

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 I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation lays down provisions for the verification of reports submitted pursuant to Directive 2003/87/EC and for the accreditation and supervision of verifiers.

This Regulation also specifies, without prejudice to Regulation (EC) No 765/2008, provisions for the mutual recognition of verifiers and peer evaluation of national accreditation bodies pursuant to Article 15 of Directive 2003/87/EC.

Article 2

Scope

This Regulation shall apply to the verification of greenhouse gas emissions and tonne-kilometre data occurring from 1 January 2019, reported pursuant to Article 14 of Directive 2003/87/EC, and to the verification of data relevant for the update of *ex ante* benchmarks and for the determination of free allocation to installations.

Article 3

Definitions

For the purposes of this Regulation, in addition to the definitions laid down in Article 3 of Directive 2003/87/EC and Article 3 of Implementing Regulation (EU) 2018/2066, the following definitions shall apply:

- (1) ‘detection risk’ means the risk that the verifier does not detect a material misstatement;
- (2) ‘accreditation’ means attestation by a national accreditation body that a verifier meets the requirements set by harmonised standards, within the meaning of point 9 of Article 2 of Regulation (EC) No 765/2008, and requirements set out in this Regulation to carry out the verification of an operator's or aircraft operator's report pursuant to this Regulation;
- (3) ‘verifier’ means a legal person or another legal entity carrying out verification activities pursuant to this Regulation and accredited by a national accreditation body pursuant to Regulation (EC) No 765/2008 and this Regulation or a natural person otherwise authorised, without prejudice to Article 5(2) of that Regulation, at the time a verification report is issued;

- (4) ‘verification’ means the activities carried out by a verifier to issue a verification report pursuant to this Regulation;
- (5) ‘misstatement’ means an omission, misrepresentation or error in the operator's or aircraft operator's reported data, not considering the uncertainty permissible under Article 12(1)(a) of Implementing Regulation (EU) 2018/2066.
- (6) ‘material misstatement’ means a misstatement that, in the opinion of the verifier, individually or when aggregated with other misstatements, exceeds the materiality level or could affect the treatment of the operator's or aircraft operator's report by the competent authority;
- (7) ‘operator's or aircraft operator's report’ means the annual emission report to be submitted by the operator or aircraft operator pursuant to Article 14(3) of Directive 2003/87/EC, the tonne-kilometre report to be submitted by the aircraft operator for the purposes of applying for the allocation of allowances pursuant to Articles 3e and 3f of that Directive, the baseline data report submitted by the operator pursuant to Article 4(2) of Delegated Regulation (EU) .../... or the data report submitted by the operator pursuant to Article 5(2) of that Regulation;
- (8) ‘scope of accreditation’ means activities referred to in Annex I for which accreditation is sought or has been granted;
- (9) ‘competence’ means the ability to apply knowledge and skills to carry out an activity;
- (10) ‘materiality level’ means the quantitative threshold or cut-off point above which misstatements, individually or when aggregated with other misstatements, are considered material by the verifier;
- (11) ‘control system’ means the operator's or aircraft operator's risk assessment and entire set of control activities, including the continuous management thereof, that an operator or aircraft operator has established, documented, implemented and maintained pursuant to Article 59 of Implementing Regulation (EU) 2018/2066 or pursuant to Article 11 of Delegated Regulation (EU) .../..., as appropriate;
- (12) ‘control activities’ means any acts carried out or measures implemented by the operator or aircraft operator to mitigate inherent risks;
- (13) ‘non-conformity’ means one of the following:
 - (a) for the purposes of verifying an operator's emission report, any act or omission of an act by the operator that is contrary to the greenhouse gas emissions permit and the requirements in the monitoring plan approved by the competent authority;
 - (b) for the purposes of verifying an aircraft operator's emission or tonne-kilometre report, any act or omission of an act by the aircraft operator that is contrary to the requirements in the monitoring plan approved by the competent authority;
 - (c) for the purposes of verifying the baseline data report submitted by the operator pursuant to Article 4(2)(a) of Delegated Regulation (EU) .../... or the new entrant data report submitted by the operator pursuant to Article 5(2) of that Regulation any act or omission of an act by the operator that is contrary to the requirements in the monitoring methodology plan;

- (d) for the purposes of accreditation pursuant to Chapter IV, any act or omission of an act by the verifier that is contrary to the requirements of this Regulation;
- (14) ‘site’ means, for the purposes of verifying the emission or tonne-kilometre report of an aircraft operator, the locations where the monitoring process is defined and managed, including the locations where relevant data and information are controlled and stored;
- (15) ‘control environment’ means the environment in which the internal control system functions and the overall actions of an operator's or aircraft operator's management to ensure awareness of this internal control system;
- (16) ‘inherent risk’ means the susceptibility of a parameter in the operator's or aircraft operator's report to misstatements that could be material, individually or when aggregated with other misstatements, before taking into consideration the effect of any related control activities;
- (17) ‘control risk’ means the susceptibility of a parameter in the operator's or aircraft operator's report to misstatements that could be material, individually or when aggregated with other misstatements, and that will not be prevented or detected and corrected on a timely basis by the control system;
- (18) ‘verification risk’ means the risk, being a function of inherent risk, control risk and detection risk, that the verifier expresses an inappropriate verification opinion when the operator's or aircraft operator's report is not free of material misstatements;
- (19) ‘reasonable assurance’ means a high but not absolute level of assurance, expressed positively in the verification opinion, as to whether the operator's or aircraft operator's report subject to verification is free from material misstatement;
- (20) ‘analytical procedures’ means the analysis of fluctuations and trends in the data including an analysis of the relationships that are inconsistent with other relevant information or that deviate from predicted amounts;
- (21) ‘internal verification documentation’ means all internal documentation that a verifier has compiled to record all documentary evidence and justification of activities that are carried out for the verification of an operator's or aircraft operator's report;
- (22) ‘EU ETS lead auditor’ means an EU ETS auditor in charge of directing and supervising the verification team, who is responsible for performing and reporting on the verification of an operator's or aircraft operator's report;
- (23) ‘EU ETS auditor’ means an individual member of a verification team responsible for conducting a verification of an operator's or aircraft operator's report other than the EU ETS lead auditor;
- (24) ‘technical expert’ means a person who provides detailed knowledge and expertise on a specific subject matter needed for the performance of verification activities for the purposes of Chapter III and for the performance of accreditation activities for the purposes of Chapter V;
- (25) ‘level of assurance’ means the degree of assurance the verifier provides on the verification report based on the objective of reducing the verification risk according to the circumstances of the verification engagement;

Status: This is the original version (as it was originally adopted).

- (26) ‘assessor’ means a person assigned by a national accreditation body to perform individually or as part of an assessment team an assessment of a verifier pursuant to this Regulation;
- (27) ‘lead assessor’ means an assessor who is given the overall responsibility for assessing a verifier pursuant to this Regulation;
- (28) ‘baseline data report’ means a report submitted by an operator pursuant to Article 4(2) of Delegated Regulation (EU) .../...;
- (29) ‘new entrant data report’ means a report submitted by an operator pursuant to Article 5(2) of Delegated Regulation (EU) .../....

Article 4

Presumption of conformity

Where a verifier demonstrates its conformity with the criteria laid down in the relevant harmonised standards as defined in point (9) of Article 2 of Regulation (EC) No 765/2008, or parts thereof, the references of which have been published in the *Official Journal of the European Union*, it shall be presumed to comply with the requirements set out in Chapters II and III of this Regulation in so far as the applicable harmonised standards cover those requirements.

Article 5

General framework for accreditation

Where no specific provisions concerning the composition of the national accreditation bodies or the activities and requirements linked to accreditation are laid down in this Regulation, the relevant provisions of Regulation (EC) No 765/2008 shall apply.