



Office of
Deputy Commissioner
of Maritime Affairs

THE REPUBLIC OF LIBERIA

LIBERIA MARITIME AUTHORITY

22980 Indian Creek Drive - Suite 200
Dulles, Virginia 20166, USA
Tel: +1 703 790 3434
Fax: +1 703 790 5655
Email: RegsandStandards@liscr.com
Web: www.liscr.com

03 February 2026

Marine Advisory: 01/2026

(Supersedes Marine Advisory: 15/2025)

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) **Resolution MEPC 347(78)**

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 **Resolution MEPC 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 [**Resolution MEPC 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 2025 to 31 December 2026.

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 2026; the Administration will review this procedure after 31 December 2026 and provide revised procedures, in case of any changes.

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

* * * * *