

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)

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)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC⁽¹⁾, and in particular the third paragraph of Article 15 and the second paragraph of Article 10a thereof,

Whereas:

- (1) This Regulation should enter into force as a matter of urgency to take account of the First Edition of the International Standards and Recommended Practices on Environmental Protection — Carbon Offsetting and Reduction Scheme for International Aviation (CORSA) (Annex 16, Volume IV to the Chicago Convention) adopted by the ICAO Council at the tenth meeting of its 214th session on 27 June 2018, that are intended to apply from 2019.
- (2) An overall framework of rules for the accreditation of verifiers is necessary to ensure that the verification of operator's or aircraft operator's reports in the framework of the Union's greenhouse gas emission allowance trading system, to be submitted in accordance with Commission Implementing Regulation (EU) 2018/2066⁽²⁾, is carried out by verifiers that possess the technical competence to perform the entrusted task in an independent and impartial manner and in conformity with the requirements and principles set out in this Regulation.
- (3) Experience in the application of Commission Regulation (EU) No 600/2012⁽³⁾ has shown the need to improve, clarify and simplify the accreditation and verification rules to further promote harmonisation and enhance the efficiency of the system. A number of amendments therefore need to be made to Regulation (EU) No 600/2012. In the interests of clarity, that Regulation should be replaced.
- (4) Directive 2006/123/EC of the European Parliament and of the Council⁽⁴⁾ establishes a general framework to facilitate the free movement of services and service providers in the Union while maintaining a high quality of service. Union harmonisation of the

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rules for accreditation and verification relating to the Union's emissions trading system should contribute to a competitive market for verifiers while ensuring transparency and information for operators and aircraft operators.

- (5) When implementing Article 15 of Directive 2003/87/EC, it is necessary to ensure a synergy between the comprehensive framework for accreditation established by Regulation (EC) No 765/2008 of the European Parliament and of the Council⁽⁵⁾ and related provisions of Decision No 768/2008/EC of the European Parliament and of the Council⁽⁶⁾ on one hand, and the specific features of the Union's greenhouse gas emission trading system and requirements that are essential for the effective implementation of Directive 2003/87/EC on the other hand. Regulation (EC) No 765/2008 should continue to apply to those aspects of accreditation of verifiers which are not dealt with by this Regulation. In particular, it should be ensured that where, due to the internal practices of a Member State, an alternative procedure to accreditation, namely, the certification of verifiers that are natural persons, is carried out by a national authority appointed by that Member State in accordance with Regulation (EC) No 765/2008, the Member State concerned shall provide documentary evidence that such authority meets a level of credibility similar to national accreditation bodies that have successfully undergone peer evaluation organised by the body recognised under Article 14 of that Regulation.
- (6) Regulation (EC) No 1221/2009 of the European Parliament and of the Council⁽⁷⁾ provides for an independent and neutral accreditation or licensing system for environmental verifiers. For reasons of coherence and to reduce the administrative burden imposed on the Member States and economic operators, it is appropriate to take account of synergies between that and this Regulation.
- (7) The system of verification and accreditation should avoid any unnecessary duplication of procedures and organisations established pursuant to other Union legal instruments that would result in an increased burden for Member States or economic operators. Therefore, it is appropriate to draw on best practices resulting from the application of harmonised standards adopted by the European Committee for Standardisation on the basis of a request made by the Commission in accordance with Regulation (EU) No 1025/2012 of the European Parliament and of the Council⁽⁸⁾, such as the harmonised standard concerning general requirements for accreditation bodies accrediting conformity assessment bodies, and the harmonised standard concerning requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, the references of which have been published in the *Official Journal of the European Union*, as well as Document EA-6/03 and other technical documents developed by the European cooperation for accreditation or by other bodies.
- (8) When establishing harmonised rules for the verification of operator's or aircraft operator's reports and the accreditation of verifiers, it is necessary to ensure that the burden imposed on operators emitting a lower amount of carbon dioxide (CO₂) per year, on aircraft operators considered small emitters within the meaning of Implementing Regulation (EU) 2018/2066, as well as on the available resources of the Member States is not disproportionate to the aims pursued.

- (9) To make best use of synergies and given the importance of verification of data used for the update of *ex ante* benchmarks and the determination of free allocation to installations, it is appropriate to include rules for verification of baseline data reports and new entrant data reports which are required by Commission Delegated Regulation .../... of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council⁽⁹⁾ into the harmonised rules for verification and accreditation of verifiers.
- (10) Article 27 of Directive 2003/87/EC allows Member States to exclude small installations, subject to equivalent measures, from the Union's greenhouse gas emission allowance trading system provided that the conditions contained in that Article are met. Article 27a of Directive 2003/87/EC allows Member States to exclude installation emitting less than 2 500 tonnes, from the Union's greenhouse gas emission allowance trading system provided that the conditions contained in that Article are met. This Regulation should not apply directly to those installations excluded pursuant to Article 27 or 27a of Directive 2003/87/EC unless the Member State decides that this Regulation should apply.
- (11) In accordance with the principles of Annex V to Directive 2003/87/EC, the verifier should carry out a site visit to check the boundaries of the respective installation or aircraft operator, to assess the operation of measuring devices and monitoring systems, to conduct interviews and to carry out other activities. The verifier's site visit should be waived only under specific conditions.
- (12) In accordance with the principles of Annex V to Directive 2003/87/EC, the verifier should apply a risk-based approach with the aim of reaching a verification opinion providing reasonable assurance that the total emissions or tonne-kilometres are not materially misstated and the report can be verified as satisfactory. The level of assurance should relate to the depth and detail of verification activities carried out during the verification and the wording of the verification opinion statement. If the findings and information obtained during the verification process so require, the verifier should be obliged to adjust one or more activities in the verification process to meet the requirements for achieving reasonable assurance.
- (13) To avoid entanglement between the role of the competent authority and the verifier, the responsibilities of a verifier when carrying out verification should be clearly defined. The verifier should take the monitoring plan approved by the competent authority as a reference point and assess whether this plan and the procedures described in this plan have been implemented correctly. Where the verifier identifies non-compliance with Implementing Regulation (EU) 2018/2066, it should be the responsibility of the verifier to report this non-compliance issue in the verification report.
- (14) Full understanding of the activities of an operator or an aircraft operator is necessary for the performance of an effective verification of an operator's or aircraft operator's report. A verifier should only perform the requested verification activities after it has ascertained following a preliminary assessment that it is competent to do so. In the pursuit of a high-quality level of verification activities, harmonised rules should be

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developed for a preliminary assessment to determine whether a verifier is competent, independent and impartial to carry out the requested verification activities in accordance with the rules and principles set out in this Regulation.

- (15) Provision of relevant information between the operator or the aircraft operator and the verifier is essential in all facets of the verification process, in particular in the pre-contractual phase, in the performance of a strategic analysis by the verifier and throughout the verification. It is necessary to establish a set of harmonised requirements that should govern this provision of information between the operator or aircraft operator and the verifier at all times.
- (16) All verification activities in the verification process are interconnected and should be concluded with the issuance of a verification report by the verifier containing a verification statement that is commensurate with the outcome of the verification assessment. Harmonised requirements for the verification reports and the performance of the verification activities should be established to ensure that verification reports and verification activities in the Member States meet the same standards.
- (17) Analysing the susceptibility of reported data to misstatements that could be material is an essential part of the verification process and determines how the verification activities should be carried out by the verifier. Every element in the verification process shall therefore be strongly linked to the outcome of the analysis of these risks of misstatements.
- (18) Specific provision should be made for the verification of the report of aircraft operators and that of operators of sites, which are subject to Directive 2009/31/EC of the European Parliament and of the Council⁽¹⁰⁾.
- (19) Correct and effective reporting of greenhouse gas emissions by the operator or the aircraft operator is essential for the implementation of Directive 2003/87/EC. To ensure the proper functioning of the monitoring and reporting process, continuous improvement of the operator or aircraft operator's performance should be part of the verification activities performed by the verifier.
- (20) Verification activities and the issuance of verification reports should only be carried out by verifiers and their personnel that are competent. Verifiers should establish and continuously improve internal processes that ensure that all personnel involved in the verification activities are competent to perform the tasks entrusted to them. The criteria for determining whether a verifier is competent should be the same in all Member States and should be verifiable, objective and transparent.
- (21) The national accreditation body established pursuant to Regulation (EC) No 765/2008 should be empowered to accredit and issue an authoritative statement concerning the competence of a verifier to perform the verification activities pursuant to this Regulation, adopt administrative measures and carry out the surveillance of verifiers.
- (22) Templates and specific file formats to be used by verifiers promote harmonisation between Member States and avoid differences in approaches. Verifiers should use templates or specific file formats developed by the Commission. Where a Member State has developed national templates or file format specifications, these should contain

at least the same content as the templates developed by the Commission to ensure harmonised approaches.

- (23) A Member State that does not consider it economically meaningful or sustainable to establish a national accreditation body or to carry out accreditation activities should have recourse to the national accreditation body of another Member State. Only national accreditation bodies that have undergone a successful peer evaluation organised by the body recognised under Article 14 of Regulation (EC) No 765/2008 should be permitted to perform the accreditation activities pursuant to this Regulation.
- (24) National accreditation bodies that demonstrate conformity with this Regulation and that have already successfully undergone peer evaluation organised by the body recognised under Article 14 of Regulation (EU) No 765/2008 should be presumed to fulfil the procedural requirements imposed on national accreditation bodies such as requirements on the structure of a national accreditation body, setting up a competence process, setting up the necessary procedures and management system and arrangements to safeguard the confidentiality of information obtained and should be exempted from undergoing a new peer evaluation following the entry into force of this Regulation. In accordance with Directive 2003/4/EC of the European Parliament and of the Council⁽¹¹⁾, environmental information contained in verified operator's or aircraft operator's reports held by the public authorities should be made public to ensure transparency, subject to certain confidentiality requirements.
- (25) Effective cooperation between national accreditation bodies, or where applicable other national authorities, and competent authorities is essential for the proper functioning of the greenhouse gas emission allowance system and the supervision on the quality of verification. For reasons of transparency, it is necessary to ensure that the national accreditation bodies, or where applicable, other national authorities, and competent authorities establish effective means of information exchange. Information exchanges between competent authorities and between competent authorities and national accreditation bodies or other national authorities should be governed by the strictest guarantees of confidentiality and professional secrecy and be handled in accordance with applicable national and Union law.
- (26) This Regulation includes improvements to accreditation and verification that partly take into account the First Edition of the International Standards and Recommended Practices on Environmental Protection — Carbon Offsetting and Reduction Scheme for International Aviation (CORSA) (Annex 16, Volume IV to the Chicago Convention) adopted by the ICAO Council at the tenth meeting of its 214th session on 27 June 2018. The Regulation on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC is also being amended to take account of the First Edition of the International Standards and Recommended Practices, and these two instruments are being complemented by a Delegated Act pursuant to Article 28c of Directive 2003/87/EC.
- (27) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

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HAS ADOPTED THIS REGULATION:

Modifications etc. (not altering text)

- C1** Regulation modified (31.12.2020 immediately after IP completion day) by [The Greenhouse Gas Emissions Trading Scheme Order 2020 \(S.I. 2020/1265\)](#), art. 2(2), **Sch. 8 para. 4** (with art. 76)
- C2** Regulation: power to amend conferred by 2019 c. 1, **ss. 76, 77** (as amended (22.7.2020) by 2020 c. 14, [Sch. 12 paras. 4\(4\)\(b\)\(ii\), 5\(c\), 7\(2\)\(d\)](#))
- C3** Regulation modified (31.12.2020 immediately after IP completion day) by [S.I. 2020/1265](#), art. 25, **Sch. 5** (as substituted by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) Order 2020 \(S.I. 2020/1557\)](#), arts. 2(1), **14, 36** (as amended (1.1.2023) by [S.I. 2022/1173](#), arts. 2, **14**))

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- (1) [OJ L 275, 25.10.2003, p. 32.](#)
- (2) Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (see page 1 of this Official Journal).
- (3) 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 ([OJ L 181, 12.7.2012, p. 1.](#))
- (4) Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market ([OJ L 376, 27.12.2006, p. 36.](#))
- (5) Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 ([OJ L 218, 13.8.2008, p. 30.](#))
- (6) Decision No 768/2008/EC of the European Parliament and of the Council of 9 July 2008 on a common framework for the marketing of products, and repealing Council Decision 93/465/EEC ([OJ L 218, 13.8.2008, p. 82.](#))
- (7) Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC ([OJ L 342, 22.12.2009, p. 1.](#))
- (8) Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council ([OJ L 316, 14.11.2012, p. 12.](#))
- (9) Not yet published in the Official Journal.
- (10) Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 ([OJ L 140, 5.6.2009, p. 114.](#))
- (11) Directive 2003/4/EC of the European Parliament and of the Council of 28 January 2003 on public access to environmental information and repealing Council Directive 90/313/EEC ([OJ L 41, 14.2.2003, p. 26.](#))

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