Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations

Object of Amendment

Rules for the Survey and Construction of Steel Ships Part R
Rules for Marine Pollution Prevention Systems
Rules for Marine Engine Emission Verification
Guidance for the Survey and Construction of Steel Ships Part R
Guidance for Marine Pollution Prevention Systems
Guidance for Marine Engine Emission Verification

Reason for Amendment

Regulation 14 of MARPOL Annex VI provides for an upper limit on the sulphur content of fuel oil used on ships in order to prevent air pollution due to sulphur oxides emitted from ships. This regulation has already been incorporated into the NK Rules. Furthermore, Regulation 18 of MARPOL Annex VI requires that, when fuel oil that does not comply with Regulation 14 is supplied in a country that is a party to MARPOL, said party is to inform to the IMO.

As a result of an investigation into such reports, the IMO found that some fuel oils had flashpoints lower than those specified in SOLAS, which raised some safety concerns. As a result of a discussion on the matter, the IMO adopted resolution MSC.520(106) to amend SOLAS at the 106th session of the IMO Maritime Safety Committee (MSC106) held in November 2022. This amendment enhances safety in the use of fuel oil, and requires from 1 January 2026 that declarations signed and certified by oil fuel suppliers indicating that the fuel to be supplied is in conformity with SOLAS be provided and information on fuel oil flashpoint be included in bunker delivery notes.

In addition, the IMO adopted resolution MEPC.385(81) to amend MARPOL Annex VI at the 81st session of the IMO Marine Environment Protection Committee (MEPC81) held in March 2024. This amendment clarifies the information to be included on the bunker delivery notes for low-flashpoint fuels and gas fuels.

Lastly, the IMO also adopted MSC-MEPC.2/Circ.18 to amend provisions related to methods of obtaining and retaining representative samples of fuel oil and resolution MEPC.386(81) to amend provisions related to the standards for determining non-compliance with the maximum allowable limit of nitrogen oxide emissions (Tier III).

Accordingly, relevant requirements are amended based on the above-mentioned IMO resolutions and circular.

Outline of Amendment

The outline of the amendments are as follows.

(1) Amends Part R of the Rules for the Survey and Construction of Steel Ships to stipulate that information on fuel oil flashpoint is to be included on bunker delivery notes and that declarations signed and certified by oil fuel suppliers indicating that the fuel oil to be supplied is in conformity with SOLAS are to be provided prior to the supply of fuel

oil.

(2) Amends the Rules for Marine Pollution Prevention Systems with regard to the information to be recorded on the bunker delivery notes for low-flashpoint fuels or gas fuels to specify that density is to be indicated together with the temperature, and that the information of sulphur content in fuel oil is to be clarified.

(3) Amends the numbering of the IMO document referenced as specifying the method for obtaining and retaining "representative samples of fuel oil" attached to bunker delivery notes.

(4) Amends the numbering of the IMO document referenced as specifying the standards for determining that the maximum allowable limit of nitrogen oxide emissions (Tier III) cannot be met when replacing diesel engines.

Effective Date and application

(1) Part R of the Rules and Guidance for the Survey and Construction of Steel Ships
Effective date of this draft amendment is 1 January 2026.

(2) Rules and Guidance for Marine Pollution Prevention Systems, Rules and Guidance for Marine Engine Emission Verification
Effective date of this draft amendment is 1 August 2025.

An asterisk (*) after the title of a requirement indicates that there is also relevant information in the corresponding Guidance.

ID: DD24-22

Amended	Original	Remark
Part R FIRE PROTECTION, DETECTION AND EXTINCTION **Chapter 3 DEFINITIONS** **3.2 Definitions** **3.2.57 Oil Fuel** *Oil fuel* is oil defined in **2.1.1(5), Part 1 of the Rules for Marine Pollution Prevention Systems.**	**Part R FIRE PROTECTION, DETECTION AND EXTINCTION** **Chapter 3 DEFINITIONS** **3.2 Definitions** **(Newly added)**	MSC.520(106) Para.2 2.1.1(5), Part 1 of the Rules for Marine Pollution Prevention Systems: "Oil fuel" means any **oil** used as fuel in connection with the propulsion and auxiliary machinery of the ship in which such oil is carried. This is related to MARPOL Annex. "Fuel oil" related to MARPOL Annex VI is defined on page 5/14.

Amended-Original Requirements Comparison Table
(Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations)

Amended	Original	Remark
Chapter 4 PROBABILITY OF IGNITION **4.2 Arrangements for Oil Fuel, Lubrication Oil and Other Flammable Oils** **4.2.1 Limitations in the Use of Oils as Fuel*** The following limitations are to apply to the use of oil as fuel: ((1) to (5) are omitted.) (6) Ships carrying oil fuel are, prior to bunkering, to be provided with a declaration signed and certified by the oil fuel supplier's representative, that the oil fuel to be supplied is in conformity with Regulation 4.2.1, Chapter II-2 of *SOLAS*, and the test method used for determining the flashpoint. A bunker delivery note for the oil fuel delivered to the ship is to contain either the flashpoint specified in accordance with standards acceptable to the *IMO*, or a statement that the flashpoint has been measured at or above 70 ºC. (7) Fuel oil is not to be heated to the temperature within 10 °C below the flash point of the fuel oil in the oil tanks, unless considered appropriate by the Society.	**Chapter 4 PROBABILITY OF IGNITION** **4.2 Arrangements for Oil Fuel, Lubrication Oil and Other Flammable Oils** **4.2.1 Limitations in the Use of Oils as Fuel*** The following limitations are to apply to the use of oil as fuel: ((1) to (5) are omitted.) (Newly added) (6) Fuel oil is not to be heated to the temperature within 10°C below the flash point of the fuel oil in the oil tanks, unless considered appropriate by the Society.	MSC.520(106) Para.4
The effective date of the amendment is according to EFFECTIVE DATE AND APPLICATION (A)		

Amended	Original	Remark
RULES FOR MARINE POLLUTION PREVENTION SYSTEMS **Part 8 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS** **Chapter 1 GENERAL** **1.1 General** **1.1.2 Terminology** (*Regulation* 2, 13, 14 and 16 of *Annex* VI and 1.3, 4.1, 4.3.9 and 4.4.8 of *NOx Technical Code*)* For the purpose of the requirements in this Part, the following definitions apply unless specified otherwise in Chapters 2 or 3: ((1) to (17) are omitted.) (18) "Fuel oil" means any fuel delivered to and intended for use on board a ship. ((19) to (27) are omitted.) (28) "Gas fuel" means a fuel oil with a vapour pressure exceeding 0.28 *MPa* absolute at a temperature of 37.8 °C.	**RULES FOR MARINE POLLUTION PREVENTION SYSTEMS** **Part 8 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS** **Chapter 1 GENERAL** **1.1 General** **1.1.2 Terminology** (*Regulation* 2, 13, 14 and 16 of *Annex* VI and 1.3, 4.1, 4.3.9 and 4.4.8 of *NOx Technical Code*)* For the purpose of the requirements in this Part, the following definitions apply unless specified otherwise in Chapters 2 or 3: ((1) to (17) are omitted.) (18) "Fuel oil" means any fuel delivered to and intended for combustion purposes for propulsion or operation on board a ship, including gas, distillate and residual fuels. ((19) to (27) are omitted.) (Newly added)	MEPC.385(81) Para.1 MEPC.385(81) Para.2

Amended-Original Requirements Comparison Table
(Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations)

Amended	Original	Remark
1.2 General Requirement	**1.2 General Requirement**	
1.2.3 Delivery of Fuel Oil and Bunker Delivery Notes (*Regulation* 18 of *Annex* VI)*	**1.2.3 Delivery of Fuel Oil and Bunker Delivery Notes** (*Regulation* 18 of *Annex* VI)*	
1 Except where it may otherwise be accepted in accordance with Regulations 18.2.1 to 18.2.5 of *Annex* VI, fuel oil for use on board ships is to meet the following **(1)** and **(2)** requirements:	**1** Except where it may otherwise be accepted in accordance with Regulations 18.2.1 to 18.2.5 of *Annex* VI, fuel oil for combustion purposes delivered to and used on board ships is to meet the following **(1)** and **(2)** requirements:	MEPC.385(81) Para.5
((1) is omitted.)	((1) is omitted.)	
(2) The fuel oil derived by methods other than petroleum refining is not:	(2) The fuel oil derived by methods other than petroleum refining is not:	MEPC.385(81) Para.6 "Fuel oil for combustion purpose" is amended to "Fuel oil". NK Rules need not be revised.
((a) to (f) are omitted.)	((a) to (f) are omitted.)	
2 For each ship deemed necessary by the Society, including mobile offshore drilling unit and other platform, details of fuel oil for combustion purposes delivered to and used on board is to be recorded by means of a bunker delivery note. The bunker delivery note is to be retained on board the ship for a period of 3 *years* after the fuel oil has been delivered on board. The bunker delivery note is to be kept on board the ship in such a place as to be readily available for inspection at all reasonable times.	**2** For each ship deemed necessary by the Society, including mobile offshore drilling unit and other platform, details of fuel oil for combustion purposes delivered to and used on board is to be recorded by means of a bunker delivery note. The bunker delivery note is to be retained on board the ship for a period of 3 *years* after the fuel oil has been delivered on board. The bunker delivery note is to be kept on board the ship in such a place as to be readily available for inspection at all reasonable times.	
3 The bunker delivery note referred to **-2** above is to contain at least the information specified in the following **(1)** and **(2)**:	**3** The bunker delivery note referred to **-2** above is to contain at least the information specified in Appendix V to *Annex* VI.	MEPC.385(81) Para.8
(1) least the information specified in Appendix V to *Annex* VI.		
(2) For low-flashpoint fuel or gas fuel delivered to and used on board that ship, least the information specified in items 1 to 6 of appendix V to *Annex* VI, the density as determined by a test method appropriate		

Amended	Original	Remark
to the fuel type together with the associated temperature; and a declaration signed and certified by the fuel oil supplier's representative that the fuel oil is in conformity with regulation 18.3 of *Annex* VI. In addition the sulphur content of a low-flashpoint fuel or a gas fuel delivered to a ship specifically for use on board that ship shall be documented on the bunker delivery note by the supplier in terms of either the actual value as determined by a test method appropriate to the fuel type or, with the agreement of the appropriate authority at the port of supply, a statement that the sulphur content, when tested by such a method, is less than 0.001% *m/m*.		Handling when the sulphur concentration is below the detection limit is clarified.
4 The bunker delivery note referred to in **-2** is to be accompanied by a representative sample of the fuel oil delivered obtained in a way deemed appropriate by the Society. The sample is to be sealed and signed by the supplier's representative and the master or officer in charge of the bunker operation on completion of bunkering operations and retained on board the ship in a way deemed appropriate by the Society until the fuel oil is substantially consumed, but in any case for a period of not less than 12 *months* from the time of delivery.	**4** The bunker delivery note referred to in **-3** is to be accompanied by a representative sample of the fuel oil delivered obtained in a way deemed appropriate by the Society. The sample is to be sealed and signed by the supplier's representative and the master or officer in charge of the bunker operation on completion of bunkering operations and retained on board the ship in a way deemed appropriate by the Society until the fuel oil is substantially consumed, but in any case for a period of not less than 12 *months* from the time of delivery.	
5 The requirements specified in **-1** to **-4** above do not apply to coal in its solid form or nuclear fuels. The requirements specified in **-3(1) and -4** above do not apply to a low-flashpoint fuel or a gas fuel.	**5** The requirements specified in **-1** to **-4** above do not apply to coal in its solid form or nuclear fuels. The requirements specified in **-2** to **-4** above do not apply to gas fuels such as liquefied natural gas, compressed natural gas or liquefied petroleum gas. The sulphur content of gas fuels delivered to a ship specifically for combustion purposes on board that ship is to be documented by the supplier.	MEPC.385(81) Para.7

Amended-Original Requirements Comparison Table
(Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations)

Amended	Original	Remark
Chapter 2 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS	**Chapter 2 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS**	
2.1 Nitrogen Oxides (NOx) (*Regulation*13 *of Annex* VI)	**2.1 Nitrogen Oxides (NOx)** (*Regulation*13 *of Annex* VI)	
2.1.2 Requirements for Installation*	**2.1.2 Requirements for Installation***	
1 On each diesel engine, the exhaust gas cleaning system to reduce NOx emissions specified in the approved Technical File is to be installed, otherwise the equivalent method to reduce NOx emissions deemed appropriate by the Society is to be carried out in order to keep the NOx emission measured and calculated in accordance with the following **-2** within the limits specified in **Tables 8-1(a)** to **(c)** at the number of maximum continuous revolutions (referred to in **2.1.24, Part A, Rules for the Survey and Construction of Steel Ships**, hereinafter the same) of the diesel engine.	**1** On each diesel engine, the exhaust gas cleaning system to reduce NOx emissions specified in the approved Technical File is to be installed, otherwise the equivalent method to reduce NOx emissions deemed appropriate by the Society is to be carried out in order to keep the NOx emission measured and calculated in accordance with the following **-2** within the limits specified in **Tables 8-1(a)** to **(c)** at the number of maximum continuous revolutions (referred to in **2.1.24, Part A of the Rules for the Survey and Construction of Steel ships**, hereinafter the same) of the diesel engine.	
(1) Diesel engines which are installed on ships at beginning stage of construction on or after 1 January 2000 ((a) to (d) are omitted.)	(1) Diesel engines which are installed on ships at beginning stage of construction on or after 1 January 2000 ((a) to (d) are omitted.)	
(2) Major conversions of diesel engines performed on or after 1 January 2000 When replacing a diesel engine with a non-identical diesel engine or when installing an additional diesel engine, the standards in force at the time of the replacement or addition of the diesel engine are to be applied. For this regulation, the installation of a marine diesel engine replacing a steam system shall	(2) Major conversions of diesel engines performed on or after 1 January 2000 When replacing a diesel engine with a non-identical diesel engine or when installing an additional diesel engine, the standards in force at the time of the replacement or addition of the diesel engine are to be applied. However, for engine replacements, if the Administration deems it impossible for such a	MEPC.385(81) Para.3

Amended	Original	Remark
be considered a replacement engine. For engine replacements, if the Administration deems it impossible for such a replacement diesel engine to meet the standards set forth in **Table 8-1(c)**, then that replacement diesel engine is to meet the standards set forth in **Table 8-1(b)**. The criteria for determining when it is not possible for a replacement engine to meet the standards in **Table 8-1(c)** are to be in accordance with relevant guidelines established by the *IMO*.	replacement diesel engine to meet the standards set forth in **Table 8-1(c)**, then that replacement diesel engine is to meet the standards set forth in **Table 8-1(b)**. The criteria for determining when it is not possible for a replacement engine to meet the standards in **Table 8-1(c)** are to be in accordance with relevant guidelines established by the *IMO*.	
2.2 Sulphur Oxides (SOx) and Particulate Matter (*Regulation*14 *of Annex* VI)	**2.2 Sulphur Oxides (SOx) and Particulate Matter** (*Regulation*14 *of Annex* VI)	
2.2.2 In-use fuel oil sampling points*	**2.2.2 In-use fuel oil sampling points***	
3 The requirements specified in **-1** and **-2** above are not applicable to a fuel oil service system used for a low-flashpoint fuel or a gas fuel.	**3** The requirements specified in **-1** and **-2** above are not applicable to fuel oil service systems for low-flashpoint fuels for combustion purposes for propulsion or operation on board the ship.	MEPC.385(81) Para.4

Amended	Original	Remark
RULES FOR MARINE ENGINE EMISSION VERIFICATION	**RULES FOR MARINE ENGINE EMISSION VERIFICATION**	
Chapter 2 EMISSION VERIFICATION, ETC.	**Chapter 2 EMISSION VERIFICATION, ETC.**	
2.2 Emission Verification and Approval of Technical File of the Engine	**2.2 Emission Verification and Approval of Technical File of the Engine**	
2.2.2 Maximum Allowable NOx Emission Limits*	**2.2.2 Maximum Allowable NOx Emission Limits***	
1 On each engine, the exhaust gas cleaning system to reduce NOx emissions specified in the approved Technical File is to be installed, otherwise the equivalent method to reduce NOx emissions deemed appropriate by the Society is to be carried out in order to keep the NOx emission measured and calculated in accordance with the following **-2** within the limits specified in **Tables 1.1(a)** to **1.1(c)** at the number of maximum continuous revolutions (referred to in **2.1.24, Part A of the Rules for the Survey and Construction of Steel Ships**, hereinafter the same) of the engine.	**1** On each engine, the exhaust gas cleaning system to reduce NOx emissions specified in the approved Technical File is to be installed, otherwise the equivalent method to reduce NOx emissions deemed appropriate by the Society is to be carried out in order to keep the NOx emission measured and calculated in accordance with the following **-2** within the limits specified in **Table 1.1(a)** to **1.1(c)** at the number of maximum continuous revolutions (referred to in **2.1.24, Part A of the Rules for the Survey and Construction of Steel ships**, hereinafter the same) of the engine.	
(1) Engines which are installed on ships at beginning stage of construction on or after 1 January 2000 ((a) to (d) are omitted.)	(1) Engines which are installed on ships at beginning stage of construction on or after 1 January 2000 ((a) to (d) are omitted.)	
(2) Major conversions of diesel engines performed on or after 1 January 2000 When replacing a diesel engine with a non-identical diesel engine or when installing an additional diesel engine, the standards in force at the time of the replacement or addition of the diesel engine are to be	(2) Major conversions of diesel engines performed on or after 1 January 2000 When replacing a diesel engine with a non-identical diesel engine or when installing an additional diesel engine, the standards in force at the time of the replacement or addition of the diesel engine are to be	MEPC.385(81) Para.3

Amended	Original	Remark
applied. For this regulation, the installation of a marine diesel engine replacing a steam system shall be considered a replacement engine. For engine replacements, if the Administration deems it impossible for such a replacement diesel engine to meet the standards set forth in **Table 8-1(c)**, then that replacement diesel engine is to meet the standards set forth in **Table 8-1(b)**. The criteria for determining when it is not possible for a replacement engine to meet the standards in **Table 8-1(c)** are to be in accordance with relevant guidelines established by the *IMO*.	applied. However, for engine replacements, if the Administration deems it impossible for such a replacement diesel engine to meet the standards set forth in **Table 8-1(c)**, then that replacement diesel engine is to meet the standards set forth in **Table 8-1(b)**. The criteria for determining when it is not possible for a replacement engine to meet the standards in **Table 8-1(c)** are to be in accordance with relevant guidelines established by the *IMO*.	
The effective date of the amendment is according to EFFECTIVE DATE AND APPLICATION (B)		

Amended-Original Requirements Comparison Table
(Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations)

Amended	Original	Remark
GUIDANCE FOR THE SURVEY AND CONSTRUCTION OF STEEL SHIPS **Part R FIRE PROTECTION, DETECTION AND EXTINCTION** **R4 PROBABILITY OF IGNITION** **R4.2 Arrangements for Oil Fuel, Lubrication Oil and Other Flammable Oils** **R4.2.1 Limitations in the Use of Oils as Fuel** **3** The wording "standards acceptable to the *IMO*" specified in **4.2.1(6), Part R of the Rules** means *ISO 2719:2016-Determination of flash point—Pensky-Martens closed cup method, Procedure A (for Distillate Fuels) or Procedure B (for Residual Fuels)*. **4** The information specified in **4.2.1(6), Part R of the Rules** may be included in the bunker delivery note according to **1.3.2-1(3)(a), Part 2 of the Rules for Marine Pollution Prevention Systems**.	**GUIDANCE FOR THE SURVEY AND CONSTRUCTION OF STEEL SHIPS** **Part R FIRE PROTECTION, DETECTION AND EXTINCTION** **R4 PROBABILITY OF IGNITION** **R4.2 Arrangements for Oil Fuel, Lubrication Oil and Other Flammable Oils** **R4.2.1 Limitations in the Use of Oils as Fuel** (Newly added) (Newly added)	MSC.520(106) Para.4 MSC.520(106) Para.4
The effective date of the amendment is according to EFFECTIVE DATE AND APPLICATION (A)		

Amended	Original	Remark
GUIDANCE FOR MARINE POLLUTION PREVENTION SYSTEMS **Part 8 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS** **Chapter 1 GENERAL** **1.2 General Requirement** **1.2.3 Delivery of Fuel Oil and Bunker Delivery Notes** (*Regulation* 18 of *Annex* VI) **6** The wording "obtained in a way deemed appropriate by the Society" and "retained on board the ship in a way deemed appropriate by the Society" in **1.2.3-4, Part 8 of the Rules** mean that to be obtained in accordance with *MSC-MEPC.2/Circ.18* and to be retained on board the ship in accordance with the circular.	**GUIDANCE FOR MARINE POLLUTION PREVENTION SYSTEMS** **Part 8 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS** **Chapter 1 GENERAL** **1.2 General Requirement** **1.2.3 Delivery of Fuel Oil and Bunker Delivery Notes** (*Regulation* 18 of *Annex* VI) **6** The wording "obtained in a way deemed appropriate by the Society" and "retained on board the ship in a way deemed appropriate by the Society" in **1.2.3-4, Part 8 of the Rules** mean that to be obtained in accordance with *IMO* resolution *MEPC*.182(59) and to be retained on board the ship in accordance with the resolution accompanied with the label of the sample required in the resolution respectively.	MSC-MEPC.2/Circ.18; MEPC 81 agreed to revoke resolution MEPC.182(59) when this joint MSC-MEPC circular is issued. Amendments ・Those who develop a process to keep track of samples was changed from ship's master to company. ・Minimum amount of sample was changed from 400 mL to 600 mL. ・Procedures when sample send to laboratory to measure flash point were added.

Amended-Original Requirements Comparison Table
(Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations)

Amended	Original	Remark
Chapter 2 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS	**Chapter 2 EQUIPMENT FOR THE PREVENTION OF AIR POLLUTION FROM SHIPS**	
2.1 Nitrogen Oxides (NOx) (*Regulation*13 of *Annex* VI)	**2.1 Nitrogen Oxides (NOx)** (*Regulation*13 of *Annex* VI)	
2.1.2 Requirements for Installation **1** Major conversion of a diesel engine is to be accordance with following: ((1) is omitted.) (2) The wording "guidelines established by the *IMO*" specified in **2.1.2-1(2), Part 8 of the Rules** means the "*2024 Guidelines as Required by Regulation 13.2.2 of MARPOL ANNEX VI in Respect of Non-Identical Replacement Engines not Required to Meet the Tier III Limit (IMO Res.MEPC.386(81), as amended)*". ((3) is omitted.)	**2.1.2 Requirements for Installation** **1** Major conversion of a diesel engine is to be accordance with following: ((1) is omitted.) (2) The wording "guidelines established by the *IMO*" specified in **2.1.2-1(2), Part 8 of the Rules** means the "*2013 Guidelines as Required by Regulation 13.2.2 of MARPOL ANNEX VI in Respect of Non-Identical Replacement Engines not Required to Meet the Tier III Limit (IMO Res.MEPC.230(65), as amended)*". ((3) is omitted.)	MEPC.386(81) Amendments ・Points to be taken into account when replacing steam systems with Tier II engine were added.

Amended-Original Requirements Comparison Table
(Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations)

Amended	Original	Remark
GUIDANCE FOR MARINE ENGINE EMISSION VERIFICATION **Chapter 2 EMISSION VERIFICATION, ETC.** **2.2 Emission Verification and Approval of Technical File of the Engine** **2.2.2 Maximum Allowable NOx Emission Limits** **1** Major conversion of an engine is to be accordance with following: ((1) is omitted.) (2) The wording "guidelines established by the *IMO*" specified in **2.2.2-1(2) of the Rules** means the "*2024 Guidelines as Required by Regulation 13.2.2 of MARPOL ANNEX VI in Respect of Non-Identical Replacement Engines not Required to Meet the Tier III Limit (IMO Res. MEPC.386(81), as amended)*". ((3) is omitted.)	**GUIDANCE FOR MARINE ENGINE EMISSION VERIFICATION** **Chapter 2 EMISSION VERIFICATION, ETC.** **2.2 Emission Verification and Approval of Technical File of the Engine** **2.2.2 Maximum Allowable NOx Emission Limits** **1** Major conversion of an engine is to be accordance with following: ((1) is omitted.) (2) The wording "guidelines established by the *IMO*" specified in **2.2.2-1(2) of the Rules** means the "*2013 Guidelines as Required by Regulation 13.2.2 of MARPOL ANNEX VI in Respect of Non-Identical Replacement Engines not Required to Meet the Tier III Limit (IMO Res.MEPC.230(65), as amended)*". ((3) is omitted.)	MEPC.386(81)
The effective date of the amendment is according to EFFECTIVE DATE AND APPLICATION (B)		

Amended-Original Requirements Comparison Table
(Bunker Delivery Notes for Low-Flashpoint Fuel and Gas Fuel, and Related Regulations)

Amended	Original	Remark
EFFECTIVE DATE AND APPLICATION (A) **1.** Effective date of this amendment is 1 January 2026. EFFECTIVE DATE AND APPLICATION (B) **1.** Effective date of this amendment is 1 August 2025.		