

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 **U.K.**

VERIFICATION

Article 9 **U.K.**

Time allocation

- 1 When determining the time allocation for a verification engagement referred to in Article 8(1)(f), the verifier shall at least take into account:
 - a the complexity of the installation or the aircraft operator's activities and fleet;
 - b the level of information and the complexity of the monitoring plan approved by the competent authority ^{F1} ...;
 - c the required materiality level;
 - d the complexity and completeness of the data flow activities and the control system of the operator or aircraft operator;
 - e the location of information and data related to [^{F2}greenhouse gas emissions or tonne-kilometre data].
- 2 The verifier shall ensure that the verification contract provides for the possibility for time to be charged in addition to the time agreed in the contract, where such additional time is found to be needed for the strategic analysis, risk analysis or other verification activities. The situations where the additional time may be needed shall include at least the following:
 - a during the verification where the data flow activities, control activities or logistics of the operator or aircraft operator seem to be more complex than initially anticipated;
 - b where misstatements, non-conformities, insufficient data or errors in the data sets are identified by the verifier during the verification.
- 3 The verifier shall record the time allocated in the internal verification documentation.

Textual Amendments

- F1** Words in Art. 9(1)(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, **15(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Words in Art. 9(1)(e) substituted (31.12.2020) by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/916\)](#), regs. 1, **15(b)**; 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 9.