

Commission Regulation (EU) No 600/2012 of 21 June 2012 on the verification of greenhouse gas emission reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (Text with EEA relevance)

CHAPTER II

VERIFICATION

Article 13

Verification plan

1 The verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the strategic analysis and the risk analysis, and including at least:

- a a verification programme describing the nature and scope of the verification activities as well as the time and manner in which these activities are to be carried out;
- b a test plan setting out the scope and methods of testing the control activities as well as the procedures for control activities;
- c a data sampling plan setting out the scope and methods of data sampling related to data points underlying the aggregated emissions in the operator or aircraft operator's emission report or the aggregated tonne-kilometre data in the aircraft operator's tonne-kilometre report.

2 The verifier shall set up the test plan referred to in point (b) of paragraph 1 in a manner that allows it to determine the extent to which the relevant control activities may be relied on for the purposes of assessing compliance with the requirements mentioned in Article 7(4)(b).

When determining the sampling size and sampling activities for testing the control activities, the verifier shall consider the following elements:

- a the inherent risks;
- b the control environment;
- c the relevant control activities;
- d the requirement to deliver a verification opinion with reasonable assurance.

3 When determining the sampling size and sampling activities for sampling the data referred to in point (c) of paragraph 1, the verifier shall consider the following elements:

- a the inherent risks and control risks;
- b the results of the analytical procedures;
- c the requirement to deliver a verification opinion with reasonable assurance;
- d the materiality level;
- e the materiality of the contribution of an individual data element to the overall data set.

4 The verifier shall set up and implement the verification plan such that the verification risk is reduced to an acceptable level to obtain reasonable assurance that the operator's or aircraft operator's report is free from material misstatements.

Changes to legislation: Commission Regulation (EU) No 600/2012, Article 13 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

5 The verifier shall update the risk analysis and the verification plan, and adapt the verification activities during the verification when it finds additional risks that need to be reduced or when there is less actual risk than initially expected.

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulation modified by [2019 c. 1 s. 79\(5\)](#)
- Regulation repeal by [EUR 2018/2067](#) Regulation

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Signature words omitted by [S.I. 2019/107 reg. 93](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3(A1) inserted by [S.I. 2019/107 reg. 68\(b\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3(2) words substituted by [S.I. 2019/107 reg. 68\(c\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3(3) words omitted by [S.I. 2019/107 reg. 68\(d\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3(4a)(4b) inserted by [S.I. 2019/107 reg. 68\(e\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3(6) words substituted by [S.I. 2019/107 reg. 68\(f\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3(6a)-(6c) inserted by [S.I. 2019/107 reg. 68\(g\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3(11a) inserted by [S.I. 2019/107 reg. 68\(h\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 3a inserted by [S.I. 2019/107 reg. 69](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 10(1)(m) words substituted by [S.I. 2019/107 reg. 72\(a\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 10(1)(m) words substituted by [S.I. 2019/107 reg. 72\(b\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 16(2)(c) words omitted by [S.I. 2019/107 reg. 73](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 27(3)(f) substituted by [S.I. 2019/107 reg. 75\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 27(3)(o) omitted by [S.I. 2019/107 reg. 75\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))

- Art. 37(1)(a) words substituted by [S.I. 2019/107 reg. 76](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 58(1)(a) word substituted by [S.I. 2019/107 reg. 84](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 70(1)(d) omitted by [S.I. 2019/107 reg. 88\(c\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 71(a) omitted by [S.I. 2019/107 reg. 89\(b\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 71(b) omitted by [S.I. 2019/107 reg. 89\(b\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))
- Art. 75(2)(b) omitted by [S.I. 2019/107 reg. 92\(b\)](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/107 revoked immediately before IP completion day by S.I. 2020/1369, regs. 1(2), 43(a))