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**Changes to legislation:** *There are outstanding changes not yet made to Regulation (EU) 2015/757 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## ANNEX III

### **Elements to be taken into account for the delegated acts provided for in Articles 15 and 16**

#### **A. VERIFICATION PROCEDURES**

- Competencies of verifiers,
- documents to be provided by companies to verifiers,
- risk assessment to be carried out by verifiers,
- assessment of the conformity of the monitoring plan,
- verification of the emissions report,
- materiality level,
- reasonable assurance of verifiers,
- misstatements and non-conformities,
- content of the verification report,
- recommendations for improvements,
- communication between companies, verifiers and the Commission.

#### **B. ACCREDITATION OF VERIFIERS**

- How accreditation for shipping activities can be requested,
- how verifiers will be assessed by the national accreditation bodies in order to issue an accreditation certificate,
- how the national accreditation bodies will perform the surveillance needed to confirm the continuation of the accreditation,
- requirements for national accreditation bodies in order to be competent to provide accreditation to verifiers for shipping activities, including reference to harmonised standards.

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**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- [Art. 9\(2\)\(a\)](#) words substituted by [S.I. 2018/1388 reg. 3\(7\)\(b\)](#)