

# GHG REGULATORY OUTLOOK FOR 2025 – MAJOR ACTIONS AND DEADLINES

Relevant for ship owners and managers as well as shipyards, suppliers, design offices and flag states.

February 2025

The regulatory requirements for greenhouse gas (GHG) emissions are complex. DNV has been proactive in keeping customers informed about key regulations such as the EU MRV, IMO DCS, EU ETS and FuelEU Maritime – and our commitment will continue. This news provides a summary of key deadlines and activities in 2025 related to these regulations.



Decarbonization is a top priority for ship owners. While the EU MRV and IMO DCS have become routine, new regulations such as the EU ETS and FuelEU Maritime present uncharted territory for many. Below is a summary of the key regulations and required actions for 2025:

## EU MRV

To comply with EU MRV requirements, ship managers must ensure accurate emissions data and promptly submit their reports for verification by an accredited verifier. Once verified, managers are required to submit the reports to the THETIS-MRV system.

### Deadlines in 2025:

- Submission (to verifier, DNV): 21 February (in which case DNV guarantees verification before the deadline)
- Verification: 31 March

## EU ETS Company Emissions Report

The EU Emissions Trading System (EU ETS) Company Emissions Report is a crucial part of the compliance process for companies regulated under the EU ETS. This data is based on EU MRV emissions data for 2024. Some key points:

- To create the EU ETS Company Emissions Report, all vessel emissions reports need to be verified and submitted to THETIS (this must be done prior to the submission of the EU ETS Company Emissions Report). Companies are also required to submit a report of their *company* emissions for the previous calendar year.
- Companies are also required to surrender their EU ETS Allowances equivalent to their verified emissions.
- The verification process shall ensure the accuracy and reliability of the reported data. Accredited verifiers, such as DNV, will check the emissions reports to confirm their correctness.

### Deadlines in 2025:

- Submission of the verified Company Emissions Report: 31 March 2025. This deadline is for both ship and company emissions. Early submission is recommended.
- Surrender of the due EU ETS Allowances (from the Maritime Operator Holding Account (MOHA) holder in the EU ETS Union Registry): 30 September 2025.

**Important note:** DNV will provide EU ETS Company Emissions Report verification, and we will shortly follow up with more information in the My Services portal on Veracity on how to order the verification and how to upload the documents to THETIS-MRV.

## Registration of emissions in the Union Registry

The Administering Authority (AA) requires the Maritime Operator Holding Account (MOHA) holder or the verifier to enter emissions data for the previous year into the Union Registry by 1 April of the following year. The AA decides whether the holder or the verifier enters the emissions data – for instance, Norway requires the MOHA holder to perform this action.

### Deadline in 2025:

Entering of emissions data: 1 April

## UK ETS Company Emissions Report

The UK does not yet require ETS Company Emissions Report for ships – only UK MRV reporting is required. The UK ETS is expected from 1 January 2026. Decisions on the details will be communicated in due course.

## FuelEU Maritime

Vessels trading in the EU/EEA\* already have an approved FuelEU Maritime Monitoring Plan on board (deadline: 1 January 2025). There are no further deadlines for 2025, but DNV strongly encourages every affected company to take immediate action:

- Establish a strategy to minimize the cost of compliance.
- Review and update the commercial contracts between the technical manager/ISM company and ship owner – trusted data are crucial to manage financials and commercial management.
- Ensure the implementation of clear terms in commercial charter contracts that define the specific roles and responsibilities of all parties in compliance with the FuelEU Maritime regulations.
- For vessel pooling, it is important to note that if the legal declaration of pooling is made the year following the reporting period, most commercial decisions will need to be finalized during the 2025 charter negotiations.

**Deadline in 2025:**

- Continuous reporting and data verification for the EU MRV throughout 2025

**\*Note:** The EEA EFTA countries Iceland, Norway and Lichtenstein are not yet part of the FuelEU Maritime due to delays in the process; implementation is expected shortly.

**Partial FuelEU Emissions Report**

The partial FuelEU Emissions Report is required when there is a change of company managing a ship (see Appendix for more information). It should be noted that both the EU MRV and IMO DCS have specific requirements regarding changes of company. These requirements are detailed in the FAQ sections of the references listed below. DNV will offer partial FuelEU Emissions Reports from the end of Q1 2025 (THETIS functionalities are still under development).

**IMO DCS Fuel Oil Consumption Report (FOCR)**

The aggregated DCS data form the basis for the Carbon Intensity Indicator (CII) rating and the SEEMP Part III. Data quality and an efficient, digital system are key.

**Deadline in 2025:**

- Verified FOCR reporting: 31 May 2025

**SEEMP Part II**

At MEPC 82, several changes were introduced to the IMO DCS reporting requirements. DNV will in due course inform about updates to our widely used SEEMP Part II Generator. Furthermore, MEPC 82 approved a circular providing guidance related to the application of amendments to Appendix IX (information to be submitted as part of the DCS) of MARPOL Annex VI, which enter into force on 1 August 2025. All data for the same calendar year shall be collected and reported with the same level of granularity.

**Deadlines in 2025/2026:**

- IMO DCS reporting with amended data set: 1 January 2026 (flag administrations may require implementation from 1 January 2025).

**SEEMP Part III**

To ensure compliance with SEEMP Part III for the next three years (2026–2028), shipping companies should follow these steps:

- Develop a three-year plan on how your ships will achieve the required CII targets.
- Set reduction targets by establishing CII reduction targets for each year.
- Identify and implement measures to improve energy efficiency and reduce carbon intensity.
- Regularly evaluate the effectiveness of energy efficiency measures, adjust as needed.
- Continuously monitor and report your ships' performance against the CII targets.
- Ensure your SEEMP Part III is verified by the administration/RO before implementation.

**Note:** DNV will update the SEEMP III Plan Generator throughout 2025, and more information will follow in due course.

**Deadlines in 2025/2026:**

- SEEMP Part III on board ships: 1 January 2026 (above actions should be commenced in 2025)

For more details on these and other regulations, DNV has produced a wide range of information materials and tools which are available on [dnv.com](https://dnv.com) and in the My Services portal on Veracity (see "References" below).

**Recommendations**

DNV recommends that customers promptly upload any emissions data for a quality check – with the aim to save time and ensure early submission/approval of reports. Whenever commercial and financial considerations are involved, accurate emissions data are crucial.

With the ETS and FuelEU Maritime, DNV also recommends a thorough review of contractual agreements between owner, manager/ISM company and charterers.

DNV further recommends that customers review the features in My Services on Veracity. This portal focuses on compliance monitoring, allowing users to track performance parameters and ensure vessel compliance.

**References**

There are many editions of [DNV's Technical and Regulatory News](#) on the MRV, DCS, FuelEU, etc. – use keywords to find these. Similarly, past webinars and other publications on these topics are located [here](#).

**DNV's resource pages:**

- [EU MRV](#) topic page
- [IMO DCS](#) topic page
- [EU ETS](#) topic page
- [SEEMP Part III](#) topic page
- [FuelEU Maritime](#) topic page
- [FuelEU Maritime white paper](#) download
- [Emissions Connect](#) service page

**Other references:**

- [UK ETS scope expansion](#): maritime sector – GOV.UK
- [EMSA's support pages](#): Reducing GHG emissions - EMSA - European Maritime Safety Agency

**Contact****For customers:**

DATE – Direct Access to Technical Experts via [My Services](#) on Veracity.

**Otherwise:**

Use our [office locator](#) to find the nearest office.

## APPENDIX

The partial FuelEU Emissions Report is required when there is a change of the company responsible for FuelEU reporting. This report covers the emissions from the start of the reporting period until the date of the company change. Key points:

- **Reporting period** - The partial report includes emissions data from 1 January to the date of the company change.
- **Submission timeline** - The report must be submitted as soon as possible to all relevant authorities and the new company, but no later than one month after the change.
- **Verification** - The partial report must be verified by an accredited verifier before submission.
- **THETIS MRV** - The verified report must be uploaded to the THETIS-MRV platform.

DNV will allow partial FuelEU Emissions Report submission from the end of Q1 2025.

The deadline to submit a verified report to the Commission is one month after the company change.