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AKREDITAČNÁ SLUŽBA

METHODICAL GUIDELINE FOR ACCREDITATION

MSA – V/ 01

SCOPE AND SCOPE SPECIFICATION OF ACCREDITATION OF VALIDATION AND VERIFICATION BODIES

Approved by: **Ing. Štefan Král, PhD.**
Director SNAS

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Elaborated by: **Ing. Mária Jana Obernauer, MSc.**

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Verifies by: **Ing. Jaroslav Remža, PhD.**

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1 INTRODUCTION

This methodical guideline defines the scope and the scope specification of accreditation of validation and verification bodies according to EN ISO/IEC 17029: 2019, EN ISO 14065: 2021, obligatory for employees of an accreditation body and applicants for accreditation.

2 ABBREVIATIONS USED

CBAM	Carbon border adjustment mechanism
Coll.	Collection of laws
EA	European Accreditation
EC	European Communities
EN	European Standard
EU ETS	Emissions Trading System
EU ETS2	Emissions Trading System II
EU	European Union
IAF	International Accreditation Forum
IEC	International Electrotechnical Commission
ISO	International Organization for Standardization
M	Mandatory
MD	Mandatory Document
MSA	Methodical Guideline for Accreditation
SNAS	Slovak National Accreditation Service
VVB, V	Validation and Verification Body

3 RELATED DOCUMENTS

EN ISO/IEC 17029: 2019 Conformity assessment – General principles and requirements for validation and verification bodies

EN ISO 14065: 2021	General principles and requirements for bodies validating and verifying environmental information
EN ISO 14064-3: 2019	Greenhouse gases. Part 3: Specification with guidance for the validation and verification of greenhouse gas statements
ISO 14066: 2023	Environmental information – Competence requirements for teams validating and verifying environmental information
EN ISO 14064-1: 2019	Greenhouse gases. Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
EN ISO 14064-2: 2019	Greenhouse gases. Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements
EN ISO 14067: 2018	Greenhouse gases. Carbon footprint of products. Requirements and guidelines for quantification
Commission 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, as amended
Commission Implementing Regulation (EU) 2018/2066	on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council , as amended
Directive 2003/87/EC of the European Parliament and of the Council	establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC
Act No. 414/2012 Coll.	on trading with emission quotas and on amendments to certain Acts, as amended
Regulation (EC) No 765/2008 of the European Parliament and of the Council	setting out the requirements for accreditation and market surveillance relating to the marketing of products
Regulation (EU) 2023/956 of the European Parliament and of the Council	establishing a carbon border adjustment mechanism, as amended
Commission Delegated Regulation (EU) 2025/2551	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
MSA-02	SNAS logo and marks, reference to accreditation
MSA-04	Procedure for accreditation
MSA-V/02	IAF Mandatory Document for the Application of ISO 14065: 2020 (IAF MD 6:2023)
MSA-V/03	Witness assessment of validation and verification bodies
MSA-V/04	EA document for accreditation of Verification Bodies for the purpose of EU ETS Directive (EA-6/03 M: 2022)
MSA-V/05	Accreditation of verification bodies for the purposes of the EU CBAM Regulation

4 SCOPE AND SCOPE SPECIFICATION OF ACCREDITATION

4.1 SCOPE OF ACCREDITATION

The scope of accreditation is a general definition of activities of an organization, accredited or seeking accreditation for.

The characteristics of the scope of accreditation will also be laid down in the accreditation certificate.

The scope of accreditation of validation and verification bodies represents the performance of:

- verification of greenhouse gas emission reports, and activity level reports according to Act No. 414/2012 Coll. and on amendments to certain laws, and Commission Implementing Regulation (EU) 2018/2066, as amended
- verification of declared embedded emissions of goods under the Carbon Border Adjustment Mechanism (CBAM) pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council, as amended, and Commission Implementing Regulations (EU) 2025/2546 on the application of the verification principles for declared embedded emissions and (EU) 2025/2547 on the rules for the calculation and quantification of embedded emissions, pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council.
- verification of claims on greenhouse gas emissions and removals at the organization level according to EN ISO 14064-1: 2019.
- verification and/or validation of claims on greenhouse gas emission reductions and removals at the project level according to EN ISO 14064-2: 2019.
- verification of claims on greenhouse gas emission reductions and removals of products according to EN ISO 14067: 2018.

4.2 SCOPE SPECIFICATION OF ACCREDITATION/SPECIFICATION OF ACTIVITIES

The scope specification of accreditation is a detailed description of activities for the performance of which an organization is accredited.

The specification of activities is a range of activities for which an organization seeks accreditation and which in form is identical with the scope specification of accreditation.

The scope specification of accreditation is laid down in the application for accreditation and it will also be laid down in the annex to the accreditation certificate.

The scope specification of accreditation of validation and verification bodies is expressed as a table consisting of all activities for which the validation and verification body may be accredited and is listed in Tables 2-5.

In the case, that validation and verification body have more premises, where one or more key activities are performed, under the table with the scope of accreditation shall be stated the following:

All premises from which one or more key activities are performed by the validation and verification body, and which are covered by the accreditation:

Table 1 Name and address of premises

No	Name and address of premises

Table 2 The scope of accreditation for verification according to Annex I of Commission Implementing Regulation (EU) 2018/2067, as amended

Item	Activity group	Activities
1	1a	Combustion of fuels in installations, where only commercial standard fuels as defined in Commission Implementing Regulation (EU) 2018/2066 are used, or where natural gas is used in category A or B installations.

Item	Activity group	Activities
2	1b	Combustion of fuels in installations, without restrictions
3	1c	Verification of emissions covered by Chapter IVa of Directive 2003/87/EC
4	2	Refining of oil
5	3	- Production of coke - Metal ore (including sulphide ore) roasting or sintering, including pelletisation - Production of iron or steel (primary or secondary fusion) including continuous casting
6	4	- Production or processing of ferrous metals (including ferro-alloys) - Production of secondary aluminium - Production or processing of non-ferrous metals, including production of alloys
7	5	Production of primary aluminium or alumina (CO ₂ and PFC emissions)
8	6	- Production of cement clinker - Production of lime or calcination of dolomite or magnesite - Manufacture of glass including glass fibre - Manufacture of ceramic products by firing - Manufacture of mineral wool insulation material - Drying or calcination of gypsum or production of plaster boards and other gypsum products
9	7	- Production of pulp from timber or other fibrous materials - Production of paper or cardboard
10	8	- Production of carbon black - Production of ammonia - Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes - Production of hydrogen (H₂) and synthesis gas - Production of soda ash (Na₂CO₃) and sodium bicarbonate (NaHCO₃)
11	9	- Production of nitric acid (CO₂ and N₂O emissions) - Production of adipic acid (CO₂ and N₂O emissions) - Production of glyoxal and glyoxylic acid (CO₂ and N₂O emissions)

Item	Activity group	Activities
12	10	- Capture of greenhouse gases from installations covered by Directive 2003/87/EC for the purpose of transport and geological storage in a storage site permitted under Directive 2009/31/EC - Transport of greenhouse gases for geological storage in a storage site permitted under Directive 2009/31/EC, with the exclusion of those emissions covered by another activity listed in Annex I to Directive 2003/87/EC
13	11	Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC
14	12a	Aviation activities (emissions data)
15	12b	Aviation activities (non-CO2 impacts of aviation)
16	98	Other activities pursuant to Article 10a and Article 10b paragraph 4 third and fourth subparagraphs of Directive 2003/87/EC

For the activity group No 98 the accreditation can be granted only in conjunction with at least 1 activity group 1-9 or 12.

Table 3 Scope of accreditation of verifiers for verifications of declared carbon emissions of goods under the Carbon Border Offset Mechanism (CBAM) under Commission Delegated Regulation (EU) 2025/2551

Item	Activity groups CBAM	Aggregated goods category/Other activities
1	I.	Calcined clay Cement clinker Cement Aluminous cement
2	II.	Hydrogen Ammonia
3	III.	Nitric acid
4	IV.	Urea Mixed fertilisers
5	V.	Sintered ore Pig iron

		DRI (direct reduced iron) Crude steel
6	VI.	Ferro alloys (FeMn, FeCr, FeNi)
7	VII.	Unwrought aluminium
8	VIII.	Iron or steel products Aluminium products
9	L	Carbon capture, utilisation and storage (CCUS)
10	LI	Electricity imported into the customs territory of the Union
11	LII*	Indirect emissions

*Activity group LII is assessed in combination with activity groups I, II, III, IV and V

Table 4 Scope of accreditation for specific schemes:

EN ISO 14064-1: 2019

Greenhouse gases. Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

and

EN ISO 14064-2: 2019

Greenhouse gases. Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements

Item	Sector
1	Direct GHG emissions (excluding process emissions) and indirect GHG emissions from imported energy
2	Process GHG emissions (non-combustion, chemical reaction and other)
3	GHG emissions and removals from agriculture, forestry and other land use (AFOLU)
4	GHG emissions from livestock
5	Carbon storage in geological reservoirs
6	GHG emissions from decomposition of waste material

Table 5 Scope of accreditation for specific scheme:**EN ISO 14067: 2018**

Greenhouse gases. Carbon footprint of products. Requirements and guidelines for quantification

Item	Sector	Activities
1	-	Carbon footprint of products