LATAK-D.17029+14065
Accreditation scheme for GHG verification and validation bodies

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The text of the document may be translated into other languages. The Latvian language text is considered the main text.

Additional information
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I Accreditation criteria

1.1.General accreditation criteria

- Regulation of the European Parliament and the Council of July 9, 2008 (EC) No. 765/2008, which sets accreditation and market surveillance requirements for product sales and repeals Regulation (EEC) no. 339/93;
- Law "On Conformity Assessment";
- Cabinet of Ministers Regulation of 23 December 2023 No. 754 "Rules for assessment, accreditation and supervision of conformity assessment institutions" (hereinafter – Regulation No. 754);
- Regulations of the Cabinet of Ministers of 25 October 2022 No. 666 "Price list of paid services of the state agency "National Accreditation Bureau of Latvia"";
- LVS EN ISO/IEC 17029:2020 "Assessment of conformity. General principles and requirements for validation and verification bodies (ISO/IEC 17029:2019)"
- LVS EN ISO 14065:2022 "Greenhouse gases. Requirements for greenhouse gas validation and verification bodies for the use of accreditation or other forms of recognition (ISO 14065:2013)'
- ISO 14066:2023 Greenhouse gases – Competence requirements for greenhouse gas validation team and verification teams;
- LVS EN ISO 14064-3:2021 "Greenhouse gases. Part 3: Specification with guidance for verification and validation of greenhouse gas reports (ISO 14064-3:2019);
- IAF MD 6:2023 IAF Mandatory Document for the Application of ISO 14065:2020 ;
- LATAK-D.008 "Accreditation procedures";
- LATAK - D.011 "Rules for the use of the National Accreditation Mark, References to Accreditation and EA MLA".

1.2 EU ETS additional specific accreditation criteria for verification bodies

- Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC
- Directive 2008/101/EC of the European Parliament and of the Council of 19 November 2008 amending Directive 2003/87/EC to include aviation activities in the Community greenhouse gas emission allowance trading system
- Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on data verification and accreditation of verifiers in accordance with Directive 2003/87/EC of the European Parliament and of the Council;
- Commission Implementing Regulation (EU) 2019/1842 of 31 October 2019 establishing rules for the application of Directive 2003/87/EC of the European Parliament and of the Council regarding the detailed procedures for making adjustments to the allocation of free emission allowances due to changes in the level of activity;
- Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on monitoring and reporting of greenhouse gas emissions in accordance with Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No. 601/2012;
- Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 laying down Union-wide transitional rules for the harmonized allocation of free emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council

- Commission Delegated Regulation (EU) 2019/1603 of 18 July 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards measures adopted by the International Civil Aviation Organisation for the monitoring, reporting and verification of aviation emissions for the purpose of implementing a global market-based measure;
- Commission Implementing Regulation (EU) 2020/2084 of 14 December 2020 amending and correcting Implementing Regulation (EU) 2018/2067 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council;
- Regulation (EU) 2023/2405 of the European Parliament and of the Council of 18 October 2023 on ensuring a level playing field for sustainable air transport (ReFuelEU Aviation);
- Commission Implementing Regulation (EU) 2024/1321 of 8 May 2024 amending Implementing Regulation (EU) 2018/2067 as regards the verification of data and the accreditation of verifiers
- Regulations of the Cabinet of Ministers of 13 November 2012 No. 769 "Rules on the participation of stationary technological equipment in the European Union emission allowance trading system";
- Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system
- Regulations of the Cabinet of Ministers of 9 July 2013 No. 366 "Rules on the participation of aviation activities in the European Union emission allowance trading system";
- EA-6/03 M:2022 - EA Document for Recognition of Verifier under the EU ETS Directive.

1.3. Additional accreditation criteria for GHG validation and verification bodies for statements at organizational or project level

In the voluntary fields of validation and verification, in addition to the requirements of the above-mentioned standards and IAF documents, the requirements and standards set by various voluntary greenhouse gases (hereinafter – GHG) programs may be applied. The presentation of validation and/or verification schemes/programs is mandatory in defining the scope of accreditation.

- LVS EN ISO 14064-1:2019 Greenhouse gases. Part 1: Specification with guidance for quantifying and reporting greenhouse gas emissions and removals at organizational level;
- LVS EN ISO 14064-2: 2019 Greenhouse gases. Part 2: Specification with guidance at project level for quantifying, monitoring and reporting greenhouse gas emission reduction or elimination improvements.

1.4. Additional accreditation criteria for verification bodies under the ICAO CORSIA scheme

- ICAO CORSIA Scheme Document SARPs, Annex 16, Volume IV (2nd Edition);
- Doc 9501 Environmental Technical Manual, Volume IV (4th Edition);
- ICAO CORSIA Implementation Elements: CORSIA States for Chapter 3 State Pairs; ICAO CORSIA CO2 Estimation and Reporting Tool (CERT); CORSIA eligible fuels; CORSIA Eligible Emissions Units; CORSIA Central Registry (CCR).

1.5. Additional accreditation criteria for verification bodies for the verification of product carbon footprint calculations

- LVS EN ISO 14067:2019 Greenhouse gases. Carbon footprint of products. Quantification requirements and guidelines (ISO 14067:2018).

1.6. Additional accreditation criteria for verification bodies within the framework of the CBAM regulations

- Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism
- Commission Delegated Regulation (EU) 2025/2551 of 20 November 2025 supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies
- Commission Implementing Regulation (EU) 2025/2546 of 10 December 2025 on the application of the principles for verification of declared embedded emissions pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council

In all cases, to obtain a full description of the accreditation process and requirements, this accreditation scheme document should be used together with the LATAK-D.008 document.

II Scope of accreditation

The Application form (F.003) is available on the website of the State Agency "National Accreditation Bureau of Latvia" (hereinafter - LATAK) at www.latak.gov.lv, which also includes information on the applied field of accreditation (Appendix 8 of the form). The scope of accreditation in the field of EU ETS. Definition of activity groups according to Annex I to Commission Implementing Regulation (EU) 2018/2067:

- Column 1: Activity group;
- Column 2: Name of the activity group;
- In column 3: Region of operation;
- In the 4th column: Normative document, methodologies developed by GHG verification/validation body (hereinafter – VV).

Definition of activity groups for CBAM verifiers in accordance with Regulation (EU) 2025/2551, Annex I.

In voluntary GHG schemes, the scope of accreditation may be formulated differently, taking into account also the requirements of the validation/verification program:

- In column 1: Validation/verification activity and sector name, if applicable;
- In the 2nd column: the applicable accreditation standard/ scheme name of the GHG program, the methodologies developed by VV.

The scope of accreditation of VV is published on the LATAK website www.latak.gov.lv.

III Documents to be submitted and their review procedure

When applying for accreditation, the VV submits to the LATAK necessary documents that specified in the list of documents to be submitted, see form F.002.VV "Registration page of documents to be submitted by GHG verification and validation bodies for accreditation" (hereinafter - F.002.VV), which are specified on the LATAK website www.latak.gov.lv for VV, as well as a completed form F.003 Application (including Appendix 8).
In cases where the VV is accredited according to the requirements of voluntary GHG programs, the institution submits the relevant GHG program documents.
After granting the accreditation, for the purposes of the surveillance process, the VV before the surveillance submits the following completed forms and documents:

- Application (F.003) and Annex 8 attached to the form (scope of accreditation), if changes have been made in the scope of accreditation, together with an application for reducing or expanding the scope;
- internal audit program and reports;
- documented management report for the previous period;
- descriptions of the relevant verification processes and the management system manual (if changes have been made);
- list of personnel with assigned areas of competence;
- list of management system documents of the VV, with identified versions and approval dates;
- other information according to the form F.002.VV.

Accreditation is granted to VV for 5 (five) years (accreditation cycle). For the re-accreditation process, the VV submits a completed form F.003 Application to LATAK prior 4 (four) months to the end of the accreditation cycle, see Appendix 8 of the application (scope of accreditation) and updated documentation according to form F.002.VV.

A more detailed procedure for submitting and examining documents is specified in the document LATAK-D.008 document "Accreditation procedures", which is available on the LATAK website at www.latak.gov.lv

IV Evaluation and accreditation procedure

According to Regulation No. 754 paragraph 10, LATAK signs the contract and starts the evaluation process of VV only after receiving all necessary documents and payment.
In the framework of initial assessment process VV is assessed according to the standards, the established GHG program and the specific regulatory requirements of the field.
During the accreditation cycle LATAK evaluation team evaluates compliance of VV implemented and mantained management system, as well as the ability to perform validation/ verification activities (witness) in accordance with the standards, the established GHG program and the specific regulatory framework of the field.
Surveillance procedure is carried out once every 12 (twelve) months. Surveillance of accredited VV can be extended to 18 (eighteen) months, based on the performed risk assessment (according to Paragraph 16 of Regulation No. 754). During surveillance procedure LATAK evaluation team performs an evaluation in the office/ affiliates of the VV and in the verification/ validation proceses

involved personnel competence, as well as the performance of the VV practical activities (witness), if necessary.

V Institution's surveillance procedure and decision-making

For the surveillance process of accredited Institutions, according to Rules No. 754 point 12, an assessment program of the validation and verification institution is developed for the entire accreditation cycle (form F.057 – assessment of practical activity; form F.047 – assessment of the management system). As part of the accreditation cycle, LATAK assesses the Institution's compliance with the requirements of the Standard or the regulated sphere of the Standard and the field-specific regulatory framework in all spheres of accreditation.

Within the framework of the accreditation cycle, the compliance of the Institution's practical activities with the requirements of the Standard, in the regulated sphere, compliance with the Standard and the specific regulatory framework of the field is assessed. Surveillance assessments are carried out once every 12 (twelve) months. The periodicity of surveillance of accredited validation and verification institution can be extended up to 18 (eighteen) months, based on the performed risk assessment (according to Paragraph 16 of Regulation No. 754).

The procedure for making a decision on the results of the certification institution surveillance is defined in document LATAK-D.008 "Accreditation procedures", available at www.latak.gov.lv

VI Witnessing policy

During the initial assessment process, the VV sholud be able to demonstrate to the LATAK evaluation team its performed verification activities within the scope of accreditation. In some cases, e.g. in the field of EU ETS or CBAM, the witness can be evaluated after granting accreditation at the first customer, but no later than 18 months after the accreditation is granted. In such cases, the VV informs LATAK about the first assessment, as a result witness could be observed by LATAK evaluation team.
Activity groups defined in Annex I of Regulation 2018/2067 should be witnessed by the LATAK evaluation team. Activity groups are divided into clusters, as defined in document EA-6/03 Annex F. Within the framework of the initial accreditation or in the case of extention of the scope, a witness should be demonstrated in each activity group.
In the area of CBAM, the selection of practical demonstration assessments shall be carried out in accordance with Regulation (EU) 2025/2551, Annex I. If the verification body already has accreditation for the relevant activity groups of the EU ETS, at least one verification shall be witnessed to extend the scope to CBAM verification activities.
LATAK develops for the entire accreditation cycle a witnessing program for each VV, provided that all accredited activities are evaluated, combined with other evaluation techniques (for example, evaluation of verification/validation file, interviews). If, within one accreditation cycle, the VV does not have a contractual relationship with clients in one of the accredited activity groups, it is not possible to conduct a review of verification/ validation cases and the verifier is unable to demonstrate ongoing competence through alternative means, the activity group is excluded from the scope of accreditation.
In the voluntary sector, witnessing of validation and verification activities should be provided for validation and verification programs and/or the sectors listed in the accreditation certificate.

LATAK has the right to choose a verifier and/or an the client organization where the witnessing activity will be performed.

Before the practical performance of verification/ validation activities (witness), the VV submits the following information to LATAK:

- GHG facility/s certifications, GHG report (for a specific facility to be verified);
- instalation monitoring plan;
- emission report draft prepared by the operator;
- agreement with the client (including validation/verification objectives, scope, criteria and materiality level, if applicable);
- the outcome of the pre-contractual process for a specific facility, including estimates of the required time;
- strategic and risk assessment results;
- sampling and testing plan, if appropriate;
- verification program and plan, including information on how the on-site audit time is calculated for the facility and for the preparation stage;
- GHG emission permit;
- confirmations of the assignment of the verification team;
- evaluation of the competence of the members of the verification team .

The content and scope of the information to be submitted may be specified according to the verification program or relevant scheme.

For voluntary GHG programs, if necessary, validation/verification activities can be divided into sectors. Within the framework of initial accreditation or in case of extending of the scope, practical activity assessment (witness) should be provided in each sector and/or program.

LATAK develops the Institution's witnessing program (form F.057), providing that during its accreditation cycle, the Institution's competence and ability to perform relevant conformity assessment activities are assessed (practical activity assessment or replaced by other alternative methods, such as technical interviews with in area responsible employees, simulation of practical operation with technical tasks) (according Paragraph 12 of Regulation No. 754). The developed program can be changed accordingly, based on the results of the performed assessment, as well as taking into account the identified risks and received information, for example, staff turnover, legislative changes, complaints, development of the technical field. When preparing the evaluation program of the Institution's practical activity (form F.057), the requirements of the relevant applicable regulatory acts must also be taken into account.

VII Exchange of information

Accredited EU ETS VV should submit information to LATAK about the agreements concluded by the institution with operators by November 15 every year. The information is used to plan monitoring activities of the GHG verification body.

In the regulated sphere, in accordance with the requirements of the GHG program, LATAK is obliged to inform the competent institutions about the planned accreditation activities, performed activities, sanctions and accreditation status.

Change log

Version	Content of changes	The date
01	New document	20.05.2022
02	Throughout the document, references from MK Regulations No. 673 to MK Regulations No. 754 have been changed, the witness process and scope have been clarified	19.02.2024
03	Updates of normative documents, additional chapter for surveillance, additional closes for witnessing policy	25.11.2024
04	Document is amended with reference to EU ETS2 and the reference to IAF MD14 is deleted	24.10.2025
05	The accreditation scheme document has been supplemented with accreditation requirements for CBAM verifiers. Updated requirements for the CORSIA scheme. Changed requirement in cases where the GHG verifier does not have a contractual relationship with clients in any of the accredited activity groups within the same accreditation cycle	13.07.2026