SNAS SLOVAK NATIONAL ACCREDITATION SERVICE

METHODOLOGICAL GUIDELINE FOR ACCREDITATION

MSA – V/05

ACCREDITATION OF VERIFICATION BODIES FOR THE PURPOSES OF THE EU CBAM REGULATION (EA-X/XX M: 2026, EA-6/05 INF: 2026)

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PURPOSE

This methodological guideline sets out the procedures and criteria to be applied by accreditation bodies when accrediting verifiers established in the EU and in third countries for EU CBAM. It is a translation of two EA documents:

- Mandatory EA Document: Principles and requirements on Accreditation of verifiers in the field of CBAM (EU) 2023/956 (EA-X/XX M: 2026, rev. 00, working draft dated 13.10.2026, under ballot in EA);
- EU CBAM: Cooperation of Foreign National Accreditation Bodies with Local National Accreditation Bodies in third countries (EA-6/05 INF: 2026, rev. 00 dated 05.10.2026).

In addition to incorporating the full text of the documents, this guideline also specifies the procedure applicable within SNAS, where such clarification is necessary.

Note: Following publication of the mandatory document, this methodological guideline will be amended without delay.

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A.1 SCOPE

The objective of this document is to support a harmonized and consistent approach among National Accreditation Bodies (NABs) for the planning and implementation of assessment activities throughout the accreditation cycle of Carbon Border Adjustment Mechanism (CBAM) verification bodies, including initial assessment, surveillance, reassessment and extension of the scope.

In particular, it provides a framework for ensuring appropriate coverage of the scope of accreditation, including CBAM activity groups, through a risk-based combination of witnessing, file review, and other assessment activities related to embedded emissions.

Verification of Carbon price paid in Third Countries, as defined in Art. 9 of Regulation (EU) 2023/956, is outside the scope of this document.

This approach aims to ensure that accreditation decisions are based on sufficient and representative evidence of competence and performance across the accredited scope.

This approach is based on the relevant clauses of Delegated Regulation (EU) 2025/2551, Regulation (EC) 765/2008 and EN ISO/IEC 17011.

Note: In this document, the current edition of the standards shall apply

A.2 REFERENCE STANDARDS

The reference standards for accreditation of CBAM verification bodies (VB) are:

ISO/IEC 17029 "Conformity assessment — General principles and requirements for validation and verification bodies";

ISO 14065 "General principles and requirements for bodies validating and verifying environmental information";

ISO 14066 "Environmental information — Competence requirements for teams validating and verifying environmental information";

ISO 14064-3 "Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements";

and the applicable CBAM regulations:

Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism and any subsequent amendments (Text with EEA relevance);

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.

A.3 DEFINITIONS

A.3.1 DEFINITIONS

A.3.1.1 Accreditation cycle:
According to EN ISO/IEC 17011 clause 7.9.1 an accreditation cycle shall begin at or after the date of the decision for granting the initial accreditation or decision after reassessment and shall not be longer than five years.
According to Delegated Regulation (EU) 2025/2551 Art. 14, the NAB shall carry out an annual surveillance of each verifier to which it has issued an accreditation certificate.

A.3.1.2 Competence assessment:
Activity performed by the NAB, where competence is reviewed or assessed, e.g. through review of the competence evaluation records, interview of personnel involved or through observation during witness assessment.

A.3.1.3 Witnessing
Activity performed by a NAB to observe – without interfering – a verifier performing verification of CBAM reports (witness assessment).
This activity may be carried out physically at the operator's installation, remotely or through a combination of both (hybrid).
Additionally, witnessing may include other activities performed at the verification body's premises.

A.3.1.4 Office assessment (SNAS: on-site assessment)
Activity performed by the NAB at the verification bodies premises, carried out physically, remotely or through a combination of both (hybrid).
It includes interviews of staff explaining how the verification was performed, review of staff's competences and verification file review.
Note: In this document, the term "remote" is used. Please note that Regulation (EU) 2025/2551 uses the term "virtual".

A.3.1.5 File review:
Activity performed by the NAB, where records and documents related to a specific verification activity including competence records for a lead auditor, auditor, expert or independent reviewer are reviewed and assessed. The file review should include an end-to-end review of all the internal verification documentation.

A.3.1.6 Verification body

A body that performs verification and can be accredited for the purpose of Regulation (EU) 2023/956.

Note: The term "verification body" is equivalent to the term "verifier" used in Regulation (EU) 2025/2551. Natural persons are not verification bodies.

A.3.2 ACRONYMS

In this document the following acronyms and abbreviations are used:

CAB – Conformity Assessment Body

CBAM – Carbon Border Adjustment Mechanism

EU ETS – European Union Emissions Trading Scheme

NAB – National Accreditation Body

VB – Verification Body

A.4 GENERAL

The National Accreditation Body shall establish procedures on how to ensure coverage of the CBAM Activity Groups (Annex I of Delegated Regulation EU 2025/2551) in the scope of accreditation by witness assessments and file reviews. For this purpose, the NAB shall establish an assessment program for each new applicant and each accredited verification body.

A.5 ASSESSMENT PROGRAM

A.5.1 CRITERIA FOR WITNESS ASSESSMENT AND FILE REVIEW

The assessment program shall be prepared for each verification body to ensure witness assessment and file review of a representative sample of the scope of accreditation and of the verification body's staff.

The assessment program covers the entire accreditation cycle and shall be based on a risk assessment in accordance with EN ISO/IEC 17011, clause 7.9.3, taking into account the following risk factors, also in line with Article 5, paragraph 2 of Regulation (EU) 2025/2551:

a) Verification body's accreditation pursuant to Implementing Regulation 2018/2067 for the relevant group of activities listed in the right column of Table A2 (see Annex A1 of this document);

b) Verification body's experience in other similar Emissions Trading Schemes/CBAM programs worldwide;

c) Complexity, maturity and effectiveness of the verification body's management system in supporting verification activities;
d) Complexity of the scope of accreditation considering both type and number of activity groups included in the scope of accreditation;
e) Organizational structure in terms of number of offices/sites of the verification body;
f) Number of installations to be verified (number of clients/verified reports);
g) Number of lead auditors, auditors, reviewers, experts of the verification body;
h) Geographical areas in which the verification body carries out or plans to carry out verifications;
i) Complexity and scale of emissions of the installation (mix of clients, e.g. small, medium or large emitters as well as few or several emission sources; large or small physical site);
j) External feedback, including input from Competent Authorities, complaints, and previous assessment findings.

The assessment program shall ensure that competence is demonstrated across all CBAM activity groups within the scope of accreditation. This shall include at least one witness assessment in each defined CBAM activity group (see Table A1 in Annex A1) within one accreditation cycle, except where alternative approaches are explicitly permitted below:

- activity groups IV, VI and VIII, which can be assessed by file review under certain conditions (see Table A3 in Annex A1);
- activity group LII, which is assessed in combination with activity groups I, II, III, IV and V (see Table A3);
- if the CBAM verifier is also accredited as EU ETS verifier for all the EU ETS activity groups corresponding to the CBAM activity group (see Table A2), the NAB may consider to reduce the number of witness assessments based on a risk analysis.

The selection and review of verification files shall complement the witnessing to ensure coverage of all CBAM Activity groups within the scope during the initial assessment and during the accreditation cycle.

The NAB may extend or intensify the witness assessment and/or file review above the defined CBAM activity group when verification activities within one or more activity group(s) has high relevance in regard of complexity, competence and/or scale/extend of emissions.

A.5.2 INITIAL ASSESSMENT

For the initial assessment the NAB shall perform the following activities:

- Document review
- Office assessment (on-site assessment)

If the office assessment is conducted in a hybrid manner (e.g. through cooperation with other NABs under specific conditions), the NAB shall justify and document its decision in this regard.

- Witness assessment

A.5.2.1 Witnessing

With respect to witness assessments, the activities of the NAB are classified into two categories:

a. For verifiers already accredited for EU ETS

- at least one witness assessment shall be performed.
When determining which CBAM activity group to witness, the NAB should consider focusing on groups I, II, III, IV, and V together with the associated group LII (indirect emissions), rather than on other activity groups that do not include indirect emissions.
In deciding whether to perform a physical, remote, or hybrid witness assessment, the NAB should take into account the risk associated to the factors contained in the assessment program.

For the accreditation to the other CBAM activity groups requested in the application, the equivalence of EU ETS activity group contained in Table A2 shall be used. Therefore, in order to obtain accreditation in other CBAM activity groups (additional to the witnessed one), it is necessary that the applicant already possesses accreditation for all corresponding EU ETS activity groups reported in the right column of Table A2.

Where a verification body is not accredited for all of these EU ETS activity groups, an assessment activity shall be performed in each CBAM activity group in accordance with Table A3.

b. For verifiers without EU ETS accreditation:

- at least one (physical) witness assessment in each CBAM activity group (see Table A1) requested by the applicant shall be performed.
If the witness assessment is conducted in a hybrid manner, the NAB shall justify and document its decision in this regard.

In both cases A5.2.1.a. and A5.2.1.b, verification bodies cannot be accredited solely for CBAM activity group LII (indirect emissions) as a stand-alone scope of accreditation, but only in combination with activity groups I, II, III, IV, and V. Similarly, accreditation for any of activity groups I, II, III, IV, and V shall be granted in combination with activity group LII (see Table A1). Therefore, competence for indirect emissions shall be demonstrated alongside the relevant activity groups. This means, for example, that it is not possible to confirm competence to verify emissions for cement in activity group I without also demonstrating competence to verify indirect emissions in activity group LII.

In both cases A5.2.1.a and A5.2.1.b, if the witnessing conditions cannot be met for each CBAM activity group applied for, e.g. because the verification body does not have any clients yet, the NAB may decide to grant accreditation after an office assessment, without the appropriate witness assessment but including competence assessment, under the following additional conditions:

- the witness assessment shall be carried out within a maximum of 18 months after receiving the accreditation. If during this period, the witness assessment has not been carried out, for reasons attributable to the verifier, then the accreditation will be withdrawn, since the NAB is not able to fully assess the continuing competence of the CAB for all the applicable requirements;

- the verification body is required to notify the NAB of all verification activities, with sufficient notice such that the NAB is in the position to witness the first verification activity of the verification body for each CBAM activity group;

- non-conformities identified during the first witness assessment may be a reason for the NAB to initiate suspension or a withdrawal of the accreditation.

National note

APPLICATION WITHIN SNAS: If the conditions for performing a witness assessment have not been met and the verifier has been granted accreditation for the relevant product group, this group shall be marked with an asterisk (*) in the scope of accreditation.

A.5.3 SURVEILLANCE

Each year an office assessment (physical, remote or hybrid) shall be carried out.

Throughout the accreditation cycle, during office assessments, the NAB shall perform at least one file review for each CBAM activity group covered by the scope of accreditation.

The witness assessment during an accreditation cycle shall at least cover the CBAM activity groups included in the scope of accreditation, with the exception of:

- activity groups IV, VI and VIII, which can be assessed by file review under certain conditions contained in Table A3;
- activity group LII which is covered by witness assessment in one of the following activity groups: I, II, III, IV and V;
- If the CBAM verifier is also accredited as EU ETS verifier for all the EU ETS activity groups corresponding to the CBAM activity group (see Table A2), the NAB may consider to reduce the number of witness assessments based on a risk analysis. However, the requirement for annual witnessing surveillance shall be applied (Article 14 of Regulation 2025/2251).

In deciding whether to perform a physical, remote, or hybrid witness assessment, the NAB should take into account the risk associated to the factors contained in the assessment program.

Anyway, there shall at least be one physical witness assessment during the accreditation cycle (regardless of the group).

A.5.4 REASSESSMENT

During the reassessment it shall be confirmed that all CBAM activity groups within the accredited scope have been assessed in the accreditation cycle following the criteria contained in Table A3.

The determination of number and type of witness for the reassessment shall be based on the results from witness activities in the accreditation cycle and the factors to consider when planning and selecting files for review and witness – see above.

A.5.5 EXTENSION OF THE SCOPE OF ACCREDITATION

Next to other regular assessment topics, for each extension of scope of accreditation into a new CBAM Activity Group (see Table A1) the VB's competence shall be documented and:

a. <u>For verifiers already accredited EU ETS:</u>
   For the extension to the CBAM activity groups requested in the application, the equivalence with the EU ETS activity groups contained in Table A2 should be used, as described in paragraph A5.2.1.a.

b. <u>For verifiers without EU ETS accreditation:</u>
   At least one (physical) witness assessment in each CBAM activity group (see Table A1) requested by the applicant shall be performed.
   If the witness assessment is conducted in a hybrid manner, the NAB shall justify and document its decision in this regard.

In both cases A5.5.a and A5.5.b, verification bodies cannot be accredited solely for CBAM activity group LII (indirect emissions) as a single, stand-alone scope of accreditation, but only in combination with activity groups I, II, III, IV, and V. Similarly, accreditation for any of activity groups I, II, III, IV, and V shall be granted in combination with activity group LII

In both cases A5.5.a and A5.5.b, when a witness assessment is not possible, the provisions under "Initial assessment" apply in a similar manner.

A.6 NO MORE ACTIVITY IN THE SCOPE OF ACCREDITATION

Verifiers shall be able to demonstrate competence for all CBAM activity groups included in their scope of accreditation. If the verifier has not performed any verification activities in a CBAM activity group for two consecutive trading years, the NAB should consider initiating the suspension of that CBAM activity group, unless the verifier is able to demonstrate continued competence through alternative means. This situation shall not last for more than five years.

ANNEX A1 (MANDATORY)

TABLE A1 – CBAM ACTIVITY GROUPS

CBAM activity group	Scope of accreditation	Indirect emissions*
	Aggregated goods category	
I	Calcined clay Cement clinker Cement Aluminous cement	X
II	Hydrogen Ammonia	X
III	Nitric acid	X
IV	Urea Mixed fertilisers	X
V	Sintered ore Pig iron DRI (direct reduced iron) Crude steel	X
VI	Ferro alloys (FeMn, FeCr, FeNi)	
VII	Unwrought aluminium	
VIII	Iron or steel products Aluminium products	
	Other activities	
L	Carbon capture, utilisation and storage (CCUS)	
LI	Electricity imported into the customs territory of the Union	
LII	Indirect emissions	X

*Accreditation for any of activity groups I, II, III, IV and V shall be granted in combination with activity group LII.

TABLE A2 – ANNEX I OF REGULATION 2025/2551

CBAM activity group	Scope of accreditation	EU ETS activity groups
	Aggregated goods category	
I	Calcined clay Cement clinker Cement Aluminous cement	1a, 1b, 6, 98
II	Hydrogen Ammonia	1a, 1b, 8, 98
III	Nitric acid	1a, 1b, 9, 98
IV	Urea Mixed fertilisers	1a, 1b, 98
V	Sintered ore Pig iron DRI (direct reduced iron)	1a, 1b, 3, 98

	Crude steel	
VI	Ferro alloys (FeMn, FeCr, FeNi)	1a, 1b, 4, 98
VII	Unwrought aluminium	1a, 1b, 4, 5, 98
VIII	Iron or steel products Aluminium products	1a, 1b, 4, 98
	Other activities	
L	Carbon capture, utilisation and storage (CCUS)	10, 11
LI	Electricity imported into the customs territory of the Union	n/a
LII	Indirect emissions	n/a

Examples of the application of Table A2:

- If the VB is accredited for EU ETS activity groups 1a, 1b and 98 and requests accreditation for CBAM activity group I, a witness assessment in CBAM activity group I shall be performed as it is not accredited for EU ETS activity group 6.
- If the VB is accredited for EU ETS activity groups 1a, 1b, 6 and 98, accreditation can be issued for CBAM activity group I. The CBAM activity group IV can also be accredited, upon request by the applicant, without a specific witness assessment in group IV.
- If the VB is accredited for EU ETS activity groups 1a, 1b, 4, 5 and 98, accreditation can be issued for CBAM activity group VII. The CBAM activity groups IV, VI and VIII can also be accredited upon request by the applicant, without a specific witness assessment in group IV or VI or VIII.

TABLE A3 – MINIMUM ACTIVITIES TO PERFORM

CBAM activity group	Scope of accreditation	Minimum activities to perform
	Aggregated goods category	
I	Calcined clay Cement clinker Cement Aluminous cement	1 witness assessment
II	Hydrogen Ammonia	1 witness assessment
III	Nitric acid	1 witness assessment
IV	Urea Mixed fertilisers	1 witness assessment or 1 file review if a witness assessment is performed in one of the following categories: I, II, III, V, VI, VII, VIII
V	Sintered ore Pig iron DRI (direct reduced iron) Crude steel	1 witness assessment
VI	Ferro alloys (FeMn, FeCr, FeNi)	1 witness or 1 file review if a witness assessment is performed in one of these categories: VII or VIII
VII	Unwrought aluminium	1 witness assessment

VIII	Iron or steel products Aluminium products	1 witness assessment or 1 file review if a witness assessment is performed in one of these categories: VI or VII
	Other activities	
L	Carbon capture, utilisation and storage (CCUS)	1 witness assessment
LI	Electricity imported into the customs territory of the Union	1 witness assessment
LII	Indirect emissions	No specific witness assessment is required if a witness assessment is performed in one of the following categories: I, II, III, IV and V.

PART B (INFORMATIVE) – EU CBAM: COOPERATION OF FOREIGN NATIONAL ACCREDITATION BODIES WITH LOCAL NATIONAL ACCREDITATION BODIES IN THIRD COUNTRIES

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B.1 INTRODUCTION

The EU Carbon Border Adjustment Mechanism (CBAM), which entered into force on 1 January 2026, is a climate policy tool designed to prevent carbon leakage and ensure fair competition between EU and non-EU producers. CBAM puts a carbon price on certain imported goods that is equivalent to the carbon price EU producers pay under the EU Emissions Trading System (EU ETS).

It concerns sectors producing iron and steel, cement, aluminium, fertilizer, electricity, and hydrogen.

If those products using carbon-intensive processes are made outside the EU, the importer shall pay for the embedded emissions when bringing them into the EU.

The embedded emissions shall be verified by an independent body (verifier) that is accredited according to Regulation (EC) No 765/2008 for the relevant scope by an EU (EEA) National Accreditation Body (NAB).

In November 2025, the European Commission published the Delegated Regulation (EU) 2025/2551 on supplementing Regulation (EU) 2023/956 (CBAM) 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 national accreditation bodies.

According to the EU CBAM Regulation and the Delegated Regulation (EU) 2025/2551, a verifier located in the EU shall apply for accreditation to its National Accreditation Body. Verifiers established in a third country shall request a National Accreditation Body from the EU that provides accreditation under EU CBAM to grant accreditation.

B.2 PURPOSE

The harmonisation and consistency in accreditation as a public authority activity to support European trade and industry according to its needs and to the requirements laid down in applicable European legislations, as well as the effective cooperation among National Accreditation Bodies, constitute core objectives of EA.

In this context, and recognising the specific challenges associated with the accreditation of verifiers established in third countries under the Regulation (EU) 2023/956, this document provides guidance on cooperation between EEA NABs and National Accreditation Bodies in third countries.

B.3 SCOPE

This document applies to the accreditation of verifiers established in third countries in accordance with the requirements set out in Regulation (EU) 2023/956.

It addresses the framework for cooperation between an EEA National Accreditation Body and a National Accreditation Body in the third country where the verifier is established, in the context of such accreditation activities.

This document provides guidance to ensure that such cooperation:

- supports consistent and harmonised accreditation of verifiers established in third countries,
- ensures compliance with applicable EU legislation, in particular Regulation (EC) No 765/2008, Regulation (EU) 2023/956, Commission Delegated Regulation (EU) 2025/2551, and EN ISO/IEC 17011.

B.4 DEFINITIONS

B4.1 Third country: Any country that is not a member of the European Economic Area (EEA).

B4.2 Foreign National Accreditation Body: National Accreditation Body from a member state of the EEA that is member of EA and a signatory of the EA MLA for the scope EU CBAM.

B4.3 Local National Accreditation Body: A National Accreditation Body located outside the EEA.

B4.4 EA Multilateral Agreement (EA MLA): see EA-1/06 EA Multilateral Agreement. Criteria for signing. Policy and procedures for development.

B4.5 Outsourcing: see paragraph 6.4 of ISO/IEC 17011:2017 Conformity assessment – Requirements for accreditation bodies accrediting conformity assessment bodies.

Note: Sometimes the term subcontracting is used instead of outsourcing.

B.5 REFERENCES

- Regulation (EC) No 765/2008 on accreditation
- Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism
- Commission Delegated Regulation (EU) 2025/2551 supplementing Regulation (EU) 2023/956 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
- EN ISO/IEC 17011 Conformity assessment – Requirements for accreditation bodies accrediting conformity assessment bodies
- EA-2/13 EA Cross Border Accreditation Policy and Procedure for Cross Border Cooperation between EA Members

- EN ISO/IEC 17029 Conformity assessment — General principles and requirements for validation and verification bodies
- EN ISO 14065 General principles and requirements for bodies validating and verifying environmental information

B.6 PROCESS FOR THE COOPERATION OF FOREIGN NATIONAL ACCREDITATION BODIES WITH LOCAL NATIONAL ACCREDITATION BODIES IN THIRD COUNTRIES

Cooperation between Foreign National Accreditation Bodies (FNABs) and Local National Accreditation Bodies (LNAB) is not normally required where accreditation activities can be performed directly by the responsible FNAB. However, such cooperation may be necessary or beneficial, including where local technical expertise, language capabilities, knowledge of national conditions, or resource availability support the efficient and effective performance of assessment activities.

In the context of EU CBAM, cooperation with third country NABs may facilitate assessments and oversight of verifiers operating outside the EEA while supporting consistent application of relevant accreditation requirements and requirements set out under EU CBAM.

There are different options for the cooperation with LNABs, considering whether the LNAB is a signatory of the EA MLA or the Global-ACI MRA for the relevant scope:

1. Outsourcing of accreditation activities to the LNAB
2. Using personnel from the LNAB

Note: The accreditation process language between the FNAB and LNAB and verifiers, including assessment records (if applicable) is either the language of the FNAB or English (if the legal provisions of the FNAB allow).

B.6.1 COOPERATION OF FOREIGN NATIONAL ACCREDITATION BODIES WITH LOCAL NATIONAL ACCREDITATION BODIES IN THIRD COUNTRIES THAT ARE SIGNATORIES OF THE EA MLA FOR THE RELEVANT SCOPE

According to EA-2/13 and recognising the public authority nature of accreditation in the EA region, it is the EA policy that, wherever possible, a FNAB subcontracts to the LNAB the assessment of the Conformity Assessment Body's activities conducted under the FNAB's accreditation, including witnessed assessments, that are performed in the LNAB's country, whenever the LNAB is a signatory to the relevant EA MLA scope.

This policy applies for the accreditation of verifiers under Delegated Regulation (EU) 2025/2551.

For the cooperation between the FNAB and the LNAB, the requirements set out in section 4 of EA-2/13 and clause 6.4 of EN ISO/IEC 17011 applies when outsourcing assessment activities.

Note: Regarding the peer evaluation of NABs as set out in Article 24 of Delegated Regulation (EU) 2025/2551, and accordingly the MLA signatory status for EU CBAM, the exemption rules apply also to the FNAB.

B.6.2 Cooperation of Foreign National Accreditation Bodies with Local National Accreditation Bodies in third countries that are not signatories of the EA MLA for the relevant scope

Even if the LNAB is not signatory of the EA MLA for the relevant scope or a verifier in a country outside the EA region is seeking accreditation, EA encourages its members to implement and respect, the spirit and intent of the policy defined in EA- 2/13 and that accordingly FNABs cooperate with the LNABs.

The cooperation ensures that factors such as language, local laws and regulations, culture, etc. will be considered in the assessment of the verifiers in third countries in addition to the normal technical competence requirements.

Note: While cooperation is generally intended to take place between National Accreditation Bodies, cooperation with other (non-National) Accreditation Bodies may be appropriate under specific circumstances.

B.6.2.1 Cooperation of Foreign National Accreditation Bodies with Local (National) Accreditation Bodies in third countries that are not signatories of the EA MLA for the relevant scope, but accrediting verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions

If the LNAB has experience with the accreditation of verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions, the FNAB shall normally cooperate with the LNAB in order to use personnel, mainly technical assessors and experts, of the LNAB as much as possible.

The FNAB considers and benefits in the selection process of personnel, when using LNAB's personnel, that the LNAB is a signatory of an MLA agreement of another regional accreditation cooperation body recognised by Global ACI under ISO/IEC 17029 and ISO 14065 for GHG emissions.

In this case, the FNAB ensures that the personnel of the LNAB used by the FNAB are adequately managed in terms of competence and are trained on Regulation (EU)

2023/956, Commission Delegated Regulation (EU) 2025/2551 and other relevant legislations/documents published by the European Commission and/or EA.

The FNAB may decide to involve the LNAB in the performance of the assessment.

If the LNAB is not taking part in the performance of the assessment, the FNAB may give the opportunity to the LNAB to observe assessments in this country.

B.6.2.2 Cooperation of Foreign National Accreditation Bodies with Local (National) Accreditation Bodies in third countries that are not signatories of the EA MLA for the relevant scope, and that do not accredit verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions

If the LNAB does not accredit verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions, the FNAB does not have the opportunity to use (directly) personnel from this LNAB.

In this case, the FNAB ensures that its (existing) personnel is able to perform the assessment of the verifier in the third country concerned, or to train and manage (completely) the local personnel according to its own competence management. But even in this case, a cooperation with the LNAB can be useful for both sides.

The FNAB informs the LNAB (if available) about its activities in the third country. The FNAB may give the opportunity to the LNAB to observe assessments in this country, if appropriate.