

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 26

Internal verification documentation

1 The verifier shall prepare and compile internal verification documentation containing at least:

- a the results of the verification activities performed;
- b the strategic analysis, risk analysis and verification plan;
- c sufficient information to support the verification opinion including justifications for judgments made on whether or not the misstatements identified have material effect on the reported emissions or tonne-kilometre data.

2 The internal verification documentation referred to in paragraph 1 shall be drafted in such a manner that the independent reviewer referred to in Article 25 and the national accreditation body can assess whether the verification has been performed in accordance with this Regulation.

After authentication of the verification report pursuant to Article 25(5), the verifier shall include results of the independent review in the internal verification documentation.

3 The verifier shall, upon request, provide the competent authority access to the internal verification documentation to facilitate an evaluation of the verification by the competent authority.

Changes to legislation:

Commission Regulation (EU) No 600/2012, Article 26 is up to date with all changes known to be in force on or before 08 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.

[View outstanding changes](#)

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))