

## ANNEX I

In Annex I to Delegated Regulation (EU) 2019/1122, the following table is added:

TABLE I-II: ACCOUNTS FOR THE PURPOSE OF ACCOUNTING TRANSACTIONS PURSUANT TO TITLE IIA

Account type name	Account holder	Account Administrator	No. of accounts of this type	AEA	Accounted emissions/ accounted removals	LMU	MFLFA
EU ESR AEA Total Quantity Account	EU	central administrator	1	Yes	No	No	No
ESR Deletion Account	EU	central administrator	1	Yes	No	Yes	No
EU Annex II AEA Total Quantity Account	EU	central administrator	1	Yes	No	No	No
EU ESR Safety Reserve Account	EU	central administrator	1	Yes	No	No	No
ESR Compliance Account	Member State	central administrator	1 for each of the 10 compliance years for each Member State	Yes	No	Yes	No

## ANNEX II

In Annex XIII to Delegated Regulation (EU) 2019/1122, the following point II is added:

### II. Information related to accounting of transactions under Title IIA Information available to the public

7. The central administrator shall make publicly available the following information for each ESR compliance account and update it within 24 hours when relevant:
  - (a) information on the Member State holding the account;

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*Changes to legislation:* There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2019/1124. (See end of Document for details)

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- (b) Annual Emission Allocations as determined pursuant to Article 4(3) and Article 10 of Regulation (EU) 2018/842;
- (c) the status of each ESR Compliance Account in accordance with Article 10;
- (d) the relevant greenhouse gas emissions data pursuant to Article 59d;
- (e) the compliance status figure pursuant to Article 59f for each ESR Compliance Account as follows:
  - (i) A for compliance;
  - (ii) I for non-compliance;
- (f) the quantity of greenhouse gas emissions introduced pursuant to Article 59g;
- (g) the following information about each completed transaction:
  - (i) account holder name and account holder ID of the transferring account;
  - (ii) account holder name and account holder ID of the acquiring account;
  - (iii) the amount of AEAs involved in the transaction, without unique unit identification code of the AEA;
  - (iv) transaction identification code;
  - (v) date and time at which the transaction was completed (in Central European Time);
  - (vi) type of the transaction.

**Information available to account holders**

8. The Union Registry shall display on the part of the Union Registry's website only accessible to the holder of the ESR compliance account the following information, and shall update it in real time:
  - (a) current holdings of AEAs, without the unique unit identification code of the AEAs;
  - (b) list of proposed transactions initiated by that account holder, detailing for each proposed transaction:
    - (i) the elements in point 7(g);
    - (ii) the date and time at which the transaction was proposed (in central European time);
    - (iii) the current status of that proposed transaction;
    - (iv) any response codes returned consequent to the checks made by the registry and the EUTL;
  - (c) a list of AEAs acquired by that account as a result of completed transactions, detailing for each transaction the elements in point 7(g);
  - (d) a list of AEAs transferred out of that account as a result of completed transactions, detailing for each transaction the elements in point 7(g).

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2019/1124.