



2025/2551

22.12.2025

COMMISSION DELEGATED REGULATION (EU) 2025/2551

of 20 November 2025

supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism ⁽¹⁾, and in particular Article 18(3) thereof,

Whereas:

- (1) Pursuant to Regulation (EU) 2023/956, where embedded emissions in goods imported into the customs territory of the Union from 2026 are determined based on actual values, they are to be verified by a verifier.
- (2) In accordance with Article 1(2) of Regulation (EU) 2023/956, the carbon border adjustment mechanism (CBAM) complements the EU Emissions Trading System (ETS) established under Directive 2003/87/EC of the European Parliament and of the Council ⁽²⁾. Ensuring coherence and consistency between the CBAM accreditation and verification requirements and those applicable to the EU ETS will strengthen synergies between the two instruments and reduce the administrative burden for verifiers, national accreditation bodies and competent authorities.
- (3) Pursuant to Regulation (EU) 2023/956, national accreditation bodies, as appointed by each Member State pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council ⁽³⁾, are to accredit verifiers. In order to ensure that only applicants that are able to carry out verification of embedded emissions in accordance with Regulation (EU) 2023/956 with the necessary competence and knowledge are accredited, it is necessary to lay down requirements for the competence of verifiers and the activities which they need to be able to perform once accredited.
- (4) To ensure consistency with the accreditation and verification requirements applicable to the EU ETS and to take account of the specificities of the CBAM, it is necessary to specify the competence requirements and activities which verifiers are to carry out pursuant to this Regulation, in a similar fashion as for the activities and requirements provided under the EU ETS. To ensure an effective application procedure, it is also necessary to lay down rules for the submission of the request for accreditation through which applicants will demonstrate technical competence.

⁽¹⁾ OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>.

⁽²⁾ 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, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

⁽³⁾ 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, ELI: <http://data.europa.eu/eli/reg/2008/765/oj>).

- (5) To their take account of internationally applicable standards, ensure consistency with the rules applicable to the EU ETS and avoid any unnecessary duplication of procedures, it is appropriate to draw on best practices resulting from the application of the relevant harmonised standards adopted by the European Committee for Standardisation on the basis of a request made by the Commission in accordance with Regulation (EU) No 1025/2012 of the European Parliament and of the Council⁽⁴⁾. It is therefore appropriate to foresee compliance with certain relevant harmonised standards which shall be complemented by additional and specific requirements set out in this Regulation.
- (6) To respect the principle of non-competition between national accreditation bodies, applicants should request accreditation in the Member State in which they are established. However, it is necessary to ensure that applicants are able to request accreditation in another Member State where there is no national accreditation body in the applicant's Member State or where the national accreditation body is not competent to provide the accreditation services requested.
- (7) To increase the number of eligible applicants, reduce costs for verifiers established in third countries and allow operators to use their verification services, it should be possible for a legal person not established in a Member State to apply for accreditation with any national accreditation body. Where the national accreditation body, for reasons of lack of capacity or other related reasons, is unable to process the application of an applicant established in a third country, it should provide the applicant with duly justified reasons thereof, as well as a list of national accreditation bodies which may be able to process the request.
- (8) National accreditation bodies should ensure that verifiers possess the necessary competence to understand the technical processes carried out by installations and to assess the specific monitoring and reporting boundaries of an installation depending on the goods produced. For this purpose, a separate accreditation scope should be created for each relevant CBAM activity group so that national accreditation bodies are able to evaluate the verifier's competence and performance against specific criteria depending on the particular scope of accreditation.
- (9) To avoid duplication of processes and an excessive administrative burden while maintaining the robustness of the accreditation process, verifiers that are already accredited for a relevant group of activities under the EU ETS pursuant to Commission Implementing Regulation (EU) 2018/2067⁽⁵⁾ should be able to apply for an extension of the scope of their accreditation to the corresponding CBAM accreditation certificates. To allow national accreditation bodies to take into account the corresponding groups of activities under the EU ETS, it is necessary to identify such corresponding groups of activities.
- (10) To ensure that national accreditation bodies are able to adequately carry out accreditation activities, it is necessary to lay down rules and requirements for the assessment of requests for accreditation.
- (11) To allow national accreditation bodies to exercise control and oversight over verifiers and to ensure that verifiers maintain their technical competence to perform the entrusted task, it is necessary to specify the surveillance activities that national accreditation bodies are to carry out. Where the national accreditation body concludes that the verifier has failed to meet the requirements and perform the verification activities pursuant to this Regulation, Regulation (EU) 2023/956 and Commission Implementing Regulation (EU) 2025/2546⁽⁶⁾, the national accreditation body should be able to adopt administrative measures including the suspension, withdrawal or reduction of the scope of accreditation.

⁽⁴⁾ Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council (OJ L 316, 14.11.2012, p. 12, ELI: <http://data.europa.eu/eli/reg/2012/1025/oj>).

⁽⁵⁾ 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, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

⁽⁶⁾ Commission Implementing Regulation (EU) 2025/2546 of 10 December 2025 on the application of the principles for verification of declared embedded emissions pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council (OJ L, 2025/2546, 22.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2546/oj).

- (12) To ensure efficient control and oversight of verifiers, it is appropriate to lay down rules for the exchange of information between the verifier and the national accreditation body that has accredited it, the national accreditation body and the competent authority of a Member State as well as between competent authorities and the Commission. Such information exchanges should be governed by the strictest guarantees of confidentiality and professional secrecy and be handled in accordance with applicable Union and national law.
- (13) Where a Member State does not establish a national accreditation body or does not carry out accreditation activities for the purpose of this Regulation, to ensure efficient oversight of verifiers, the competent authority should communicate any complaint it received concerning a verifier accredited by another national accreditation body to the latter, as well as information on the review of verification reports to other competent authorities and the Commission via the CBAM registry.
- (14) To ensure that the information on accredited verifiers in the CBAM registry is reliable and up-to-date, national accreditation bodies should notify the competent authority of any change to the accreditation of a verifier.
- (15) To support the review of verification reports, the national accreditation body should periodically exchange information with the competent authority on the activities planned for verifiers and the results of the control of these activities. The competent authority should share this information with the Commission and other competent authorities via the CBAM registry. In turn, the competent authority should also share with the national accreditation body any relevant information from the review of verification reports in order to support its accreditation activities related to the control and oversight of verifiers.
- (16) To ensure the smooth functioning of accreditation and verification, Member States and competent authorities should recognise the equivalence of the services of national accreditation bodies which have successfully undergone peer evaluation, or which have started a peer evaluation during which no irregularity was identified, and should accept the accreditation certificates and verification reports of verifiers accredited by those national accreditation bodies.
- (17) National accreditation bodies that demonstrate conformity with this Regulation and that have already successfully undergone peer evaluation before the date of application of this Regulation should be presumed to fulfil the relevant procedural requirements and should be exempt from the obligation to undergo a new peer evaluation in accordance with Regulation.
- (18) Where the outcome of the peer evaluation is negative, in order to mitigate any uncertainty about the mutual recognition of accreditation certificates or verification reports, the national accreditation body should be prevented from providing any accreditation services.
- (19) When personal data is processed in the context of the application of this Delegated Regulation, Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽⁷⁾ is to apply.
- (20) As this Regulation lays down provisions on the accreditation of verifiers carrying out activities in relation to greenhouse gas emissions released from 1 January 2026, it should apply from that date.
- (21) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁸⁾ and delivered an opinion on 13 November 2025,

⁽⁷⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

⁽⁸⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of individuals with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Regulation, in addition to the definitions laid down in Article 1 of Implementing Regulation (EU) 2025/2546 and Article 1 of, and Annex I to, Commission Implementing Regulation (EU) 2025/2547⁽⁹⁾, the following definitions apply:

- (1) 'verifier' means a legal person carrying out verification activities pursuant to this Regulation and accredited by a national accreditation body for the purpose of Regulation (EU) 2023/956 at the time a verification report is issued;
- (2) 'verification' means the activities carried out by a verifier to issue a verification report pursuant to this Regulation, Regulation (EU) 2023/956, and Implementing Regulation (EU) 2025/2546;
- (3) 'scope of accreditation' means the CBAM activity groups referred to in Annex I to this Regulation for which accreditation is sought or has been granted;
- (4) 'inherent risk' means the susceptibility of a parameter in the operator's emissions report to misstatements that could be material, individually or when aggregated with other misstatements, before taking into consideration the effect of any related control activities;
- (5) 'control activities' means any acts carried out or measures implemented by the operator to mitigate inherent risks;
- (6) 'control risk' means the susceptibility of a parameter in the operator's emissions report to misstatements that could be material, individually or when aggregated with other misstatements, and that will not be prevented or detected and corrected on a timely basis by the control system;
- (7) 'verification risk' means the risk, which is caused either by the inherent risk, the control risk, or the risk that the verifier does not detect a material misstatement, that the verifier expresses an incorrect verification opinion when the operator's emissions report is not free of material misstatements;
- (8) 'level of assurance' means the degree of assurance the verifier provides on the verification report based on the objective of reducing the verification risk according to the circumstances of the verification engagement;
- (9) 'reasonable assurance' means a high but not absolute level of assurance, expressed positively in the verification opinion, as to whether the operator's emissions report subject to verification is free from material misstatement;
- (10) 'site' means the installation to which the operator's emissions report subject to verification refers;
- (11) 'CBAM lead auditor' means an auditor in charge of directing and supervising the verification team, who is responsible for performing and reporting on the verification of an operator's emissions report;
- (12) 'CBAM auditor' means a member of a verification team who is responsible for conducting a verification of an operator's emissions report;
- (13) 'assessor' means a person assigned by a national accreditation body to perform individually or as part of an assessment team an assessment of a verifier pursuant to this Regulation.

⁽⁹⁾ Commission Implementing Regulation (EU) 2025/2547 of 10 December 2025 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and the Council as regards the methods for the calculation of emissions embedded in goods (OJ L, 2025/2547, 22.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2547/oj).

CHAPTER II

GRANTING AND WITHDRAWAL OF ACCREDITATION

SECTION 1

Procedure*Article 2***Scope of assessment by national accreditation bodies**

The national accreditation body shall assess whether the legal person applying for accreditation ('the applicant') or the verifier:

- (a) meets the competence requirements laid down in Section 1 of Annex II, including the harmonised standard referred to in Section 1.5.1 of Annex II;
- (b) is carrying out the verification activities laid down in Section 2 of Annex II to this Regulation in accordance with this Regulation, Regulation (EU) 2023/956, and Implementing Regulation (EU) 2025/2546.

*Article 3***Request for accreditation**

1. An applicant that is established under the national law of a Member State shall request the national accreditation body of that Member State to grant accreditation in accordance with this Regulation.

By way of derogation from the first subparagraph, the applicant that is established under the national law of a Member State shall request a national accreditation body other than that of its Member State of establishment to grant accreditation in any of the following situations:

- (a) where the Member State in which it is established has decided not to establish a national accreditation body and has not had recourse to the national accreditation body of another Member State;
- (b) where the national accreditation bodies referred to in the first subparagraph do not perform accreditation in respect of the verification activities for which accreditation is sought;
- (c) where the national accreditation bodies referred to in the first subparagraph have not successfully undergone peer evaluation in respect of the activity groups for which accreditation is sought.

2. An applicant that is not established under the national law of a Member State shall request a national accreditation body of any Member State that provides accreditation in accordance with this Regulation to grant accreditation.

3. Requests for accreditation shall cover one or more CBAM activities groups listed in Annex I.

4. Together with the application, the applicant referred to in paragraphs 1 and 2 shall make available to the national accreditation body the following documents:

- (a) a description of the applicant's competence to carry out the procedures and processes referred to in Section 1.5.1 of Annex II and the quality management system referred to in Section 1.5.2 of that Annex;
- (b) a description of the competence criteria referred to in Section 1.1.1, second paragraph, points (a) and (b), of Annex II, the results of the competence process referred to in that Section and other relevant documentation on the competence of all personnel involved in verification activities as referred to in Sections 1.2 and 1.3 of Annex II;
- (c) a description of the process for ensuring continuous impartiality and independence, as referred to in Section 1.7.5 of Annex II, including relevant records on the impartiality and independence of the applicant and its personnel;

- (d) the list of the technical experts in verification and key personnel involved in the verification of operators' emissions reports;
- (e) a description of the procedures and processes referred to in Section 1.5.1 of Annex II, including those concerning the internal verification documentation referred to in Section 2.16 of Annex II;
- (f) the records referred to in Section 1.6 of Annex II;
- (g) if applicable, any relevant evidence of proven competence in applying the international standard referred to in Section 1.5 of Annex II, as recognised by a national accreditation body or a third-country accreditation body.

5. After receipt of the request for accreditation, the national accreditation body may ask the applicant to submit any other information which the national accreditation body considers necessary for the assessment of the application.

6. Where the national accreditation body provides accreditation services under this Regulation but is unable to carry out the accreditation of an applicant established in a third country, that national accreditation body shall provide the applicant, without undue delay after receipt of a request for accreditation, with a duly justified reply outlining the reasons for not carrying out the accreditation as well as a list of national accreditation bodies which may be able to undertake the accreditation process.

The body that is recognised as the organiser of peer evaluation referred to in Article 24 shall facilitate the exchange of information between national accreditation bodies by maintaining a list of national accreditation bodies providing accreditation services for CBAM and of national accreditation bodies which may be able to undertake the accreditation process for applicants established in a third country.

Article 4

Requests for accreditation by applicants accredited under Implementing Regulation (EU) 2018/2067

An applicant accredited pursuant to Implementing Regulation (EU) 2018/2067 for the relevant group of activities listed in Annex I to this Regulation may apply for an extension of the scope of its accreditation to the corresponding CBAM activity groups as listed in that Annex.

The application for a scope extension shall be submitted to the national accreditation body designated in accordance with Article 3(1).

Article 5

Assessment of requests to grant accreditation

1. When performing the assessment of requests for accreditation, the national accreditation body shall perform the following actions:

- (a) review the information supplied by the applicant pursuant to Article 3;
- (b) carry out an on-site visit of the premises of the applicant to review a representative sample of the internal verification documentation and assess the implementation of the applicant's quality management system and the procedures or processes for verification activities referred to in Section 1.5 of Annex II;
- (c) witness the performance and competence of a representative number of the applicant's staff involved in verifying operators' emissions reports to ensure that they operate in accordance with this Regulation, Regulation (EU) 2023/956 and Implementing Regulation (EU) 2025/2546.

2. During the assessment, the national accreditation body shall take into account the following:

- (a) the complexity of the scope of accreditation;
- (b) the complexity of the quality management system referred to in Section 1.5.2 of Annex II;
- (c) the procedures and information on processes referred to in Section 1.5.1 of Annex II;

- (d) the geographical areas in which the applicant is carrying out or planning to carry out verification;
- (e) whether the applicant is accredited pursuant to Implementing Regulation (EU) 2018/2067 for the relevant group of activities listed in Annex I.

The national accreditation body may also consider any relevant evidence provided by the applicant, pursuant to Article 3(4), point (g).

3. Where the applicant decides to outsource certain verification activities in accordance with Section 1.7.4 of Annex II, the national accreditation body may also carry out the activities referred to in paragraph 1, points (b) and (c) of this Article, on the premises of the outsourced body.

4. The national accreditation body shall report its findings and any non-conformities to the applicant and shall request a response.

5. The applicant shall take corrective action to address any non-conformities reported pursuant to paragraph 4 and it shall submit a response with an indication of what action it has taken, or plans to take within a time set by the national accreditation body, to resolve them.

6. The national accreditation body shall review the response submitted by the applicant pursuant to paragraph 5.

7. Where the national accreditation body finds the applicant's response or the action taken to be insufficient or ineffective, it shall ask the applicant to submit further information or take further action.

The national accreditation body may request evidence of, or carry out a follow-up assessment to assess, the actual implementation of the corrective action.

Article 6

Decision on accreditation and accreditation certificate

1. Where the national accreditation body decides to grant or renew an accreditation or to extend the scope of an accreditation, it shall issue an accreditation certificate to that effect.

2. The accreditation certificate shall contain at least the following information:

- (a) the identity of the national accreditation body;
- (b) the name and unique accreditation identification of the verifier;
- (c) the scope of accreditation and groups of activities;
- (d) the country of establishment of the national accreditation body and of the verifier;
- (e) the effective date of accreditation and its expiration date;
- (f) a reference to the normative documents used for the assessment.

3. The accreditation certificate shall be valid for a period not exceeding five years from the date on which the national accreditation body has issued it.

Article 7

Reassessment

1. Before the expiry of an accreditation certificate which it has issued, the national accreditation body shall reassess the verifier in question to determine whether the validity of the certificate can be extended.

2. The national accreditation body shall plan its reassessment in a manner that allows the national accreditation body to assess representative samples of the verifier's activities covered by the certificate.

3. The national accreditation body shall carry out the reassessment of verifiers in accordance with Article 2.

*Article 8***Extension of scope**

The national accreditation body shall, in response to an application by a verifier for an extension of the scope of a granted accreditation, determine whether the verifier meets the requirements set out in Article 2 for the requested extension of the scope of its accreditation.

*Article 9***Suspension and withdrawal of accreditation and reduction of the scope of accreditation**

1. Without prejudice to paragraph 2, 3 and 4 of this Article, the national accreditation body may suspend or withdraw an accreditation or reduce the scope of accreditation of a verifier, where the verifier does not meet the requirements set out in this Regulation, Regulation (EU) 2023/956, or in Implementing Regulation (EU) 2025/2546.

2. The national accreditation body shall suspend or withdraw an accreditation or reduce the scope of accreditation of a verifier, where the verifier so requests.

3. The national accreditation body shall suspend an accreditation or reduce the scope of accreditation of a verifier, where the verifier has:

- (a) committed a serious breach of the requirements set out in this Regulation, Regulation (EU) 2023/956 or Implementing Regulation (EU) 2025/2546;
- (b) persistently and repeatedly failed to meet the requirements set out in this Regulation, Regulation (EU) 2023/956 or Implementing Regulation (EU) 2025/2546;
- (c) breached any other specific terms and conditions laid down by the national accreditation body.

4. The national accreditation body shall withdraw an accreditation of a verifier where:

- (a) the verifier has failed to remedy the shortcomings that constituted the grounds for a decision to suspend the accreditation;
- (b) a member of the management of the verifier, or a member of the verifier's staff involved in verification activities under Regulation (EU) 2023/956, has been found guilty of fraud;
- (c) the verifier has intentionally provided false information or has intentionally concealed information.

5. A verifier may launch an appeal before the national accreditation body against a decision of that national accreditation body to suspend or withdraw an accreditation or to reduce the scope of an accreditation in accordance with paragraphs 1, 3 and 4.

6. Decisions of a national accreditation body to suspend or withdraw accreditation or to reduce the scope of accreditation shall take effect upon the date of notification of the verifier.

7. The national accreditation body shall revoke the decision to suspend an accreditation certificate where it concludes that the verifier meets the requirements of this Regulation, Regulation (EU) 2023/956 and Implementing Regulation (EU) 2025/2546.

SECTION 2

Requirements for national accreditation bodies

Article 10

Competence requirements for assessors

The national accreditation body shall ensure that the persons appointed to carry out the assessment have the following skills or knowledge:

- (a) knowledge of accreditation, of verification activities and of the monitoring and calculation of embedded emissions pursuant to this Regulation, Regulation (EU) 2023/956 and Implementing Regulations (EU) 2025/2547 and (EU) 2025/2546, knowledge of collecting, monitoring and reporting data relevant for free allocation pursuant to Commission Implementing Regulation (EU) 2025/2620⁽¹⁰⁾ and knowledge of other applicable legislation, harmonised standards and guidelines;
- (b) the competence and understanding required to assess the verification activities referred to in Section 2 of Annex II to this Regulation;
- (c) for the scope of accreditation LI referred to in Annex I to this Regulation, the technical competence and understanding required to assess evidence needed to demonstrate the fulfilment of criteria laid down in Section 5, first paragraph, points (a) to (d), of Annex IV to Regulation (EU) 2023/956;
- (d) for the scope of accreditation LII referred to in Annex I to this Regulation, the technical competence and understanding required to assess evidence needed to demonstrate the fulfilment of the criteria laid down in Section 6 of Annex IV to Regulation (EU) 2023/956;
- (e) knowledge of data and information auditing, as referred to in Section 1.2, fourth paragraph, point (b), of Annex II to this Regulation.

Article 11

Technical experts in accreditation

1. Where necessary, the national accreditation body may involve technical experts in accreditation for the assessment of verification activities performed by verifiers.
2. In addition to the knowledge and expertise on a required subject matter, technical experts in accreditation shall have knowledge of the following:
 - (a) knowledge of accreditation, of verification activities and of the monitoring and calculation of embedded emissions pursuant to this Regulation, Regulation (EU) 2023/956 and Implementing Regulations (EU) 2025/2547 and (EU) 2025/2546, knowledge of collecting, monitoring and reporting data relevant for free allocation pursuant to Implementing Regulation (EU) 2025/2620, and knowledge of other applicable legislation, standards and guidelines;
 - (b) knowledge of the verification activities performed by verifiers, referred to in Section 2 of Annex II to this Regulation.

Article 12

Access to information, confidentiality and professional secrecy

1. The national accreditation body shall, on a regular basis, make publicly available and update information about its accreditation activities under this Regulation.

⁽¹⁰⁾ Commission Implementing Regulation (EU) 2025/2620 of 16 December 2025 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the calculation of the free allocation adjustment to the number of CBAM certificates to be surrendered (OJ L, 2025/2620, 22.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2620/oj).

2. The national accreditation body shall make appropriate arrangements to safeguard the confidentiality of information obtained during assessment activities pursuant to this Regulation.

Where the national accreditation body receives information on an operator's emissions report or a verification report, including pursuant to Articles 16 and 21, such information shall be covered by the obligation of professional secrecy, and the national accreditation body shall not disclose it to any other person or authority except where required by Union or national law.

CHAPTER III

CONTROL AND OVERSIGHT OF ACCREDITED VERIFIERS

SECTION 1

Control of verifiers

Article 13

General requirement of control

During the validity of an accreditation certificate, verifiers shall continue to meet the requirements laid down in Section 1 of Annex II and undertake the verification activities in accordance with Section 2 of that Annex and shall continue to meet the requirements set out in Regulation (EU) 2023/956 and Implementing Regulation (EU) 2025/2546.

During the validity of an accreditation certificate the national accreditation body that granted accreditation shall check whether the verifier complies with the requirements and activities referred to in the first paragraph.

Where the national accreditation body considers that the verifier no longer meets the requirements laid down in this Regulation, Regulation (EU) 2023/956 or Implementing Regulation (EU) 2025/2546, the national accreditation body shall take the necessary action, including the suspension or withdrawal of the accreditation, or the reduction of the accreditation scope, in accordance with Article 9 of this Regulation.

Article 14

Annual surveillance

1. The national accreditation body shall carry out annual surveillance of each verifier to which it has issued an accreditation certificate. That surveillance shall comprise at least the following:

- (a) an on-site or virtual office assessment of the verifier;
- (b) witnessing the performance and assessing the competence of a representative number of the verifier's staff in accordance with Article 5(1), point (c).

Where the verifier outsources certain verification activities in accordance with Section 1.7.4 of Annex II, the national accreditation body may also carry out the activities referred to in the first subparagraph on the premises of the outsourced body.

2. The national accreditation body shall carry out the first surveillance of a verifier in accordance with paragraph 1 within 12 months of the date on which its accreditation certificate was issued.

3. The national accreditation body shall plan to perform its annual surveillance exercise in a manner that allows it to assess representative samples of the verifier's activities within the scope of the accreditation certificate and of the staff involved in the verification activities.

4. On the basis of the results of the surveillance, the national accreditation body shall decide whether to confirm the continuation of the accreditation.

*Article 15***Extraordinary assessment**

At any moment during the validity of accreditation certificate, the national accreditation body may conduct an extraordinary assessment of any aspects of the verifier's competency or activities to assess whether the verifier continues to meet the requirements of this Regulation, Regulation (EU) 2023/956 and Implementing Regulation (EU) 2025/2546.

*Article 16***Complaints**

Where the national accreditation body has received a complaint concerning a verifier that it has accredited from any competent authority, the Commission, the operator or other interested parties, the national accreditation body shall, no later than three months from the date of its receipt, proceed as follows:

- (a) assess the validity of the complaint;
- (b) ensure that the verifier concerned is given the opportunity to submit its observations;
- (c) take appropriate actions to address the complaint;
- (d) record the complaint and action taken;
- (e) respond to the complainant.

SECTION 2

Information exchange and notifications for the oversight of verifiers*Article 17***Information exchange and cooperation**

1. Each Member State shall establish an effective exchange of information and effective cooperation between their national accreditation body and the competent authority in accordance with Articles 18 to 21.
2. By way of derogation from paragraph 1 of this Article, Articles 18 and 19, Article 20(1) and Article 21(1) of this Regulation shall not apply to the competent authority and the national accreditation body where the competent authority is established in a Member State that does not have a national accreditation body or where the national accreditation body does not provide accreditation services for the purpose of Regulation (EU) 2023/956.

*Article 18***Information exchange on accreditation certificates and administrative measures**

The national accreditation body shall provide without delay to the competent authority of the Member State in which it is established with all relevant information necessary for the registration of the verifier in the CBAM registry pursuant to Article 10a of Regulation (EU) 2023/956 and any update thereof. Such information shall include:

- (a) any decision to grant, renew an applicant's accreditation or extend the scope of accreditation pursuant to Article 6;
- (b) any decision to suspend or withdraw the accreditation or reduce the scope of accreditation of a verifier pursuant to Article 9 or any decision on appeal which reversed such decision;
- (c) any revocation of the decision to suspend accreditation pursuant to Article 9(7).

The competent authorities referred to in the first paragraph shall register and update the information on verifiers received in accordance with the first paragraph in the CBAM registry.

*Article 19***Accreditation work programme and management report**

1. By 31 December of each year, the national accreditation body shall make available, in English, an accreditation work programme covering the next calendar year to the competent authority of the Member State in which the national accreditation body is established, which contains the list of verifiers accredited by that national accreditation body. The accreditation work programme shall contain at least the following information in relation to each verifier:

- (a) information on activities that the national accreditation body has planned for that verifier, including surveillance and reassessment activities;
- (b) the anticipated time and place of the verification, including whether a physical or virtual site visit is to be carried out;
- (c) dates of anticipated witnessing audits to be performed by the national accreditation body to assess the verifier, including the name and identification information of the operators and of the installations that are to be visited during the witness audit.

When changes occur in the information referred to in the first subparagraph, the national accreditation body shall submit to the competent authority an updated work programme by 30 June of each year.

2. By 31 July of each year, the national accreditation body shall make available, in English, a management report to the competent authority referred to in paragraph 1. The management report shall contain at least the following information in relation to each verifier that has been accredited by that national accreditation body or, in the case of point (c), in relation to each applicant:

- (a) accreditation details of verifiers that were accredited by that national accreditation body, including the scope of accreditation for these verifiers;
- (b) any changes to the scope of accreditation for the verifiers referred to in point (a);
- (c) where the national accreditation body was not able to undertake the accreditation process laid down in Article 3(6), a list containing the applicants' name, country of establishment and scope of accreditation sought;
- (d) summarised results of surveillance and reassessment activities carried out by the national accreditation body;
- (e) summarised results of extraordinary assessments that have taken place, including reasons for initiating such extraordinary assessments;
- (f) any complaints filed against the verifier since the last management report and the actions taken by the national accreditation body in relation to such complaints;
- (g) details of action taken by the national accreditation body in response to the information that is shared by the competent authority or by the Commission pursuant to Article 20, unless the national accreditation body has considered the information as a complaint within the meaning of Article 16.

3. For the purpose of paragraphs 1 and 2, the national accreditation body shall use a relevant electronic template, to be provided by the Commission.

*Article 20***Information exchange between competent authorities and the Commission**

1. Competent authorities shall make available without delay to other competent authorities and to the Commission the information contained in the accreditation work programme and management report pursuant to Article 19 via the CBAM registry.

2. Where the competent authority or the Commission carry out a review of the CBAM declaration pursuant to Article 19(2) of Regulation (EU) 2023/956, they shall make available to the other competent authorities, and where applicable to the Commission, via the CBAM registry, the initiation of the review and the results in relation to the work carried out by the verifier.

*Article 21***Submission of information from the competent authority to the national accreditation body**

1. The competent authority of the Member State in which the national accreditation body is established shall, regularly and at least annually, communicate to the national accreditation body that has accredited the verifier at least the following:
 - (a) relevant results, including relevant results received from other competent authorities or the Commission pursuant to Article 20(2), which are obtained from checking the operator's emissions report and the verification report, including any identified non-compliance of the verifier with this Regulation, Regulation (EU) 2023/956 or Implementing Regulation (EU) 2025/2546;
 - (b) any complaints received by the competent authority concerning the verifier.
2. For the purpose of paragraph 1, the competent authority shall use relevant electronic template, to be provided by the Commission.
3. Where the competent authority receives a complaint concerning a verifier accredited by a national accreditation body of another Member State, the competent authority shall communicate the complaint to that national accreditation body.
4. Where the information referred to in paragraphs 1 and 3 of this Article provides evidence that a competent authority or the Commission has identified non-compliance by the verifier, the national accreditation body shall treat the communication of that information as a complaint by the competent authority concerning that verifier in accordance with Article 16.

*Article 22***Notifications by verifiers**

1. By 15 November of each year, verifiers shall send the following information covering the next calendar year to the national accreditation body that has accredited them:
 - (a) the planned time and place of the verifications that the verifier is scheduled to perform, including whether a physical or virtual site visit is to be carried out;
 - (b) the name and identification information of the operators whose emissions reports are subject to its verification, and the identification of the installations;
 - (c) the names of the members of the verification team and the scope of the accreditation under which the operator's activities fall.
2. Where changes occur in the information referred to in paragraph 1, verifiers shall notify those changes to the national accreditation body within a period agreed with that national accreditation body.
3. Verifiers shall notify the national accreditation body of any significant changes that might affect their accreditation concerning any aspect of their status or operation, without delay.

CHAPTER IV

MUTUAL RECOGNITION AND PEER EVALUATION OF ACCREDITATION BODIES*Article 23***Mutual recognition of verifiers**

1. Member States and competent authorities shall recognise the equivalence of the services delivered by those national accreditation bodies which have successfully undergone peer evaluation in accordance with Article 24. They shall accept the accreditation certificates and recognise the verification reports of verifiers accredited by those national accreditation bodies.

2. Where a national accreditation body has not undergone the complete peer evaluation process, Member States shall accept the accreditation certificates and recognise the verification reports of verifiers accredited by that national accreditation body provided that the body that is recognised as the organiser of peer evaluation referred to in Article 14 of Regulation (EC) No 765/2008:

- (a) has granted an exemption pursuant to Article 24(4);
- (b) has started a peer evaluation for that national accreditation body and that it has not identified any non-compliance of the national accreditation body with this Regulation.

Article 24

Peer evaluation

1. National accreditation bodies shall subject themselves to regular peer evaluation.
2. The body that is recognised as the organiser of peer evaluation in accordance with Regulation (EC) No 765/2008 shall lay down and meet peer evaluation criteria and shall carry out an effective and independent peer evaluation process in order to assess whether the national accreditation body that is subject to the peer evaluation:
 - (a) carries out the accreditation activities in accordance with Section 1 of Chapter II;
 - (b) meets the requirements set out in Section 2 of Chapter II, Articles 14, 15 and 16, and this Chapter.

The peer evaluation criteria shall include competence requirements for peer evaluators and peer evaluation teams that are specific to the system for the calculation and verification of embedded emissions established by Regulation (EU) 2023/956.

3. The body that is recognised as the organiser of peer evaluation shall publish the outcome of the peer evaluation of a national accreditation body referred to in paragraph 1 and communicate it to the Commission, the national authorities responsible for the national accreditation bodies in the Member States, and the competent authority without delay.
4. Where a national accreditation body has successfully undergone a peer evaluation in the field of verification before 1 January 2026, the national accreditation body shall be exempted from undergoing a new peer evaluation from that date if it can demonstrate conformity with this Regulation.

To that end, the national accreditation body concerned shall submit a request and the necessary documentation to the body that is recognised as the organiser of peer evaluation.

The body that is recognised as the organiser of peer evaluation shall decide whether the conditions for granting an exemption have been met.

The exemption shall be granted automatically for those national accreditation bodies that are already successfully peer evaluated in accordance with Implementing Regulation (EU) 2018/2067.

The exemption shall apply for a period not exceeding four years from the date of notification of the decision of the body that is recognised as the organiser of peer evaluation to the national accreditation body.

Article 25

Corrective action

1. Member States shall monitor their national accreditation bodies at regular intervals in order to ensure that they fulfil the requirements set out in this Regulation on an ongoing basis, taking into account the results of the peer evaluation carried out in accordance with Article 24.
2. Where the outcome of the peer evaluation pursuant to Article 24(3) is unsatisfactory, the national accreditation body shall cease to perform any activity or provide services under this Regulation until a satisfactory outcome of peer evaluation is reached.

Where the outcome of the peer evaluation pursuant to Article 24(3) is unsatisfactory or where the national accreditation body does not meet the requirements or fails to fulfil its obligations as set out in this Regulation, the Member State concerned shall take appropriate corrective action or ensure that such corrective action is taken.

CHAPTER V

FINAL PROVISIONS

Article 26

Entry into force and application

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall apply from 1 January 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 20 November 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Scope of accreditation

CBAM activity group No	Scope of accreditation	Activity groups pursuant to Annex I to Implementing Regulation (EU) 2018/2067
	<i>Aggregated goods category</i>	
I	Calcined clay Cement clinker Cement Aluminous cement	1a, 1b, 6, 98
II	Hydrogen Ammonia	1a, 1b, 8, 98
III	Nitric acid	1a, 1b, 9, 98
IV	Urea Mixed fertilisers	1a, 1b, 98
V	Sintered ore Pig iron DRI (direct reduced iron) Crude steel	1a, 1b, 3, 98
VI	Ferro alloys (FeMn, FeCr, FeNi)	1a, 1b, 4, 98
VII	Unwrought aluminium	1a, 1b, 4, 5, 98
VIII	Iron or steel products Aluminium products	1a, 1b, 4, 98
	<i>Other activities</i>	
L	Carbon capture, utilisation and storage (CCUS)	10, 11
LI	Electricity imported into the customs territory of the Union	n/a
LII	Indirect emissions	n/a

ANNEX II

Requirements for verifiers

1. COMPETENCE REQUIREMENTS FOR VERIFIERS

1.1. **Competence process, competence criteria and performance monitoring**1.1.1. *Continuous competence process*

The verifier shall establish, document, implement and maintain a competence process to ensure that all personnel entrusted with verification activities are competent for the tasks that are allocated to them.

For the purposes of the competence process referred to in the first paragraph, the verifier shall establish, document, implement and maintain the following competence criteria:

- (a) general competence criteria for all personnel undertaking verification activities;
- (b) specific competence criteria for each personnel member undertaking verification activities, in particular for the CBAM lead auditor, the CBAM auditor, the independent reviewer and the technical expert in verification;
- (c) a method to ensure the continued competence of all personnel who undertake verification activities, and regular evaluation of their performance;
- (d) a process for ensuring ongoing training of the personnel undertaking verification activities;
- (e) a process for assessing whether the verification engagement falls within the scope of the verifier's accreditation, and whether the verifier has the competence, personnel and resources required to select the verification team and successfully complete the verification activities within the timeframe required.

The competence criteria referred to in the second paragraph, point (b), shall be specific to each scope of accreditation for which the personnel in question is carrying out verification activities.

In evaluating the competence of the personnel pursuant to the second paragraph, point (c), the verifier shall assess that competence against the competence criteria referred to in the second paragraph, points (a) and (b).

The process referred to in the second paragraph, point (e), shall also include a process for assessing whether the verification team holds all the competence and personnel required to carry out verification activities for a specific operator.

The verifier shall develop general and specific competence criteria which meet the requirements set out in Sections 1.2, 1.3 and 1.4.

1.1.2. *Monitoring and evaluation*

The verifier shall regularly, and at least annually, monitor the performance of all personnel undertaking verification activities in order to confirm that they continue to have the skills and knowledge required to carry out the tasks assigned to them.

The verifier shall assess the competence and performance of a CBAM lead auditor and CBAM auditor.

The verifier shall monitor those auditors during the on-site verification of an operator's emissions report as appropriate, to determine whether they meet the competence criteria.

If a personnel member fails to demonstrate that they fully meet the competence criteria for a specific task assigned to them, the verifier shall identify and organise the additional training or supervised work experience necessary. The verifier shall monitor that member until the member demonstrates to the verifier that the member meets the competence criteria.

For the independent review of the verification activities related to a particular verification engagement, the verifier shall appoint an independent reviewer who shall not be part of the verification team.

1.2. Competence requirements for CBAM auditors

For each verification engagement, the verifier shall assemble a verification team composed of one CBAM lead auditor and a suitable number of CBAM auditors capable of performing the verification activities referred to in Section 2.

The CBAM lead auditor shall meet the competence requirements for a CBAM auditor and shall have demonstrated competence to communicate effectively in English.

Each CBAM auditor shall have the competence required to assess monitoring plans and verify operators' emissions reports in accordance with Regulation (EU) 2023/956, Implementing Regulation (EU) 2025/2547, this Regulation and Implementing Regulation (EU) 2025/2546.

For this purpose, each CBAM auditor shall have, at least:

- (a) knowledge of accreditation, of verification activities and of the monitoring and calculation of embedded emissions pursuant to this Regulation, Regulation (EU) 2023/956 and Implementing Regulations (EU) 2025/2547 and (EU) 2025/2546, knowledge of collecting, monitoring and reporting data relevant for free allocation pursuant to Implementing Regulation (EU) 2025/2620, and other applicable legislation, harmonised standards and guidelines;
- (b) knowledge and experience of data and information auditing, including:
 - (1) data and information auditing methodologies, the application of the materiality level and assessing the materiality of misstatements;
 - (2) analysing inherent and control risks;
 - (3) sampling techniques in relation to data sampling and checking control activities;
 - (4) assessing data and information systems, IT systems, data-flow activities, control activities, control systems and procedures for control activities;
- (c) the ability to perform the activities related to the verification of an operator's emissions report as required under Article 13;
- (d) knowledge of and experience in the sector specific technical monitoring and reporting aspects that are relevant for the scope of activities referred to in Annex I in which the CBAM auditor is carrying out verification.

In addition, the verification team shall include at least one CBAM auditor with:

- (a) the ability to communicate effectively in the language required to examine the information submitted by the operator;
- (b) the technical competence and understanding required to assess the specific technical monitoring and reporting aspects related to the installation's activities referred to in this Annex;
- (c) where the verifier carries out the verification of data regarding electricity imported into the customs territory of the Union, the technical competence and understanding required to assess the evidence required to demonstrate the fulfilment of criteria laid down in Section 5, first paragraph, points (a) to (d) of Annex IV to Regulation (EU) 2023/956;
- (d) where the verifier carries out the verification of data regarding goods that are not listed in Annex II to Regulation (EU) 2023/956, the technical competence and understanding required to assess the evidence required to demonstrate the fulfilment of the criteria laid down in Section 6 of Annex IV to Regulation (EU) 2023/956.

1.3. Competence requirements for independent reviewers

The independent reviewer shall have the appropriate authority to review the draft verification report and internal verification documentation pursuant to Section 2.15.

The independent reviewer shall meet the competence requirements that apply to a CBAM auditor, as referred to in Section 1.2, and possess the ability to communicate effectively in English.

The independent reviewer shall have the necessary competence to perform the following activities:

- (a) analyse the information provided and confirm its completeness and integrity;
- (b) make enquiries regarding any missing information and challenge contradictory information;
- (c) check data trails to assess whether the internal verification documentation is complete and provides sufficient information to support the conclusions of the draft verification report.

1.4. **Involvement of technical experts in verification**

When carrying out verification activities, a verifier may call upon technical experts in verification to provide detailed knowledge and expertise on a specific subject matter needed to support the CBAM auditor in carrying out their verification activities. Where the independent reviewer does not have the competence required to assess a particular issue in the review process, the verifier shall request the support of a technical expert in verification.

The technical expert in verification shall have the competence and expertise required to effectively support the CBAM auditors, or the independent reviewer, where necessary, on the subject matter for which the knowledge and expertise of an expert is requested. In addition, the technical expert in verification shall have a sufficient understanding of the issues referred to in Section 1.2, fourth paragraph, points (a), (b) and (c).

The technical expert in verification shall undertake specified tasks under the direction and full responsibility of the independent reviewer or of the CBAM auditors of the verification team in which the technical expert is operating.

1.5. **Procedures for verification activities**

1.5.1. *Procedures and processes for verification activities*

Verification activities shall comply with the following harmonised standard:

- EN ISO/IEC 17029:2019 Conformity Assessment – General principles and requirements for validation and verification bodies (ISO/IEC 17029:2019) ⁽¹⁾.

In addition to the harmonised standard referred to in the first paragraph, verification activities shall be documented, implemented and maintained in accordance with the procedures and processes laid down in Section 2.

1.5.2. *Quality management system*

Verifiers shall establish, document, implement and maintain a quality management system to ensure consistent development, implementation, improvement and review of the procedures and processes in accordance with the harmonised standard referred to in Section 1.5.1.

1.5.3. *Additional procedures*

In addition to the harmonised standard referred to in Section 1.5.1, verifiers shall establish the following procedures, processes and arrangements:

- (a) a process and policy for communication with the operator and other relevant parties;
- (b) adequate arrangements to safeguard the confidentiality of information obtained;
- (c) a process for dealing with appeals;
- (d) a process for dealing with complaints (including an indicative timescale);

⁽¹⁾ Referred to in Annex II to Commission Implementing Decision (EU) 2020/1835 of 3 December 2020 on the harmonised standards for accreditation and conformity assessment (OJ L 408, 4.12.2020, p. 6, ELI: http://data.europa.eu/eli/dec_impl/2020/1835/oj).

- (e) a process for issuing a revised verification report where an error in the verification report or the operator's emissions report has been identified after the verifier has submitted the verification report to the operator;
- (f) a procedure or process for outsourcing verification activities to other organisations;
- (g) a procedure or process to ensure the verifier takes full responsibility for verification activities performed by contracted individuals;
- (h) processes ensuring the proper functioning of the quality management system as referred to in Section 1.5.2, including the processes:
 - (1) for the review of the management system, which is to take place at least once a year, not exceeding 15 months between management reviews;
 - (2) for conducting internal audits at least once a year, not exceeding 15 months between internal audits.

1.6. **Records and communication**

The verifier shall maintain and manage records to demonstrate compliance with this Regulation, including as regards the competence and impartiality of its personnel.

The verifier shall, on a regular basis, make information available to the operator and other relevant parties in accordance with the harmonised standard referred to in Section 1.5.1.

The verifier shall ensure the confidentiality of information obtained in the course of the verification, in accordance with the harmonised standard referred to in Section 1.5.1.

1.7. **Impartiality and independence**

1.7.1. *General principles*

A verifier shall be independent from the operator, the competent authorities designated pursuant to Article 11(1) of Regulation (EU) 2023/956 and the Commission. A verifier shall also be impartial in carrying out its verification activities, and shall carry out verification in the public interest.

To ensure independence and impartiality, the verifier or any part of the same legal entity shall not be an operator, the owner of an operator or owned by an operator, and the verifier shall not have any dealings with the operator that could affect its independence and impartiality.

Verifiers shall be organised in such a way as to ensure their objectivity, independence and impartiality. For the purposes of this Regulation, the relevant requirements laid down in the harmonised standard referred to in Section 1.5.1 shall apply.

Verifiers shall not carry out verification activities for an operator where this would pose an unacceptable risk to their impartiality or in respect of which they have a conflict of interest. The verifier shall not use personnel or contracted persons in the verification of an emissions report where this gives rise to an actual or potential conflict of interest. The verifier shall also ensure that the activities of personnel or organisations do not affect the confidentiality, objectivity, independence and impartiality of the verification. For this purpose, the verifier shall monitor the risks to impartiality and take appropriate action to address those risks.

1.7.2. *Unacceptable risk*

An unacceptable risk to impartiality or a conflict of interest shall be considered to have arisen, among other cases, where a verifier, or any part of the same legal entity, provides:

- (a) consulting services to develop part of the monitoring and reporting process described in the monitoring plan, including development of the monitoring methodology, drafting of the emissions report, or drafting of the monitoring plan;
- (b) technical assistance to develop or maintain the system for monitoring and reporting emissions or other relevant information under Regulation (EU) 2023/956.

1.7.3. *Conflict of interest*

A conflict of interest between the verifier and the operator shall be considered to have arisen in particular in either of the following cases:

- (a) where the relationship between the verifier and the operator is based on common ownership, common governance, common management or personnel, shared resources, common finances or common contracts or marketing;
- (b) where the operator has received consulting services referred to in Section 1.7.2, point (a), or technical assistance referred to in Section 1.7.2, point (b), from a consultancy body, technical assistance body or another organisation that has a relationship with the verifier, which threaten the impartiality of the verifier.

For the purposes of the first paragraph, point (b), the verifier's impartiality shall be considered compromised where the relationship between the verifier and the consultancy body, technical assistance body or the other organisation is based on common ownership, common governance, common management or personnel, shared resources, common finances, common contracts or marketing and common payment of sales commission or other inducement for the referral of new clients.

1.7.4. *Outsourcing of verification activities*

Verifiers shall not outsource the independent review or the drafting and issuing of verification reports.

Where verifiers outsource other verification activities, they shall meet the relevant requirements laid down in the harmonised standard referred to in Section 1.5.1. The verifier shall, among others, be subject to the following obligations:

- (a) retain full responsibility for the verification and the verification report;
- (b) require the outsourced body to provide independent evidence that demonstrates their conformity with Sections 1.7.1, 1.7.2 and 1.7.3;
- (c) obtain consent from the operator to use the outsourced body; and
- (d) have a properly documented agreement with the outsourced body.

1.7.5. *Process to ensure continuous impartiality and independence*

Verifiers shall establish, document, implement and maintain a process to ensure their continuous impartiality and independence, and the continuous impartiality and independence of the parts of the same legal entity, of bodies and organisations referred to in Section 1.7.3, and of all personnel and contracted persons involved in the verification. That process shall include a mechanism to safeguard the impartiality and independence of the verifier.

1.7.6. *Consecutive verifications of the same installation*

When verifying the same installation as in the previous year, the verifier shall assess the risk to impartiality and take measures to reduce the risk to impartiality.

If the CBAM lead auditor undertakes five annual verifications for a given installation, and no other CBAM lead auditor has undertaken an annual verification of the installation during this time, the CBAM lead auditor shall take a three consecutive year break from providing verification services to that same installation.

2. REQUIREMENTS FOR VERIFICATION ACTIVITIES

2.1. **General obligations of the verifier**

2.1.1. *General obligations for the verification*

The process of verifying an operator's emissions report shall be an effective and reliable tool to support of quality assurance and quality control procedures, and in response to which an operator can act to improve performance in monitoring and reporting emissions.

A verified operator's emissions report shall be reliable for users. It shall faithfully represent what it either purports to represent or may reasonably be expected to represent.

The verifier shall carry out the verification activities required under this Section and apply the verification principles under Implementing Regulation (EU) 2025/2546 and prepare a verification report establishing with reasonable assurance whether the operator's emissions report is free from material misstatements.

The verifier shall plan and perform the verification with an attitude of professional scepticism, recognising that circumstances may exist that cause the information in the operator's emissions report to contain material misstatements.

2.1.2. *General obligations during the verification*

During the verification, the verifier shall assess whether:

- (a) the operator's emissions report is complete and meets the requirements laid down in Annex IV to Implementing Regulation (EU) 2025/2547;
- (b) the operator has acted in conformity with the installation's monitoring plan;
- (c) the data in the operator's emissions report are free from material misstatements;
- (d) information can be provided in support of the operator's data flow activities, control system and associated procedures to improve the performance of their monitoring and reporting.

For the purposes of point (c), the verifier shall obtain clear and objective evidence from the operator to support the reported embedded emissions and other data related to the goods produced, taking into account all other information provided in the operator's emissions report.

If the verifier discovers that an installation's monitoring plan is not in compliance with Implementing Regulation (EU) 2025/2547, the verifier shall take the necessary action in accordance with Section 2.14.

2.2. **Pre-contractual obligations and time allocation**

Before accepting a verification engagement, a verifier shall obtain a proper understanding of the operator's installation and assess whether it can undertake the verification. For this purpose, the verifier shall at least:

- (a) undertake a review of the information supplied by the operator to determine the scope of the verification;
- (b) assess whether the verification engagement falls within the scope of its accreditation;
- (c) assess whether it has the competence, personnel and resources required to select a verification team capable of dealing with the complexity of the installation as well as whether it is capable of successfully completing the verification activities within the timeframe required;
- (d) assess whether it is capable of ensuring that the potential verification team at its disposal holds all the competence and persons required to carry out verification activities for that specific installation;
- (e) evaluate the risks involved to undertake the verification of the operator's emissions report in accordance with this Regulation;
- (f) determine, for each verification engagement requested, the time allocation needed to properly carry out the verification, taking into account the complexity of the installation, of the monitoring, and of the verification engagement.

The verifier shall ensure that the verification contract provides for the possibility for time to be charged in addition to the time agreed in the contract, where such additional time is found to be needed for the strategic analysis, risk analysis or other verification activities.

The verifier shall record the time allocated in the internal verification documentation.

2.3. Information to be received from operators

Before the strategic analysis and at other points of time during the verification, the verifier shall receive from the operator all of the following:

- (a) the latest version of the operator's monitoring plan, prepared in accordance with point A.5 of Annex II to Implementing Regulation (EU) 2025/2547;
- (b) relevant documentation or a description of the installation, procedures and processes or flowcharts prepared and kept up-to-date outside the monitoring plan;
- (c) if applicable, a record of all changes made to the installation and to the monitoring plan since the last verification;
- (d) if applicable, the operator's sampling plan, prepared in accordance with point A.6 of Annex II to Implementing Regulation (EU) 2025/2547;
- (e) the operator's emissions report to be verified;
- (f) the operator's emissions report and the related verification report for the previous reporting period, if not verified by the same verifier;
- (g) where applicable, information on how the operator has corrected non-conformities or addressed recommendations for improvement that were reported in the verification report concerning the previous reporting period;
- (h) if applicable, the verification reports relating to precursors used but not produced at the installation;
- (i) where the operator used the actual time of production of the precursor to determine the reporting period during which the precursor was produced, evidence of the actual time of production;
- (j) where the production process for a complex good used a type of precursor obtained from multiple installations, the specific embedded direct and, if applicable, indirect emissions to be used for that precursor, and an indication of whether the specific embedded emissions were determined by using the default method laid down in Article 14 of Implementing Regulation (EU) 2025/2547 or by calculating the embedded emissions of the precursor obtained from a specific installation or subset of installations in accordance with that Article;
- (k) where goods that are not listed in Annex II to Regulation (EU) 2023/956 are produced at the installation, and if the operator uses neither the default value for the emission factor of electricity nor the value for electricity produced at the installation, the following elements:
 - (1) the verification report of the installation producing electricity;
 - (2) the evidence referred to in point D.4.3 of Annex II to Implementing Regulation (EU) 2025/2547.
- (l) where the installation produces electricity imported into the customs territory of the Union, the evidence referred to in point D.2.4 of Annex II to Implementing Regulation (EU) 2025/2547;
- (m) information on databases and data sources used for monitoring and reporting purposes;
- (n) any other relevant information necessary to plan and carry out the verification.

2.4. Strategic analysis

2.4.1. Assessment of the likely nature, scale and complexity of the verification tasks

At the beginning of the verification the verifier shall assess the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all the activities that it must perform in order to verify the installation.

When carrying out the strategic analysis, the verifier shall check the following:

- (a) whether the monitoring plan presented to it is the most recent version, and whether there were any non-conformities or recommendations for improvement included in the previous verification report;
- (b) whether there have been any modifications to the installation or the monitoring plan during the reporting period.

2.4.2. *Collection of information*

The verifier shall collect the information needed to assess whether the verification team is sufficiently competent to carry out the verification, to determine that the time allocation indicated in the contract has been set correctly and to ensure that it is able to conduct the necessary risk analysis.

2.4.3. *Review of information*

The verifier shall review the information referred to in Section 2.4.2. When reviewing this information, the verifier shall at least assess the following:

- (a) the size and complexity of the installation, the number of different goods produced, the number and nature of production processes and production routes;
- (b) the monitoring plan as well as the specifics of the monitoring methodology laid down therein;
- (c) the nature, scale and complexity of emission sources and source streams as well as the technical connections between production processes, production routes and other installations, if any;
- (d) the measurement equipment described in the monitoring plan, the origin and application of calculation factors and other primary data sources;
- (e) the number of different precursors used but not produced at the installation, and the variety of their sources;
- (f) for goods produced at the installation and that are not listed in Annex II to Regulation (EU) 2023/956, the number of installations from where electricity is received and the approach used by the operator to determine the emission factor of electricity, and any relevant underlying data;
- (g) for electricity imported into the customs territory of the Union, the approach used by the operator to determine the emission factor of electricity, and any relevant underlying data;
- (h) the data flow activities and the control system.

2.5. **Risk analysis**

In order to design, plan and implement an effective verification, the verifier shall identify and analyse the following elements:

- (a) the inherent risks;
- (b) the control activities;
- (c) where control activities referred to in point (b) have been implemented, the control risks that could affect the effectiveness of those control activities.

When identifying and analysing the elements referred to in the first paragraph, the verifier shall at least consider:

- (a) the findings from the strategic analysis referred to in Section 2.4;
- (b) the information referred to in Section 2.3 and Section 2.4.3, point (c);
- (c) the required materiality levels as specified in Implementing Regulation (EU) 2025/2546.

Where appropriate in the light of the information obtained in the course of the verification, the verifier shall revise the risk analysis and modify or repeat the verification activities to be performed.

2.6. **Verification plan**

2.6.1. *Minimum content of the verification plan*

The verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the strategic analysis and the risk analysis. The verification plan shall include at least:

- (a) a verification programme describing the nature and scope of the verification activities as well as the time frame and manner in which these activities are to be carried out;

- (b) a test plan setting out the scope and methods of testing the control activities as well as the procedures for control activities;
- (c) a data sampling plan setting out the scope and methods of data sampling related to data points underlying the embedded emissions and other information in the operator's emissions report.

When determining the sampling size and sampling activities for testing the control activities referred to in point (b) of the first subparagraph, the verifier shall consider the following elements:

- (a) the inherent risks;
- (b) the control environment;
- (c) the relevant control activities;
- (d) the requirement to deliver a verification opinion with reasonable assurance.

When determining the sampling size and sampling activities for sampling the data referred to in point (c) of the first subparagraph, the verifier shall consider the following elements:

- (a) the inherent risks and control risks;
- (b) the results of the analytical procedures;
- (c) the requirement to deliver a verification opinion with reasonable assurance;
- (d) the materiality level;
- (e) the materiality of the contribution of an individual data element for the overall data set.

2.6.2. *Implementation and update of the verification plan*

The verifier shall set up and implement the verification plan such that the verification risk is reduced to an acceptable level to obtain reasonable assurance that the operator's emissions report is free from material misstatements.

The verifier shall update the verification plan if it finds additional risks that need to be reduced or if there is less actual risk than initially expected.

2.7. **Verification activities**

The verifier shall implement the verification plan referred to in Section 2.6 and, on the basis of the risk analysis referred to in Section 2.5, check whether the monitoring plan is properly implemented.

As part of this work, the verifier shall at least carry out substantive testing consisting of analytical procedures, data verification and verification of the correct application of the monitoring methodology, and check the following:

- (a) the data flow activities and the systems used in the data flow, including information technology systems;
- (b) whether the control activities of the operator are appropriately documented, implemented and updated and whether they are effective in mitigating the inherent risks;
- (c) whether the procedures listed in the monitoring plan are effective to mitigate the inherent risks and control risks and whether the procedures are implemented, sufficiently documented and properly updated.

For the purposes of checking point (a) of the first paragraph, the verifier shall track the data flow following the sequence and interaction of the data flow activities from primary source data to the compilation of the operator's emissions report.

2.8. **Analytical procedures**

The verifier shall use analytical procedures to assess the plausibility and completeness of data where the inherent risk, the control risk and the aptness of the operator's control activities show the need for such analytical procedures.

In carrying out those analytical procedures, the verifier shall assess reported data to identify potential risk areas and to subsequently validate and tailor the planned verification activities. The verifier shall at least:

- (a) assess the plausibility of fluctuations and trends over time or between comparable items;
- (b) identify immediate outliers, unexpected data and data gaps.

In applying those analytical procedures, the verifier shall perform the following procedures:

- (a) preliminary analytical procedures on aggregated data before carrying out the activities referred to in Section 2.7 in order to understand the nature, complexity and relevance of the reported data;
- (b) substantive analytical procedures on the aggregated data and the data points underlying these data for the purposes of identifying potential structural errors and immediate outliers;
- (c) final analytical procedures on the aggregated data to ensure that all errors identified during the verification process have been resolved correctly.

Where the verifier identifies outliers, fluctuations, trends, data gaps or data that are inconsistent with other relevant information or that differ significantly from expected amounts or ratios, the verifier shall obtain explanations from the operator which are to be supported by additional relevant evidence.

Based on the explanations and additional evidence provided, the verifier shall assess the impact on the verification plan and the verification activities to be performed.

2.9. Data verification

The verifier shall verify the data in the operator's emissions report by carrying out detailed testing of the data, including by tracing the data back to the primary data source, cross-checking data with external data sources, performing reconciliations, checking thresholds regarding appropriate data and carrying out recalculations.

As part of that data verification and taking into account the monitoring plan, including the procedures described in that monitoring plan, the verifier shall check:

- (a) the boundaries of the installation;
- (b) the boundaries of the installation's production processes and production routes;
- (c) the completeness of source streams and emission sources, as well as, if applicable, technical connections between production processes and with other installations, as described in the monitoring plan;
- (d) the consistency of the data reported in the operator's emissions report with primary source data;
- (e) where applicable, the data resulting from the primary data source compared to a corroborating data source, if available in the monitoring plan;
- (f) where the operator applies a measurement-based methodology as referred to in Article 6 of Implementing Regulation (EU) 2025/2547, the measured values against the respective corroborating calculation;
- (g) the reported activity levels of the production processes;
- (h) the reliability and accuracy of the data.

2.10. Verification of the correct application of the monitoring methodology

The verifier shall check that the monitoring methodology as laid down in the monitoring plan has been correctly applied, including the following specific points:

- (a) whether data are complete and whether data gaps or double counting have occurred, and if so, whether the approach used by the operator to complete the missing data ensures that the emissions are not underestimated;
- (b) if applicable, whether operator's sampling plan referred to in point A.5 of Annex II to Implementing Regulation (EU) 2025/2547 has been correctly applied;

- (c) whether all data on emissions, inputs, outputs and energy flows are attributed correctly to the production process in line with the system boundaries defined per aggregated goods category in accordance with Annex I to Implementing Regulation (EU) 2025/2547;
- (d) whether activity levels for production processes are based on a correct application of the definitions of aggregated goods categories listed in Table 1 of Section 2 of Annex I to Implementing Regulation (EU) 2025/2547;
- (e) whether the energy consumption has been correctly attributed to each production process, where applicable;
- (f) for precursors used but not produced at the installation, whether any actual emissions were verified as satisfactory by a verifier;
- (g) where the operator used the actual time of production of the precursor to determine the reporting period during which the precursor was produced, whether the evidence supporting the actual time of production is sufficient;
- (h) whether any default factors used in accordance with Implementing Regulation (EU) 2025/2547 are applied for the country of origin for which the default factor is defined;
- (i) where goods that are not listed in Annex II to Regulation (EU) 2023/956 are produced at the installation, whether the operator has used an emission factor for electricity other than the default value specified in Annex V to Implementing Regulation (EU) 2025/2547, and if so, whether the criteria laid down in point 5 of Annex IV to Regulation (EU) 2023/956 are met;
- (j) where the operator has used an emission factor for electricity imported into the customs territory of the Union other than the default value, the verifier shall check whether the conditions laid down in point 6 to Annex IV to Regulation (EU) 2023/956 are met;
- (k) if biofuels, bioliquids or biomass fuels are used for energy purposes, the operator's evidence demonstrating compliance with the sustainability and greenhouse gas savings criteria laid down in Article 29(2) to (7) and (10) of Directive (EU) 2018/2001 of the European Parliament and of the Council^(?);
- (l) transferred CO₂ and N₂O, geological carbon capture and storage and permanent carbon capture and use in accordance with point B.8 of Annex II to Implementing Regulation (EU) 2025/2547.

2.11. Reliance on other audits

2.11.1. Precursors used but not produced at the installation

For the purposes of checking the correct application of the monitoring methodology with respect to point (f) of Section 2.10, the verifier shall confirm that the verification report of the installation producing the precursor meets all the following conditions:

- (a) at the time the verification report was issued, the entity carrying out the verification activities was a verifier with a valid accreditation certificate containing the scope of accreditation required to perform the verification;
- (b) the opinion statement contained in the verification report indicates that the operator's emissions report is verified as satisfactory;
- (c) the verification report covers the reporting period during which the precursor was produced, which is determined as follows:
 - (1) the default reporting period of a precursor shall be the year of production of the complex good;
 - (2) however, if the verifier finds that there is sufficient evidence to determine the actual time of production, the reporting period shall be the period during which the precursor was produced.

^(?) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>).

2.11.2. *Use of actual values for goods that are not listed in Annex II to Regulation (EU) 2023/956 produced at the installation*

For the purposes of checking the correct application and implementation of the monitoring methodology with respect to point (i) of Section 2.10, the verifier shall confirm that the verification report of the installation producing the electricity meets all the following conditions:

- (a) at the time the verification report was issued, the entity carrying out the verification activities was a verifier with a valid accreditation certificate containing the scope of accreditation required to perform the verification;
- (b) the opinion statement contained in the verification report indicates that the operator's emissions report is verified as satisfactory;
- (c) the verification report covers the reporting period during which the electricity was produced.

2.12. **Sampling**

When checking the conformity of control activities and procedures referred to in points (b) and (c) of the second paragraph of Section 2.7 or when performing the checks referred to in Sections 2.8 and 2.9, the verifier may use sampling methods specific to an installation provided that, based on the risk analysis, sampling is justified.

Where the verifier identifies a non-conformity or a misstatement in the course of sampling, it shall request the operator to explain the main causes of the non-conformity or the misstatement in order to assess the impact of the non-conformity or misstatement on the reported data. Based on the outcome of that assessment, the verifier shall determine whether additional verification activities are needed, whether the sample size needs to be increased, and which part of the data population must be corrected by the operator.

The verifier shall document the outcome of the checks referred to in Sections 2.7 to 2.10, including the details of additional samples, in the internal verification documentation.

2.13. **Physical site visits**

In accordance with Section 1, point (c), of Annex VI to Regulation (EU) 2023/956, the verifier shall, at one or more appropriate times during the verification process, conduct a physical site visit at the installation where the goods mentioned in the operator's emissions report are produced in order to assess the operation of measuring devices and monitoring systems, to conduct interviews, to carry out the activities required by this Section 2 as well as to gather sufficient information and evidence enabling it to conclude whether the operator's report is free from material misstatements.

On the basis of the results of the risk analysis, the verifier shall decide whether visits to additional locations are needed, including if relevant parts of data flow activities and control activities are carried out in other locations such as company headquarters and other off-site offices.

The verifier shall ensure that the operator provides the verifier with access to its sites.

The verifier shall also use a physical site visit to assess the boundaries of the installation and its production processes as well as the completeness of source streams, emission sources and technical connections.

2.14. **Addressing misstatements, non-conformities and non-compliance**

2.14.1. *Identification and resolution of misstatements, non-conformities and non-compliance*

Where the verifier identifies misstatements, non-conformities or non-compliance with Implementing Regulation (EU) 2025/2547 or Implementing Regulation (EU) 2025/2620 during the verification, it shall inform the operator thereof without delay and request the operator to correct the identified misstatements, non-conformities or non-compliance.

The verifier shall document and mark as resolved in the internal verification documentation pursuant to Section 2.5 all misstatements, non-conformities, or non-compliance that have been corrected by the operator during the verification.

2.14.2. *Uncorrected misstatements, non-conformities and non-compliance*

Where the operator does not correct the misstatements or non-conformities referred to in the first paragraph, the verifier shall, before issuing the verification report in accordance with Section 2.17, request the operator to explain the main causes of the misstatements or non-conformities and the reasons for not making the requested corrections.

The verifier shall determine whether the uncorrected misstatements, individually or when aggregated with other misstatements, have an impact on the total specific embedded emissions or the total specific free allocation adjustment reported for each good. In assessing the materiality of misstatements, the verifier shall consider the size and nature of the misstatement as well as the particular circumstances of their occurrence.

The verifier shall assess whether the uncorrected non-conformities, individually or when combined with other non-conformities, have an impact on the reported data and whether this leads to material misstatement.

If the operator does not correct the non-compliance with Implementing Regulation (EU) 2025/2547 or Implementing Regulation (EU) 2025/2620 in accordance with the first paragraph before the verifier issues the verification report, the verifier shall assess whether the uncorrected non-compliance has an impact on the reported data and whether this leads to material misstatement.

2.15. **Independent review**

2.15.1. *Review of the internal verification documentation and of the verification report*

Before issuing the verification report, the verifier shall submit the internal verification documentation and the verification report to an independent reviewer who is not part of the verification team.

The independent reviewer shall not have carried out any of the verification activities that are subject to their review.

The scope of the independent review shall encompass the complete verification process described in this Section 2 and recorded in the internal verification documentation.

The independent reviewer shall perform the review so as to ensure that the verification process is conducted in accordance with this Regulation and Implementing Regulation (EU) 2025/2546, that the procedures for verification activities referred to in Section 1.5.1 have been correctly carried out, and that due professional care and judgement have been applied.

The independent reviewer shall also assess whether the evidence gathered is sufficient to enable the verifier to issue a verification report with reasonable assurance.

Where circumstances occur which may cause changes in the verification report after the review, the independent reviewer shall also review those changes and the evidence thereof.

2.15.2. *Authentication of the verification report*

The verification report shall be authenticated based on the conclusions of the independent reviewer and the evidence in the internal verification documentation. The person who authenticates the verification report shall be duly authorised to do so by the verifier.

2.16. **Internal verification documentation**

2.16.1. *Compilation of the internal verification documentation*

The verifier shall prepare and compile internal verification documentation containing at least:

- (a) the results of the verification activities performed;
- (b) the information received from the operator under Section 2.3;
- (c) the strategic analysis, risk analysis and verification plan;
- (d) any justification for not organising a physical site visit in accordance with Implementing Regulation (EU) 2025/2546;
- (e) sufficient information to support the verification opinion, including justifications for judgements made on whether or not the misstatements were material.

The internal verification documentation referred to in the first paragraph shall be drafted in such a manner that the independent reviewer referred to in Section 2.15.1 and the national accreditation body are able to assess whether the verification has been performed in accordance with this Regulation.

After the verification report has been authenticated pursuant to Section 2.15.2, the verifier shall include the results of the independent review in the internal verification documentation.

The verifier shall keep the internal verification documentation for as long as is necessary to allow for a review of CBAM declarations that have been submitted.

2.16.2. *Access to the internal verification documentation*

Where the operator is registered in the CBAM registry pursuant to Article 10 of Regulation (EU) 2023/956, the verifier shall, upon request and for the purpose of reviewing verification reports pursuant to Article 19(2) of Regulation (EU) 2023/956, provide the Commission and the competent authorities with access to the internal verification documentation and other relevant information to facilitate an evaluation of the verification. The verifier shall provide access to that documentation via the CBAM registry, unless otherwise requested, within 30 calendar days after the request is made.

2.17. **Verification report**

2.17.1. *Sectoral scope of accreditation*

The verifier shall only issue a verification report in respect of an operator's emissions report for the group of activities referred to in Annex I for which the verifier is accredited.

2.17.2. *Opinion statements*

On the basis of the information collected, the verifier shall issue a verification report on the operator's emissions report that is subject to verification. The verification report shall include one of the following opinion statements:

- (a) the report is verified as satisfactory;
- (b) the report is verified as unsatisfactory, this statement will be made if the operator's emissions report contains material misstatements or non-conformities that were not corrected before issuing the verification report;
- (c) the report is verified as unsatisfactory, this statement will be made if non-conformities, individually or combined with other non-conformities, provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the operator's emissions report is free from material misstatements;
- (d) the report is verified as unsatisfactory, this statement will be made if the scope of verification is too limited pursuant to Section 2.17 and the verifier could not obtain sufficient evidence to issue a verification opinion with reasonable assurance that the report is free from material misstatements.

For the purposes of the first paragraph, point (a), the operator's emissions report may be verified as satisfactory only where the report is free from material misstatements.

2.17.3. *Issuing the verification report*

From 1 January 2027, the verifier shall issue the verification report in the CBAM registry.

Where the operator is registered in the CBAM registry pursuant to Article 10 of Regulation (EU) 2023/956, the verification report shall be transmitted to the operator via the CBAM registry.

Where the operator is not registered in the CBAM registry, the verifier shall export and transmit the verification report in its original standard software format to the operator via other means. The verifier shall also provide the operator with a copy of the verification report in a standardised electronic format widely accepted for digital documents, for information purposes only.

The verifier shall not issue the verification report where there is already a verification report covering the same reporting period for the same installation.

At the operator's request, the verifier may issue a revised version of a verification report which the verifier has issued.

The verifier shall complete the verification report in English.

2.18. **Limitation of scope**

The verifier may conclude that the scope of the verification referred to in Section 2.17.2, first paragraph, point (d), is too limited in any of the following situations:

- (a) data are missing that prevent a verifier from obtaining the evidence required to reduce the verification risk to the level needed to obtain a reasonable level of assurance;
- (b) the monitoring plan does not provide sufficient scope or clarity to reach a conclusion on the verification;
- (c) the operator has failed to make sufficient information available to enable the verifier to carry out the verification.

2.19. **Addressing outstanding non-material non-conformities**

The verifier shall assess whether the operator has corrected the non-conformities indicated in the verification report related to the previous reporting period, where relevant.

The verifier shall report in the verification report whether those non-conformities have been corrected by the operator.

If the operator has not corrected those non-conformities, the verifier shall consider whether the failure to do so increases or may increase the risk of misstatements.

The verifier shall record in the internal verification documentation pursuant to Section 2.16.2 details of when and how identified non-conformities are resolved by the operator during the verification.

2.20. **Improvement of the monitoring and reporting process**

Where the verifier has identified areas for improvement in the operator's performance, it shall include in the verification report recommendations for improvement on the following points:

- (a) the operator's risk assessment;
- (b) the development, documentation, implementation and update of data flow activities and control activities as well as the evaluation of the control system;
- (c) the development, documentation, implementation and update of procedures;
- (d) the monitoring and reporting of emissions, including in relation to measuring and achieving lower uncertainty, reducing risks and enhancing the efficiency of the monitoring and reporting.

When communicating recommendations for improvement to the operator, the verifier shall remain impartial vis-à-vis the operator. It shall not jeopardise its impartiality by giving advice or developing parts of the monitoring and reporting process pursuant to Implementing Regulation (EU) 2025/2547.

When carrying out a verification the year after the year during which recommendations for improvement were made in a verification report, the verifier shall check whether and how the operator has implemented those recommendations.

Where the operator has not implemented those recommendations or has not implemented them correctly, the verifier shall assess the impact this has on the risk of misstatements and non-conformities.