, including production of alloys</li> <li>- Production of primary aluminium (CO<sub>2</sub> and PFC emissions)</li> </ul>
E	9	<ul style="list-style-type: none"> <li>- Production of nitric acid (CO<sub>2</sub> and N<sub>2</sub>O emissions)</li> <li>- Production of adipic acid (CO<sub>2</sub> and N<sub>2</sub>O emissions)</li> <li>- Production of glyoxal and glyoxylic acid (CO<sub>2</sub> and N<sub>2</sub>O emissions)</li> </ul>
F	10 & 11	<ul style="list-style-type: none"> <li>- 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</li> <li>- Transport of greenhouse gases by pipelines for geological storage in a storage site permitted under Directive 2009/31/EC</li> <li>- Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC</li> </ul>
G	12	Aviation activities (emissions and tonne-kilometre data) interaction with CORSIA (ref. SAP-V003)
H	98	Variable, Other activities pursuant to Article 10a of Directive 2003/87/EC
I	99	Variable, 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 (Witness or file review to be decided on case by case basis)

### 3.4 Decision-making process

Due to the requirements of AVR, art. 59.3, to ensure appropriate competence in the review and decision making process, the RvA will review the RvA assessment report prior to taking a decision on the granting, extending or renewing of an accreditation. The person to perform this review shall be qualified by the RvA as an assessor for EU-ETS assessments and shall have sufficient knowledge and experience to evaluate the accreditation (i.e. understand the RvA accreditation process and specific



AVR requirements related to decision-making). The results of the review shall be included in the accreditation file, and the records of the decision making process shall reflect the fact that the results of the review have been included in this process.

## 4 Specific points of attention for the RvA assessment

- Implementation of the AVR (Chapter II and Chapter III);
- Application and knowledge of Key Guidance Notes as published by the Commission.

### 4.1 Accreditation for scope 98

Related to competence:

The verifier's technical sector competence criteria should reflect the aspects mentioned in the Commissions Guidance, KGN II.7 and should, if relevant, further include at least knowledge of the following aspects:

For scope 98, "Other activities pursuant to Article 10a of Directive 2003/87/EC", AVR 2018/2067, Annex 1. As this type of activity occurs in one of the activity groups 1 through 9 and 12, the verifier should ensure that any verification team for such an assignment:

- Possesses all competencies as listed for the relevant scope (activity group 1 through 9 or 12), as based on the Articles 36 through 409 of the AVR;
- Can demonstrate in-depth knowledge of the Delegated Regulation on rules for harmonised free allocation of emission allowances (EU) 2019/331, including the guidance documents on the harmonized free allocation methodology for the EU-ETS post 2020;
- Can demonstrate in-depth knowledge regarding an installation's intended normal operation, maintenance, common production cycle, emission intensity of inputs and typical capacity utilization in the sector concerned compared to sector-specific information;
- Has the ability to evaluate whether the applied energy- or greenhouse gas efficiency and abatement techniques are state of the art.

Related to the performance of the verification:

The EC Guidance n°4 "Guidance Document on the harmonized free allocation methodology for the EU-ETS post 2020 Verification of FAR Baseline Data Reports and validation of Monitoring Methodology Plans" provides guidelines for the verification of NIMS or FAR baseline data reports and Methodology reports, which are produced as part of the allocation process in preparation for the fourth trading period (2021-2030) by existing installations (FAR, Chapter II and III). Further free allocations (or changes in allocation) may occur for new entrants or significant changes in operating or activity levels. For this type of activities, a different reporting format is required by law. With the exception of changes in activity levels, a formal methodology report is also required (pursuant to articles 42 and 47 Regeling handel in emissierechten). For the verification of "Other activities pursuant to Article 10a of Directive 2003/87/EC" (allocation free of charge) the verification body should use all applicable (related to the type of change in the activities, e.g. greenfield, expansion or reduction of activities) guidance from Guidance Document n°4. Where the GD n°4 references the methodology report or the NIMS baseline data report, it should

read the relevant information to be submitted (art. 17 to 21 and Annex V of CIM and FAR, Art. 4 and Annex VI and VII).

The above two aspects (competence and performance) shall be reflected in the RvA extension report for this scope.

## 5 Other information

### 5.1 Organisations to be informed by RvA

In accordance with chapter VI of AVR, the RvA will inform the competent authority of every Member State in which the verification body carries out EU/ETS verifications. In the Netherlands, the competent authority is the Nederlandse Emissieautoriteit (NEa), <https://www.emissieautoriteit.nl>.

### 5.2 Level of assurance

For the verification of emissions the following has been determined:

- for CO<sub>2</sub> emissions, the verifications shall result in a declaration with a ‘reasonable level of assurance’.

### 5.3 Annual Information Exchange

The Commission Implementing Regulation (EU) 2018/2067 on Verification and Accreditation has consequences for the exchange of information and the assessment processes. The references below refer to this Implementing Regulation.

The Implementing Regulation includes information exchange requirements between Member States, competent authorities and national accreditation bodies.

By November 15, the verification body shall send the information required by art. 77 to the RvA. This should be done by completing the templates developed for this purpose by the EU, which can be found at [DG Clima](#). When changes occur to this schedule, the RvA requires the Verification Body to provide an update by December 10. An update has to be submitted at least every 3 weeks (unless no changes have taken place) and these shall be taken into consideration during the assessments.

By December 31, the RvA shall make available an accreditation work programme to the competent authority of each Member State, containing the list of verifiers accredited by RvA for which RvA intends to carry out verifications in those Member States. This should be done by completing the templates developed for this purpose by the EU, which can also be found at the website of [DG Clima](#).

After the trading year, by June 1, the RvA shall make available a management report to the competent authority on its findings during assessment activities, based on templates developed for this purpose.

The time involved with the information exchange requirements of the AVR (chapter VI) is additional to assessment time. The costs of time involved will be invoiced to the verification body on actual hours spent. The time involved will depend, among others, on the number of verifications the verification body carries out and the number of member states involved.

These information requirements may also result in additional surveillance activities, e.g.:

- by the RvA upon request from other accreditation bodies for verification activities in The Netherlands;
- or upon request of the RvA by local accreditation bodies in other Member States, (see art. 71 (1.d) and 74).

The information received as a result of these activities shall be taken into account in our own accreditation process (and may influence focus, duration and frequency of surveillance activities).

When information is received from a Member State, that a verifier accredited by the RvA is not complying with the requirements of this Regulation, the RvA shall treat this information as a complaint and shall take appropriate action (see art. 68). The RvA shall inform the relevant authorities of the Member State involved (e.g. competent body or local accreditation body) of the results of the complaint within three months from the date of its receipt.

In line with art. 74.3, where a national accreditation body (NAB) in another country has been requested by the RvA to provide surveillance activities and where these activities have shown evidence that the verifier is not complying with this Regulation, the RvA will issue the verifier with one (or more) nonconformity reports and will use its regular process for assessment of corrective measures. When such nonconformities have been closed, the RvA shall inform the relevant NAB of the action taken by the verifier, and where relevant and appropriate, the ensuing corrective actions and follow up measures (e.g. suspension or withdrawal of accreditation).

In accordance with article 76, the RvA publishes information about the accredited verification bodies. The information is available on the RvA website. Use “accredited organisations ” in combination with discipline “verificatie instellingen (in Dutch)/ verification bodies (in English)” to see all verification bodies that are accredited. The information on the first issue date of the accreditation and the Member States in which the verification body is active, is additional. This information can be found on the information page about the discipline ‘greenhouse gas verification bodies’ in a separate (pdf-) file.

<https://www.rva.nl/en/about-accreditation/disciplines/greenhouse-gas-verification-bodies>

## 6 Changes compared to the previous version of this document

Compared to version 5 dated January 13, 2022, the following changes have been made:

- In chapter 1 and 2: changing EN-ISO 14065:2013 to EN-ISO 14065:2020;
- In paragraph 1.2: adding IAF MD 6;
- In chapter 2: removing scope description prior to transition to EN-ISO/IEC 17029;
- In paragraph 3.1: adding reference to current method for submitting of documents;
- In chapter 1-5: small textual changes.