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COMMISSION DELEGATED REGULATION (EU) .../...

of 20.11.2025

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

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

Regulation (EU) 2023/956 of the European Parliament and of the Council establishes a carbon border adjustment mechanism (CBAM) to address greenhouse gas emissions embedded in certain goods imported into the customs territory of the Union in order to prevent the risk of carbon leakage, and to create incentives for the reduction of global carbon emissions. The Regulation sets out rules for the calculation of embedded emissions in CBAM goods produced at the third-country installation and for the verification of the declared embedded emissions, where they are based on actual values, by a verifier accredited by a national accreditation body appointed in accordance with Regulation (EC) No 765/2008 of the European Parliament and of the Council.

The CBAM Regulation was amended by Regulation (EU) 2025/2083 of the European Parliament and of the Council¹. The legislative amendments notably grant verifiers access to the CBAM registry, specify that a verifier should be a legal person, and require the national accreditation body to consider any relevant accreditation under the EU Emissions Trading System for the assessment of the qualifications of a verifier for the purpose of the CBAM.

Article 18 of Regulation (EU) 2023/956 empowers the European Commission to adopt acts specifying the conditions for the granting and withdrawal of accreditation by national accreditation bodies. As part of the accreditation and surveillance process, national accreditation bodies will exercise control and oversight of verifiers by ensuring that a legal person applying to be a verifier has the capacity to apply the CBAM verification principles referred to in Annex VI of that Regulation when performing the verification. The requirements that verifiers are to meet and the verification activities that they are to carry out must be laid down to ensure that the necessary control and oversight can be exerted. It is also necessary to lay down provisions for the necessary exchange of information between the verifiers and the public authorities that will oversee the work of the verifier, namely the national accreditation body, Member States' competent authorities and the European Commission. The competent authority of the Member State where the authorised CBAM declarant is established and the European Commission may review the information provided in verification reports, including on the basis of any information communicated by the national accreditation body. Article 18 of Regulation (EU) 2023/956 also empowers the European Commission to adopt acts specifying the conditions for the mutual recognition and peer evaluation of national accreditation bodies.

For reasons of coherence and to reduce the administrative burden for Member States and verifiers, it is important to take the fullest account of synergies and to limit as much as possible divergences between the CBAM accreditation and verification features and requirements and those contained in Implementing Regulation (EU) 2018/2067 and applicable to the EU Emissions Trading System. The verification of embedded emissions in CBAM goods should result in no more favourable treatment for Union goods compared to goods imported into the customs territory of the Union.

¹ Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism, OJ L, 2025/2083, 17.10.2025, ELI: <http://data.europa.eu/eli/reg/2025/2083/oj>.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

The Commission established the Informal Expert Group on the carbon border adjustment mechanism (CBAM) on 27 October 2023. For the preparation of this Delegated Regulation, meetings of the Expert Group were held on 18 September, 3 and 4 November. The Commission also consulted the body that is recognised under Article 14 of Regulation (EC) No 765/2008 and the Testing, Inspection and Certification Council (TIC Council) – the main association of verifiers.

The documents relevant to the meetings have been transmitted simultaneously to the European Parliament and the Council, as provided for in the Common Understanding on Delegated Acts annexed to the Interinstitutional Agreement on Better Law Making. The observations expressed by the expert group were taken into account when preparing the draft Delegated Regulation.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

The Delegated Regulation will specify the conditions under which national accreditation bodies will grant accreditation for CBAM purposes on the basis of supporting documentation submitted by the applicant and the applicant's capacity to apply the verification principles.

The Delegated Regulation will also specify the conditions for the control and oversight of accredited verifiers and, for this purpose, specify the requirements and verification activities of verifiers, the applicable administrative measures, including the withdrawal of accreditation, as well as the exchange of information between national accreditation bodies, national competent authorities and the European Commission.

Finally, the Delegated Regulation will specify the conditions for the mutual recognition and peer evaluation of national accreditation bodies, including any necessary corrective actions by Member States.

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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 mechanism², 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 Council³. 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 Council⁴, 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

² OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>.

³ 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>.

⁴ 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>.

necessary to lay down rules for the submission of the request for accreditation through which applicants will demonstrate technical competence.

- (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 Council⁵. 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) 2018/2067⁶ 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

⁵ 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>.

⁶ 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, 32.2018, p. 94), ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj.

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 XX/XX⁷ [OP please insert reference of C(2025)8150], the national accreditation body should be able to adopt administrative measures including the suspension, withdrawal or reduction of the scope of accreditation.
- (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

⁷ Commission Implementing Regulation ... of ... 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.

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) 2016/679⁸ 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 and delivered an opinion on 13 November 2025,

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) XX/XX [OP please insert reference of C(2025)8150] and Article 1 of, and Annex I to, Commission Implementing Regulation (EU) XX/XX⁹ [OP please insert reference of C(2025)8151], 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 XX/XX [OP please insert reference of C(2025)8150];

⁸ 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, pp. 1-88, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

⁹ Commission Implementing Regulation of ... laying down the 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.

- (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.

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 XX/XX *[OP please insert reference of C(2025)8150]*.

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) XX/XX *[OP please insert reference of C(2025)8150]*.
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) XX/XX *[OP please insert reference of C(2025)8150]*.
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) XX/XX *[OP please insert reference of C(2025)8150]*;
 - (b) persistently and repeatedly failed to meet the requirements set out in this Regulation, Regulation (EU) 2023/956 or Implementing Regulation (EU) XX/XX *[OP please insert reference of C(2025)8150]*;
 - (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 Regulation XX/XX [OP please insert reference of C(2025)8150].

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, Implementing Regulation (EU) XX/XX [OP please insert reference of C(2025)8151], Implementing Regulation (EU) XX/XX [OP please insert reference of C(2025)8150], knowledge of collecting, monitoring and reporting data relevant for free allocation pursuant to Implementing Regulation (EU) XX/XX¹⁰ [OP please insert reference of C(2025)8152] 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

¹⁰ Commission Implementing Regulation of ... 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.

(EU) 2023/956, Implementing Regulation (EU) XX/XX [OP please insert reference of C(2025)8151], Implementing Regulation (EU) XX/XX [OP please insert reference of C(2025)8150], knowledge of collecting, monitoring and reporting data relevant for free allocation pursuant to Implementing Regulation (EU) XX/XX [OP please insert the reference of C(2025)8152], 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.
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 XX/XX [OP please insert reference of C(2025)8150].

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 XX/XX [OP please insert reference of C(2025)8150], 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) XX/XX *[OP please insert reference of C(2025)8150]*.

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.

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 Regulation (EU) XX/XX [OP please insert reference of C(2025)8150].
 - (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, 20.11.2025

For the Commission
The President
Ursula VON DER LEYEN