

UK Emissions Trading Scheme for installations: how to comply

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This guidance will help operators understand and comply with their obligations under the UK Emissions Trading Scheme (UK ETS) which came into force on 1 January 2021. These obligations are set out in [The Greenhouse Gas Emissions Trading Scheme Order 2020 \(the order\)](#).

This guidance applies to installations in the UK ETS with greenhouse gas emissions (GHGE) permits. There is separate guidance for [hospital or small emitters \(HSEs\)](#).

Work out if the UK ETS applies to you

From the 1 January 2021, the UK ETS applies to regulated activities carried out at installations.

Regulated activities are listed in schedule 2 to the order. See the full details about [installations, regulated activities and greenhouse gases](#).

Operators of installations who carry out regulated activities must have either a GHGE permit or a HSE permit. You must apply for a permit before you begin your regulated activities.

This is unless the installation has ultra-small emitter status for the 2021 to 2025 allocation period, in which case you will not require a permit.

Installations whose reportable emissions are less than 2,500 tonnes of carbon dioxide equivalent (CO₂ eq) in 2021, 2022 and 2023 may be able to apply for ultra-small emitter status for the 2026 to 2030 allocation period. The window to apply for ultra-small emitter status for the 2021 to 2025 allocation period is closed.

You can find the eligibility criteria in the [guidance for ultra-small emitters](#).

If you do not comply with the UK ETS requirements your regulator may take enforcement action which could result in a civil penalty.

Contact your regulator if you are still not sure if the UK ETS applies to you.

Regulators and their contact details

Your regulator is defined in [article 10 of the order](#). There are 5 regulators for installations regulated under the UK ETS. You are assigned a regulator based on your geographical location including controlled waters (if relevant) and the adjacent territorial sea, unless the installation is used for certain purposes as detailed in article 10.

The regulators are:

- England: the Environment Agency, email ethelp@environment-agency.gov.uk
- Northern Ireland: Northern Ireland Environment Agency, email emissions.trading@daera-ni.gov.uk or see their [carbon emissions trading web pages](#)
- Scotland: Scottish Environment Protection Agency, email emission.trading@sepa.org.uk or see their [UK Emissions Trading Scheme web pages](#)
- Wales: Natural Resources Wales, email GHGHelp@naturalresourceswales.gov.uk, for correspondence in Welsh email GHGHelp@cyfoethnaturiolcymru.gov.uk, or see their [UK Emissions Trading Scheme web pages](#)
- UK Continental Shelf: Offshore Petroleum Regulator for Environment and Decommissioning (OPRED) on behalf of the Secretary of State for Business, Energy and Industrial Strategy (BEIS), email bst@beis.gov.uk

The UK government and the devolved administrations collectively form the UK ETS authority which has been set up to oversee the UK ETS.

You can contact the UK ETS authority about the operation of the UK ETS, legislation and over-arching policy queries. Here are the contact details:

- England: email emissions.trading@beis.gov.uk
- Scotland: email emissions.trading@gov.scot

- Wales:
email Decarbonisation&Energy.GovernmentBusiness@gov.wales or for correspondence in Welsh
email DatgarboneiddioAcYnni.BusnesYLlywodraeth@llyw.cymru
- Northern Ireland: email Environment.BrexitTeam@daera-ni.gov.uk

Your ETSWAP account

Your regulator manages all applications, variations, notifications and report submissions through the online application and reporting system [Emissions Trading Scheme Workflow Automation Programme \(ETSWAP\)](#).

If you held a permit under the EU Emissions Trading System (EU ETS), and this was converted to a UK ETS permit on 1 January 2021, you will already have an ETSWAP account. You should continue to use this in the normal way.

If you are an operator of a new UK ETS installation you should register your installation using ETSWAP. Once you have done this, and your regulator has the information it needs, it can set up your account on ETSWAP. The system will provide you with login instructions.

The ETSWAP system:

- allows you to apply for a new permit
- allows you to send and receive notifications from your regulator
- sends you reminders of actions you must or may need to take
- allows you to submit your annual emissions report, verification report and, if required, annual activity level report

The online forms within ETSWAP are designed to help operators provide the information required under the order. They include guidance on how to complete specific fields within the forms. Where

available, the forms also provide references to additional guidance documents or legislation.

See the [ETSWAP help page](#) for help.

At least one of your ETSWAP account users will be given 'operator administrator' status. This person will be able to manage the account and:

- add, enable and disable users
- update the authorisation level of users

For username reminders, contact your account administrator or your regulator.

For password resets, use the 'Reset password' option on the ETSWAP home page and follow the instructions.

ETSWAP will be changing to a new online system later in 2022.

Submitting applications to your regulator

The following applies to any application, report or notice you submit to your regulator.

All submissions must be:

- in writing
- submitted through ETSWAP (unless your regulator agrees otherwise) using one of the online forms – these set out the information needed

All applications must:

- include the name, postal address and telephone number of the applicant, and an email or postal address in the UK for serving documents under the order

- be accompanied by any fee required

Applications you submit to your regulator do not satisfy the requirements of the order until you have:

- provided all the information required by the order
- submitted the application form
- paid any fee required

You can find the fees for each UK ETS regulator on their websites:

- [Environment Agency](#)
- [Northern Ireland Environment Agency](#)
- [Scottish Environment Protection Agency](#)
- [Natural Resources Wales](#)
- [OPRED](#)

Your regulator must determine an application within 2 months of the date it was made unless it agrees a longer period with you.

Once you submit your application, ETSWAP will tell you about the application fee and how to pay, or you can [contact your regulator](#).

Your regulator will assess your application and contact you if they need more information.

Apply for a GHGE permit

You apply for a new GHGE permit using [ETSWAP](#). Select 'Register a new stationary installation' and provide the information requested. Your application will remain in the 'My tasks' list on the work queue pages until you have completed your application. Read the [Monitoring and Reporting Regulation \(MRR\)](#) before applying.

ETSWAP will keep a record of your submitted application for future reference.

If you are eligible for a free allocation of allowances as a new entrant, you should read the section [New Entrant Reserve \(NER\) applications](#). To apply for an allocation in the 2026 to 2030 allocation period, you should read the section on the [2026 to 2030 allocation period](#).

Once your regulator has approved your application, it will issue your GHGE permit. Your permit will include conditions that require you to:

- monitor your reportable emissions
- report your verified reportable emissions
- surrender allowances equal to your reportable emissions
- notify your regulator of various changes

The section [Complying with your emissions-related permit conditions](#) explains the tasks you must carry out and the deadlines you must meet.

If your installation receives a free allocation, you are a 'FA installation' and the free allocation conditions of your permit also apply. This means you must also monitor and report your activity levels. The section [Complying with your activity levels permit conditions](#) explains the tasks you must carry out and the deadlines you must meet. Your permit uses the term 'FA installation' but, for clarity, this guidance refers to a 'free allocation installation'.

Non-compliance and enforcement

It is important that you read, understand and comply with all the conditions in your permit. The introductory note and conditions will help you comply with UK ETS requirements.

If you do not comply with UK ETS requirements your regulator may take enforcement action which could result in a civil penalty. The following documents have more information on civil penalties:

- [Environment Agency Enforcement and sanctions policy](#)

- Northern Ireland Environment Agency [Emission Trading Scheme civil penalties](#)
- Scottish Environment Protection Agency [Enforcement Policy and guidance on that policy](#)
- Natural Resources Wales [Guidance on Enforcement and Sanctions](#)
- for OPRED, see the information under the heading 'Non-compliance' in the [Greenhouse gases emissions trading scheme](#) section of that guidance

Opening your UK registry account

Once your regulator has issued your GHGE permit, it will instruct the registry administrator to open your operator holding account (OHA) in the UK ETS registry. The Environment Agency is currently the registry administrator for the UK.

The UK registry is comprised of the:

- UK ETS registry that can only hold UK allowances
- UK Kyoto Protocol (KP) registry that can only hold international units – you cannot use these for UK ETS compliance

The UK ETS registry operates in a similar way to an internet bank account. It records:

- free allowance allocations
- annual verified emissions
- allowance transfers
- allowance surrenders and surrender balance

The registry administrator will contact you to let you know how to access your OHA and what information you need to provide.

You must name a primary contact and nominate authorised representatives who will operate the OHA for the installation operator.

You can nominate up to 2 authorised representatives free of charge. You will need to pay a fee if you want to nominate more than 2 or change them later.

It is your responsibility to maintain your OHA. You must make sure your authorised representatives have the appropriate permissions to carry out actions needed on your OHA, including your compliance obligations.

The authorised representatives can have the following permissions on an OHA:

- propose actions
- approve actions
- approve actions if an operator has specified more than 1 authorised representative to complete an action
- review account information only

You will need to get approval from the registry administrator to make changes to an authorised representative's permissions.

The UK ETS registry is in effect a bank for allowances. An appropriate level of scrutiny is needed before you can open an OHA and appoint authorised representatives. This process can take up to 2 months (longer in some cases).

Email the registry administrator helpdesk at etregistryhelp@environment-agency.gov.uk if you need help or have any queries.

You can also use your OHA to carry out trading activities, for example, by selling allowances to a third party. You have the option to set up a 'trusted account' which provides a quicker and more secure route to transfer allowances. Transfers made not using this option will take longer to complete.

[Find out more about the UK registry.](#)

Other types of UK registry accounts

Legal persons and individuals can apply to have a:

- trading account – only used to hold and trade in allowances (you cannot perform your UK ETS compliance obligations using this account)
- person account in the national registry (UK KP registry) – used to hold and trade in international units (you will need this type of account if you want to receive units directly from the Clean Development Mechanism registry)

Information made public

Certain information in the UK registry is made available to the public and varies under the requirements of the Kyoto Protocol and the order.

The type of information that will be made public is:

- information about open accounts and their account holders
- detailed information about accounts, their holdings and transaction information – including the names of account holders involved in transactions that are more than 3 years old

The following information is not made public:

- information about authorised representatives and primary contacts
- detailed information about accounts, their holdings and transaction information – including the names of account holders involved in transactions that are less than 3 years old.

Complying with your emissions-related permit conditions

To comply with the emissions-related conditions in your permit, you must complete the tasks in the UK ETS annual cycle by the specified deadlines. If you do not, your regulator may take enforcement action which could result in a civil penalty.

A scheme year is a calendar year.

Annual tasks and compliance deadlines related to emissions

- 1 January – start monitoring your emissions
- 31 March – submit your annual emissions report and verification report for the previous scheme year using ETSWAP
- 30 April – surrender allowances that are equal to your reportable emissions in the previous scheme year in the UK ETS registry
- 30 June – submit improvement reports (if applicable) using ETSWAP
- July – appoint an appropriate accredited verifier, if you have not already done so
- 30 September – submit an application for a [site visit](#) waiver, if required
- December – consider starting to prepare your annual emissions report
- 31 December – notify your regulator of any [non-significant changes](#) to your monitoring plan using ETSWAP
- 31 December – complete your emissions monitoring for that scheme year

Monitor your emissions

You must monitor your reportable emissions from 1 January to 31 December in each scheme year.

You must monitor in accordance with:

- your approved monitoring plan (including any written procedures supplementing that plan)
- the requirements of the [MRR](#)

You use the emissions data collected during your monitoring to produce your annual emissions report.

Prepare your emissions report

You must prepare a report that covers the reportable emissions in the previous scheme year. The report must be in accordance with the MRR.

The report must also be verified as satisfactory, following the requirements of the [Verification Regulation](#).

The regulators recommend that you start to prepare for the reporting process and verification during the final quarter of the scheme year.

You must submit your report by 31 March the following year.

Preparing early should give you enough time to:

- appoint a suitably accredited verifier
- allow your verifier to perform the verification in a timely way
- correct any errors or misstatements (or both)
- submit your report and verification report to your regulator

The task to compile your annual emissions report will appear in your ETSWAP work queue on 1 January the following year. This task contains the emissions monitoring report form.

Simplified monitoring and reporting for low emitters

If your annual CO₂ emissions (excluding any CO₂ emissions from biomass and subtraction of transferred CO₂) are less than 25,000 tonnes of CO₂ eq per year, you may apply the simplifications set out in article 47 of the MRR.

For example, you are exempt from:

- submitting an uncertainty assessment to your regulator when you apply for a monitoring plan (article 12(1) of the MRR)
- including uncertainty related to stock changes in an uncertainty assessment (article 28(2) of the MRR)
- submitting the outcome of a risk assessment to your regulator when you apply for a monitoring plan (article 12(1) of the MRR) – you must still have and maintain procedures to reduce the risk of errors in your reports (article 59 of the MRR)
- demonstrating that it would lead to unreasonable costs or it is not technically feasible to apply a higher tier than tier 1

You may:

- use purchasing records and estimated stock changes to determine activity data (amount of fuel or material)
- apply tier 1 as a minimum to determine activity data and calculation factors for all source streams, and to determine emissions by measurement-based methodologies (unless you can be more accurate without additional effort)
- use a technically competent laboratory that is not accredited to EN ISO/IEC 17025 to determine calculation factors by analysis, if you provide evidence of its quality assurance measures

You must:

- provide evidence to your verifier that you are complying with the applicable tiers (article 19 of the Verification Regulation)
- have and maintain procedures to reduce the risk of errors in your reports (article 59 of the MRR)

Reporting the use of biomass

Where you are reporting an emission factor of zero for using bioliquids to generate energy or heat, you must satisfy your regulator and your verifier that you have met the sustainability criteria set out in article 17(2) to (5) of Directive 2009/28/EC [the Renewable Energy Directive](#).

The guidance [Monitoring and reporting biomass](#) provides more detail on using biomass in the UK ETS for installations.

Using default values for calculation factors

You may use default values (also known as national factors) for calculation factors if your approved monitoring plan allows you to apply tiers 2a or lower (article 31(1)(b) and (c) of the MRR).

You must use the factors published for UK ETS for the relevant year to make sure you are using the right data. You must use the same factor for the whole scheme year.

This [guidance document](#) has a table of UK national factors for:

- net calorific values (NCVs)
- emission factors
- preliminary emission factors
- conversion factors
- oxidation factors

ETSWAP should be pre-populated with the latest national factors extracted from the national greenhouse gas inventory or supplied by the natural gas network operators. However, you and your verifier must check that the data in ETSWAP correctly represents the data for the relevant scheme year.

To use the lookup function in ETSWAP, first select the relevant Intergovernmental Panel on Climate Change (IPCC) 'sector' and then choose the fuel.

By doing this, you can make sure that when the figures are converted the calculations will be correct. If you are using your own data, or transcribing from the UK national factor table on GOV.UK, you must make sure you report the data to standard conditions, as defined in the MRR.

For example, NCVs for some fuels are reported in units of MJ/m³, others in GJ/m³. In this example, the values must first be converted to GJ/m³, for consistency with the MRR reporting requirements.

You must report your gas consumption to 0°C and 101.325 kPa to comply with the MRR. National inventory data contained in ETSWAP reports NCV and emission factors at typical metering conditions (15°C 101.325 kPa).

If you use ETSWAP data (or if you are using invoices and these are the metering conditions stated by your supplier), select the 15°C option and a factor of 0.9476 will automatically be applied to the volume and the NCV.

You are responsible for checking that the resulting figure is correct. If you have already converted to the metered gas consumption and NCV to 0°C and 101.325 kPa, then tick the 0°C option. No corrections are applied, although the NCV figure is converted down to 0°C.

If you do not use the lookup function in ETSWAP you must make sure that you have used the appropriate number of significant figures, as described in the next section on rounding data.

Rounding data for emissions reporting

Do not round data that you will use to calculate your final reportable emissions too soon. Report all variables to an appropriate level of significance. You must report total annual emissions as values rounded to a whole number.

You can find information on rounding reportable emissions in article 72 of the MRR.

The number of significant figures for the values you report should be appropriate to their magnitude. The regulators do not specify what is a significant figure because the size of a number when multiplied (or divided) by another can dictate how many decimal points are significant.

If you use the UK country specific factors you should use all the figures presented. Be aware that column formatting in Excel may mean that not all decimal places are shown. To avoid using the wrong figure, regulators recommend that you use the 'copy-paste special-value' function.

You and your verifier should check that the number of significant figures is appropriate. Appropriate would be the point at which the overall reported CO₂ eq emissions figure is no longer affected by including (or omitting) more decimal places in the figures you use to calculate it.

Record keeping and audits

Regulators carry out periodic audits of annual emissions reports. You must keep records of all relevant data and information for at least 10 years. In practice, this is 10 years from the date you submitted your report. You also need to keep the data you used to prepare your report even though it may be more than 10 years old.

Appointing an independent verifier

You must appoint an independent verifier to verify your emissions and if applicable, your activity levels (for free allocation installations). Your chosen verifier must be accredited by the [United Kingdom Accreditation Service \(UKAS\)](#) to ISO 14065 and the Verification Regulation. The scope of their accreditation must cover the regulated activity you are reporting.

You must provide your verifier with all the information they need to perform the verification. Your verifier will be able to explain what they need, but you can also find a list of the minimum information required in article 10 of the [Verification Regulation](#).

When verifying your annual emissions report, and if applicable, your activity level report, your verifier will assess your:

- monitoring methods
- information, data and calculations
- procedures

Your verifier checks your emissions report and activity level report (if relevant) to make sure that the data in your report(s) accurately represents the emissions and activity levels you are required to monitor. They also check that your reporting complies with your approved monitoring plan or monitoring methodology plan (MMP) (or both) and the legislation.

To help make sure you are ready to report by 31 March, regulators recommend that you appoint a verifier by at least July during the scheme year. This means your verifier can start the verification process as soon as possible.

They can start checking the data you will need for compliance from the first 6 to 9 months of the scheme year and arrange a site visit, if required. This avoids a heavy workload in January or February the following year and possible delays in completing the verification process. This is particularly important if you are an operator of a free allocation installation and so need to carry out activity level monitoring and reporting too.

There is a list of UKAS accredited verifiers in ETSWAP. After you have appointed a verifier you can assign them to your ETSWAP account under the 'organisation details' section and from the 'default verifier' drop-down list.

Find more information on verification and a list of UKAS accredited verifiers for UK ETS from [UKAS](#).

Site visits by your appointed verifier

Site visits are an important part of the annual verification process. Without a site visit to the installation, your verifier may not be able to give a positive verifier opinion statement. Site visits must be carried out if you have changed your verifier.

For annual emissions reporting, you must have a site visit if you have not had one for the preceding 2 annual emissions reporting scheme years. For remote or inaccessible locations (such as offshore locations), the maximum interval between visits is 4 years.

For activity level reporting, you must have a site visit if you have not had one for activity level reporting (or for a baseline data report) in the preceding 2 activity level reporting scheme years. For remote or inaccessible locations (such as offshore locations), the maximum interval between visits is 4 years.

A site visit must take place if you have:

- had a significant modification to your monitoring plan
- made any significant changes to installations (or sub-installations) which require significant modifications to your MMP

Modifications to default values set out in monitoring plans or MMPs are not considered significant.

Your regulator will only approve a site visit waiver in very exceptional cases. You will need support from your verifier before you can apply to your regulator for a site visit waiver.

Your verifier must take into account all the elements listed in article 31(1) of the Verification Regulation and provide written justification for the site visit waiver.

Even if your regulator approves your site visit waiver request, you may still need a site visit if the following happens:

- there are subsequent changes to your accounting process or installation

- information emerges that affects your verifier's analysis of the verification risk

Operators of low emitting installations, as defined by article 47(2) of the MRR, are treated as category A installations for the purposes of site visits. Operators of low emitting installations do not need to get approval for site visit waivers from their regulator. However, verifiers must provide the operator with written justification for the site visit waiver and keep a copy in their internal verification documentation.

Requests for virtual site visits based on 'force majeure' (serious, extraordinary and unforeseeable circumstances outside the operator's control) will be considered on a site-by-site basis for all sites, as set out in article 34(a) of the Verification Regulation.

Addressing verifier findings

After assessing your report and supporting data, your verifier will provide their opinion. It will either be 'verified', 'verified with comments' or 'not verified'.

To be 'verified as satisfactory', the verification opinion must be either verified or verified with comments.

A verified with comments opinion means your verifier has identified one or more of the following:

- unresolved non-compliances
- non-conformities
- misstatements
- recommendations for improvements

Non-conformities arise when you do not comply with the requirements in your approved monitoring plan, MMP (for free allocation installations), or your permit conditions.

Non-compliances arise when you do not comply with the requirements of the legislation, such as the order, the MRR or the Free Allocation

Regulation (FAR). Non-conformities may also be non-compliances. You will need to vary your permit to address these findings.

Misstatements arise when there are errors or things that you have left out of your report. Non-conformities may also lead to misstatements.

Recommendations for improvement usually relate to a need to improve your monitoring and reporting procedures. Addressing these may help you comply with your obligations and avoid more serious problems.

You should address misstatements, non-conformities and non-compliances as soon as possible. If you cannot resolve them before your verifier completes their verification activities, you must tell them why. Your verifier will then assess whether they can provide you with a satisfactory verification opinion.

Submit your annual emissions report

By 31 March, you must submit your verified annual emissions report for the previous scheme year to your regulator using [ETSWAP](#). The report must cover the reportable emissions of the installation in the scheme year.

Your independent verifier must also submit their verification report containing their 'verification opinion statement' to you using ETSWAP by 31 March.

The annual emissions report and the verification report must meet the requirements of the:

- MRR
- Verification Regulation

Follow these steps to submit your annual emissions report (AEM report) to your regulator:

1. Complete the annual emissions report in [ETSWAP](#).
2. Once you have completed the annual emissions report form you must select your verifier from the drop-down list of verifiers in ETSWAP. You must have already set up an agreement with them.
3. Submit your annual emissions report to your chosen verifier for verification.
4. Once the verification process has been completed, your verifier will return the verified annual emissions report to you using ETSWAP.
5. Submit your annual emissions report and verification report to your regulator using ETSWAP. You will see the following message when the report has been successfully submitted: 'AEM report section: Action: AEM report submitted for assessment'. If you need to amend your annual emission report after it has been verified, you must re-submit your report to your independent verifier for re-verification before you submit it to your regulator.

Your report has not been formally submitted until you have completed step 5.

If, by 31 March, you do not submit a verified annual emissions report that meets all the requirements of the MRR and the Verification Regulation your regulator will determine your emissions – as [stated in the order](#). Your regulator is entitled to recover its costs for doing this work. You may also receive a civil penalty.

Improvement reports

There are 2 types of improvement report. The first relates to tiers and the fall-back methodology and the second to verifier comments.

ETSWAP should prompt you if you need to submit an improvement report. However, you are responsible for making sure that you submit improvement reports, as required by your permit conditions.

Improvement report relating to tiers and fall-back methodology

You must submit an improvement report to your regulator using ETSWAP if you are:

- not monitoring your annual emissions to the highest possible accuracy and lowest uncertainty that could apply to your installation for major and minor source streams, as defined by the tier requirements in the MRR
- applying a fall-back methodology

Your report must justify why you are using lower tier methodologies, or a fall-back approach. You must set out your proposals for improvements aimed at using highest tier methodologies as soon as reasonably practicable.

If you do not propose improvements, you must explain why it is either not technically feasible, or why making the necessary improvements would lead to unreasonably high costs.

You must submit your report by the following deadlines, unless your regulator has approved an alternative deadline in writing (as set out in article 69(1) of the MRR).

New operators must submit their first improvement report by 30 June in the year after the one in which their permit was granted. All other operators must submit their first report by 30 June 2021.

After you have submitted your first report, you must submit subsequent reports as follows:

- category A installation by 30 June every 4 years
- category B installation by 30 June every 2 years
- category C installation by 30 June every year

Verification improvement reports

You must submit an improvement report to your regulator using ETSWAP by 30 June each year if your verifier:

- reports non-conformities
- recommends improvements, unless you are an operator of an installation with low emissions as defined in article 47(2) of the MRR

You are not required to submit a report responding to verifier non-conformities or recommendations if you have, before the relevant 30 June deadline, done both of the following:

- resolved any non-conformities or recommendations
- submitted a variation application covering the related modifications

Maintaining your monitoring plan

You must regularly check your monitoring plan to make sure it reflects the nature and functioning of your installation and to see if you can improve the monitoring methodology, including the control system (article 14(1) of the MRR).

You must monitor the effectiveness of your control measures, including your risk assessment (article 59(4) of the MRR).

You may need to change your monitoring plan as part of this review, or to account for verifier recommendations.

You must let your regulator know about any changes to your monitoring plan.

Changes to the monitoring plan

You must change your monitoring plan in at least the following circumstances:

- you have emissions arising from activities that you have not identified in your monitoring plan
- your data has changed because you can now determine emissions more accurately by using new types of measuring instruments, sampling methods or analysis methods
- you have found that data resulting from the previously applied monitoring methodology is incorrect
- changing the monitoring plan will make the reported data more accurate – unless this is technically not feasible or incurs unreasonable costs
- the monitoring plan does not meet the requirements of the MRR and your regulator asks you to change it
- you must respond to suggestions included in a verification report to improve your monitoring plan

If you make a significant change, you must apply to vary your permit. If it is not a significant change, you must notify your regulator.

You can monitor and report using the proposed modified monitoring plan before it is approved by your regulator if either:

- the proposed change is not significant
- following your current monitoring plan would lead to incomplete emissions data

If you are concerned that following your current monitoring plan would lead to incomplete emissions data, you must monitor and report using both the current plan and the plan with the proposed modification. You must make sure you document all your emissions monitoring until your regulator has approved the modification to your monitoring plan.

If you are a free allocation installation, and depending on the nature of the change, you may also need to consider whether you need to make any changes to your monitoring methodology plan.

Variations and significant changes

You must apply to vary your permit in these cases:

- if your proposed change to the monitoring plan is significant under article 15(3) of the MRR
- to include a data gap methodology, as referred to in article 66(1) of the MRR
- if the operator's name is changing

You must do this at least 14 days before making the modification, or where this is not possible, as soon as reasonably practicable.

This section lists changes that are considered significant. However, this list is not exhaustive – some changes not listed could still be considered significant by your regulator.

Significant changes to the monitoring plan include:

- changes to the category of the installation which require a change to the monitoring methodology, or they lead to a change of the applicable materiality level, as set out in article 23 of the Verification Regulation
- changes to whether the installation still meets the criteria for installations with low emissions defined in article 47(2) of the MRR
- changes to emission sources
- a change from calculation-based to measurement-based methodologies, or vice versa, or from a fall-back methodology to a tier-based methodology for determining emissions or vice versa
- a change in the tier level applied
- introducing new source streams
- a change in how you categorise source streams – between major, minor, de-minimis or marginal source streams, where this change requires the monitoring methodology to change
- introducing new methods (or changing existing methods) for sampling, analysis or calibration, where those changes have a direct impact on the accuracy of emissions data

- using or adopting a quantification methodology for emissions from leakage at storage sites
- including a written procedure describing how you will estimate emissions in the event of a data gap

If an installation with low emissions exceeds the threshold in article 47(2) of the MRR, the operator must apply to vary its permit. This is unless the regulator is satisfied that the threshold has not been exceeded more than once in a 5-year period and will not be exceeded again. In that case, the operator may continue to apply the provisions of article 47.

You can submit an application to vary your permit in ETSWAP by selecting:

1. 'AEM permit' from the menu on the left-hand side within the installation account.
2. 'Start AEM change request'.
3. 'Start variation'.

In your application to vary your permit, you must:

- describe the proposed change
- explain whether and how the change affects the information in the monitoring plan

Non-significant changes

You must notify your regulator of any non-significant changes to your monitoring plan by 31 December in the year you made the change.

Non-significant changes include:

- a change to the default factor for a calculation factor, where the value is to be included in the monitoring plan
- replacing a meter that does not affect the tier
- changing the details or description of a procedure that has no effect on the accuracy of the data

You submit notifications in ETSWAP by selecting:

1. 'AEM permit' from the menu on the left-hand side within the installation account.
2. 'Start AEM change request'.
3. 'Start notification'.

When notifying non-significant changes to your monitoring plan you must:

- describe the change
- set out (if appropriate) how it affects the information in your monitoring plan
- explain how the change is in accordance with the MRR

Other notifications

You must notify your regulator 14 days before any of the following circumstances occur, or where this is not possible, as soon as reasonably practicable:

- you make a temporary change to your monitoring methodology (as specified in article 23 of the MRR)
- you exceed the thresholds for tiers or find equipment does not conform to requirements and you need to take corrective action (as specified in article 28(1) of the MRR)
- where a piece of measurement equipment is out of operation (as specified in article 45(1) of the MRR)
- where an installation with low emissions exceeds the relevant threshold (as specified in article 47(8) of the MRR)

Allowances

One UK ETS allowance allows you to emit 1 tonne of CO₂.

The principle of the UK ETS is that you must:

- monitor your emissions for each scheme year
- report your verified reportable emissions by 31 March in the following scheme year
- surrender allowances equal to your reportable emissions by 30 April in the following scheme year

If you do not comply with these and other obligations in the order, you may be liable to significant civil penalties.

Allowances are available in 2 ways. You may:

- be eligible for a free allocation of allowances
- buy allowances on the carbon market or at an auction

Buying allowances

You may find you do not have enough allowances to meet your surrender obligation. This could be because your free allocation of allowances does not cover all your reportable emissions, or because you are not eligible for free allowances.

If this is the case, you must buy the allowances you need on the carbon market. You can buy them from a trader with a trading account in the UK ETS registry, other UK ETS participants, or through an auction.

It can take up to 9 working days for allowances to be transferred to your OHA. You should confirm with the supplier how and when they will deliver the allowances to your account.

Regulators cannot recommend any particular person or organisation that sells allowances, but you may wish to contact a member of

the [International Emissions Trading Association](#). You can also do an internet search to find information about other sources.

Auctions take place at set dates each year. The guidance [Taking part in the UK emissions trading scheme markets](#) has the most up to date information about auctioning and market operation.

Verified emissions entered in the UK ETS registry

After the 31 March reporting deadline, your regulator will instruct the registry administrator to enter the figure for your verified emissions (as reported in your verified emissions report) in your OHA.

You must surrender enough allowances to cover your reportable emissions in a scheme year by 30 April the following year. You must do this even if the registry administrator has not yet entered an emissions figure in your OHA, or even if you consider the figure entered is incorrect. It is your responsibility to make sure that the allowances you surrender are equal to your reportable emissions.

If you do not surrender enough allowances to cover your reportable emissions for a scheme year, by 30 April the following year, you will receive a significant, mandatory civil penalty. The section [Non-compliance and enforcement](#) has more information on civil penalties.

Surrender allowances by 30 April

You must surrender allowances equal to your reportable emissions in a scheme year from your UK ETS registry OHA. You must do this by 30 April in the following scheme year.

To meet the surrender condition in your permit, your reportable emissions are your emissions from the regulated activities carried out

at your installation in that scheme year, together with any emissions from a previous year for which you did not surrender allowances.

You must make sure you have enough allowances available in your OHA by 30 April to meet your surrender condition.

If you do not surrender the required number of allowances by 30 April, you will receive a mandatory penalty of £100 per tonne of CO₂ (multiplied by the inflation factor). This penalty will apply even if you surrender in full after the 30 April deadline.

Free allocation of allowances

Installations with greenhouse gas emissions permits may be entitled to a free allocation of allowances in line with the [FAR](#).

2021 to 2025 allocation period

In 2019, operators of installations with an EU ETS permit on or before 30 June 2019 (incumbent installations) applied for a free allocation of allowances for the 2021 to 2025 allocation period by submitting a verified baseline data report to their regulator. The baseline data report contained all the data set out in article 4(2)(a) of the FAR for the baseline period 2014 to 2018. This report was accompanied by an MMP, approved by their regulator, which was attached as an appendix to the permit along with the monitoring plan.

The UK ETS authority published the allocation table in May 2021, setting out each eligible installation's [free allowance entitlement](#).

The allocation table will be updated periodically to account for changes to allowances and new entrants.

If your installation is included in the published allocation table (or, for new entrants, when your regulator notifies you of your final allocation),

you are a free allocation installation and must comply with the free allocation conditions in your permit.

The registry administrator will allocate your free allowances to your OHA by 28 February each year, unless the regulator has instructed the registry administrator to withhold the allowances.

2026 to 2030 allocation period

From 2023 the UK ETS authority and your regulator will tell you how to apply for a free allocation of allowances for the 2026 to 2030 allocation period. It will also tell you how to apply to be a hospital or small emitter, or an ultra-small emitter if you are eligible.

All operators of incumbent installations will be required to submit data. For the 2026 to 2030 allocation period incumbent installations are defined as those that:

- obtained a GHGE or HSE permit before or on 30 June 2024
- have made an application for a permit that has not yet been determined
- are ultra-small emitters for the 2024 scheme year

If you are entitled to a free allocation in the 2026 to 2030 allocation period, your final allocation will be based on data in the verified baseline data report that you will provide for the years 2019 to 2023. Your MMP will include the requirements to collect the data in that baseline data report. This free allocation will be set out in the allocation table published by the UK ETS authority by the end of 2025. The allocation table will be updated periodically to account for changes to allowances and new entrants.

Your free allowances will be allocated to your OHA by the registry administrator by 28 February each year, unless the regulator has instructed the registry administrator to withhold allowances.

Changing, withholding or returning your allocation

Your free allocation in the allocation table may be changed for several reasons. For example, this could be because of:

- a merger or split
- changes in activity levels
- stopping (ceasing) activity
- ceasing operations
- errors in the allocation table

All changes to the allocation table must be approved by the UK ETS authority.

There are circumstances where your free allocation may be withheld, meaning that your allocation will not be allocated to your OHA in the registry, in several circumstances. For example, these could include:

- where the regulator is investigating if your installation has ceased operation
- where the regulator is assessing a renunciation notice
- if there has been a merger or split
- if there is an error in the allocation table
- where an MMP has not been approved for new entrants

If you receive allowances to which you are not entitled, you must return them or the regulator may instruct the registry administrator to transfer the allowances out of your OHA.

Over-allocation may happen because of an error but may also result from the activity level change process.

You will normally receive your free allocation by 28 February each year but you are not required to submit your activity level report until 31 March. If your report shows a decrease in your activity level, which decreases your free allocation entitlement for that year, you must return any over-allocation.

Changes in your activity levels

Your free allocation may be changed because of changes to your activity levels. Or it may be because a sub-installation has ceased operations, as set out in the [Activity Level Changes Regulation \(ALCR\) \(Commission Implementing Regulation \(EU\) 2019/1842 of 31 October 2019\)](#).

The free allocation conditions in your permit require you to monitor and report your activity levels each year. Regulators will assess your report and determine whether your free allocation needs to change. The UK ETS authority must then approve the change and will update the allocation table. If your free allocation is increased, you will receive the additional allowances you are entitled to. If your free allocation is decreased, you must return the over-allocation.

Ceasing operation

The term 'cease operation' (as used in the order) means that both of the following apply:

- a regulated activity is no longer being carried out at the installation
- it is technically impossible to resume operation

You are not entitled to a free allocation for the year after the one in which you cease operating. In this case, your free allocation in the allocation table will be changed to zero.

Mergers and splits

This is relevant to you if you are the operator of a new free allocation installation resulting from either:

- an amalgamation transfer of 2 free allocation installations

- a partial transfer of a free allocation installation

See the section on [transfers](#) for more information about partial and amalgamation transfers.

If at least one of the installations before the merger was an incumbent installation, after your regulator has approved the amalgamation transfer, you must submit a new, verified:

- baseline data report to cover the baseline period for the new installation and its sub-installations, as if the merger had taken place at the beginning of the baseline period
- activity level report covering the year preceding the transfer date, as if the merger had taken place at the beginning of that year

Please contact your regulator to get the baseline data report.

If at least one of the installations before the split was an incumbent installation, after your regulator has approved the partial transfer both parties must submit new, verified:

- baseline data reports covering the baseline period for the new installation and its sub-installations – as if the split had taken place at the beginning of the baseline period
- activity level reports covering the year preceding the transfer date - as if the split had taken place at the beginning of that year

If one of the installations before the merger or split was a new entrant, for amalgamation transfers and partial transfers, [contact your regulator](#) for guidance about the necessary reports to submit.

All reports must be accompanied by verification reports. Templates are available, see the 'Guidance and tools section' of [Participating in the UK ETS](#).

For mergers and splits, operators must email baseline data reports and verification reports to their regulator via its helpdesk. All other reports must be submitted using ETSWAP.

Your regulator will determine the historical activity level of each sub-installation of each new installation. It will calculate the preliminary and final allocation for each scheme year in the relevant allocation period, beginning with the year following the transfer date.

The UK ETS authority will approve the final allocation. It will make any corrections it considers appropriate. Your regulator will inform you of the final allocation approved.

Error in the allocation table

If your regulator considers that there is a material error in the allocation table, it will send details of the error and correction to the UK ETS authority. If the UK ETS authority agrees there is a material error, it will approve the final allocation and update the allocation table.

Renouncing your free allocation

You can renounce all your free allocation, or just for certain sub-installations. To do this you must submit a renunciation notice to your regulator to renounce your free allocation for the remaining years of the allocation period. Your regulator will recalculate your final allocation and send this to the UK ETS authority for approval.

NER applications

If you already receive a free allocation and you start operating a new sub-installation, you do not need to apply to the NER. Any changes to your allocation will be considered through the activity level changes process.

Applicants should note that the NER is a limited size. Applications will be administered by the UK ETS authority.

You are a new entrant if you received a permit after 30 June 2019 for the first allocation period, and after 30 June 2024 for the second allocation period.

If you are an eligible new entrant and wish to apply for a free allocation from the NER you must submit both a:

- new entrant data report that has been verified in accordance with the Verification Regulation
- MMP

You may apply any time after the end of the year you started normal operations.

If you apply after your installation has been operating for a full calendar year, your new entrant data report must contain data for the year you started operations (year 0), and the first full calendar year of operation (year 1).

Your regulator will calculate your free allocation entitlement based on your historical activity level (HAL) – this will be the activity level in the first full calendar year of normal operation. As the HAL can be determined, your final allocation can be calculated for year 0, year 1 and all other remaining years in the allocation period.

If you apply in the year after the year in which you started operation (year 0), your new entrant data report must contain data for year 0 only. Your regulator cannot determine your HAL until it has data for a full calendar year of operation, so it will only calculate your final allocation for year 0.

Your regulator will calculate the final allocation for all remaining years in the allocation period once it has received an activity level report which includes data for the first full year of operation.

Your MMP must set out the monitoring methodologies and data sources you used to gather the data for your NER application. You will use these to monitor and report your activity levels in the future.

Your regulator will:

- assess your new entrant data report
- determine your HAL, if appropriate
- calculate your preliminary and final allocation
- approve or reject your MMP

The UK ETS authority determines whether the application is valid based on its assessment of the information sent by your regulator and approves the final allocation. The UK ETS authority will not approve your final allocation until the MMP has been approved.

Once your final allocation is approved by the UK ETS authority, your regulator will vary your permit to attach the approved MMP.

Your installation will be included in the next update to the allocation table. Once you receive notice from the regulator that your final allocation has been approved, your installation will be a 'free allocation installation'. The 'free allocation conditions' of your permit will apply.

Complying with your activity levels permit conditions

This section applies to operators of free allocation installations who must comply with the free allocation permit conditions related to activity levels. It applies to the allocation periods 2021 to 2025 and 2026 to 2030.

You must complete the additional tasks in the UK ETS annual cycle by the specified deadlines. If you do not, your regulator may take enforcement action which could result in a civil penalty.

Annual tasks and compliance deadlines related to activity levels

- 1 January – start monitoring your activity levels
- 28 February – receive your free allowances for the current scheme year
- 31 March – submit your activity level report and verification report for the previous scheme year using ETSWAP
- July – appoint an appropriate accredited verifier if you have not already done so
- 30 September – submit an application for a site visit waiver, if required
- December – consider starting to prepare your annual activity level report
- 31 December – notify your regulator of any non-significant changes to your MMP using ETSWAP
- 31 December – complete your activity level monitoring for that scheme year

Monitor activity levels

You must monitor the activity levels of your installation (including all sub-installations from 1 January to 31 December in each scheme year).

You must monitor in accordance with:

- your approved MMP (including any written procedures supplementing the plan)
- the FAR

You use the activity level data collected during your monitoring to produce your activity level report.

Prepare your activity level report

You must prepare an activity level report using the [activity level report template](#). The report must be in accordance with the ALCR and be verified as satisfactory in accordance with the Verification Regulation.

Regulators recommend that you start to prepare for the reporting process during the final quarter of the scheme year. You must submit your reports by 31 March the following year. Preparing early should give you enough time to:

- appoint a suitably accredited verifier
- allow your verifier to perform the verifications
- correct any errors or misstatements (or both)
- submit your report and verification report to your regulator

The annual emissions report workflow contains a tab for you to attach and submit your activity level report. This workflow is created on 1 January following the year of compliance.

Rounding data for activity level reporting

Do not round data that you will use to calculate your annual activity levels too soon. Report all variables to an appropriate level of significance. Your allocation will be rounded to the nearest allowance.

The number of significant figures of values reported should be appropriate to their magnitude. The regulators therefore do not consider it appropriate to put a number on what is a 'significant' figure because the size of a number when multiplied or divided by another can dictate how many decimal points are significant.

Your verifier should check that the number of significant figures is appropriate. In this context 'appropriate' means the point at which including (or omitting) further decimal places in the figures used to calculate the reportable activity level no longer makes a difference to the overall reported activity level.

Record keeping

You must keep records of all relevant data and information for at least 10 years in accordance with articles 7(3) and 9(6) of the FAR. In practice, this is 10 years from the date you submitted your report. So, you will also need to keep the data used in preparing the report even though it may be more than 10 years old.

Submit your activity level report

By 31 March, you must submit your verified activity level report for the previous scheme year to your regulator using [ETSWAP](#).

The report must cover the activity level of each sub-installation of the installation in the scheme year. Your independent verifier must also submit their verification report containing their 'verification opinion statement' to you using ETSWAP by 31 March.

Your verifier must complete a separate verification report for activity level reporting [using this template](#).

Submit your activity level report and emissions report together

You should aim to submit your activity level report and the verification report at the same time as you submit your verified annual emissions report. Contact your regulator if you cannot do this.

Follow these steps to submit your annual emissions report and your annual activity level report to your regulator:

1. Complete the annual emissions report in [ETSWAP](#).

You can submit your annual emissions report without attaching your activity level report. However, if you then submit your activity level

report, on or before 31 March, you will need to ask your regulator to return your annual emission report to you.

2. Complete the activity level report template and upload it to the 'activity level' page of the annual emission report form in ETSWAP. The activity level report allows you to import data from your baseline data report.

If you choose to do this, you should use the updated version of your baseline data report with the benchmark values and final annual number of allowances to be allocated. You should not use the original version from the 2019 data collection. The updated versions of the baseline data reports are available from your regulator.

3. Once you have completed the annual emissions report form and attached a completed activity level report, you must select your verifier from the drop-down list of verifiers in ETSWAP. You must have already set up an agreement with them.

4. Submit your annual emissions report (with the activity level data attached) to your chosen verifier for verification.

5. Once the verification process has been completed, your verifier will return the verified annual emissions report and the activity level report to you using ETSWAP. Verifiers must use the verification report template for recording the verification of activity levels. They must attach this to the 'verification report – activity level changes' page of the annual emission report form in ETSWAP.

6. Submit your annual emissions report containing the verification report and activity level report to your regulator using ETSWAP. If you need to amend your annual emission report or your activity level report (or both) after it has been verified, you must re-submit your report to your independent verifier for re-verification before you submit it to your regulator.

Your report has not been formally submitted until you have completed step 6.

If, by 31 March, you do not submit a verified activity level report that meets all the requirements of the ALCR and Verification Regulation, your regulator may determine your activity levels, in accordance with

the ALCR. There will be no increase in allocation if you do not submit your report and your regulator has to determine your activity levels. Regulators are entitled to recover their costs for doing this work. You may also receive a civil penalty.

Addressing verifier findings for activity level requirements

If your verifier identifies any non-compliances, non-conformities or recommendations for improvements in your activity level report, you might have to resubmit an updated MMP to your regulator for approval.

Your verifier will check if and how you have addressed their findings during the following verification year and assess the risk of misstatements or non-conformities.

Maintaining your MMP

Operators of free allocation installations must regularly check their MMPs to:

- make sure it reflects the nature and functioning of their installation
- see whether they can improve the monitoring methodology
- take account of verifier recommendations for improvements

You must monitor the effectiveness of your control measures, such as your risk assessment, to make sure they are still effective.

You may need to change your MMP as part of this review.

You must let your regulator know about any changes to your MMP.

Changes to the MMP

You must change your MMP in at least the following circumstances, you:

- have new emissions or activity levels – these can be as a result of new activities, or from using new fuels or materials not yet contained in the MMP
- can achieve higher accuracy when determining reported data – this could be as a result of using new measuring instrument types, new sampling or analysis methods, new data sources, or other factors
- find that data resulting from the previously applied monitoring methodology is incorrect
- find that the MMP does not, or no longer, conforms with the requirements of the FAR
- must implement recommendations for improving the MMP contained in a verification report

If you make a significant change to your MMP, you must apply to vary your permit. If it is not a significant change, you must notify your regulator.

Depending on the nature of the change, you may also need to consider whether you need to make any changes to your monitoring plan.

Variations and significant changes

If your proposed change to the MMP is significant, you must apply to your regulator to vary your permit. You must do this at least 14 days before you make the modification, or where this is not possible, as soon as reasonably practicable.

Significant changes to the MMP include:

- making changes to the installation (including new sub-installations), changing the boundaries of existing sub-installations, or closing sub-installations
- a change to the monitoring methodology
- changing a default value or estimation method
- changes requested by your regulator to make sure the MMP conforms with the FAR

In your application to vary your permit, you must:

- describe the proposed change
- explain whether and how the change affects the information in the MMP

You must apply for the variation through ETSWAP. To do this, you must retrieve the current version of your MMP from the variation workflow in ETSWAP, amend it and then attach the new version.

Non-significant changes

You must notify your regulator of any non-significant changes to your MMP by 31 December in the year you made the change.

When notifying your regulator of a non-significant change you must:

- describe the proposed change
- explain whether and how the change affects the information in the MMP
- explain how the change complies with the FAR

Notifications if you stop your activity

This section only applies to free allocation installations.

The term 'cease operation' means both of the following apply:

- a regulated activity is no longer being carried out at the installation
- it is technically impossible to resume operation

If you cease operation, you must notify your regulator using ETSWAP on or before 31 December in the year operations ceased, or within one month of them ceasing, whichever is later.

If you stop carrying out a regulated activity but it is technically possible to resume operation, you must notify the regulator on or before 31 December in the year the change occurred.

A notification is required if you cease operation at the installation. If you cease operation of a sub-installation only, you will report this in your activity level report.

Permit transfers, surrender and revocation

This section applies to all types of installations.

Permit transfers

There are 3 types of permit transfer:

- full permit transfers where the complete permit is transferred from one operator to another
- partial transfers where some parts (the ‘transferred units’) of an installation are transferred from one operator to another
- amalgamation transfers where 2 installations on the same site are combined into 1 permit

Where an installation (or part of an installation) is to be transferred to another operator, or where there is a change to the legal entity operating the installation, the permit holder (transferring operator) and the proposed new operator must jointly apply to the regulator to transfer the permit. They must submit the application using ETSWAP. The new operator will need to register on ETSWAP as a new installation (see the section on apply for a permit).

The 2 parties will then need to complete the relevant parts of the application and submit this to their regulator. Either party may pay the required fee.

Where the application is for a full transfer of the permit, the new operator must either submit a new monitoring plan and, if applicable, MMP for approval, or specify the parts of the existing plan that it proposes to vary.

Where the application is for a partial transfer of the permit, the new operator must specify the parts of the existing plan they propose to vary.

The section on mergers and splits tells you what you need to submit if there is a free allocation that needs to be merged or split where a free allocation installation undergoes a partial or amalgamation transfer.

Surrenders and revocation

If your installation has ceased operation, you must apply to surrender your permit through ETSWAP within 1 month of operations ceasing, or by a later date as agreed with your regulator.

If an installation ceases carrying out a regulated activity, but it is technically possible to resume operations, you may apply to surrender your permit, but you are not obliged to.

Your regulator:

- may revoke your permit if you do not comply with your obligations under the UK ETS or fail to pay your subsistence fee (where a subsistence fee applies)
- must revoke your permit if you do not submit an application to surrender your permit on time

When you surrender a permit, or the regulator revokes one, the regulator will issue a 'surrender notice' or 'revocation notice'. This notice contains requirements the operator must comply with. These requirements include submitting a report of reportable emissions up until the date the surrender or revocation notice takes effect. The operator must also surrender allowances equal to those emissions.

Unhappy with a decision

If you are unhappy with a decision your regulator has made, please discuss it with them first. In some cases, you may have a right of appeal – the order contains details of your rights of appeal.

If the appeal is against a decision by the following organisations, the appeal body is the First-tier Tribunal:

- the Environment Agency
- Natural Resources Wales
- OPRED

If the appeal is against a decision by the Scottish Environment Protection Agency – the appeal body is the Scottish Land Court.

If the appeal is against a decision by the Chief Inspector (Northern Ireland) – the appeal body is the Planning Appeals Commission.

If your regulator is the Environment Agency, you may also ask it to make an independent internal review of decisions made in relation to applications. Any request should normally be made within 14 days of receiving a notice by contacting ethelp@environment-agency.gov.uk.

Asking for a review of the decision does not suspend the effect of the notice and will not affect the time limits within which a statutory appeal must be made.

If you are unhappy for any reason with your verifier, please discuss it with them first. Clause 7.12.11 of EN ISO/IEC 17011 requires national accreditation bodies to allow the accredited verifier the opportunity to deal with complaints before the national accreditation body intervenes.

If you are still not satisfied, you should [contact UKAS](#) and inform your regulator.

Legislation relevant to UK ETS

This section lists relevant legislation and subsequent amendments.

The Greenhouse Gas Emissions Trading Scheme Order 2020 SI 2020 No.1265 (the order)

The [Greenhouse Gas Emissions Trading Scheme Order 2020 SI 2020 No.1265 \(the order\)](#) has been amended by the following, the:

- [Greenhouse Gas Emissions Trading Scheme \(Amendment\) Order 2020 SI 2020 No.1557](#)
- [Greenhouse Gas Emissions Trading Scheme \(Amendment\) Order 2021 SI 2021 No.1455](#)
- [Greenhouse Gas Emissions Trading Scheme \(Amendment\) Order 2022](#)

Further amendments are expected in the future.

Where this guidance refers to the order, it includes all amendments made to the order.

The Monitoring and Reporting Regulation

The [MRR \(Commission Implementing Regulation \(EU\) 2018/2066 of 19 December 2018\)](#) as given effect by the order and subject to modifications in [schedule 4](#) to the order.

This is an EU Regulation which was given effect by the order for the purposes of the UK ETS. The order (including the amending orders listed in the previous section) modifies the MRR so that it is appropriate for the UK ETS.

The Verification Regulation

The [Verification Regulation \(Commission Implementing Regulation \(EU\) 2018/2067 of 19 December 2018\)](#) as given effect by the order, and subject to modifications in [schedule 5 to the order](#).

This is an EU Regulation which was given effect by the order for the purposes of the UK ETS. The order (including the amending orders listed in the first sub-section) modifies the Regulation so that it is appropriate for the UK ETS.

The Free Allocation Regulation

The [FAR \(Commission Delegated Regulation \(EU\) 2019/331 of 19 December 2018\)](#) as it has effect in domestic law.

This is an EU Regulation which is EU retained law. This means that it applies in the UK after EU Exit.

The Regulation is amended by:

- [schedule 1](#) to the Greenhouse Gas Emissions Trading Scheme (Amendment) Order 2020
- the [Greenhouse Gas Emissions Trading Scheme \(Amendment\) Order 2021](#)

The Activity Level Change Regulation

The [ALCR \(Commission Implementing Regulation \(EU\) 2019/1842 of 31 October 2019\)](#) as it has effect in domestic law.

This is an EU Regulation which is EU retained law. This means that it applies in the UK after EU Exit.

The Regulation is amended by [schedule 2](#) to the Greenhouse Gas Emissions Trading Scheme (Amendment) Order 2020.