

Maritime transport: monitoring, reporting and verification and alignment with revisions of the EU Emissions Trading System

2026/0210(COD) - 17/07/2026 - Legislative proposal

PURPOSE: to simplify and streamline monitoring, reporting and verification and to align with revisions of the EU Emissions Trading System.

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: Regulation (EU) 2015/757 of the European Parliament and of the Council lays down the rules for the monitoring, reporting, and verification (MRV) of greenhouse gas emissions and other relevant information from maritime transport activities, including the maritime transport activities falling within the scope of Directive 2003/87/EC.

Regulation (EU) 2023/1805 of the European Parliament and of the Council establishes *inter alia* requirements relating to the greenhouse gas intensity of energy used on board by ships in order to promote the use of renewable and low-carbon fuels in maritime transport.

The monitoring, reporting, and verification system under Regulation (EU) 2023/1805 includes requirements that are similar to the ones laid down in Regulation (EU) 2015/757 and requires, to the extent possible, the use of the data reported under that latter Regulation. In particular, the determination of the greenhouse gas intensity of the energy used on board by ships in accordance with Regulation (EU) 2023/1805, relies on data monitored under Regulation (EU) 2015/757.

The applicable MRV systems share many similarities in design, processes and involved actors, but remain formally distinct and present some overlaps and divergences, thus causing operators the duplication of compliance actions and interactions with relevant authorities.

In order to enhance the effectiveness of the monitoring, reporting, and verification framework applicable to ensure compliance with Directive 2003/87/EC on the one hand, and Regulation (EU) 2023/1805 on the other hand, and reduce administrative burden, Regulation (EU) 2015/757 should be amended to establish a unique MRV system that covers both greenhouse gas emissions and the energy used on board by ships, with a view to fulfilling the requirements provided for in Directive 2003/87/EC and Regulation (EU) 2023/1805.

CONTENT: this proposal aims to amend the MRV Maritime Regulation and FuelEU Maritime Regulation as follows:

The proposal:

- aims to deliver simplification for operators complying with the MRV/ETS and FuelEU obligations by merging the relevant MRV compliance cycles and minimising existing duplications and areas of

divergences. This requires an expansion of the scope of the MRV Regulation to cover energy use in addition to GHG emissions and energy efficiency data, and an update of the monitoring and reporting requirements to ensure that all relevant data are collected under the same MRV system;

- introduces consequential changes to the content of the monitoring plan and the arrangements for submitting it and to the emissions report. Consequently, companies are required to include and submit all necessary information in one single document in a common workflow for compliance with MRV requirements under both the MRV/ETS and FuelEU;

- introduces changes to verification rules to cater for the extension of the Regulation to cover energy use and new consequential reporting requirements;

- confers on the Commission the power to adopt delegated acts to amend the monitoring methods and rules to make them fit for the expanded scope of the Regulation as new data points are added to cover energy use;

- amends certain definitions and monitoring and reporting requirements in order to ensure closer alignment with the IMO Data Collection System;

- clarifies the role of the administering authority responsible in respect of MRV obligations and to establish an attribution mechanism for any shipping company falling within the scope of the MRV Regulation to further enhance the robustness of the MRV system;

- aims to reinforce the level-playing field through a targeted extension of the scope of the EU ETS to certain categories of ships. This targeted extension requires delegated and implementing powers to be conferred on the Commission to provide for the relevant monitoring and reporting rules;

- contains tailored rules to reinforce the safeguards against the risk of evasion by vessels engaged in or supporting offshore operations.