### Disclosure system implemented

**Yes**

| Legislation | Disclosure Regulation [
|-------------|--------------------------------------------------|

- **When did the regulation(s) regarding disclosure come into force?** 27th of October 2017

- **Competent Body (who is and since when?)** Competent Bodies (since 27th of October 2017): for National Residual Mix calculation - EMS JSC Belgrade; for calculation control and verification - Energy Agency of the Republic of Serbia

- **Is the appointed Competent Body the only competent body in your domain for Gos (Who and When)?** EMS JSC Belgrade is Competent Body only in the domain of Serbia

### RE-GO system implemented

**Yes**

| Legislation | Regulation on Guarantee of Origin [
|-------------|---------------------------------------------------------------------|

- **Competent Body (who is and since when?)** EMS JSC Belgrade (since 8th of September 2017):

- **Is the appointed Competent Body the only competent body in your domain for Gos (Who and When)?** EMS JSC Belgrade is Competent Body only in the domain of Serbia

### CHP-GO system implemented

**No**

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<tr>
<th>Legislation</th>
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- **Competent Body (who is and since when?)** |

- **Is the appointed Competent Body the only competent body in your domain for Gos (Who and When)?**
### Implementation of Article 15 of the Directive

**Have you fully implemented the requirements of Art. 15 of the RES-Directive?**

**YES:**

1. **Metered production periods for issuing GOs are not longer than a calendar month.**
   - **YES**
   - **NO:** Metered periods for issuing GOs are longer than a calendar year
     - **YES:** If true
     - **NOTA BENE:** in case only RES GOs implemented only assess RES-GO system
   - **Almost in line**
     - **NO:** More than 6 months after the end of the production period
     - **Almost in line:** between 3 and 6 months after the PP
     - **YES:** within 3 months after the production period

2. **If possible, issuing of GOs is done DIRECTLY after the end of each production period (potential exemption PV)**
   - **Almost in line**
   - **NO:** more than 6 months after the end of the production period
   - **Almost in line:** between 3 and 6 months after the PP
   - **YES:** within 3 months after the production period

3a. **Lifetime of GO is limited to 12 months after the end of the production period.**
   - **YES**
   - **NO:** is not true
     - **NOTA BENE:** in case only RES GOs implemented only assess RES-GO system
     - In the description section, please identify if this is true for other GO systems in place as well

3b. **GOs that have reached this lifetime (and haven’t been used for disclosure) are collected into the Residual Mix**
   - **YES**
   - **NO:** is not true
     - **NOTA BENE:** in case only RES GOs implemented only assess RES-GO system
     - In the description section, please identify if this is true for other GO systems in place as well

5a. **Cancellations of GO relating to production periods in a given year X which take place until a given deadline in year X+1 count for disclosure in year X. Later cancellations count for disclosure in year X+1. (In case that disclosure periods differ from the calendar year, the deadline is defined accordingly.)**
   - **YES**
   - **Answer is YES or NO**
     - **NOTA BENE:** in case only RES GO is implemented only assess RES-GO system
     - Please provide details of the system in place in the description column.

5b. **Deadline is set on 31 March X+1**
   - **YES**
   - **Answer is YES or NO**
     - **NOTA BENE:** in case only RES GOs implemented only assess RES-GO system
     - Please state the deadline in the description column.

### Usage of EECS

**The same allocation rule applies for expired GO: The date of expiry thus determines the disclosure period for which information from expired GO will be used.**

- **YES**
| 7 | The implementation of GO in all countries in Europe is based on the European Energy Certificate System (EECS) operated by the Association of Issuing Bodies (AIB). In case that national GO systems are established outside the EECS, then EECS is at least used for transfers between registries. | YES | NO: Transfers of GOs between registries are not done through EECS  
YES: Transfers of GOs between registries are done through EECS |
|---|---|---|---|
| 7a | Is the GO system in the country established exclusively according to EECS? | YES: (national GO exist until becoming member of AIB)  
NO: If not true  
Almost in Line: both national GO and EECS system | YES: If true  
Almost in Line: both national GO and EECS system  
NO: If not true |
| 7b | Does the domain utilise the AIB Hub for international transfers? | YES | NO: no procedure to assess reliability and accuracy of GO  
YES: procedures in place to assess reliability and accuracy of GO  
Almost in line: one of the statements is true  
YES: Both statements are true  
Nota Bene: in case only RES GOs implemented only assess RES-GO system |
| 8 | In case that not all European countries are members of EECS, appropriate connections between the EECS system and non-EECS members as well as between different non-EECS members are to be established. These include inter alia procedures for assessing the reliability and accuracy of the GO issued in a certain country and interfaces for the electronic transfer of GO. | NO | NO: none of the two statements are true  
Almost in line: one of the statements is true  
YES: Both statements are true |
| 9b | Ex-domain cancellations of GO, where a GO is cancelled in one registry and a proof of cancellation is then transferred to another country in order to be used there for disclosure purposes, are only used if there is no possibility for a secure electronic transfer and if there is an agreement on such ex-domain cancellations between the competent bodies involved. Statistical information on all ex-domain cancellations are be made available in order to support Residual Mix calculations. | YES | NO: none of the two statements are true  
Almost in line: one of the statements is true  
YES: Both statements are true  
Nota Bene: in case only RES GOs implemented only assess RES-GO system |

### Issuing of GOs for different energy sources and generation technologies

| 10.1 | GOs are issued only for the net generation of a power plant, i.e. gross generation minus the consumption of all auxiliaries related to the process of power production. For hydro power plants involving pumped storage this means that GOs are issued only for the net generation which can be attributed to natural inflow into the reservoir. | YES | NO: If not true  
YES: If true |
| 10.2 | Verification mechanisms are implemented for ongoing control of registered data (e.g. reaudits, random checks, etc.). | YES | NO: If not true  
YES: If true |
| 10.3 | Correct accounting of RES share of combustion plants is assured by adequate measures (EECS Rules) | YES | NO: If not true  
YES: If true |
| 10.4 | The competent body can correct errors in GOs it has issued before they are exported, and is the only one with this competence. | YES | NO: If not true  
YES: If true |
| 11a | The GO system is extended beyond RES & cogeneration to all types of electricity generation. | NO | NO: no extension  
YES: extension in place |
| 11b | GOs are issued for all electricity production, unless an RTS applies for that production, e.g. for the disclosure of supported electricity. | No | ND: if not true
YES: if true |
| 11c | The Competent body has made the use of GOs mandatory for all electricity supplied to final consumers (full disclosure implemented). | No | ND: if not true
YES: if true |
| 12.1 | All types of GO are handled in one comprehensive registry system per country. (For an exception see the coexistence of national GO systems and EECS.) | Yes | Almost in line: if more than one registry, but closely coordinated
YES: one comprehensive registry
NO: Different registries |
| 12.2 | Technical changes to plants are registered as soon as is reasonably practicable. | Yes | NO : If not true
YES : If true |
| 13.1 | GOs have no function in terms of target compliance and should not be used as support instrument. All GOs are linked to disclosure. | Yes | YES : all GOs are linked to disclosure
Almost in line: if at least RES GO system is linked with disclosure, but others not clearly
NO : no GO system is linked to disclosure |
| 13.2 | A GO is considered as being used only once it has been electronically cancelled. | Yes | ND: if not true
YES: if true |
| 13.3 | After cancellation, no further cancellation, transfer or export of the given GO is possible. | Yes | ND: if not true
YES: if true |
| 13.4 | After expiry, no further cancellation, transfer or export of the given GO is possible. | Yes | ND: if not true
YES: if true |
| 13.5 | An exported GO is marked as removed from the exporting registry. | Yes | ND: if not true
YES: if true |
| 13.6 | Processes in the registry excludes duplication of GOs. | Yes | ND: if not true
YES: if true |
| 13.7 | Registries are audited on a regular basis. | Yes | ND: if not true
YES: if true |
| 14 b | If multiple certificates are to be issued, e.g. a GO for disclosure and a support certificate for management of a support system, then these are legally separated. | NA | NO: not legally separated
YES: legally separated
NA: no multiple certificates |
| 15 b | This GO combines the functionalities of a RES-GO and a high efficiency cogeneration GO. | No | ND: the GO does not combine both informations (lost of one information).
YES: the GO combines both RES and CHP in one GO |
| 16 | GO is the only “tracking certificate” used. Any other tracking systems of a similar purpose and function as GO are closely coordinated with GO and eventually converted to GO. | Yes | YES : GO is the only tracking certificate
Almost in line: coordination between GO and other certificate
NO: no coordination between the 2 systems |
| 17 | Besides GO, only Reliable Tracking Systems (which may include contract based tracking) and the Residual Mix is available for usage for disclosure. No other tracking mechanisms are accepted. | Yes | YES: GO + RM or GO + RM + RTS
NO: GO + other tracking system which is not a RTS + (RM) |
| 18 | Green power quality labels use GO as the unique tracking mechanism. | Yes | YES: in Serbia only GOs can be used for tracking of electricity, so only grid users who consume renewable electricity with GOs can use green labeling because they have proof. |
| 20.a. | European countries choose one of the two following options and apply it consistently for all foreign GO: | Yes | The first option is applied | YES : if one of the options is applied | NO : if none of the options is applied | NA : no rejection of GO foreseen in the legislation |
| | - Rejection of GOs only relates to the cancellation of GOs and subsequent use for disclosure purposes in the respective country and does not restrict the transfers of GOs between the registry of the considered country and the registries of their countries. This means that the decision about the recognition of a GO does not hinder its import into the considered country. |  |  |  |  |  |
| | - Rejection of GOs implies blocking their import to the national registry. |  |  |  |  |  |
| 20.b. | The choice of one or the other option is transparent for all market parties and clearly communicated. | Yes |  | YES : If true | NO : If not true | NA : no rejection of GO foreseen in the legislation |
| 21 | Within the rules set by the respective Directives, European countries consider their criteria for the acceptance of imported GOs for purposes of disclosure. | No |  | NO : no rejection criteria | YES : Rejection criteria have been listed | Almost in line : Rejection criteria being discussed |
| | These criteria address imports at least from all EU member states, other members of the European Economic Area (EEA) and Switzerland. The parties to the Energy Community Treaty are considered as well, as soon as GO imports from these countries become relevant. | No |  | NO : criteria do not address imports of GO | YES : criteria address imports of GO |
| | The criteria specify the electronic interfaces, data format and contents of GOs to be imported, which the respective country accepts for imports of GOs (such as the EECS Hub). | No |  | NO : criteria do not specify electronic interface, data format and contents of GO to be imported | YES : criteria do specify electronic interface, data format and contents of GO to be imported |
| | Conditions for the recognition of GOs from other countries are that they were issued based on Art. 15 of Directive 2009/28/EC or compatible national legislation, and that they meet the explicit requirements set in Art. 15, for example, regarding the information content of the GOs. | No |  | NO : if not true | YES : if true |
| | The recognition of GOs from other countries is rejected if these countries have not implemented an electricity disclosure system. | No |  | NO : if not true | YES : if true |
| | The recognition of GOs from other countries is rejected if the country which has issued the GOs or the country which is exporting the GOs have not implemented appropriate measures which effectively avoid double counting of the attributes represented by the GOs. Such appropriate measures ensure the exclusivity of the GOs for representing the attributes of the underlying electricity generation, implement clear rules for disclosure, establish a proper Residual Mix or equivalent measures, and ensure their actual use. Furthermore, the appropriate measures ensure that attributes of exported GOs are subtracted from the Residual Mix of the exporting country and cannot be used for disclosure at any time in the issuing or the exporting country by explicit mechanisms, unless the GOs are re-imported and cancelled there. | No |  | NO : if not true | YES : if true | Almost in line : if part of the measures are implemented |
### Disclosure Schemes and other Reliable Tracking Systems

| 22 | Full disclosure schemes are implemented, including the disclosure of CO₂ emissions and radioactive waste. | No | YES or NO or Almost in line if only CO₂ or Nuclear waste or other restriction (e.g. only provided on website and not with bills and information material) 
In the description column please specify: 
- If the answer is almost in line, please describe the attribute that is missing (or any other restriction). 
- Please insert the energy sources (fuels) that have the to be distinguished. 
- Also specify if certain attributes are allocated as "unknown" share in the fuel mix? |

| 24 | RTS (Reliable Tracking Systems) can comprise, where applicable: 
- Homogeneous disclosure mixes for regulated market segments where no choice of supplier or different products exists, 
- Support systems whose interaction with disclosure requires a certain allocation of the attributes of supported generation (e.g. a pro-rata allocation to all consumers in a country where RES electricity is supported by a feed-in tariff), 
- Contract based tracking | Yes | NA | YES : if true 
Almost in line: default set of data avoiding double counting of RES attributes; or fully explicit tracking system applies, but not fully based on GO and RTS 
NO : No RM |

### Calculations of Residual Mixes

| 25 | Where a full-disclosure system has not been implemented in the country, the countries provide a Residual Mix (RM) as a default set of data for disclosure of energy volumes for which no attributes are available based on cancelled GO or based on other Reliable Tracking Systems. The use of uncorrected generation statistics (e.g. on national or UCTE, Nordel etc. levels) are avoided. | Yes | YES : proper RM calculation, or fully explicit tracking system applied based on GO and RTS 
Almost in line: default set of data avoiding double counting of RES attributes; or fully explicit tracking system applies, but not fully based on GO and RTS 
NO : No RM |

| 26a | The calculation of the Residual Mix follows the methodology developed in the RE-DISS project and taken over by the AIB. | Yes | YES : use of RE-DISS European Residual mix or of RE-DISS national RM 
NO : no use of RE-DISS mixes |

| 26b | The Competent body from my country cooperates with AIB in order to adjust the Residual Mix in reflection of cross-border transfers of physical energy, GO and RTS. | Yes | YES : use of AIB RM data (RE-DISS methodology) 
Almost in line: use of EAM data (in case of deficit domains) 
NO : no use of AIB data 
NA : fully explicit disclosure system (without unknown shares) |

| 27 | For purposes of this cross-border adjustment, the competent body uses data provided by RE-DISS. The competent body also supports the collection of input data for the related calculations by the AIB (and its consultant). | Yes | The focus is on the first part of the sentence 
YES : use of AIB RM data (RE-DISS methodology) 
Almost in line: use of EAM data (in case of deficit domains) 
NO : no use of AIB data 
NA : fully explicit disclosure system (without unknown shares) |

| 28 | As a default, the Residual Mix is calculated on a national level. However, in case that electricity markets of several countries are closely integrated (e.g. in the Nordic region), a regional approach to the Residual Mix may be taken. This should only be done after an agreement has been concluded amongst all countries in this region which ensures a coordinated usage of the regional Residual Mix. | Yes | YES : coordinated regional approach or national approach 
NO : uncoordinated regional approach or no RM 
NA |
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| 29   | If contract based tracking (CBT) is allowed in a country, it is regulated clearly and declared in the domain protocol. | NA | YES: true or CBT accepted  
NO: not true  
Almost in line: CBT exists and efforts have been made to regulate it  
NA: CBT not allowed |
| 30   | Such regulations ensure that  
- The rules of the tracking system are transparent and comprehensive and are clearly understood by all participants in the system.  
- Double counting of attributes and loss of disclosure information is minimised within the contract based tracking scheme and also in the interaction of the contract based tracking scheme to GO and other RTS (if applicable). As a precondition for this, the contract based tracking scheme is able to provide comprehensive statistics about the volumes and types of electricity attributes which are tracked through it.  
- The relevant information for disclosure purposes is available in time to meet the timing requirements. | NA | YES: true  
NO: not true  
Almost in line: CBT exists and efforts have been made to regulate it  
NA: when CBT is not allowed |
| 31   | Electricity disclosure is based on calendar years. | Yes | YES or NO  
Almost in line: if calendar year + another period can be chosen (ex. Financial year)  
In the description column, if other period is used, please identify it: starting date-end date |
| 34   | The deadline for cancelling GO for purposes of disclosure in a given year X is 31 March of year X+1. | Yes | Yes: Deadline is the stated one  
No: Different Deadline  
If other, Please state the deadline in the description column. |
| 36   | The relation between support schemes for RES & cogeneration on the one side and GO and disclosure schemes on the other side are clarified. Where necessary, the support schemes should be defined as RTS. | Yes | The main support scheme in Serbia is FIT (Feed-in tariff). This scheme is funded by a Public Service Obligation levy charged to all end customers and is administered by the Ministry and Guaranteed supplier. Production Devices in receipt of support for ongoing production of electricity (Feed-in-tariff) do not receive EECS-GO in Serbia. In terms of the annual Fuel Mix Disclosure calculation, the attributes of these renewable Production Devices are assigned to each end consumer in Serbia through its supplier.  
YES: clear allocation of supported attributes  
NO: no clear allocation of supported attributes  
Almost in line: not allowed  
NA: No legislation  
In the description column please describe how supported energy is allocated to consumers in terms of disclosure. |
| 37   | If support schemes are using transferable certificates, then these certificates are separated from GO. | NA | NO: not legally separated  
YES: legally separated  
NA: no multiple certificates |
| 38   | All electricity products offered by suppliers with claims regarding the origin of the energy (e.g. green or low-carbon power) are based exclusively on cancelled GO. No other tracking systems are allowed, with the exception of mechanisms defined by law, e.g. a pro-rata allocation of generation attributes to all consumers which is related to a support scheme. | Yes | YES: only GOs accepted for green products  
NO: other TS accepted for green products  
NA: no green products on the market  
Almost in line: not allowed |
| 39 a | As required by Art. 3 (9) of the IEM Directive 2009/72/EC annual disclosure of the supplier mix on or with the bill is mandatory. This also includes information on environmental impacts. | Almost in line | NO: annual disclosure of supplier mix is not mandatory on or with the energy bill and it does not include information on environmental parameters. YES: annual disclosure of supplier mix is mandatory on or with the energy bill and it does include information on environmental parameters. Almost in line: annual disclosure of supplier mix is mandatory on or with the energy bill but it does not include information on environmental parameters. NA: no disclosure system in place. |
| 39 b | Suppliers offering two or more products which are differentiated regarding the origin of the energy are required to give product-related disclosure information to all their customers, including those which are buying the “default” remaining product of the supplier. | Almost in line | The product mix is given besides the supplier mix only if a specific product has been chosen. The supplier is not requested to disclose the default product mix. YES or NO NA: no green products on the market. Almost in line: only product mix is disclosed, but not the (mandatory) supplier mix. |
| 40 | There are clear rules for the claims which suppliers of e.g. green power can make towards their consumers. There are rules on how the “additionality” of such products can be measured (the effect which the product has on actually reducing the environmental impact of power generation), and suppliers are required to provide to consumers the rating of each product based on these rules. | No | YES: clear rules on green products. NO: no clear rules. NA: no green products on the market. Almost in line: not allowed. |
| 41 | Claims made by suppliers and consumers of green or other low-carbon energy relating to carbon emissions or carbon reductions are regulated clearly. These regulations avoid double counting of low-carbon energy in such claims. A decision is taken whether such claims should adequately reflect whether the energy purchased was “additional” or not. | No | YES: clear rules on green products. NO: no clear rules. NA: no green products on the market. Almost in line: not allowed. |
| 42 | In case that suppliers are serving final consumers in several countries rules are developed and implemented consistently in the countries involved on whether the company disclosure mix of these suppliers relates to all consumers or only to those in a single country. | NK | For most countries Not Known (NK) applies if information cannot be found. YES: clear rules on level of disclosure. NO: known practices of international disclosure by suppliers. Almost in line: some progress has been made NA: not allowed. |
| 43 | The following recommendations are followed with respect to the relation of disclosure to cooperation mechanisms (Art 6 - 11 of Directive 2009/28/EC): a) If EU MS or MS or any other country agree on Joint Projects, such agreements also clarify the allocation of attributes (via GO, RTS or Residual Mix) issued from the respective power plants. b) If EU MS agree on Joint Support Schemes, such agreements clarify the allocation of attributes (via GO, RTS or Residual Mix) issued from the power plants supported under these schemes. | No | YES: If agreements for Joint Projects clarify the allocation of attributes. NO: If the proposal is not true NA: No joint projects. YES: If agreements for Joint Support Schemes clarify the allocation of attributes. NO: If the proposal is not true NA: No joint projects. |

**Information on the Recognition of GO**

| Extra questions on recognition of GO | Instructions for assessment/explanations |
| Does the Domain treat imported GO as national GO when it comes to disclosure? If so, please specify. | Yes | NO: It treats imported GO differently from national issued GO. YES: treats them equally. “Almost in line” is not possible |
| Does the Domain have criteria in place for accepting foreign GO for disclosure? | NO | YES: criteria in place. NO: no criteria in place. “Almost in line” is not possible. NA: no rejection of GO foreseen in the legislation |

If yes, please specify the criteria which are in place

Please state which criteria of Art. 15 (6) RES Directive are implemented:
- Electronic database in place
- One competent body appointed by law
- All GO's linked to disclosure
- CO2 emissions and radioactive waste included in disclosure display
- Transparent publication of disclosure information
- Others, please specify

Since when do you have these criteria in place?

Are the criteria transparently published in your country?

Please specify and indicate where those are published. If electronically please provide a link.

| Information on Environmental Parameters |
| What are the data basis for disclosing CO2 emissions and radioactive waste when using GOs or other Reliable Tracking Systems for disclosing specific supplier mixes? | No disclosure of CO2 emissions and radioactive waste information. | Please describe how it is done in the Domain |

| Information on Disclosure aspects |
| Are there any regulations on graphical display of disclosure information by suppliers (requirements on how to display, fixed format of disclosure statement, ...) | Disclosure regulation describes the data to be displayed by the supplier in Disclosure Regulation, Suppliers Report section, with a pie chart, representing the shares of individual energy sources by circular clippings, presenting shares in percentages on two decimal points [http://www.ems.rs/media/uploads/2018/Garancije-porekla/Disclosure_Regulation_Serbian_Do.pdf]. | Pls. Provide short explanation plus reference to website/regulation. |
| Is there a requirement to provide comparison values besides supplier and product mix? If so, which one (e.g. national production mix) | Suppliers are obliged to give consumers link to Residual mix report. | Pls. Provide short explanation plus reference to website/regulation. |
| Is disclosure information somehow controlled by an official or independent institution? By whom? If so, is it audited or approved or calculated by that body? | Disclosure is checked by Energy Agency of Republic of Serbia. | Pls. Provide short explanation plus reference to website/regulation. |
| Is disclosure information of different suppliers centrally available (e.g. at the Competent Body, on a central website)? | No | Pls. Provide short explanation plus reference to website/regulation. |
| Is there an official regulation on communication of aspects related to additionality or ecological quality aspects together with disclosure? Please describe. | No | Pls. Provide short explanation plus reference to website/regulation. |
| Is there a specific regulation on disclosure of (high-efficient) CHP in your domain? | No | Pls. Provide short explanation plus reference to website/regulation. |