TASNEEF
هيئة الإمـــــارات للتصـــنـيـف
EMIRATES CLASSIFICATION SOCIETY

Amendments to the "Guide for the development of SEEMP Part III: Ship Operational Carbon Intensity Plan"

Effective from 1/1/2026

The Guide has been amended to update references to some IMO MEPC resolutions in line with IACS Rec.175 (Rev.1 June 2025) "SEEMP/CII Implementation Guidelines".

1 GENERAL

1.1 The scope of this Guide is to support the implementation of regulation 26.3 of MARPOL Annex VI requiring, for certain categories of ships (see Note 1) of 5,000 GT and above, on or before 1 January 2023, the development of a Ship Operational Carbon Intensity Plan (Part III of the Ship Energy Efficiency Management Plan (SEEMP).

Note 1: Bulk Carrier, Combination carrier, Containership, Cruise passenger ship, Gas carrier, General cargo ship, LNG carrier, Refrigerated cargo carrier, Ro-ro cargo ship, Ro-ro cargo ship (vehicle carrier), Ro-ro passenger ship, Tanker.

1.2 SEEMP Part I provides a generic approach to monitor ship and fleet efficiency performance over time and describes various energy efficiency measures to improve the ship's energy efficiency performance and reduce carbon intensity.
SEEMP Part II provides a description of the methodologies that will be used to collect the fuel oil consumption (method of fuel collection, fuel type and quantity), distance travelled and hours underway.
SEEMP Part III specifically focuses on implementation plan on how the attained annual operational CII will be maintained below the required annual operational CII in the next three years. It also describes the required data for the calculation of CII and methodologies to obtain relevant data if not addressed in SEEMP Part II.

1.3 Regulation 26.3.1 of MARPOL Annex VI specifies that, for certain categories of ships of 5,000 GT and above, on or before 1 January 2023, the SEEMP Part III shall include:
1. a description of the methodology that will be used to calculate the ship's attained annual operational CII required by regulation 28 of MARPOL Annex VI and the processes that will be used to report this value to the ship's Administration;
2. the required annual operational CIIs, as specified in regulation 28 of MARPOL Annex VI, for the next 3 years;
3. an implementation plan documenting how the required annual operational CIIs will be achieved during the next three years; and
4. a procedure for self-evaluation and improvement.

This Guide provides guidance for ships to which regulation 26.3 of MARPOL Annex VI applies.

1.4 Ships of 5,000 gross tonnage and above that are subject to regulations 26.3 and 28 of MARPOL Annex VI are strongly encouraged to review Part I of their SEEMP to revise it as needed to reflect the actions taken to achieve the ship's CII requirements.

1.5 The following sections of SEEMP Part I should be reviewed and aligned with SEEMP Part III to maintain consistency with the requirements of regulation 28 of MARPOL Annex VI:
- Measures (consistent with list of measures considered and implemented in three-year implementation plan);
- Monitoring (consistent with data required for calculation methodology of attained annual operational CII, milestones described in three-year implementation plan);
- Goal (consistent with the required annual operational CII); and
- Evaluation (consistent with the self-evaluation and improvement described in three-year implementation plan).

1.6 The goal setting, as referred to in paragraph 4.1.7 in Part I of IMO "2022 Guidelines for the development of a Ship Energy Efficiency Management Plan (SEEMP)" (Resolution MEPC.346(78) as amended by MEPC.388(81), MEPC.395(82) and MEPC.401(83)), should be consistent with the requirements of regulation 28 of MARPOL Annex VI and should include the ship's required annual operational CII for the next three years following the updating of the SEEMP.

1.7 Part III of the ship's SEEMP should be updated in case of voluntary modifications or necessary corrective actions are involved (inclusion of a Plan of corrective actions for ships rated as E or Rated as D for the third consecutive year) and, in any case, at least every three years.

1.8 The inter-relation between the various parts of SEEMP is shown in Fig 1.

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- 2022 Interim Guidelines on correction factors and voyage adjustments for CII calculations (G5) (Resolution MEPC.355(78)).

2.3 Taking into account the IMO Guidelines in [2.2], Part III of the SEEMP provides detailed information on how the ship's attained annual operational CII will be calculated, using the data collected in accordance with Regulation 27 (Fuel Oil Data Collection System).

2.4 In describing the calculation methodology, Part III of the SEEMP should include a detailed description of the data required for the calculation of the attained annual operational CII. The data collection should follow the relevant methodology and requirements on the Fuel Oil Data Collection System pursuant to regulation 27 of MARPOL Annex VI.

2.5 In case of a ship transferred from another company, all relevant data necessary for the calculation of the attained annual operational CII should be obtained from the former company within one month after the date of transfer. The data should have been verified by the Administration or any RO according to regulation 6.7 of MARPOL Annex VI before they are transferred to the receiving company.
The data should be transferred using the format in Appendix 1 and such that the receiving company can use them in the calculations of the attained annual operational CII for the whole year, in which the transfer takes place.
It is suggested to foreseen in contractual arrangements that:

- in case of a ship transferred after 1 April, the data relevant to the current year should be obtained from the former company; and
- in case of a ship transferred before 1 April, the data relevant to the current year and those relevant to previous year, if not yet reported to the relevant Administration/RO, should be obtained from the former company.

2.6 In case the former company does not transfer the required data, the receiving company may require the Administration to make available relevant data submitted to the IMO Fuel Oil Consumption Database. In case of a transfer of both company and Administration concurrently, the company may require the incoming Administration to request the IMO for access to the data according to regulation 27.11 of MARPOL Annex VI. If such data are not made available, the Attained annual operational CII may be calculated and verified using the available data covering a period of the preceding calendar year as long as practically possible.

2.7 Part III of the SEEMP should include:

1. a detailed description of the data required for the calculation of:
   a) the voyage adjustment factor $FC_{voyage,j}$ and any associated distance travelled D_x
   b) the corrections factors (i.e. $FC_{electrical}$, FC_{boiler}, FC_{others}, f_i , f_m, f_c for chemical tankers, $f_{i,VSE}$, as well a detailed description of the data required for the calculation of the factor TF_j for STS or shuttle tanker operation
2. the method of reporting data to the Administration, which should preferably be according to the form in Appendix 2.

3 REQUIRED ANNUAL OPERATIONAL CII FOR NEXT THREE YEARS

3.1 The required annual operational CII is to be calculated in accordance with regulation 28 and taking into account the following IMO Guidelines:

- 2022 Guidelines on the reference lines for use with operational carbon intensity indicators (CII reference lines guidelines, G2) (Resolution MEPC.353(78)); and
- 2021 Guidelines on the operational carbon intensity reduction factors relative to reference lines (CII reduction factors guidelines, G3) (Resolution MEPC.338(76) as amended by MEPC.400(83)).

3.2 Part III of the SEEMP describes the required annual operational CII values for the ship for each of the next three years, calculated in accordance with regulation 28 of MARPOL Annex VI and taking into account the IMO Guidelines in [3.1], as the basis for those calculations.

4 THREE-YEAR IMPLEMENTATION PLAN

4.1 For an existing ship delivered before 1 January 2023, the ship specific SEEMP Part III should be developed for three years (2023, 2024 and 2025) considering year 2023 as the first year of the three-year implementation plan. Required annual operational CII for three years (2023, 2024 and 2025) should be calculated and used. The verified annual fuel oil consumption data for the previous year (2021) or any other significant period representing the annual average ship operational profile, may be used as a basis for determining an estimated attained CII value to be used

as the starting point for the 3-year implementation plan, unless a more precise reference attained CII can be justified and documented.
For a ship delivered on or after 1 January 2023, the SEEMP Part III should be developed on the basis of an estimation of an attained CII carried out by the company e.g. based on operation of sister ships.
For SEEMP Part III which will be developed in 2025 to include implementation plan for next three years (2026-2028), the required annual operational CII for years 2027 and 2028 may be left blank and filled in once the reduction factors are decided by IMO, expectedly by the end of 2025.

4.2 The three-year implementation plan describes the measures the ship plans to take to continue to achieve the required annual operational CII over the next three-year period. These may include, but not be limited to, the best practices to be included in Part I of SEEMP as outlined in section 5 of the IMO "2022 Guidelines for the development of a Ship Energy Efficiency Management Plan (SEEMP)" (Resolution MEPC.346(78) as amended).

4.3 The three-year implementation plan is to be ship specific.

4.4 The three-year implementation plan should be SMART (Specific, Measurable, Achievable, Realistic, and Time bound) to the extent envisaged and feasible. It should include:
.1 List of measures that improve the energy efficiency and reduce the carbon intensity of the ship, with time and method of implementation, necessary for achieving the required operational CII;
.2 Description of how, when the listed measures are implemented, the required operational CII will be achieved, taking into consideration the combined effect of the measures on operational carbon intensity;
.3 The company personnel responsible for the three-year implementation plan, monitoring and recording performance throughout the year for the reviewing of the effectiveness of the three-year implementation plan; and
.4 Identification of possible impediments to the effectiveness of the measures for improving the energy efficiency and reducing the carbon intensity of the ship, including possible contingency measures put in place to overcome these impediments.

4.5 The three-year implementation plan should be monitored and adjusted when necessary, and the data to be monitored should be identified. It should be updated in case of voluntary modifications.

5 PROCESS FOR SELF-EVALUATION AND IMPROVEMENT

5.1 The purpose of self-evaluation is to evaluate the effectiveness of the planned measures and their implementation, to deepen the understanding on the overall characteristics of the ship's operation such as what types of measures can function effectively, and how or why, to comprehend the trend of the efficiency improvement of that ship, to understand trends in the ship's utilization in terms of cargo carried and areas of operation, and to develop an improved action plan for the next cycle. This evaluation should produce meaningful feedback based on experience in the previous period, to enhance performance in the next period.

5.2 Procedures for self-evaluation of the ship's energy usage and carbon intensity, should be developed and included in this section of the SEEMP. Self-evaluation should be carried out periodically based on data collected through monitoring. It is recommended to identify the cause-and-effect of the ship's performance in the evaluated period to identify measures for improving performance during the next period.

5.3 The process of self-evaluation and improvement should consist of the following elements:
.1 regular internal shipboard and company audits to verify implementation and the effectiveness of the system;
.2 improvement, i.e. implementing preventive or modifying measures (responsible personnel within the company should evaluate such audit reports and implement corrective actions including preventive or modifying measures); and
.3 periodical review of the SEEMP and associated documents, to update the SEEMP in a manner which minimizes any administrative and unnecessary burdens on company's personnel and ships' staff.

5.4 The content of the self-evaluation and improvement could include the following elements:
.1 criteria for evaluation including elements to evaluate, such as quality of monitored data, record keeping, and achievement of the goal;
.2 the evaluation of the effectiveness of the different measures taken, in terms of energy efficiency and carbon intensity (which measures contribute the most and how much, what measures do not contribute and are therefore not efficient, which ship and/or company-specific elements adversely affected the CII and how these

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7.4.1 The purpose of the plan of corrective actions is to set out what actions a ship that was rated D for three consecutive years or E for one year should take to achieve the required CII.

7.4.2 The plan of corrective actions is to be ship specific.

7.4.3 Many of the approaches described in Section 5 of the IMO "2022 Guidelines for the development of a Ship Energy Efficiency Management Plan (SEEMP)" (Resolution MEPC.346(78) as amended) or any other suitable measure may be applied to a ship to improve its fuel efficiency and thus its CII rating.

7.4.4 The plan for corrective actions should describe the actions that the ship plans to take, the timeline in which those actions will be applied, and the expected impact their application will have on the ship's CII rating. It should demonstrate how the corrective actions will contribute to achieving the required annual operational CII, so as to ascertain the effectiveness of the corrective actions. Experience gained from previously taken corrective actions and their degree of effectiveness should be taken into account when selecting the proper corrective actions.

7.4.5 The corrective actions plan should start with investigation and determination of the root cause of the inferior CII rating taking into account all the aspects of ship operations where fuel is consumed referring to CII investigation study in section 5 of this Guide. Results of self-evaluation can also be used as the basis for the analysis. While developing the corrective actions, the company should identify those actions which are practically possible to implement and are achievable, measurable and time bound. Monitoring of implementation of the actions should be performed to identify further improvements in the corrective actions plan as necessary.

7.4.6 The plan of corrective actions should be SMART (Specific, Measurable, Achievable, Realistic, and Time bound). It should include:

.1 analysis of the cause for the inferior CII rating;
.2 analysis of the performance of implemented measures;
.3 list of additional measures and revised measures to be added to the implementation plan with time and method of implementation, necessary for achieving the required operational CII;
.4 designation of a company person to be responsible for the added and revised measures in the implementation plan, monitoring and recording performance throughout and reviewing of the effectiveness of the corrective actions; and
.5 identification of possible impediments to the effectiveness of the measures for improving the energy efficiency and reducing the carbon intensity of the ship, including possible additional contingency measures put in place to overcome and how these impediments will be overcome.

7.4.7 The implementation of the plan of corrective actions should be monitored and adjusted when necessary. Additional measures should be taken to strengthen corrective actions in case of insufficient intermediate results.

7.4.8 The company should ensure that it is in a position to perform the actions set out in the plan of corrective actions and confirm that it is able to do so when submitting its updated SEEMP.

7.4.9 It is recommended that the attained annual operational CII and rating should be determined by the company as a self-assessment activity on periodical basis (e.g. monthly) to understand whether the ship needs a plan of corrective actions to be implemented for the following calendar year(s).
For example, for ships rated E in 2024 based on 2023 data, corrective action plan is to be implemented in 2024 and for ships rated E in 2025 based on 2024 data, corrective actions plan is to be implemented in 2025.

8 SAMPLE FORM OF SEEMP PART III: SHIP OPERATIONAL CARBON INTENSITY PLAN

8.1 Sample form of SEEMP Part III is presented in Appendix 3 for illustrative purposes.

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