

Commission Implementing Regulation (EU) 2018/2067 of  
19 December 2018 on the verification of data and on 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 11*

**Strategic analysis**

1 At the beginning of the verification the verifier shall assess the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the installation or the aircraft operator.

2 For the purposes of understanding the activities carried out by the installation or the aircraft operator, the verifier shall collect and review the information needed to assess that the verification team is sufficiently competent to carry out the verification, to determine that the time allocation indicated in the contract has been set correctly and to ensure that it is able to conduct the necessary risk analysis. The information shall include at least:

- a the information referred to in Article 10(1);
- b the required materiality level;
- c the information obtained from the verification in previous years, if the verifier is carrying out the verification for the same operator or aircraft operator.

3 When reviewing the information referred to in paragraph 2, the verifier shall at least assess the following:

- a for the purposes of the verification of the operator's emission report, the category of the installation referred to in Article 19 of Implementing Regulation (EU) 2018/2066 and the activities carried out at that installation;
- b for the purposes of the verification of the aircraft operator's emission or tonne-kilometre report, the size and nature of the aircraft operator, the distribution of information in different locations as well as the number and type of flights;
- [<sup>F1</sup>c the monitoring plan approved by the competent authority as well as the specifics of the monitoring methodology laid down in that monitoring plan;]
- [<sup>F2</sup>d the nature, scale and complexity of emission sources and source streams as well as the equipment and processes that have resulted in emissions or tonne-kilometre data, including the measurement equipment described in the monitoring plan, the origin and application of calculation factors and other primary data sources;]
- e the data flow activities, the control system and the control environment.

4 When carrying out the strategic analysis, the verifier shall check the following:

- [<sup>F3</sup>a whether the monitoring plan presented to it is the most recent version approved by the competent authority;]
- b whether there have been any modifications of the monitoring plan during the reporting period <sup>F4</sup> ...;

**Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/2067, Article 11. (See end of Document for details)

- c <sup>F5</sup>... whether the modifications referred to in point (b) have been notified to the competent authority pursuant to Article 15(1) or Article 23 of Implementing Regulation (EU) 2018/2066 or approved by the competent authority in accordance with Article 15(2) of that Implementing Regulation.

<sup>F6</sup>d .....

**Textual Amendments**

- F1** Art. 11(3)(c) substituted (31.12.2020) by The Greenhouse Gas Emissions Trading Scheme (Amendment) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/916), regs. 1, **17(a)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Art. 11(3)(d) substituted (31.12.2020) by The Greenhouse Gas Emissions Trading Scheme (Amendment) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/916), regs. 1, **17(a)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** Art. 11(4)(a) substituted (31.12.2020) by The Greenhouse Gas Emissions Trading Scheme (Amendment) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/916), regs. 1, **17(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F4** Words in Art. 11(4)(b) omitted (31.12.2020) by virtue of The Greenhouse Gas Emissions Trading Scheme (Amendment) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/916), regs. 1, **17(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F5** Words in Art. 11(4)(c) omitted (31.12.2020) by virtue of The Greenhouse Gas Emissions Trading Scheme (Amendment) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/916), regs. 1, **17(b)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Art. 11(4)(d) omitted (31.12.2020) by virtue of The Greenhouse Gas Emissions Trading Scheme (Amendment) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/916), regs. 1, **17(b)(iv)**; 2020 c. 1, Sch. 5 para. 1(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/2067, Article 11.