



# Technical Circular

No.: 021/2025

Date: 30<sup>th</sup> June 2025

## **Subject: Liberia Maritime Administration instructions on Company and Shipboard Audits of the SEEMP**

1. The 2021 Revised MARPOL Annex VI, adopted vide Resolution MEPC 328(76) requires as follows:
  - a. **Regulation 26.3.1** - Ships to which this regulation applies to keep onboard a SEEMP (Part III).
  - b. **Regulation 28.3** - A ship rated as E or rated as D for three consecutive years shall develop and undertake the verified planned corrective actions in the revised SEEMP (Part III) to achieve the required annual operational carbon intensity indicator (CII).
  - c. **Regulation 26.3.3** - The SEEMP be subject to periodical company audits taking into account the guidelines outlined in **MEPC Resolution 347(78)**.

The periodical company audits may include annual audits of the company (company audits) and verifications on board the ship (shipboard audits). If undertaken, the audits are to be conducted no later than six months after the issuance of the Statement of Compliance related to fuel oil consumption reporting and operational carbon intensity rating, i.e. no later than 30<sup>th</sup> November.

2. In this regard, the Liberia Maritime Administration has issued Marine Advisory No. 15/2025 providing instructions on implementing the Company and Shipboard audits of the Ship Energy Efficiency Management Plan (SEEMP) as follows:
  - a. Companies with one or more ships that obtained an E rating in any calendar year (XXXX) are to be audited no later than 30 November of the following year (XXXX+1); and with one or more ships that obtained consecutive D ratings in calendar years XXXX and XXXX+1, are to be audited no later than 30 November of year XXXX+2;
  - b. Shipboard audits to be conducted of ships that received two (2) consecutive E ratings of the annual operational CII (i.e. in the year XXXX+2);
  - c. Companies with ships that obtained ratings other than those described in point a. above to be audited at intervals not exceeding three (3) years;



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. While we have taken utmost care to be as factual as possible, readers/ users are advised to verify the exact text and content of the Regulation from the original source/ issuing Authority.

- d. Company audits may be combined with the annual company DOC audit if it is within the window of the DOC audit; or as a standalone audit, as may be decided by the Administration;
  - e. The Administration has decided to extend the due date of the Company audits for calendar year 2024 to **31 December 2025**.
3. Vessel owners/ISM managers of the Liberian Flagged are advised to take note of above and contact an authorized recognized organization listed on the administration's website to schedule an audit of the SEEMP as per the instruction provided in point 2.

**Enclosure:**

- 1. Liberia Maritime Authority-Marine Advisory 15/2025

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**16 June 2025**

**Marine Advisory: 15/2025**  
(Supersedes Marine Advisory: 36/2024)

**SUBJECT: Company and Shipboard Audits of the SEEMP**

**Ref:** (a) **Regulations 26 and 28 of 2021 Revised MARPOL Annex VI**  
(b) [Marine Notice ISM-001](#)  
(c) [MEPC Resolution 347\(78\)](#)

**Supersedes: Marine Advisory: 36/2024**

**Dear Shipowners/Operators/Masters/Recognized Organizations:**

#### **Purpose**

The purpose of this Advisory is to provide information to all Shipowners, Operators, Masters and Recognized Organizations on the Administration's procedure for implementing Company and Shipboard audits of the Ship Energy Efficiency Management Plan (SEEMP) in [Marine Notice ISM-001](#) and [MEPC Resolution 347\(78\)](#).

#### **Background**

[Resolution MEPC 328\(76\)](#) adopted the 2021 Revised MARPOL Annex VI, which entered into force on 1 November 2022. Regulation 26.3.1 requires ships to which this regulation applies to keep onboard a SEEMP (Part III) on or before 1 January 2023, which shall include:

- a) description of the methodology that will be used to calculate the ship's attained annual operational CII required by regulation 28 of the 2021 Revised MARPOL Annex VI and the processes that will be used to report this value to the ship's Administration;
- b) the required annual operational CII, as specified in regulation 28 of the 2021 Revised MARPOL Annex VI, for the next three years;
- c) an implementation plan documenting how the required annual operational CII will be achieved during the next 3 years; and
- d) a procedure for self-evaluation and improvement

Regulation 28.3 requires that a ship rated as E or rated as D for three consecutive years shall develop and undertake the verified planned corrective actions in the revised SEEMP (Part III) to achieve the required annual operational carbon intensity indicator (CII).

Regulation 26.3.3 requires that the SEEMP shall be subject to periodical company audits taking into account the guidelines in [MEPC Resolution 347\(78\)](#). The periodical company audits may include annual audits of the company (company audits) and verifications on board the ship (shipboard audits). If undertaken, the audits should be conducted no later than six months after the issuance of the Statement of Compliance related to fuel oil consumption reporting and operational carbon intensity rating, i.e. no later than 30 November.

## **Implementation**

1. Companies with one or more ships that obtained an E rating in any calendar year (XXXX) should be audited no later than 30 November of the following year (XXXX+1); and with one or more ships that obtained consecutive D ratings in calendar years XXXX and XXXX+1, should be audited no later than 30 November of year XXXX+2;
2. Shipboard audits should be conducted of ships that received two (2) consecutive E ratings of the annual operational CII (i.e in the year XXXX+2);
3. Companies with ships that obtained ratings other than those described in 1. above should be audited at intervals not exceeding three (3) years;
4. Company audits may be combined with the annual company DOC audit if it is within the window of the DOC audit; or as a standalone audit, as may be decided by the Administration;
5. The Administration has decided to extend the due date of the Company audits for calendar year 2024 to 31 December 2025.

Companies should contact an authorized Recognized Organization listed on the Administration's [website](#) in order to schedule the Company audit.

This Marine Advisory is valid until 31 December 2025; the Administration will review this procedure after 31 December 2025 and provide revised procedures, in case of any changes.

For more information, please contact the Regulations and Standards Department at [RegsandStandards@liscr.com](mailto:RegsandStandards@liscr.com) or telephone +1 703 790 3434.

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