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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the interaction and convergence between the FuelEU Maritime Regulation and the EU MRV Maritime Regulation

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I. Introduction

The EU has adopted various legislative acts that drive the decarbonisation of the maritime sector. These acts aim to increase the use of low-carbon and sustainable fuels and technologies by ships calling in EU ports. This report primarily focuses on two of these acts:

1) Regulation (EU) 2023/1805[1] of the European Parliament and of the Council of 13 September 2023 on the use of renewable and low-carbon fuels in maritime transport and amending Directive 2009/16/EC ('the FuelEU Maritime Regulation') entered into force on 12 October 2023 and has been fully applicable since 1 January 2025. It requires the gradual reduction of the greenhouse gas (GHG) intensity of the energy used on board large ships and mandates the use of on-shore power supply (OPS) in selected European ports from 2030 onwards.

2) Regulation (EU) 2015/757[2] of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport and amending Directive 2009/16/EC ('the MRV Maritime Regulation') requires large ships calling at European Economic Area (EEA) ports to monitor and report annually verified greenhouse gas (GHG) emissions and other energy efficiency data. The MRV Maritime Regulation was revised in 2023 following the extension of the EU Emission Trading System to cover maritime transport emissions. (ETS)[3].

Article 30(1) of the FuelEU Maritime Regulation requires the European Commission to present a report to the Parliament and to the Council 'examining the interaction and convergence' between that Regulation and the MRV Maritime Regulation.

The Commission has therefore performed a first comparative analysis of the FuelEU Maritime Regulation and the MRV Maritime Regulation and the related delegated and implementing acts. The initial experiences gained through the actual implementation of these acts have also been considered.

Given that the MRV Maritime Regulation provides a framework for the monitoring, reporting and verification of data for the maritime elements of the EU ETS Directive[4], elements of this Directive are also covered by this report where relevant.

In January 2024, the EU ETS was extended to the maritime sector. Since then, shipping companies have been required to purchase and surrender EU ETS emission allowances for each tonne of reported CO_2 (or CO_2 equivalent) emissions within the scope of the EU ETS system.

During the process of drafting the FuelEU Maritime Regulation and the 2023 revision of the MRV Maritime Regulation, and in negotiations with the Parliament and the Council, efforts were made to align the two acts to the extent possible and to create a framework that provides for streamlined compliance for regulated entities, verifiers and the administering authorities of Member States.

The two Regulations are interconnected because under the FuelEU Maritime Regulation any data reported for the purposes of the MRV Maritime Regulation should be used, when necessary, for verifying compliance with the FuelEU Maritime Regulation in order to limit the administrative burden imposed on companies, verifiers and competent authorities.

However, there are distinct monitoring, reporting and verification aspects in the two Regulations since the drafting of the Commission proposals for the FuelEU Maritime Regulation, the revision of the MRV Maritime Regulation and the inclusion of the maritime sector in the EU ETS, and the respective negotiations with the Parliament and the Council, took place separately albeit with partial time overlaps.

Therefore, further examination and analysis of these acts are merited in order to:

- take stock of differences and discrepancies between the main provisions of the Regulations,
- assess the challenges that arise from the obligation to comply simultaneously with the two Regulations, and
- present possible ways to further align them and improve consistency.

The findings are intended to provide insights into possible opportunities for streamlining administrative requirements in line with the commitments on overall administrative simplification set out stated in the Competitiveness Compass for the EU.

Scope of the Regulations

Size thresholds

Concerning the size of ships that fall withing the scope of the analysed Regulations, the FuelEU Maritime Regulation applies to ships above 5000 gross tonnage that serve the purpose of transporting passengers or cargo for commercial purposes. Similarly, the MRV Maritime Regulation provides that it applies to ships of 5 000 gross tonnage and above and, as of 1 January 2025, to general cargo

[1] Regulation (EU) 2023/1805 of the European Parliament and of the Council of 13 September 2023 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC, OJ L 234, 22.9.2023, pp. 48-100, ELI: http://data.europa.eu/eli/reg/2023/1805/oj.
[2] Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC, OJ L 123, 19.5.2015, pp. 55-76, ELI: http://data.europa.eu/eli/reg/2015/757/oj.
[3] Regulation (EU) 2023/957 of the European Parliament and of the Council of 10 May 2023 amending Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types, OJ L 130, 16.5.2023, pp. 105-114, ELI: http://data.europa.eu/eli/reg/2023/957/oj.
[4] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, OJ L 275, 25.10.2003, ELI: http://data.europa.eu/eli/dir/2003/87/oj

ships below 5 000 gross tonnage but not below 400 gross tonnage and to offshore ships of 400 gross tonnage and above that fall under one of the categories listed in Annex I of the Regulation.[5]

Geographical scope

Reporting under the MRV Maritime Regulation covers the fuel consumption and GHG emissions of all intra-EU and extra-EU international voyages (voyages between EU and non-EU ports), and those of a ship's activities within EU ports. The FuelEU Maritime Regulation has the same reporting scope, but in order to reflect fairly the share of the EU's emissions, only half (50%) of the fuel consumption/energy used on extra-EU international voyages is to be accounted for. The same rule is applied under the EU ETS Directive.

The FuelEU Maritime Regulation treats voyages between the EU and the outermost regions of any EU Member State in the same way as international voyages to/from non-EEA countries (hence 50% of the fuel consumption / energy used is considered). Under the MRV Maritime Regulation, such voyages are instead treated as intra-EU voyages (hence 100% of emissions fall under the scope). However, under the EU ETS Directive, shipping companies are not obliged to pay until December 2030 for the emissions from voyages between a port located in an outermost region of a Member State and a port located in the same Member State, including voyages between ports within an outermost region and voyages between ports in the outermost regions of the same Member State [see section on exemptions below].

Emissions covered by the Regulations

Regarding the accounting of emissions from fuels, the EU ETS Directive and the MRV Maritime Regulation cover tailpipe GHG emissions, also known as downstream or Tank-to-Wake emissions. This is because upstream emissions (also known as Well-to-Tank) linked to fuel production are already covered under other ETS sectors and counting them as part of the allowances to the shipping sector could lead to possible double issuance, trading and claims. The FuelEU Maritime Regulation covers both Well-to-Tank and Tank-to-Wake emissions to ensure that the full emissions performance of various energy sources is taken into account.

The FuelEU Maritime Regulation, the MRV Maritime Regulation and the EU ETS Directive rely on the sustainability criteria, including minimum GHG emissions thresholds laid down in the Renewable Energy Directive[6], for the conversion of renewable feedstocks into fuels, including the relevant certification system. The FuelEU Maritime Regulation further limits the eligible fuel pool by excluding feedstocks from food and feed crops. Fuels produced from those feedstocks are treated as fossil fuels under the FuelEU Maritime Regulation.

Energy sources

Ships' intake of certain energy sources other than fuel – such as electricity from onshore power and wind power, which cannot be monitored during voyages, but which contribute to a ship's energy use and therefore its decarbonisation objectives – is covered under the FuelEU Maritime Regulation but not under the MRV Maritime Regulation. For electricity from onshore power and for wind power, extra monitoring or calculations are therefore required for the FuelEU Maritime Regulation.

Exemptions

Regarding the scope, there are differences between the exemptions permitted by the FuelEU Maritime Regulation and the EU ETS Directive.

Both the FuelEU Maritime Regulation and the EU ETS Directive permit Member States to exempt voyages performed by passenger ships to islands with fewer than 200 000 permanent residents. However, differences exist. For ETS, the exemptions can apply to voyages between a port of an island under the jurisdiction of the requesting Member State with no road or rail link with the mainland and fewer than 200 000 permanent residents, and a port under the jurisdiction of that same Member State. For the FuelEU Maritime Regulation, the exemptions can apply to voyages performed by passenger ships other than cruise passenger ships between a port of call under the jurisdiction of a Member State and a port of call under the jurisdiction of the same Member State located on an island with fewer than 200 000 permanent residents. These exemptions also apply to the activities within port by relevant ships occurred in relation to the exempted voyages.

Under both the FuelEU Maritime Regulation and the EU ETS Directive, Member States may exempt passenger ships, and ro-pax ships in the case of the EU ETS Directive, performing transnational voyages under public service obligations or public service contracts for certain voyages.

Member States may also exempt from the application of the FuelEU Maritime Regulation passenger ships providing maritime transport services under public service obligations or public service contracts for routes between their mainland ports and ports located on an island or the cities of Ceuta and Melilla. The EU ETS Directive does not provide for such exemptions.

Finally, under the FuelEU Maritime Regulation Member States may create exemptions for voyages undertaken between ports in outermost regions. Under the EU ETS Directive, there is a an automatic (i.e. without need for notification) temporary derogation until the end of 2030 for voyages between a port located in an outermost region of a Member State and a port located in the same Member State, including ports located in the same outermost region and in another outermost region of the same Member State.

For all the above-mentioned exemptions, the FuelEU Maritime Regulation and the EU ETS Directive use different end dates. The former permits exemptions that can run until 31 December 2029, while the latter allows them to run until 31 December 2030.

Provisions on ice class and navigation through ice

The FuelEU Maritime Regulation, the MRV Maritime Regulation and the EU ETS Directive all contain provisions concerning the ice class of the ship and navigation through ice albeit in a different format. To mitigate the additional costs for ice-class ships, the FuelEU

[5] Commission Delegated Regulation (EU) 2024/3214 of 16 October 2024 amending Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the rules for the monitoring of greenhouse gas emissions from offshore ships and the zero-rating of sustainable fuels

OJ L, 2024/3214, 27.12.2024, ELI: *http://data.europa.eu/eli/reg_del/2024/3214/oj*.

[6] Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources, OJ L 328, 21.12.2018, pp. 82-209, ELI: http://data.europa.eu/eli/dir/2018/2001/oj.

Maritime Regulation allows companies to apply for the additional energy used due to the ship's ice class and that used due to sailing in ice conditions to be excluded from the calculation of the compliance balance. Under the EU ETS Directive, shipping companies may surrender 5 per cent fewer allowances than the total verified emissions released from their ice-class ships until 31 December 2030.

Neighbouring container transhipment ports

In order to reduce the risks of evasive port of calls and the relocation of transhipment activities, both the FuelEU Maritime Regulation and the EU ETS Directive require the Commission to identify and update the list of "neighbouring container transhipment ports". Stops at these ports are excluded from the definition of "port of call" for MRV purposes. The criteria for identifying these ports in the FuelEU Maritime Regulation and the EU ETS Directive are identical. However, the timelines for updating the lists are not aligned. Therefore, the differences in data could result in differences in the lists applied.

Conclusions:

- Most differences in the scope of the Regulations are justified by the choices made by the Parliament and the Council. Any adjustments of the scope, such as ship-type, should be further examined, in light of the benefits of further consistency between the rules described above.
- The possibility of increasing convergence in respect of eligibility, the determination of emissions and GHG intensity of fuels used on board under the rules described above could be examined.
- For ease of implementation, further alignment of the provisions on the exemptions applicable under the FuelEU Maritime Regulation and the EU ETS Directive could be examined. However, this should consider that these differences are specific choices made by the co-legislators.
- The timelines for revision of the list of neighbouring container transhipment ports could be harmonised to simplify implementation.

II. Responsible entities

The FuelEU Maritime Regulation, the EU ETS Directive and the MRV Maritime Regulation define the bodies responsible for their implementation. These definitions are similar but not identical, which could result in a situation where a shipping company decides to have a different responsible entity for the EU ETS and MRV Maritime Regulations compared to the FuelEU Maritime Regulation.

The responsible entity under the FuelEU Maritime Regulation must always be the ISM company, the legal entity managing the ship in compliance with the International Safety Management (ISM) Code. Depending on contractual and operational arrangements, the ISM company should be either the shipowner, or any organisation or person other than the shipowner, which has agreed to take over all the duties and responsibilities imposed by the ISM code. Where a shipowner is responsible for the compliance of its ship with the ISM Code, the shipowner is both the ISM company and the entity responsible for compliance with the FuelEU Maritime Regulation. In cases where the shipowner has delegated the responsibilities to comply with the ISM Code to any other organisation or person (which has agreed to take on such responsibilities), that organisation or person will become the ISM company as well as the entity responsible for compliance with the FuelEU Maritime Regulation.

Under the MRV Maritime Regulation, the same entity must be responsible for both the EU ETS Directive and the MRV Maritime Regulation. Under the EU ETS Directive and the MRV Maritime Regulation, the entity responsible for compliance in respect of the emissions of a given ship can be either the shipowner (i.e. the registered owner) or the ISM Company. If the ISM Company is distinct from the shipowner, the registered owner and the ISM Company must agree contractually between them on the entity that will take on responsibility for complying with the EU ETS Directive and MRV Maritime Regulation obligations. In the absence of an express decision by the registered owner and the ISM Company, the registered owner will be considered to be responsible for compliance with the obligations set out in the EU ETS Directive and the MRV Maritime Regulation.

Responsible authorities

The 'administering State' in respect of a company that is responsible for the enforcement of the FuelEU as defined under the FuelEU Maritime Regulation is determined using the same rules as those applied to determine the 'administering authority responsible' for the EU ETS Directive in respect of a shipping company. However, given the possibility that in certain situations the company responsible for a ship may not be the same for the FuelEU Maritime Regulation on the one hand, and the MRV Maritime Regulation and EU ETS Directive on the other (see above), it is possible that the same ship is administered by two different Member States, one for the FuelEU Maritime Regulation and another for the EU ETS Directive and the MRV Maritime Regulation.

Within one Member State, different authorities may be appointed to be responsible for administering the FuelEU Maritime Regulation on the one hand and the MRV Maritime Regulation and the EU ETS Directive on the other hand, but it is up to the Member State to decide if it would be best to grant the same authority that responsibility.

Conclusions

- Further examination of the responsible entities under the FuelEU Maritime Regulation, the EU ETS Directive and the MRV Maritime Regulation should be carried out to determine if an aligned interpretation and definition of the regulated entity would bring further simplification and for whom. In that context, it should be taken into consideration that the EU ETS Directive looks at compliance at company level and the FuelEU Maritime Regulation provides for obligations in relation to ships.

III. Monitoring, recording and reporting

Monitoring plans

Under both the FuelEU Maritime Regulation and the MRV Maritime Regulation, companies must submit to the verifier a monitoring plan for each of their ships indicating the information needed to meet the reporting requirements. Due to the differing requirements, operators need to submit two separate monitoring plans, one in accordance with the MRV Maritime Regulation and the other in accordance with the FuelEU Maritime Regulation. The two plans have a similar structure and can be produced in the THETIS MRV IT system. After the two monitoring plans are submitted they follow independent workflow processes.

In practice, THETIS MRV acts as a one-stop-shop for shipping companies, allowing for complementary submission of data for the purposes of both the MRV Maritime Regulation / EU ETS Directive and the FuelEU Maritime Regulation. All data monitored and recorded under the MRV Maritime Regulation will be used for the FuelEU Maritime Regulation calculations, subject to confirmation by the FuelEU verifier, if different from the MRV verifier. The same MRV Maritime data can also be used to aggregate data relevant for the company-level reports under the EU ETS Directive.

Reporting on a per-voyage basis

Under both the FuelEU Maritime Regulation and the MRV Maritime Regulation data are in principle monitored per voyage. However, under the MRV Maritime Regulation it is not mandatory to report on a per-voyage basis, meaning that companies can report on a yearly aggregated basis the required data. In practice, however, THETIS MRV enables data to be recorded and reported on a per-voyage basis as a voluntary option under the MRV Maritime Regulation.

Derogations from monitoring per voyage

By way of derogation, the MRV Maritime Regulation allows companies to monitor the fuel consumption and GHG emissions for certain ships on an annual basis only. The derogation applies to ships that only perform intra-EU voyages and undertake more than 300 voyages each year. Such derogations do not exist under the FuelEU Maritime Regulation.

Allocation of fuel/energy use by geographical scope

The FuelEU Maritime Regulation allows for the free allocation/redistribution of fuel used during the entire reporting period to the intra-EU or extra-EU part of the distance travelled, irrespective of whether the fuel/energy was actually used on that specific voyage. The MRV Maritime Regulation and the EU ETS Directive require the reporting of the relevant fuel type to the exact voyage type during which the fuel was consumed. This has an impact on the allocation of the lowest GHG intensity fuels (and zero-rating for the EU ETS Directive).

Conclusions:

- IT solutions applied in THETIS MRV reduce the burden of submitting two separate monitoring plans. However, the feasibility of merging of the two monitoring plans could be examined, along with whether such a move could further simplify reporting.
- There are differences in terms of reporting requirements on energy used within ports and during voyages. In addition, unlike the MRV Maritime Regulation, the FuelEU Maritime Regulation does not include derogations to allow certain ships to monitor their fuel consumption and emissions annually, instead of monitoring each single voyage. The possibility of further aligning these elements could be examined.

IV. Verification

The verification system applicable under the FuelEU Maritime Regulation is largely based on the system established under the MRV Maritime Regulation, but there are some differences, which are analysed below.

General obligations and principles for the verifiers and verification procedures

The obligations and principles for the verifiers and verification procedures – as specified in the implementing and delegated acts adopted under the FuelEU Maritime Regulation and the MRV Maritime Regulation – are largely aligned[7]. One difference is that, in contrast to the MRV Maritime Regulation, under the FuelEU Maritime Regulation if the verifier changes, the monitoring plans are to be reassessed by the new verifier.

Accreditation

Specifications concerning rules for the accreditation of verifiers under the MRV Maritime Regulation and FuelEU Maritime Regulation are set out in delegated acts[8]. The provisions of these acts are identical or largely similar.

Conclusions

- The rules for verification, and the accreditation of verifiers, are laid down in both regulations in the FuelEU Maritime Regulation and in the MRV Maritime Regulation and further specified in separate delegated and implementing acts. Differences in the rules are minimal and mostly stem from the different workflows and roles of the verifiers under the different acts.

V. Enforcement

Expulsion order/detention

Under both the FuelEU Maritime Regulation and the MRV Maritime Regulation, if a ship fails to comply with its obligations for two or more consecutive reporting periods, Member States can issue an expulsion order. However, the flag State may not refuse entry into port to ships flying its flag.

Obligation to hold a valid document of compliance (DoC)

Under the FuelEU Maritime Regulation, ships that have not carried out any voyages within its scope during a reporting period are still required to carry a valid DoC (a document specific to a ship, issued to a company by a verifier, which confirms that that ship has

[7] Commission Implementing Regulation (EU) 2024/2027 of 26 July 2024 on verification activities pursuant to Regulation (EU) 2023/1805 of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC, *OJ L, 2024/2027, 29.7.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/2027/oj* and Commission Delegated Regulation (EU) 2023/2917 of 20 October 2023 on the verification activities, accreditation of verifiers and approval of monitoring plans by administering authorities pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and repealing Commission Delegated Regulation (EU) 2016/2072, *OJ L, 2023/2917, 29.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2917/oj*.

[8] Commission Delegated Regulation (EU) 2025/192 of 9 September 2024 on procedures for the accreditation of verifiers pursuant to Regulation (EU) 2023/1805 of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC of the European Parliament and of the Council, *OJ L, 2025/192, 29.1.2025, ELI: http://data.europa.eu/eli/reg_del/2025/192/oj* and Commission Delegated Regulation (EU) 2023/2917 as referenced above.

complied with the FuelEU Maritime Regulation for a specific reporting period) on board during the verification period. The MRV Maritime Regulation establishes an obligation to carry on board a valid DoC only for ships having carried out voyages under its scope during the reporting period. In the case of inactive ships (i.e. no activity under the scope of the MRV Maritime Regulation), that Regulation does not prohibit the submission of a verified emissions report with zero emissions in order to obtain a valid DoC.

Flag State obligation

The MRV Maritime Regulation states that each Member State is to take all the measures necessary to ensure compliance with the monitoring and reporting requirements by ships flying its flag. By contrast, under the FuelEU Maritime Regulation, Members States are not obliged to carry out checks on ships flying their flags.

Issuance of FuelEU document of compliance

Under the FuelEU Maritime Regulation and the MRV Maritime Regulation, the verifier is, in principle, responsible for issuing the DoC. However, under the FuelEU Maritime Regulation, if a FuelEU penalty is due, the document needs to be issued by the competent authority of the administering State. Furthermore, under FuelEU it is possible for the competent authority to withdraw previously issued documents of compliance where misstatements or non-conformities in reported data are detected, which is not the case under the MRV Maritime Regulation.

Inspections

Both the FuelEU Maritime Regulation and the MRV Maritime Regulation require port State control authorities to include DoC checks as part of their inspections (as performed in accordance with Directive 2009/16/EC)[9].

Sanctions

Under both the FuelEU Maritime Regulation and the MRV Maritime Regulation, Member States must lay down a separate set of rules on sanctions applicable to infringements of the Regulations.

Conclusions

- The rules of enforcement under both the FuelEU Maritime Regulation and the MRV Maritime Regulation are centred on the ship and contain many identical or similar provisions, but there are differences. The setting up of a joint enforcement regime could be examined to streamline certain activities and reduce the burden on the Member State's authorities.

VI. Timing of compliance obligations

A comparison of the compliance obligations in the MRV Maritime Regulation and the FuelEU Maritime Regulation shows that the two regulations are consistent as regards timing.

If there is a decision in future to work with one comprehensive monitoring plan for the two Regulations, timing would have to be aligned on certain points. For example, currently, ships that call at a Member State port for the first time after 31 August 2024 must submit a monitoring plan no later than two months after their first port of call under the FuelEU Maritime Regulation, but no later than three months after each ship's first call at a Member State port under the MRV Maritime Regulation.

By 31 January of the verification period, the FuelEU report is to be submitted to the verifier and by 31 March of the verification period the verifier is under an obligation to record the verified FuelEU report in the FuelEU database. By contrast, the MRV Maritime Regulation states that, depending on the rules of the responsible administering authority, the verified emissions report must be submitted to the relevant authorities in the period between 28 February and 31 March of the verification period. It is for each administering authority to decide on the exact date they submit the report within that period.

Conclusions

- The timelines and procedures that need to be followed for meeting the requirements of the two regulations have a similar structure, but there are differences in the dates and the formulation of obligations. A further alignment of the monitoring and reporting process could be considered.

VII. Overall conclusions

The comparison shows that, while the FuelEU Maritime Regulation, the MRV Maritime Regulation and the EU ETS Directive are already well aligned on many aspects, there is room for reducing existing discrepancies through the forthcoming revisions of the acts, with the aim of simplifying implementation and reducing administrative burden for operators, verifiers and Member States.

The greatest benefits would come through the establishment of a single monitoring, reporting and verification system that would serve both the FuelEU Maritime Regulation and the EU ETS Directive and ensure that companies can use the data collected, verified, and reported under the MRV Maritime Regulation for compliance with the EU ETS Directive and the FuelEU Maritime Regulation.

Such a system based on the MRV Maritime Regulation should i) cover all monitoring requirements under the EU ETS Directive and the FuelEU Maritime Regulation, ii) minimise discrepancies and misalignments between the requirements, iii) align and possibly merge the reporting documents into one unique template (i.e. monitoring plans, emissions reports), iv) establish one unique verification and accreditation framework, and v) align the concept of regulated entity under the MRV Maritime Regulation, the FuelEU Maritime Regulation and the EU ETS Directive.

Going beyond the monitoring, reporting and verification system, further convergence could in future also be considered between the FuelEU Maritime Regulation and the EU ETS Directive in other areas such as geographical exemptions, ship types, energy and emission coverage, ice navigation and enforcement measures. However, achieving greater consistency of these provisions would be

[9] Directive 2009/16/EC of the European Parliament and of the Council of 23 April 2009 on port State control, OJ L 131, 28.5.2009, pp. 57-100, ELI: http://data.europa.eu/eli/dir/2009/16/oj.

more challenging than aligning the monitoring, reporting and verification systems; moreover, there are legitimate grounds for keeping existing differences, which were based on specific choices of the co-legislators.

All amendments to the above-mentioned issues should be coordinated and take into account the impact of changes across the three pieces of legislation. At the same time, any revision should examine the feasibility and economic, environmental and social impacts of further convergence, in view of the aim of preserving the environmental integrity and effectiveness of Union climate action, including its legally binding commitments.