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**LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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| Subject: | ANNEX to the COUNCIL DECISION on the position to be taken on behalf of the European Union within the International Maritime Organization's Marine Environment Protection Committee (MEPC) at its 85th session and at its resumed second extraordinary session, as well as the twenty-third meeting of its Intersessional Working Group on Reduction of GHG Emissions from Ships (ISWG-GHG) as regards the adoption of amendments to the International Convention for the Prevention of Pollution from Ships (MARPOL) |

ANNEX

Guiding principles referred to in Articles 1, 2 and 3:

1. The Union shall support a final package of mid-term GHG reduction measures that delivers on the goals of the 2023 IMO GHG Strategy, in particular the net-zero emission reduction goal by or around, i.e. close to, 2050 on a well-to-wake basis.

2. The Union shall promote a final package that ensures non-discriminatory treatment and minimises administrative burden.

3. The Union shall ensure that the final package provides for effective and consistent enforcement, including monitoring and verification, while allowing flexibility for ships to comply with its targets.

4. The Union shall support that the final package includes a clear mechanism for the economic element that complements the technical element, by way of two reduction trajectories or an equivalent mechanism that serves the same purpose.

5. The Union can accept a smoother GHG fuel intensity reduction trajectory in the first years of implementation, provided that the trajectory steepens in later years in order to achieve net zero by or around, i.e. close to, 2050.

6. The Union shall support setting a credible GHG fuel intensity reduction target for 2040 that will be subject to a review to take place by 2035.

The Union shall support that such a review considers the effectiveness of the measure in achieving its reduction goals and incentivising the development of the alternative marine fuel market, and that shall:

(a) include objective and transparent indicators;

(b) review and amend, if appropriate, the 2040 reduction target;

(c) set the reduction targets up to 2050; and

(d) not compromise the achievement of the goals of the 2023 IMO GHG strategy.

7. With regards to the flexibility options to comply with the reduction targets, the Union shall support that over-compliance by a ship in a given year can remedy under-compliance of that ship or another ship during a limited amount of years to follow, subject to the introduction of a safeguard mechanism that will prevent market distortion.

8. The Union shall show openness to the development of an additional flexibility option to comply with the reduction targets, which sets out a mechanism that allows ships to make financial contributions or investments in projects at a pre-determined IMO-defined rate. Support for such an additional flexibility option shall be on condition that it does not undermine the direct compliance and provided that long-term, fuel and technology neutral investments that promote the energy transition of the shipping sector are incentivised and clear environmental integrity, verifiable and permanent emission reductions and prevention of double counting and transparency safeguards are introduced.

9. The Union shall support the incentivization of zero- and near-zero GHG emission fuels, technologies and energy sources in the shipping sector through the economic element. The Union shall show openness to the use of multipliers on the over-compliance achieved by ships using zero and near-zero GHG emission technologies and fuels provided that duration is limited, double counting is prevented, and the net-zero target of the final package of mid-term GHG reduction measures is not jeopardised and the environmental integrity of the measures is ensured.

10. The Union shall support a mechanism that incentivises clear and plausible ways to support all countries, in particular Small Island Developing States (SIDS) and Least Developed Countries (LDCs), to take part in the transition of shipping, as means to ensure a just and equitable transition of the shipping sector.