

**Changes to legislation:** The Greenhouse Gas Emissions Trading Scheme Order 2020, SCHEDULE 5 is up to date with all changes known to be in force on or before 14 March 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. (See end of Document for details) View outstanding changes

## [<sup>F1</sup>SCHEDULE 5

Article 25

### Modifications to Verification Regulation 2018

**F1** Sch. 5 substituted (31.12.2020) by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) Order 2020 \(S.I. 2020/1557\)](#), arts. 2(1), 36

#### Commencement Information

**II** Sch. 5 in force at 31.12.2020 immediately after IP completion day, see [art. 2\(2\)\(b\)](#)

1. The Verification Regulation 2018 is to be read as if—
  - (a) for “.../...” in each place there were substituted “ 2019/331 ”;
  - (b) for “competent authority” in each place there were substituted “ regulator ”;
  - (c) Articles 56, 65 to 68, 74, 75, 78 and 79 were omitted;
  - (d) the words “This Regulation shall be binding in its entirety and directly applicable in all Member States”, immediately following Article 79, were omitted,

and subject to the following additional modifications.

2. Article 1 is to be read as if—
  - (a) in the first subparagraph for “Directive [2003/87/EC](#)” there were substituted “ the 2020 Order, Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 ”;
  - (b) the second subparagraph were omitted.
3. Article 2 is to be read as if for “2019, reported pursuant to Article 14 of Directive [2003/87/EC](#)” there were substituted “ 2021, reported pursuant to the 2020 Order and permits issued in accordance with it ”.

4. Article 3 is to be read as if—
  - (a) for the words before point (1) there were substituted—

“In this Regulation, references to Implementing Regulation (EU) 2018/2066 are to that Regulation as modified by the Greenhouse Gas Emissions Trading Scheme Order 2020 (“the modified MRR”) and expressions used in both the modified MRR and this Regulation have the same meaning in this Regulation as they do in the modified MRR; in addition the following definitions apply for the purposes of this Regulation.”;
  - (b) in point (2)—
    - (i) for “a national” there were substituted “ the national ”;
    - (ii) for “harmonised standards, within the meaning of point 9 of Article 2 of Regulation (EC) No [765/2008](#),” there were substituted [<sup>F2</sup>the standard referred to in Annex 2];
  - (c) in point (3)—

[<sup>F3</sup>(ai) “or another legal entity” were omitted;]

    - (i) for “a national” there were substituted “ the national ”;
    - (ii) the words “or a natural person otherwise authorised, without prejudice to Article 5(2) of that Regulation,” were omitted;
  - (d) after point (3) there were inserted—

“(3a) ‘national accreditation body’ means the national accreditation body of the United Kingdom appointed in accordance with Article 4(1) of Regulation (EC) [765/2008](#).”;

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- (e) after point (4) there were inserted—
- “(4a) ‘Delegated Regulation (EU) 2019/331’ means the Free Allocation Regulation (as defined in the 2020 Order);
- (4b) ‘Implementing Regulation (EU) 2019/1842’ means the Activity Level Changes Regulation (as defined in the 2020 Order);”;
- (f) after point (6) there were inserted—
- “(6a) ‘annual activity level report’ means a report submitted by an operator pursuant to Article 3(3) of Implementing Regulation (EU) 2019/1842;”;
- (g) for point (7) there were substituted—
- “(7) ‘operator's or aircraft operator's report’ means the annual emission report to be submitted by the operator or aircraft operator pursuant to a permit issued in accordance with Schedule 6 or 7 to the 2020 Order or pursuant to article 33 of the 2020 Order, the baseline data report submitted by the operator pursuant to Article 4(2) of Delegated Regulation (EU) 2019/331, the new entrant data report submitted by the operator pursuant to Article 5(5) of that Regulation or the annual activity level report;”;
- (h) in point (13)—
- (i) in paragraph (a) “greenhouse gas emissions” were omitted;
- (ii) for paragraph (c) there were substituted—
- “(c) for the purposes of verifying the baseline data report submitted by the operator pursuant to Article 4(2)(a) of Delegated Regulation (EU) 2019/331, the new entrant data report submitted by the operator pursuant to Article 5(5) of that Regulation or the annual activity level report, any act or omission of an act by the operator that is contrary to the requirements in the monitoring methodology plan;”;
- (i) in points (22) and (23) for “EU” in each place there were substituted “ UK ”;
- (j) in point (22) for “an” in the first place it occurs there were substituted “ a ”;
- (k) in point (26) for “a” in the second place it occurs there were substituted “ the ”;
- (l) after point (27) there were inserted—
- “(27a) ‘monitoring methodology plan’ has the same meaning as in Delegated Regulation (EU) 2019/331;”;
- (m) after point (28) there were inserted—
- “(28a) ‘baseline period’ has the same meaning as in Delegated Regulation (EU) 2019/331;”;
- (n) after point (29) there were inserted—
- “(30) ‘activity level reporting period’ means the applicable period preceding the submission of the annual activity level report pursuant to Article 3(1) of Implementing Regulation (EU) 2019/1842.”.

- |           |                                                                                                                                                                                                 |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>F2</b> | Words in Sch. 5 para. 4(b)(ii) substituted (1.1.2023) by <a href="#">The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173)</a> , arts. 2, <b>14(2)(a)</b> |
| <b>F3</b> | Sch. 5 para. 4(c)(ai) inserted (1.1.2023) by <a href="#">The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173)</a> , arts. 2, <b>14(2)(b)</b>             |

**5. Article 4 is to be read as if—**

- (a) for the words from “the relevant harmonised standards” to “*European Union*” there were substituted [F4the standard referred to in Annex 2];

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(b) for “the applicable harmonised standards” there were substituted “ those standards ”.

**F4** Words in Sch. 5 para. 5(a) substituted (1.1.2023) by The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173), arts. 2, 14(3)

6. Article 5 is to be read as if for “bodies” there were substituted “ body ”.
7. Article 6 is to be read as if for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”.
8. Article 7 is to be read as if—
- (a) in paragraph 3 for “competent authorities responsible for Directive 2003/87/EC” there were substituted “ regulator ”;
  - (b) in paragraph 4—
    - (i) in point (a) for the words from “or in Annex IV” to the end there were substituted “ , in Annex IV to Delegated Regulation (EU) 2019/331 or in Article 3(2) of Implementing Regulation (EU) 2019/1842, as appropriate; ”;
    - (ii) in point (b) “greenhouse gas emissions” were omitted;
    - (iii) in point (c) for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”;
  - (c) in paragraph 5 for the words from “or with” to “that irregularity” there were substituted “ , Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842, that irregularity ”;
  - (d) in paragraph 6 for the second subparagraph there were substituted—

“If the monitoring methodology plan has not been approved by the regulator pursuant to Article 8 of Delegated Regulation (EU) 2019/331 or is incomplete, or if significant modifications referred to in Article 9(5) of that Regulation have been made which have not been approved by the regulator, the verifier must advise the operator to obtain the necessary approval from the regulator.”.
9. Article 10(1) is to be read as if—
- (a) in point (a) “greenhouse gas emissions” were omitted;
  - (b) in point (h) for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”;
  - (c) in point (i) for the words from “and annual” to the end there were substituted “ under Directive 2003/87/EC and any previous allocation periods under the UK ETS, together with annual activity level reports of the previous years submitted to the competent authority for the purposes of Implementing Regulation (EU) 2019/1842 ”;
  - (d) after point (k) there were inserted—

“(ka) if the monitoring methodology plan was modified, a record of all modifications in accordance with Article 9 of Delegated Regulation (EU) 2019/331;”;
  - (e) in point (l) for “report referred to in Article 69(4)” there were substituted “ reports referred to in Article 69(1) and (4) ”;
  - (f) after point (l) there were inserted—

“(la) where applicable, information on how the operator has corrected nonconformities or addressed recommendations of improvements that were reported in the verification report concerning an annual activity level report from the previous year or a relevant baseline data report;”;

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- (g) in point (n) after “methodology plan” there were inserted “ as well as corrections of reported data ”;
  - (h) in point (p)—
    - (i) for “Directive [2009/31/EC](#)” there were substituted “ the CCS licensing regime ”;
    - (ii) for “required by that Directive and the reports required by Article 14 of that Directive” there were substituted “ and reports required by that regime ”.
- 10.** Article 11(4) is to be read as if—
- (a) in point (b) the words from “or” to the end were omitted;
  - (b) after point (b) there were inserted—
    - “(ba) whether there have been any modifications to the monitoring methodology plan during the baseline period or the activity level reporting period, as appropriate;”;
  - (c) in point (c) for the words from “notified” to the end there were substituted “ notified to and, if required, approved by the regulator pursuant to Part 4 of or Schedule 6 to the 2020 Order ”;
  - (d) in point (d) for the words from “point (b)” to the end there were substituted “ point (ba) have been notified to and, if required, approved by the regulator pursuant to Schedule 6 to the 2020 Order ”.
- 11.** Article 13(1)(c) is to be read as if for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”.
- 12.** Article 16(2) is to be read as if—
- (a) in point (b) for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”;
  - (b) in point (c) for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”;
  - (c) in point (d) “listed in Annex I to Directive [2003/87/EC](#)” were omitted;
  - (d) after point (f) there were inserted—
    - “(fa) for the purposes of verifying an annual activity level report, the accuracy of the parameters listed in Article 16(5), 19, 20, 21 or 22 of Delegated Regulation (EU) 2019/331 as well as data required under paragraphs 1, 2 and 4 of Article 6 of Implementing Regulation (EU) 2019/1842;”.
- 13.** Article 17 is to be read as if—
- (a) in paragraph 3—
    - (i) in the words before point (a) for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”;
    - (ii) in point (d) for “delegated acts adopted pursuant to Article 10b(5) of Directive [2003/87/EC](#)” there were substituted “ Commission Delegated Decision (EU) 2019/708 ”;
    - (iii) at the end there were inserted—
      - “(e) whether the energy consumption has been correctly attributed to each sub-installation where applicable;
      - (f) whether the value of the parameters listed in Articles 16(5), 19, 20, 21 or 22 of Delegated Regulation (EU) 2019/331 is based on a correct application of that Regulation;

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- (g) for the purposes of verifying an annual activity level report and a new entrant data report, the date of start of normal operation as referred to in Article 5(5) of Delegated Regulation (EU) 2019/331;
  - (h) for the purposes of verifying an annual activity level report whether the parameters listed in points 2.3 to 2.7 of Annex IV to Delegated Regulation (EU) 2019/331, as appropriate to the installation, have been monitored and reported in the correct way in accordance with the monitoring methodology plan.”;
- (b) in paragraph 4 after “is not counted” there were inserted “ as emitted ”;
- (c) paragraph 5 were omitted.
- 14.** Article 18 is to be read as if for paragraph 3 there were substituted—
- “**3.** Where data gaps in baseline data reports, new entrant data reports or annual activity level reports have occurred, the verifier shall check whether methods are laid down in the monitoring methodology plan to deal with data gaps pursuant to Article 12 of Delegated Regulation (EU) 2019/331, whether those methods were appropriate for the specific situation and whether they have been applied correctly.
- Where no applicable data gap method is laid down in the monitoring methodology plan, the verifier shall check whether the approach used by the operator to compensate for the missing data is based on reasonable evidence and ensures that the data required by Annex IV to Delegated Regulation (EU) 2019/331 or Article 3(2) of Implementing Regulation (EU) 2019/1842 are not underestimated or overestimated.”.
- 15.** Article 21 is to be read as if—
- (a) in paragraph 4 for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”;
  - (b) in paragraph 5 for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”.
- 16.** Article 22 is to be read as if—
- (a) in paragraph 1—
    - (i) in the first subparagraph for the words from “or Delegated” to “as appropriate” there were substituted “ , Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 as appropriate ”;
    - (ii) in the third subparagraph for the words from “or Delegated” to “has been identified” there were substituted “ , Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 has been identified ”;
  - (b) in paragraph 2 for the words from “or Delegated” to “that have” there were substituted “ , Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 that have ”;
  - (c) in paragraph 3 in the fourth subparagraph for the words from “or Delegated” to “in accordance” there were substituted “ , Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 in accordance ”.
- 17.** Article 23(4) is to be read as if in the words before point (a) for “or new entrant data reports” there were substituted “ , new entrant data reports or annual activity level reports ”.
- 18.** Article 27 is to be read as if—
- (a) in paragraph 1 in the words before point (a) for “or new entrant data report” there were substituted “ , new entrant data report or annual activity level report ”;

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- (b) in paragraph 3—
  - (i) for point (f) there were substituted—
    - “(f) in the case of verification of a baseline data report or new entrant data report, unless the monitoring methodology plan has already been approved by the regulator, the verifier's confirmation that the monitoring methodology plan, so far as it is used as a basis for the report, is compliant with Delegated Regulation (EU) 2019/331;”;
  - (ii) in point (g) for “per activity referred to in Annex 1 to Directive 2003/87/EC and per installation or aircraft operator” there were substituted “ per regulated activity and per installation or per aviation activity and per aircraft operator ”;
  - (iii) after point (h) there were inserted—
    - “(ha) where it concerns the verification of the annual activity level report, aggregated annual verified data for each year in the activity level reporting period for each sub-installation for its annual activity level;”;
  - (iv) in point (i) for “or baseline period” there were substituted “ , baseline period or activity level reporting period ”;
  - (v) for point (o) there were substituted—
    - “(o) any issues of non-compliance with Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 which have become apparent during the verification;”;
  - (vi) point (r) were omitted;
  - (vii) after point (s) there were inserted—
    - “(sa) where the verifier has observed relevant changes to the parameters listed in Article 16(5), 19, 20, 21 or 22 of Delegated Regulation (EU) 2019/331 or changes in the energy efficiency pursuant to paragraphs 1, 2 and 3 of Article 6 of Implementing Regulation 2019/1842, a description of those changes and related remarks;
    - (sb) where applicable, confirmation that the date of start of normal operation as referred to in Article 5(5) of Delegated Regulation (EU) 2019/331 has been checked;”;
  - (viii) in point (t) for “EU” in both places there were substituted “ UK ”;
- (c) in paragraph 4—
  - (i) in the words before point (a), for “or Delegated” to “in sufficient detail” there were substituted “ , Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 in sufficient detail ”;
  - (ii) for point (a) there were substituted—
    - “(a) the size and nature of the misstatement, non-conformity or non-compliance with Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842;”;
  - (iii) for point (d) there were substituted—
    - “(d) to which Article in Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 the non-compliance relates.”;
- (d) paragraph 5 were omitted.

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19. Article 28 is to be read as if point (e) were omitted.

20. Article 29 is to be read as if after paragraph 1 there were inserted—

“**1A.** For the purposes of the verification of the annual activity level report, the verifier shall assess whether the operator has corrected the non-conformities indicated in the verification report related to the corresponding baseline data report, the new entrant data report or the annual activity level report from the previous activity level reporting period.

If the operator has not corrected those non-conformities, the verifier shall consider whether the omission increases or may increase the risk of misstatements.

The verifier shall report in the verification report whether those non-conformities have been resolved by the operator.”

21. Article 30(1)(e) is to be read as if for “and new entrant reports” there were substituted “, new entrant data reports and annual activity level reports”.

22. Article 31 is to be read as if—

(a) in paragraph 1—

(i) for “a” in the first place it occurs there were substituted “ the ”;

(ii) in point (c) after “paragraph 3” there were inserted “, read with paragraph 3b, ”;

(b) in paragraph 3—

(i) in point (a) after “emission report” there were inserted “ or annual activity level report ”;

(ii) in point (b) at the beginning there were inserted “for the purposes of verifying the operator's emission report,”;

(iii) after point (b) there were inserted—

“(ba) for the purposes of verifying the operator's annual activity level report, if a verifier has not carried out a site visit during the verification of an annual activity level report or a baseline data report in the two activity level reporting periods immediately preceding the current activity level reporting period;”;

(iv) after point (c) there were inserted—

“(ca) if, during the activity level reporting period, there have been significant changes to the installation or its sub-installations which require significant modifications to the monitoring methodology plan, including those changes referred to in Article 9(5) of Delegated Regulation (EU) 2019/331;”;

(c) after paragraph 3 there were inserted—

“**3A.** The reference in point (b) of paragraph 3 to reporting periods immediately preceding the current reporting period includes reporting periods for the purposes of Directive [2003/87/EC](#).

**3B.** In respect of installations within Article 32(5), points (b) and (ba) of paragraph 3 apply as if, in each of those points, for “two” there were substituted “ four ”.”;

(d) for paragraph 4 there were substituted—

“**4.** Points (c) and (ca) of paragraph 3 are not applicable where, during the reporting period, there have been only modifications of the default value as referred to in Article 15(3)(h) of Implementing Regulation (EU) 2018/2066 or Article 9(5)(c) of Delegated Regulation (EU) 2019/331.”.

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**23.** Article 32 is to be read as if—

- (a) in point (1) after “verification” there were inserted “ of an operator's emission report ”;
- (b) in point (2) after “verification” there were inserted “ of an operator's emission report ”;
- (c) in point (3) after “verification” there were inserted “ of an operator's emission report ”;
- (d) after point (3) there were inserted—

“(3a) the verification of an operator's annual activity level report concerns a category A installation referred to in Article 19(2)(a) of Implementing Regulation (EU) 2018/2066, a category B installation referred to in Article 19(2)(b) of that Implementing Regulation or an installation with low emissions as referred to in Article 47(2) of that Implementing Regulation and:

- (a) that installation's only sub-installation is one to which a product benchmark pursuant to Article 10(2) of Delegated Regulation (EU) 2019/331 is applicable; and
- (b) the production data relevant for the product benchmark has been evaluated as part of an audit for financial accounting purposes and the operator provides evidence of that;

(3b) the verification of an operator's annual activity level report concerns a category A installation referred to in Article 19(2)(a) of Implementing Regulation (EU) 2018/2066, a category B installation referred to in Article 19(2)(b) of that Implementing Regulation or an installation with low emissions as referred to in Article 47(2) of that Implementing Regulation and:

- (a) the installation has no more than two sub-installations;
- (b) if the installation has two sub-installations, one contributes less than 5% to the installation's total final allocation of allowances; and
- (c) the verifier has sufficient data available to assess the split of sub-installations if relevant;

(3c) the verification of an operator's annual activity level report concerns a category A installation referred to in Article 19(2)(a) of Implementing Regulation (EU) 2018/2066, a category B installation referred to in Article 19(2)(b) of that Implementing Regulation or an installation with low emissions as referred to in Article 47(2) of that Implementing Regulation and:

- (a) the installation has only heat benchmark or district heating sub-installations; and
- (b) the verifier has sufficient data available to assess the split of sub-installations if relevant;”;

(e) in point (4)—

- (i) in the words before point (a) after “verification” there were inserted “ of the operator's emission report or annual activity level report ”;
- (ii) in paragraph (c) after “2018/2066” there were inserted “ or Article 11 of Delegated Regulation (EU) 2019/331 ”;

(f) in point (5)—

- (i) in the words before point (a) after “verification” there were inserted “ of the operator's emission report or annual activity level report ”;
- (ii) in paragraph (b) after “2018/2066” there were inserted “ or Article 11 of Delegated Regulation (EU) 2019/331 ”;

(g) at the end there were inserted—



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“Point (3b) may not be applied if the sub-installation contributing 95% or more to the installation's total final allocation of allowances is a sub-installation to which a product benchmark pursuant to Article 10(2) of Delegated Regulation (EU) 2019/331 is applicable, unless the production data relevant for the product benchmark has been evaluated as part of an audit for financial accounting purposes and the operator provides evidence of that.”.

24. The Verification Regulation 2018 is to be read as if after Article 34 there were inserted—

*“Article 34a*

*Virtual site visits [F5 by verifiers of installations] because of force majeure*

Where serious, extraordinary and unforeseeable circumstances, outside the control of the operator F6 ..., prevent the verifier from carrying out a physical site visit in accordance with Article 21(1) and where these circumstances cannot, after using all reasonable efforts, be overcome, the verifier may decide, subject to the approval of the regulator in accordance with the second and third subparagraph of this Article, to carry out a virtual site visit. The verifier shall take measures to reduce the verification risk to an acceptable level and carry out a physical visit to the site of the installation F6 ... without undue delay. The decision to carry out a virtual site visit shall be based on the outcome of the risk analysis and after determining that the conditions for carrying out a virtual site visit are met. The verifier shall inform the operator F6 ... thereof without undue delay.

The operator F7 ... shall submit an application to the regulator requesting the regulator to approve the verifier's decision to carry out a virtual site visit.

On an application submitted by the operator F8 ... concerned, the regulator shall decide whether to approve the verifier's decision to carry out a virtual site visit, taking into consideration all of the following elements:

- (a) evidence that it is not possible to carry out a physical site visit because of the force majeure circumstances;
- (b) the information provided by the verifier on the outcome of the risk analysis;
- (c) information on how the virtual site visit will be carried out;
- (d) evidence that measures are taken to reduce the verification risk to an acceptable level.

*[F9 Article 34b*

*Virtual site visits by verifiers of aircraft operators*

1. For the purpose of verifying the report of an aircraft operator (other than a small emitter referred to in Article 55(1) of Implementing Regulation (EU) 2018/2066), the verifier may, with the agreement of the aircraft operator and subject to the approval of the regulator in accordance with paragraph 4, carry out a virtual site visit instead of carrying out a physical site visit in accordance with Article 21(1).

2. Before any virtual site visit, the verifier must undertake a risk analysis that includes considering measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the aircraft operator's report is free from material misstatements.

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3. An application for the regulator’s approval for a virtual site visit must be submitted by an aircraft operator on or before 28 February in the year after the scheme year to which the aircraft operator’s report relates or such later date as the regulator may specify.

4. On an application being submitted, the regulator must take the following into consideration in deciding whether or not to approve the virtual site visit:

- (a) the information provided by the verifier on the outcome of the risk analysis;
- (b) information on how the virtual site visit will be carried out;
- (c) evidence that measures are taken to reduce the verification risk to an acceptable level;
- (d) any proposal to carry out a physical site visit after the virtual site visit;
- (e) any other information requested by the regulator to enable the regulator to decide whether or not to approve the virtual site visit.

5. When approving a virtual site visit, the regulator may impose conditions on the approval (including a condition that a physical site visit be carried out within a period specified by the regulator); and the aircraft operator must ensure that any conditions are complied with.”].

<b>F5</b>	Words in Sch. 5 para. 24 inserted (1.1.2023) by <a href="#">The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173)</a> , arts. 2, <b>14(4)(a)(i)</b>
<b>F6</b>	Words in Sch. 5 para. 24 omitted (1.1.2023) by virtue of <a href="#">The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173)</a> , arts. 2, <b>14(4)(a)(ii)</b>
<b>F7</b>	Words in Sch. 5 para. 24 omitted (1.1.2023) by virtue of <a href="#">The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173)</a> , arts. 2, <b>14(4)(a)(iii)</b>
<b>F8</b>	Words in Sch. 5 para. 24 omitted (1.1.2023) by virtue of <a href="#">The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173)</a> , arts. 2, <b>14(4)(a)(iv)</b>
<b>F9</b>	Words in Sch. 5 para. 24 inserted (1.1.2023) by <a href="#">The Greenhouse Gas Emissions Trading Scheme (Amendment) (No. 2) Order 2022 (S.I. 2022/1173)</a> , arts. 2, <b>14(4)(b)</b>

25. Article 36 is to be read as if—

- (a) in paragraphs 2(b) and 6 for “EU” in each place there were substituted “ UK ”;
- (b) in paragraph 6 for “an” there were substituted “ a ”.

26. Article 37 is to be read as if—

- (a) in paragraph 2 for “an” there were substituted “ a ”;
- (b) in paragraphs 2 and 6 for “EU” in each place there were substituted “ UK ”;
- (c) in paragraph 5—
  - (i) in the first subparagraph the second sentence were omitted;
  - (ii) in the second subparagraph for “and new entrant data reports” there were substituted “ , new entrant data reports or annual activity level reports ”.

27. Article 38 is to be read as if—

- (a) for “EU ETS” in each place (including the heading) there were substituted “ UK ETS ”;
- (b) in paragraph 1 in the words before point (a), for “An” there were substituted “ A ”;
- (c) for paragraph 1(a) there were substituted—
  - “(a) knowledge of the 2020 Order, Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842 in the case of verification of the baseline data report, new entrant data

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report or annual activity level report, this Regulation, relevant standards, and other relevant legislation and applicable guidelines;”;

- (d) in paragraph 2—
- (i) for “An” there were substituted “ A ”;
  - (ii) for “an” there were substituted “ a ”.
- 28.** Article 39(2) is to be read as if for “an EU” there were substituted “ a UK ”.
- 29.** Article 40 is to be read as if for “EU” in each place there were substituted “ UK ”.
- 30.** Article 41 is to be read as if “harmonised” were omitted in both places.
- 31.** Article 42 is to be read as if “harmonised” were omitted in both places.
- 32.** Article 43 is to be read as if—
- (a) in paragraph 1 at the end there were inserted “or under the trading scheme established by the 2020 Order”;
  - (b) in paragraphs 2, 5 and 6 “harmonised” were omitted in each place;
  - (c) after paragraph 6 there were inserted—
    - “**6A.** When verifying the same operator or aircraft operator as in the previous year, the verifier shall consider the risk to impartiality and take measures to reduce the risk to impartiality.”;
  - (d) in paragraph 7 for “EU” in both places there were substituted “ UK ”;
  - (e) at the end there were inserted—
    - “**8.** If the UK ETS lead auditor undertakes verifications of emissions or allocation data for an installation in respect of five consecutive years beginning with 2021 or a subsequent year, then the UK ETS lead auditor may not undertake such verifications for that installation in respect of any of the next three years.”.
- 33.** Article 45 is to be read as if, in the words before point (a), for “each” there were substituted “ the ”.
- [<sup>F10</sup>**34.** Article 46(1) is to be read as if—
- (a) in the first subparagraph “or other legal entity” were omitted;
  - (b) in the second subparagraph “harmonised” were omitted.]

**F10** Sch. 5 para. 34 substituted (1.1.2023) by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(No. 2\) Order 2022 \(S.I. 2022/1173\)](#), arts. 2, **14(5)**

- 35.** Article 47 is to be read as if—
- (a) in paragraph 1 for “each” there were substituted “ the ”;
  - (b) in paragraph 2 “harmonised” were omitted.
- 36.** Article 48 is to be read as if in each of paragraphs 1 and 2 “harmonised” were omitted.
- [<sup>F11</sup>**37.** Article 49 is to be read as if—
- (a) in paragraph 1 “harmonised” were omitted;
  - (b) in paragraph 2 in the second subparagraph “harmonised” were omitted;
  - (c) after paragraph 2 there were inserted—

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“3. An accreditation certificate granted on attestation by the national accreditation body that a verifier meets the requirements set by EN ISO 14065:2013 ceases to be valid on 1 July 2024 unless before that date the accreditation of the verifier is extended or renewed on attestation by the national accreditation body that the verifier meets the requirements set by EN ISO 14065:2020, in conjunction with ISO/IEC 17029:2019.”.]

**F11** Sch. 5 para. 37 substituted (1.1.2023) by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(No. 2\) Order 2022 \(S.I. 2022/1173\)](#), arts. 2, **14(6)**

- 38.** Article 50 is to be read as if—
- (a) in paragraph 3 “harmonised” were omitted;
  - (b) paragraph 5 were omitted.
- 39.** Article 51(2) is to be read as if “harmonised” were omitted.
- 40.** Article 52(2) is to be read as if “harmonised” were omitted.
- 41.** Article 54(4) is to be read as if for “Member States” there were substituted “ The national accreditation body ”.
- 42.** Article 55 is to be read as if—
- (a) in paragraph 1 for the words from “national accreditation bodies” to the end there were substituted “ national accreditation body ”;
  - (b) paragraphs 2 to 5 were omitted;
  - (c) in paragraph 6 “harmonised” were omitted.
- 43.** Article 57(4) is to be read as if “harmonised” were omitted.
- 44.** Article 59(1) is to be read as if—
- (a) in point (a) for “harmonised standard pursuant to Regulation [\(EC\) No 765/2008](#)” there were substituted “ standard ”;
  - (b) in point (b) for the words from “Directive [2003/87/EC](#)” to “where” there were substituted “ the 2020 Order, Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 and Implementing Regulation 2019/1842 where ”.
- 45.** Article 60(2)(a) is to be read as if for the words from “Directive [2003/87/EC](#)” to “where” there were substituted “ the 2020 Order, Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 and Implementing Regulation 2019/1842 where ”.
- 46.** Article 63(2) is to be read as if for “harmonised standard pursuant to Regulation [\(EC\) No 765/2008](#)” there were substituted “ standard ”.
- 47.** Article 69 is to be read as if—
- (a) in paragraph 1—
    - (i) for “Member States” there were substituted “ The regulator ”;
    - (ii) the words from “in accordance with Article 74(1)” to the end were omitted;
  - (b) in paragraph 2 “in accordance with Article 74(2) of Implementing Regulation (EU) 2018/2066” were omitted.
- 48.** Article 70 is to be read as if—
- (a) in paragraph 1—
    - (i) for “Member State” there were substituted “ UK ETS authority ”;

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- (ii) for “their” there were substituted “ the ”;
- (iii) “, or where applicable, the national authority entrusted with the certification of verifiers,” were omitted;
- (b) in paragraph 2—
  - (i) for the words from “Where” to “competent authorities” there were substituted “ The Environment Agency or such other regulator as may be designated by the UK ETS authority from time to time is ”;
  - (ii) after “information” there were inserted “ for the purposes of this Chapter ”.
- 49.** Article 71 is to be read as if—
  - (a) in paragraph 1 in the words before point (a)—
    - (i) “of each Member State” were omitted;
    - (ii) for “that” in the first place it occurs there were substituted “ the ”;
    - (iii) for “those Member States” there were substituted “ the United Kingdom ”;
  - (b) paragraph (1)(d) were omitted;
  - (c) in paragraph 3—
    - (i) in the words before point (a), for “that” in the second place it occurs there were substituted “ the ”;
    - (ii) in point (a) for “that” in the second place it occurs there were substituted “ the ”.
- 50.** Article 72 is to be read as if—
  - (a) for “a national” there were substituted “ the national ”;
  - (b) for the words from “following parties” to the end there were substituted “ regulator ”.
- 51.** Article 73(1) is to be read as if—
  - (a) for “of the Member State where the verifier is carrying out the verification” there were substituted “ of the operator of an installation or of an aircraft operator whose data is verified by a verifier ”;
  - (b) “which has accredited that verifier” were omitted.
- 52.** Article 76 is to be read as if—
  - (a) in paragraph 1—
    - (i) for “National accreditation bodies, or where applicable national authorities referred to in Article 55(2),” there were substituted “ The national accreditation body ”;
    - (ii) “other national accreditation bodies,” were omitted;
    - (iii) for “competent authorities” there were substituted “ regulators ”;
    - (iv) the second subparagraph were omitted;
  - (b) in paragraph 2(a) for “that” there were substituted “ the ”;
  - (c) paragraph 2(b) were omitted.
- 53.** Article 77(1)(b) is to be read as if for “or new entrant data reports” there were substituted “ , new entrant data reports or annual activity level reports ”.
- 54.** Annex 1 is to be read as if—
  - (a) in the words before the table the words from “pursuant to Annex I” to the end were omitted;
  - (b) in the table—

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- (i) in the entry for group 10 for “Directive [2003/87/EC](#)” there were substituted “ the 2020 Order ”;
- (ii) in the entries for groups 10 and 11 for “Directive [2009/31/EC](#)” in each place there were substituted “ the CCS licensing regime ”;
- (iii) in the entry for group 98 for “Article 10a of Directive [2003/87/EC](#)” there were substituted “ Part 4A of the 2020 Order, Delegated Regulation (EU) 2019/331 or Implementing Regulation (EU) 2019/1842 ”;
- (iv) the entry for group 99 were omitted.

[<sup>F12</sup>**55.** Annex 2 is to be read as if for the first sentence there were substituted—

“The standard referred to in this Annex is:

- (a) EN ISO 14065:2020, in conjunction with ISO/IEC 17029:2019:
  - (i) with respect to requirements on verifiers in relation to new requests for accreditation (whenever made);
  - (ii) with respect to other requirements on verifiers on or after 1 July 2024;
- (b) either the standard referred to in point (a) or EN ISO 14065:2013, with respect to requirements on verifiers (other than those referred to in point (a)(i)) before 1 July 2024.”.]

**F12** Sch. 5 para. 55 substituted (1.1.2023) by [The Greenhouse Gas Emissions Trading Scheme \(Amendment\) \(No. 2\) Order 2022 \(S.I. 2022/1173\)](#), arts. 2, **14(7)**

**56.** Annex 3 is to be read as if for “the harmonised standard pursuant to Regulation (EC) No [765/2008](#)” there were substituted “ EN ISO/IEC 17011:2017 ”.]

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- art. 4A(4)(aa) inserted by [S.I. 2024/192 art. 5\(2\)\(c\)](#)
- art. 4A(5)(g) inserted by [S.I. 2024/192 art. 5\(3\)](#)