
STATUTORY INSTRUMENTS

2023 No. 1394

The Vehicle Emissions Trading Schemes Order 2023

Part 4

Information

Maintenance and audit of records by SPV manufacturers

76.—(1) An SPV manufacturer must keep a record of the information referred to in [article 74\(3\)](#) and [\(4\)\(a\)](#) to [\(d\)](#) in relation to the ZE SPVs of which it is the manufacturer and which are registered during each scheme year for which the SPV manufacturer wishes to earn a CRTS credit or VRTS credit.

(2) An SPV manufacturer must, on at least an annual basis, carry out an audit of the records required to be kept under paragraph (1) to ensure its compliance with the requirements of that paragraph.

(3) An SPV manufacturer must evidence the satisfactory completion of such an audit by completing a document in writing (referred to in paragraph [\(4\)](#) as an “audit certificate”).

(4) The audit certificate may be in such form as the SPV manufacturer sees fit but must be—

- (a) signed by a person who exercises management control in respect of the activities of the SPV manufacturer; and
- (b) kept with its records.