



Supplementary appendix – Reference scheme: VERIFICATION OF THE DECLARATION OF CONFORMITY AND ANNUAL COMMUNICATION REFERRED TO IN ARTICLES 14 AND 19 OF REGULATION (EU) 517/2014

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CHAPTER 1 - GENERAL

This appendix defines the procedures applied by RINA for verification activities and the methods to be followed by interested parties to request and obtain verification on the Verification of the Declaration of Conformity and Annual Communication Referred to in Articles 14 and 19 of Regulation (EU) 517/2014 scheme, with respect to what is already defined in the General Rules for the validation and verification activities of information declared in claims.

This appendix defines the procedures applied by RINA for:

- Verification of the declaration of conformity referred to in Article 14(2) of Regulation (EU) No 517/2014,
- Verification of the annual communication referred to in Article 19 of Regulation (EU) 517/2014.

CHAPTER 2 – REFERENCE SCHEME/PROGRAM / REQUIREMENTS FOR VALIDATION / VERIFICATION

- 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 Union and amending Council Directive 96/61/EC and its subsequent amendments and supplements (EuETS Directive).
- Legislative Decree No. 47 of 9 June 2020, Implementation of Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018 amending Directive 2003/87/EC to support more cost-effective emission reductions and promote low-carbon investments, as well as adaptation of national legislation to the provisions of Regulation (EU) 2017/2392 on aviation activities and Decision (EU) 2015/1814 of the European Parliament and of the Council of 6 October 2015 on the establishment and operation of a market-stabilizing reserve.
- Commission Implementing Regulation (EU) 2067/2018 as amended of 19 December 2018 on data verification and accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council.
- Regulation (EU) no 517/2014 of the European parliament and of the council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006.
- EA-6/03: EA Guidance for Recognition of Verification Bodies under EU ETS Directive.
- ISO 14065:2020 - General principles and requirements for bodies validating and verifying environmental information.
- ISO 14064-3:2019 - Greenhouse gases - Part 3: Specifications and guidance for validation and verification of greenhouse gas claims.
- IAF MD 6 - IAF Mandatory Document for the Application of ISO 14065.

CHAPTER 3 - CONTRACT

3.1

RINA prepares the offer on the basis of the following information/documents:

- Verification of the declaration of conformity referred to in Article 14(2) of Reg. (EU) No 517/2014:
 - o name and address of the organisation benefiting from the activity;
 - o name and address of the client
 - o location of the site involved;



- declarations of conformity;
- a list of equipment released for free circulation;
- the customs declaration relating to the release of the equipment for free circulation in the Union; and
- all information reported in the information questionnaire.
- Verification of the declaration of conformity referred to in Article 19 of Reg. (EU) No 517/2014:
 - name and address of the organisation receiving the activity;
 - name and address of the client
 - location of the site involved; and
 - all information reported in the information questionnaire.

3.2

The contract stipulated between RINA and the organisation includes

- the document review of the organisation's documents;
- the collection of sufficient objective evidence on original data/information, ensuring traceability through the data/information management process, further analysis and calculations; the identification of errors and consideration of their significance; the assessment of compliance with requirements (also by means of field visits/site assessments and telephone or remote interviews);

CHAPTER 4 - PLANNING

4.1

Together with or following the validation/verification request, the organisation is to make the following documentation available to RINA:

- Verification of the declaration of conformity referred to in Article 14(2) of Reg. (EU) No 517/2014:
 - the declaration(s) of conformity;
 - a list identifying the equipment released for free circulation providing the following information:
 - i. the model information,
 - ii. the number of units per model,
 - iii. the type of hydrofluorocarbons contained in each model,
 - iv. the quantity of hydrofluorocarbons in each unit rounded to the nearest gram, and
 - v. the total quantity of hydrofluorocarbons in kilograms and in tonnes of CO₂ equivalent;
 - the customs declaration related to the release for free circulation of the equipment in the Union.
 - only for the case that hydrofluorocarbons contained in the equipment have been placed on the market in the Union, subsequently exported and charged into the equipment outside the Union:
 - i. a delivery note or invoice,
 - ii. a declaration by the undertaking that placed the hydrofluorocarbons on the market, stating that the quantity of hydrofluorocarbons has been or will be reported as placed on the market and that it has not been and will not be reported as direct supply for export as referred to Article 15(2)(c) and Article 19 of Regulation (EU) No 517/2014 as well as Section 5C of the Annex to Commission Implementing Regulation (EU) No 1191/2014.
 - the verification report issued for the previous year;
 - or any other relevant information necessary for the planning and execution of the verification.
- Verification of the declaration of conformity referred to in Article 19 of Reg. (EU) No 517/2014:
 - the annual report based on the template established by the Commission Implementing Regulation (EU) No 1191/2014 as modified by Commission Implementing Regulation (EU) 2017/1375 available on the website of the European Commission;
 - the quality assurance procedures;



- calculation sheets and formulas;
- the annual report issued for the previous year;
- any other useful information necessary for the planning and execution of the audit

In addition to the above documentation, RINA may, at its discretion, also request additional documentation to be examined that it deems necessary for the audit.

CHAPTER 5 – VALIDATION/VERIFICATION EXECUTION

The team reviews the documents to ensure that they meet the criteria of the agreed audit.

Following the document review, the team identifies additional questions and issues (aspects and objective evidence) that need to be addressed with the organisation.

Verification of processes

The process normally also demands an on-site assessment, in relation to the nature of the necessary insights.

This on-site assessment involves:

- A review of information flows for generating the reporting parameters;
- Interviews with relevant personnel;
- A cross-check between information provided in the report and data from other sources;
- A review of calculations and assumptions made.

The date of the on-site assessment is agreed with the organisation sufficiently in advance and officially confirmed at least one week before

Internal Verification Report

Throughout the verification process, RINA records the important aspects of the different stages in the internal verification report.

Any verification findings are recorded in the "Management of findings" section and are classified according to the definitions given below.

- «misstatement» means an omission, misrepresentation or error in the reported data;
- «material misstatement» means a misstatement that, in the opinion of the verifier, individually or when taken together with other misstatements, exceeds the materiality level;
- «non-conformity» the declaration of conformity is not compliant with criteria/requirements set out in the Regulation (EU) No 517/2014 and in Implementing Regulation (EU) 2016/879 or in Commission Implementing Regulation (EU) No 1191/2014 as modified by Commission Implementing Regulation (EU) 2017/1375.
- «recommendation» is a recommendation for improvement.

The internal verification report contains:

- the results of the verification activities performed;
- results of the independent review of the internal verification documentation.

RINA does not normally give the organization the internal verification report, unless specifically requested.

In the case of findings, only the pertinent section is given to the organization so that they can be dealt with, also from a document point of view and formally.

CHAPTER 6 – DECISION AND ISSUE OF THE VALIDATION/VERIFICATION STATEMENT

The Internal Verification Report and the Verification Report are subjected to an independent technical review to ensure that the verification process is conducted in accordance with the agreed criteria/requirements that the procedures for verification activities have been correctly carried out and that due professional care and judgement has been applied.

Once the verification process has been completed a verification report that complies with the verification criteria/requirement of the agreed scheme is issued.

RINA sends the Verification Report to the organisation



CHAPTER 7 – MODIFICATION AND WITHDRAWAL OF THE STATEMENT

The General Rules for validation and verification activities of information declared in assertions apply

CHAPTER 8 - COMPLAINTS AND APPEALS MANAGEMENT

The General Rules for validation and verification activities of information declared in assertions apply

CHAPTER 9 - CONTRACTUAL CONDITIONS

The General Rules for validation and verification activities of information declared in assertions apply