

Subject

Expansion of the UK-ETS to the shipping Sector

# **ClassNK**

## **Technical Information**

No. TEC-1371

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To whom it may concern

The UK Emissions Trading Scheme (UK-ETS) will be expanded to include the shipping sector, starting on 1 July 2026. As a result, regardless of the Flag state, ships of 5,000 gross tonnage and above calling at ports under UK jurisdiction will be required to surrender allowances corresponding to their annual greenhouse gas (GHG) emissions.

The UK Government has recently issued the Main Authority Response outlining the key policy decisions, which was further explained during a government-hosted webinar on 8 December. The formal regulations reflecting these decisions are expected to be published in due course.

The following is a summary of the UK-ETS for the shipping sector based on current information.

### 1. Scope of application

- (1) Applies to ships of 5,000 gross tonnage and above, calling at ports under UK jurisdiction (hereinafter UK ports<sup>\*1</sup>), regardless of the Flag state
- (2) The scope of GHG is carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O)
- (3) The emissions in scope are as follows (see Figure 1 and Table 1):
  - (i) 100% of GHG emissions from voyages (at sea) between UK ports, including voyages that start and end at the same port under UK jurisdiction
  - (ii) Notwithstanding the above, 50% of GHG emissions from voyages (at sea) between ports in Great Britain and Northern Ireland
  - (iii) 100% of GHG emissions berthing in UK ports (in port)  
(Even for voyages departing from or arriving at ports outside the UK, GHG emissions in UK ports (in port) are within the scope of the UK-ETS)
- (4) The following emissions are out of scope (see Figure 1 and Table 1):
  - (i) Emissions from voyages (at sea) between UK ports and ports in UK Overseas Territories (OTs) (e.g. Gibraltar, Falkland Islands) or Crown Dependencies (CDs) (e.g. Isle of Man, Jersey). (Emissions in ports in OTs and CDs are also out of scope, but emissions in UK ports are in scope (above (3)(iii)))
  - (ii) Emissions from voyages (at sea) between ports in OTs or CDs, and voyages between those ports and ports outside the UK (Emissions in ports in OTs and CDs are also out of scope)

<sup>\*1</sup> Ports under UK jurisdiction except for ports in UK Overseas Territories and Crown Dependencies

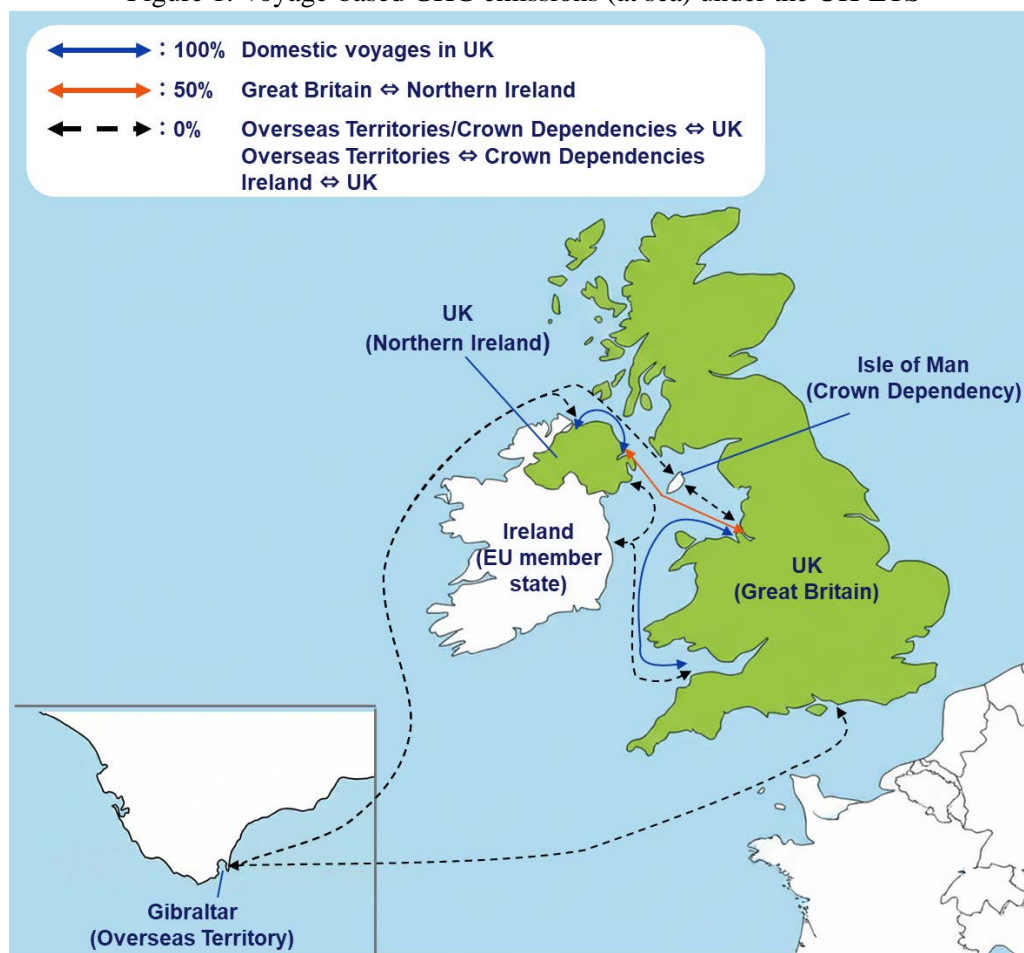
(To be continued)

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- (iii) Emissions from voyages (at sea) between UK ports and ports in EU/EEA member states (including the Republic of Ireland). However, emissions in UK ports are in scope (above (3)(iii))
- (5) GHG emissions subject to the UK-ETS are verified in accordance with the UK-MRV regulations. For compliance with the UK-ETS, the emissions monitoring plan will need to be updated as further described below.
- (6) The reporting period for 2026 shall be the six-month period from 1 July to 31 December 2026. From 2027 onwards, the reporting period shall be the twelve-month period from 1 January to 31 December of each year.

Figure 1: Voyage-based GHG emissions (at sea) under the UK-ETS



(To be continued)

Table 1: GHG emissions under the UK-ETS by example voyages

Example voyages		Emissions in scope (at sea, %)
Londonderry (Northern Ireland)* <sup>1</sup>	Belfast (Northern Ireland)* <sup>1</sup>	100
Belfast (Northern Ireland)* <sup>1</sup>	Liverpool (Great Britain)* <sup>1</sup>	50
Liverpool (Great Britain)* <sup>1</sup>	Bristol (Great Britain)* <sup>1</sup>	100
Liverpool (Great Britain)* <sup>1</sup>	Isle of Man (Crown Dependency)	0
Southampton (Great Britain)* <sup>1</sup>	Gibraltar (Overseas Territory)	0
Londonderry (Northern Ireland)* <sup>1</sup>	Gibraltar (Overseas Territory)	0
Bristol (Great Britain)* <sup>1</sup>	Dublin (Ireland, EU/EEA Member State)	0* <sup>2</sup>
Belfast (Northern Ireland)* <sup>1</sup>	Dublin (Ireland, EU/EEA Member State)	0* <sup>2</sup>
Gibraltar (Overseas Territory)	Isle of Man (Crown Dependency)	0

\*<sup>1</sup> 100% in port (in UK)

\*<sup>2</sup> UK-ETS: 0% at sea, but EU-ETS: 50% at sea

## 2. Responsibility

Maritime operator is responsible for the compliance with the UK-ETS for shipping, which is the registered owner of the ship. The registered owner can delegate the UK-ETS obligations to the management company (ISM company / DOC holder under the ISM Code) through a written agreement (mandate document) with the management company.

## 3. Obligations of maritime operator

### (1) Preparation and approval of the emissions monitoring plan (MP)

- The maritime operator is required to create their MP complied with the UK-ETS, submit it to the registered regulator and obtain approval from the regulator through the UK-ETS fuel consumption reporting system (Manage your Emissions Trading Scheme, METS) (The verifier will not approve the MP).
- The MP must be created per maritime operator, not per ship.

### (2) Preparation of the annual emissions report (ER)

- The maritime operator is required to submit an ER for the previous year's data for the ships in scope to the registered regulator by 31 March each year, after verification by the verifier. The ER must be created per maritime operator, not per ship.
- No Document of Compliance will be issued after verification by the verifier. The compliance with the UK-ETS will be managed through the METS system and the UK Emissions Registry.

### (3) Surrender of emission allowances

- The maritime operator is required to purchase United Kingdom Allowances (UKAs) corresponding to the annual GHG emissions in the previous year's data and to surrender them by 30 April of the following year.
- To reduce the compliance burden in the first years, the UKAs corresponding to the GHG emissions in the first reporting year (from 1 July to 31 December 2026) can be surrendered by 30 April 2028 together with UKAs from 1 January to 31 December 2027.

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- The maritime operator is required to open a Maritime Operator Holding Account (MOHA) for the purpose of surrendering UKAs.
- UK-ETS requires the surrender of UKAs, and the surrender of EU Allowances (EUAs) under the EU Emissions Trading System (EU-ETS) is not permitted.

#### 4. Regulators

The maritime operator must be registered with one of the four UK regulators (England, Scotland, Wales, or Northern Ireland (See Table 2)), which will verify compliance with the regulations. The registration is based on the following manner:

- (1) Maritime operator with a registered office or address in the UK: The regulator where the operator is located
- (2) Maritime operator without a registered office or address in the UK: The regulator in England

#### 5. Penalties

The excess emissions penalty shall be 100pound for each tonne of carbon dioxide equivalent emitted for which the maritime operator has not surrendered allowances. Payment of the excess emissions penalty shall not release the maritime operator from the obligation to surrender an amount of allowances equal to those excess emissions when surrendering allowances in relation to the following calendar.

#### 6. Preparation for UK-ETS

The maritime operator can prepare following arrangements before the implementation date, 1 July 2026.

- (1) Decide in advance which maritime operator (i.e. registered owner or management company) will be responsible for each ship. If responsibility is delegated to a management company, a written agreement (mandate document) must be signed in advance between the registered owner and the management company.
- (2) The maritime operator should apply to the regulator to create an account in METS system.

Table 2: The contact points for each regulator

Regulators	Contact points
England: Environment Agency (EA)	You can apply via the <a href="#">online form</a> or <a href="mailto:etmaritimehelp@environmentagency.gov.uk">etmaritimehelp@environmentagency.gov.uk</a>
Scotland*: Scottish Environment Protection Agency (SEPA)	<a href="mailto:emission.trading@sepa.org.uk">emission.trading@sepa.org.uk</a>
Wales*: Natural Resources Wales (NRW)	<a href="mailto:GHGHelp@cyfoethnaturiolcymru.gov.uk">GHGHelp@cyfoethnaturiolcymru.gov.uk</a>
Northern Ireland*: Northern Ireland Environment Agency (NIEA)	<a href="mailto:emissions.trading@daera-ni.gov.uk">emissions.trading@daera-ni.gov.uk</a>

\* When applying to a regulator other than England, provide the company name, company IMO number, contact name, and email address.

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- (3) If your regulator is England, the emissions monitoring plan (MP) can be submitted in advance through METS. The EA (England) has stated that it does not intend to charge fees for MP applications during the voluntary onboarding period (until 1 July 2026).
- (4) After your MP has been submitted in METS, the Regulator will provide your company with instructions on how to register and access the MOHA account.

7. ClassNK's verification activities

ClassNK is currently updating the "ClassNK MRV Portal" to accommodate UK-ETS-related submissions. ClassNK will inform you once the system is ready.

ClassNK will inform you promptly once any additional information or detailed regulations on the UK-ETS are published.

Reference URL:

1. [UK Emissions Trading Scheme Scope Expansion: Maritime - Interim Response](#)
2. [UK Emissions Trading Scheme: Main Authority response to the Scope Expansion: Maritime consultation](#)

For any questions about the above, please contact:

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