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## REQUIREMENTS ON OWNERS AND REPRESENTATIVES OF HOLDING ACCOUNTS

These requirements are based on the Commission Delegated Regulation (EU) 2019/1122 (hereinafter referred to as "the Registry Regulation").

The requirements pertaining to each application are available below in this document, in the sections indicated by the table below. Only the sections that are mentioned below apply to each application.

| TYPE                             | APPLICATION  | REQUIREMENTS PERTAINING TO THE REQUEST |
|----------------------------------|--|--|
| Opening a holding account        | Opening an operator holding account                                | → Sections A, B, C and F               |
|                                  | Opening a holding account for an aircraft operator                 | → Sections A, B, C and F               |
|                                  | Opening a holding account for a maritime operator                  | → Sections A, B, C and G               |
|                                  | Opening a trading account  | → Sections A, B, C and D               |
|                                  | Opening a regulated entity holding account                         | → Sections A, B, C and F               |
| Registering a verifier           | Registering a verifier   | → Sections A, B, C and E               |
| Changing account representatives | Adding an authorised representative                                | → Sections A, B and C                  |
|                                  | Removing an authorised representative                              | → Sections A and B                     |
| Claiming an account              | Claiming an operator holding account                               | → Sections A, B, C and F               |
|                                  | Claiming a holding account for an aircraft operator                | → Sections A, B, C and F               |
|                                  | Claiming a holding account for a maritime operator                 | → Sections A, B, C and G               |
|                                  | Claiming a regulated entity holding account                        | → Sections A, B, C and F               |
|                                  | Claiming a trading account   | → Sections A, B, C and D               |
| Closing an account               | Closing any type of account, removing a verifier from the registry | → Sections A and B                     |

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## A. REQUIREMENTS PERTAINING TO APPLICATIONS

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT  |
|---|--|
| Application   | <p>The application is submitted in the REKA online system. Alternatively, if necessary, an application form may be filled. In the REKA system, all applications shall be signed by persons authorised to represent the applicant in accordance with the articles of association or other similar rules. On behalf of a company, the documents shall be signed by persons with authorisation to represent the company. Private persons sign the application in person. The application form is signed as in the REKA system, with the exception that an application concerning removal of an authorised representative can also be signed by an authorised representative assigned for the account.</p> <p>The application form (outside the REKA system) must be signed manually or electronically by the persons authorised to represent the applicant under the articles of association or similar rules. The electronic signature must be an advanced electronic signature or a qualified electronic signature. A signature created with a mobile certificate or online banking codes is an example of an advanced electronic signature. Signatures created using the signing certificates in the certificate cards (organisation card or personal identity card) of the Digital and Population Data Services Agency are qualified electronic signatures.</p> |
| Verifying the right of the persons signing on behalf of the account holder to sign the company name | <p>The Energy Authority will verify the information from information services of Alma Talent and the joint business information system of the Finnish Patent and Registration Office and the Tax Administration (hereinafter referred to as "<i>the Information Service</i>").</p> <p>In the case of municipalities and other institutions under public law, the Energy Authority will verify the information from the account holder's website. If the Energy Authority uses information found on the website of the account holder for the verification, the Energy Authority will also send e-mail to the account holder to double-check the information.</p> <p>A company registered abroad must submit evidence of the right to sign the company name.</p> <p>If necessary, the Energy Authority may request a written report on the right to sign the company name.</p>  |

## B. GENERAL REQUIREMENTS ON DOCUMENTS TO BE SUBMITTED

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT  |
|---|--|
| Some documents must be original or certified, and in certain cases legalised. | <p>Certain documents must be submitted to the Energy Agency as originals or as certified copies. Some documents must also be legalised. It is mentioned in the following chapters to which documents the requirements apply.</p> <p>For further information, see the <a href="#">Energy Authority website</a>.</p>   |
| Documents must be submitted in Finnish, Swedish or English.                   | <p>All of the submitted documents must as a rule be either in Finnish, Swedish or English.</p> <p>In the case of documents in any other language, an official translation by the authority or an authorised translator, preferably into Finnish or Swedish, must be enclosed. If there is a justified reason to do so, the Energy Authority may also accept a translation into English. For more information on authorised translators, please visit <a href="https://www.oph.fi/en">https://www.oph.fi/en</a>.</p> <p>Exceptionally, the Energy Authority may accept documents in their original language, if the content of the document is evident.</p> <p>The original legalised document or a legalised copy thereof must be submitted with the official translation if the document concerns an organisation. If the document concerns a natural person, a certified copy of the original document is sufficient.</p> <p>If a public document is granted in any of the official EU languages and it concerns a natural person, an official translation is not needed if the document is accompanied by a multilingual standard form provided by an EU Member State. A multilingual standard form can be used to certify e.g. a person's name, domicile and/or residence, nationality and absence of a criminal record.</p> |
| Delivery method of documents  | <p>By regular mail or in person to:</p> <p>Energy Authority<br/>Lintulahdenkuja 2 A<br/>FI-00530 Helsinki, Finland</p> <p>If the documents are to be delivered in person,</p>  |

| REQUIREMENT          | COMPLIANCE WITH THE REQUIREMENT  |
|----------------------|--|
|                      | <ul style="list-style-type: none"> <li>• it must be done on Tuesdays and Thursdays between 8 am and 4:15 pm to the Energy Agency's lobby services, which delivers the documents to the Energy Agency's registry</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>• an appointment for the delivery must be made in advance by sending an e-mail to <a href="mailto:rekisteri@energiavirasto.fi">rekisteri@energiavirasto.fi</a> or calling +358 (0)29 5050 100 on weekdays between 12:00 and 2:00 pm Finnish time.</li> </ul> <p>By virtue of the Commission Regulation, the Energy Authority is obligated to demand delivery of the documents enclosed as appendices to an application on paper, which is why the documents cannot be sent by e-mail or fax.</p> <p>If the application is submitted using an application form, the signed form may be scanned and sent by e-mail to the Energy Authority (<a href="mailto:rekisteri@energiavirasto.fi">rekisteri@energiavirasto.fi</a>). Also, the form which indicates the beneficial owners (see below) of an organisation requesting the opening of an account may be scanned and sent by e-mail.</p> |
| Age of the documents | <p>The certification and legalisation of a document must take place less than three (3) months prior to the moment when the request for action is submitted.</p> <p>The personal identification document (an identity card or passport) whose copy is submitted to the Energy Authority must be valid when the copy is submitted.</p>  |

## C. REQUIREMENTS PERTAINING TO AUTHORISED REPRESENTATIVES

Depending on the type of representation, an authorised representative has a right to initiate transactions and/or approve actions and processes relating to the holding account, e.g., transfers and removals of authorised representatives, on behalf of the account holder. Accounts may also have authorised representatives with a right to view an account. At the opening, each account shall have at least two authorised representatives. Each account shall have at least one authorised representative with the right to initiate processes and one with right to approve processes. Verifiers shall have at least one authorised representative. A representative of a verifier may not be representative of any account. More information about rights of authorised representatives can be found on the Energy Authority's webpage <https://energiavirasto.fi/en/emissions-trading-registry> → Instructions and Forms → Authorisation for representatives.

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT   |
|---|---|
| <p>Evidence of <b>the identity and majority</b> of a proposed authorised representative</p>   | <p>The Energy Authority will verify the identity and majority of a proposed representative from the Finnish Population Register. As a general rule, the account holder does not need to submit any separate documents.</p> <p>If the information cannot be found in the Finnish Population Register, the Energy Authority will send a separate request to the account holder on submitting a certified copy of one of the following:</p> <ul style="list-style-type: none"> <li>• a personal identification document granted by a member state of the European Economic Area or the Organisation for Economic Cooperation and Development (OECD); or</li> <li>• a passport.</li> </ul> <p>Citizens of non-EU member states must always submit one of the above-mentioned documents, properly certified and legalised, to prove their identity and majority.</p> |
| <p>Evidence of permanent residential <b>address</b> of a proposed authorised representative</p> <p><i>At least one of the authorised representatives of a trading must live in Finland. No requirements on residence are applied to authorised representatives of</i></p> | <p>The Energy Authority will verify the residence of a proposed authorised representative from the Finnish Population Register. Generally, the account holder need not submit any separate documents.</p> <p>However, if the information cannot be found in the Finnish Population Register, the Energy Authority will send a separate request to the account holder to submit a certified and, if documents are granted outside the EU member states, also a legalised copy of one of the following:</p>   |

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT  |
|---|--|
| <p><i>operator holding accounts, aircraft operator holding accounts, maritime operator holding accounts, regulated entity holding accounts and verifier accounts.</i></p>   | <ul style="list-style-type: none"> <li>• As above, a personal identification document if it shows the proposed representative's permanent address;</li> <li>• Any other form of personal identification granted by an authority that shows the proposed representative's permanent address; or</li> <li>• If the proposed representative's permanent country of residence does not grant personal identification documents that show the person's permanent address, a certificate from a local authority on the permanent residence of the proposed representative.</li> </ul>  |
| <p><b>Criminal record data</b> of a proposed authorised representative</p> <p><i>The Energy Authority may refuse to accept an authorised representative if the proposed authorised representative is being investigated or has been convicted in the past five years of fraud pertaining to emissions allowances, money laundering, funding of terrorism or any other serious crime in which the account could be used.</i></p> <p><i>No requirements on criminal record data are applied to authorised representatives of verifier accounts.</i></p> | <p><b>Persons living in Finland:</b></p> <p>The Energy Authority will request the information from the Finnish Legal Register Centre. The account holder need not submit any documents to the Energy Authority.</p> <p><b>Persons living outside of Finland:</b></p> <p>The account holder must submit the criminal record data of the person living outside of Finland from the person's country of residence as an original document or as a certified copy. Documents granted outside the EU member states must be legalised. The Energy Authority will also request information on all persons named as authorised representatives from the Finnish Legal Register Centre.</p> |
| <p>Personal <b>URID number</b> in the Union Registry</p> <p><i>In order to appoint a person as a representative for an account, they must have a personal URID number in the Union Registry, for example FI123456789012.</i></p>  | <p>In order to get the URID, one must register at the Union Registry. See further instructions in the <a href="#">new user guide</a> on the Energy Authority's webpage. Users that have already registered can check their URID by logging in to the Union Registry. The URID is shown on the top left-hand corner.</p>  |
| <p>Minimum number of authorised representatives for an account</p>  | <p>For a verifier, the mandatory minimum number of representatives is one (1) authorised representative per verifier.</p> <p>For all accounts, the mandatory minimum number is two (2) authorised representatives per account.</p>   |

## D. REQUIREMENTS PERTAINING TO HOLDERS OF TRADING ACCOUNTS

Trading accounts are opened in the Union Registry. This is a voluntary account type.

**If the party opening an account is an organisation:**

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT  |
|---|--|
| <p>Evidence on the organisation requesting the opening of an account having an open <b>bank account</b> in an EEA member state</p>  | <p>The organisation requesting the opening of an account must submit a signed statement from the bank regarding an open bank account. The statement must include the following: the bank's name, the bank account holder's name, the date and a signature of a representative of the bank. The statement must in principle be submitted as an original document.</p>   |
| <p>Evidence of the <b>registration</b> of the organisation requesting the opening of an account and a list of its <b>managers</b> as defined in Article 3(1) point (25) of Regulation (EU) 596/2014. If necessary, also the instrument establishing the organisation.</p> <p><i>An account may only be opened for an organisation registered in Finland.</i></p>  | <p>The Energy Authority will verify this information from the Information Service. As a general rule, the organisation requesting the opening of an account need not submit any separate documentation.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request on submitting relevant documents to the organisation requesting the opening of an account. The documents must be originals or certified copies.</p>  |
| <p><b>Criminal record data of the management</b> of the organisation requesting the opening of an account, as stated above</p> <p><i>The Energy Authority may refuse to open an account if one of the people included in the management of the potential account holder is being investigated or has been convicted in the past five years of fraud pertaining to emissions allowances, money laundering, funding of terrorism or any other serious crime in which the account could be used.</i></p> | <p><b>Persons living in Finland:</b></p> <p>The Energy Authority will request the information directly from the Finnish Legal Register Centre. The organisation requesting the opening of an account need not submit any documents to the Energy Authority.</p> <p><b>Persons living outside of Finland:</b></p> <p>The organisation requesting the opening of an account must submit the criminal record data of the person living outside of Finland from the person's country of residence as an original document or as a certified copy. If the criminal record is requested outside the EU member states, the document must be legalised. The Energy Authority will also always request information about the whole management of the organisation from the Finnish Legal Register Centre.</p> |

| REQUIREMENT  | COMPLIANCE WITH THE REQUIREMENT  |
|--|--|
| Information about the <b>beneficial owner</b> of the organisation requesting the opening of an account, including the name, date of birth, nationality, type of ownership or authority, as defined by the Act on Detecting and Preventing Money Laundering and Terrorist Financing (444/2017). | <p>The Energy Authority will verify this information from the Information Service. As a general rule, the organisation requesting the opening of an account need not submit any separate documentation.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request to the organisation requesting the opening of an account on submitting a report on a separate form on the beneficial owners of the organisation.</p> |
| A certificate from an authority on the organisation requesting the opening of an account being included in the register of parties liable to pay <b>value added tax</b>  | The Energy Authority will verify this information from the Information Service.  |
| If necessary, <b>financial statements</b> of the organisation requesting the opening of an account   | <p>The Energy Authority will verify this information from the Information Service. As a general rule, the organisation requesting the opening of an account need not submit any separate documentation.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request on submitting relevant documents to the organisation requesting the opening of an account. The documents must be originals or certified copies.</p>  |
| Evidence of the registered <b>address</b> of the organisation requesting the opening of an account   | If the organisation's registered address is not stated in any of the documents listed above, the organisation requesting the opening of an account must upon request submit another document that includes the address to the Energy Authority. The document must be original or a certified copy.   |

**If the party opening an account is a private person:**

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT   |
|---|---|
| Evidence on the private person requesting the opening of an account having an open <b>bank account</b> in an EEA member state | The private person requesting the opening of an account must submit a signed statement from the bank regarding an open bank account. The statement must include the following: the bank's name, the bank account holder's name, the date and a signature of a representative of the bank. The statement must be original or a certified copy. |

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT   |
|---|---|
| <p>Evidence of the <b>identity</b> of the private person requesting the opening of an account</p>   | <p>The Energy Authority will verify the identity of the proposed person from the Finnish Population Register. Generally, the private person requesting the opening of an account need not submit any separate documents.</p> <p>If the information cannot be found in the Finnish Population Register, the Energy Authority will send to the private person requesting the opening of an account a separate request on submitting a certified copy of one of the following:</p> <ul style="list-style-type: none"> <li>• a personal identification document granted by a member state of the European Economic Area or the Organisation for Economic Cooperation and Development (OECD); or</li> <li>• a passport.</li> </ul> <p>Citizens of non-EU member states must always submit one of the above-mentioned documents, properly certified and legalised, to prove their identity.</p>   |
| <p>Evidence of the permanent residential <b>address</b> of the private person requesting the opening of an account</p> <p><i>An account may only be opened for a private person who permanently lives in Finland. The person's citizenship is of no significance; only their permanent residence is decisive.</i></p> | <p>The Energy Authority will primarily verify the information from the Finnish Population Register. The private person requesting the opening of an account need not submit any separate documentation.</p> <p>However, if the information cannot be found in the Finnish Population Register, the Energy Authority will send to the private person requesting the opening of an account a separate request on submitting a certified and if documents are granted outside the EU member states also a legalised copy of one of the following:</p> <ul style="list-style-type: none"> <li>• A personal identification document submitted in accordance with the paragraph above if it shows the person's permanent address;</li> <li>• Any other form of personal identification granted by an authority that shows the person's permanent address; or</li> <li>• If the person's permanent country of residence does not grant personal identification documents that show the person's permanent address, a certificate from a local authority on the permanent residence of the person.</li> </ul> |

| REQUIREMENT  | COMPLIANCE WITH THE REQUIREMENT  |
|--|--|
| <p><b>Criminal record data</b> of the private person requesting the opening of an account</p> <p><i>The Energy Authority may refuse to open an account if the potential account holder is being investigated or has been convicted in the past five years of fraud pertaining to emissions allowances, money laundering, funding of terrorism or any other serious crime in which the account could be used.</i></p> | <p>The Energy Authority will request the information directly from the Finnish Legal Register Centre. For a justified reason, the Energy Authority may request the criminal record data of the private person requesting the opening of an account from another country as an original document or as a certified copy. If the criminal record is requested outside the EU member states, then the document must be legalised.</p> |

## E. REQUIREMENT PERTAINING TO REGISTERING A VERIFIER

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT   |
|---|---|
| <p>A document proving that the person requesting the opening of an account has been <b>accredited</b> as a verifier in accordance with Article 15 of Directive 2003/87/EC</p> | <p>The Energy Authority will verify this information directly from the authority that accredited the verifier. The verifier requesting the registration need not submit any documentation. If necessary, the Energy Authority will contact the verifier to request further information.</p> |

## F. OPENING AN OPERATOR HOLDING ACCOUNT, AN AIRCRAFT OPERATOR HOLDING ACCOUNT OR A REGULATED ENTITY HOLDING ACCOUNT

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT   |
|---|---|
| <p>A document clearly identifying the <b>structure of the group</b> if the account holder is part of a group.</p>   | <p>The Energy Authority will verify this information from the Information Service.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request on submitting relevant documents to the organisation requesting the opening of an account. The documents must be originals or certified copies. Documents issued outside of the Nordic countries must also be legalised.</p> |
| <p>If necessary, information about the <b>beneficial owner</b> of the organisation requesting the opening of an account, including the name, date of birth, nationality, and type of ownership or authority, as defined by the Act on Detecting and Preventing Money Laundering and Terrorist Financing (444/2017).</p> | <p>The Energy Authority will verify this information from the Information Service.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request on submitting relevant documents to the organisation requesting the opening of an account.</p>   |

## G. OPENING A MARITIME OPERATOR HOLDING ACCOUNT

### 1. Requirements concerning all shipping companies as account holders:

| REQUIREMENT  | COMPLIANCE WITH THE REQUIREMENT   |
|--|---|
| A document clearly identifying <b>the structure of the group</b> if the account holder is part of a group  | <p>The Energy Authority will verify the information from the Information Service.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request to the organisation requesting the opening of the account to submit the relevant documents. The documents must be originals or certified copies of the originals, and the documents issued outside the Nordic countries must also be legalised.</p> |
| If necessary, the name, date of birth, nationality, and type of ownership or authority of <b>the beneficial owner</b> of the organisation requesting the opening of the account as defined in the Act on Preventing Money Laundering and Terrorist Financing (444/2017). | <p>The Energy Authority will verify the information from the Information Service.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request to the organisation requesting the opening of the account to submit the relevant documents.</p>   |

In addition to the general requirements, special requirements also apply to a shipping company depending on whether the account holder is the ship owner or an ISM company.

- If the ship owner will be the account holder, see section 2A below for the required documents.
- If an ISM company will be the account holder, see section 2B below for the required documents.
- If the account holder is both a shipowner and an ISM company, it is recommended that the ISM company makes the application. However, such a platform company must provide all the attachments mentioned in 2A and 2B.

If there is any doubt as to which Member State is the administering authority responsible for processing a MOHA application, the shipping company should contact the THETIS-MRV helpdesk: [maritimesupportservices@emsa.europa.eu](mailto:maritimesupportservices@emsa.europa.eu)

### 2A. Requirements when the ship's owner will be the shipping company and the account holder:

| REQUIREMENT   | COMPLIANCE WITH THE REQUIREMENT |
|---|---------------------------------|
| <p>A document <b>listing</b> the ships under the responsibility of the ship owner and the IMO identification numbers of the ships in question</p> <p>If there are changes to the list of the ships under the responsibility of the ship's owner, the ship's owner must <b>within 20 working days</b></p> <ul style="list-style-type: none"> <li>• <b>notify</b> the Energy Authority of the matter</li> <li>• submit <b>an updated list</b> of the ships</li> <li>• submit <b>the IMO unique company and registered owner identification number</b> of the ship's new owner for each ship with a new owner</li> </ul> |                                 |

## 2B. Requirements when an ISM company will be the shipping company and the account holder:

| REQUIREMENT  | COMPLIANCE WITH THE REQUIREMENT  |
|--|--|
| <p>A document clearly stating that the ship's owner <b>has authorised</b> the ISM company to manage all emissions trading obligations.</p> <p><i>'ISM company' is defined in the first subparagraph of Article 1 of the Commission Implementing Regulation (EU) 2023/2599.</i></p> | <ul style="list-style-type: none"> <li>• The document must be <b>signed</b> by <b>the ship owner</b> and <b>the ISM company</b></li> <li>• If the document is in a language other than English, it must be translated into English</li> <li>• The document must be an original or a certified copy of the original</li> <li>• If the document is a copy of the original that has been certified outside Finland, it must also be legalised</li> <li>• The document must be certified or legalised within three months before the date on which the application for opening the account is submitted.</li> <li>• The document must contain the following information: <ul style="list-style-type: none"> <li>○ <b>Name of the ISM company</b> authorised by the ship's owner and the IMO unique company and registered owner identification number</li> <li>○ <b>The state</b> in which the ISM company is registered, in accordance with the IMO system applying to the companies and the registered owners</li> <li>○ <b>Name of the ship owner</b> and the IMO unique company and registered owner identification number</li> <li>○ <b>Contact person</b> of the ship owner</li> </ul> </li> </ul> |

|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>○ First name</li> <li>○ Last name</li> <li>○ Title</li> <li>○ Workplace address</li> <li>○ Work phone number</li> <li>○ Work email address</li> <li>○ <b>Date</b> from which the ISM company's authorisation is valid</li> </ul> |
|--|---|

The Energy Authority reserves the right to request the information listed below for opening a maritime operator holding account. **These documents are submitted only if the Energy Agency explicitly asks for them.**

|  |   |
|--|---|
| <p>The instrument <b>establishing the organisation</b> requesting the opening of the account and proof of the registration of the organisation</p>   | <p>The Energy Authority will verify the information from the Information Service. As a rule, the organisation requesting the opening of the account does not need to submit separate documents.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request to the organisation requesting the opening of the account to submit the relevant documents. The documents must be originals or certified copies of the originals.</p> |
| <p>Proof that the organisation requesting the opening of the account has an open <b>bank account</b></p>   | <p>The organisation requesting the opening of the account must submit a statement on the open bank account signed by the bank. The statement must contain the following information: name of the bank, name of the bank account holder, date, and the signature of the bank's representative. As a rule, the statement must be submitted as an original.</p>  |
| <p>An official certificate of the entry of the organisation requesting the opening of the account in <b>the VAT register</b></p>   | <p>The Energy Authority will verify the information from the Information Service.</p>   |
| <p><b>The annual report</b> of the organisation requesting the opening of the account <b>or its latest audited financial statements</b> or, if the latest audited financial statements are not available, <b>a copy of the financial statements stamped by the tax office or the financial manager</b></p> | <p>The Energy Authority will verify the information from the Information Service. As a rule, the organisation requesting the opening of the account does not need to submit separate documents.</p> <p>If the information cannot be found in the Information Service, the Energy Authority will send a separate request to the organisation requesting the opening of the account to submit the relevant documents. The documents must be originals or certified copies of the originals.</p> |