

Isle of Man Ship Registry Technical Advisory Notice

UK MRV Withdrawal & UK ETS

Ref. TAN 003-26
Issued: 26/05/2026

1. Purpose

This purpose of this Technical Advisory Notice (TAN) is to provide guidance on the withdrawal of the United Kingdom Monitoring, Reporting and Verification (UK MRV) Regulations which took effect on 3 April 2026. It sets out the residual compliance obligations for reporting years 2025 and 2026, clarifies transitional arrangements, and outlines preparatory actions that are required in advance of the inclusion of the maritime sector within the UK Emissions Trading Scheme (UK ETS) from 1 July 2026.

2. Application

This Technical Advisory Notice applies to Isle of Man registered ships which are, or were previously, subject to the United Kingdom Monitoring, Reporting and Verification (UK MRV) Regulations, including those undertaking voyages to, from, or between ports in the United Kingdom.

It is relevant to shipowners, operators and managers responsible for compliance with UK MRV requirements for Reporting Years 2025 and 2026, and for those preparing for the inclusion of maritime transport within the United Kingdom Emissions Trading Scheme (UK ETS) from 1 July 2026.

3. Required Actions – Reporting Year 2025

Notwithstanding the withdrawal of the UK MRV regime, obligations relating to Reporting Year (RY) 2025 remain applicable. Ship operators were required to ensure compliance by 15 January 2026, by:

- Completion and verification of all UK MRV Annual Emissions Reports for RY 2025, in accordance with [UK MCA Marine Information Note \(MIN\) 669](#); and
- Review and approval of any unassessed or amended Monitoring Plans impacting RY 2025 emissions data by a UK MRV-accredited verifier.

4. Required Actions – Reporting Year 2026 (Partial Year)

UK MRV requirements continue to apply for the period from 1 January 2026 up to and including 2 April 2026. This constitutes a partial reporting year and gives rise to the following obligations.

4.1 Monitoring Plan Requirements

- For ships newly in scope of UK MRV during this period, a UK MRV Monitoring Plan should have been developed and assessed by an accredited verifier prior to 2 April 2026.



- For ships already in scope, any changes to an existing Monitoring Plan that affect emissions monitoring or data verification for the partial RY 2026 period must have been assessed and approved by an accredited verifier before 2 April 2026.

4.2 Emissions Monitoring and Reporting

- Emissions data must be monitored and retained for all voyages and activities occurring between 1 January 2026 and 2 April 2026 (inclusive).
- A partial UK MRV Emissions Report covering this period must be prepared and submitted for third-party verification by the end of May 2026, in accordance with the requirements of the ship's appointed UK MRV-accredited verifier.

5. Transition to the UK Emissions Trading Scheme (UK ETS)

From 1 July 2026, maritime transport will be included within the scope of the UK Emissions Trading Scheme (UK ETS). The UK ETS is the United Kingdom's cap-and-trade system for greenhouse gas emissions and will introduce carbon pricing obligations for qualifying maritime activities.

Once in scope, ship operators will be required to monitor and report greenhouse gas (GHG) emissions in accordance with UK ETS rules, report data independently that has been verified by an accredited verifier and surrender UK ETS allowances equivalent to their verified emissions.

6. Preparatory Actions for UK ETS Compliance

Shipowners and operators who anticipate being within scope of the UK ETS on or shortly after 1 July 2026 are strongly encouraged to begin preparations at the earliest opportunity. Further information is available below:

[UK Emissions Trading Scheme \(UK ETS\): technical guidance and tools](#)

Recommended actions include:

- Development and implementation of a UK ETS-compliant Monitoring Plan.
- Review of internal data collection, fuel measurement and emissions calculation processes.
- Engagement with accredited verifiers to ensure readiness for verification activities.
- Familiarisation with allowance surrender, compliance cycles, and enforcement provisions under the UK ETS.

7. Withdrawal of Previous Guidance

With the publication of this TAN, [TAN 006-21](#) is withdrawn and should no longer be used. Operators should ensure that their internal guidance and procedures are updated accordingly.

Please note - The Isle of Man Ship Registry cannot give legal advice. Where this document provides guidance on the law it should not be regarded as definitive. The way the law applies to any particular case can vary according to circumstances - for example, from vessel to vessel. You should consider seeking independent legal advice if you are unsure of your own legal position.

