

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 (Text with EEA relevance)

## CHAPTER III

### MONITORING OF EMISSIONS FROM STATIONARY INSTALLATIONS

#### SECTION 4

#### *Special provisions*

#### *Article 50*

#### **Use or transfer of N<sub>2</sub>O**

1 Where N<sub>2</sub>O originates from activities covered by Annex I to Directive 2003/87/EC for which that Annex specifies N<sub>2</sub>O as relevant and an installation does not emit the N<sub>2</sub>O but transfers it to another installation that monitors and reports emissions in accordance with this Regulation, it shall not be counted as emissions of the installation where it originates.

An installation that receives N<sub>2</sub>O from an installation and activity in accordance with the first subparagraph shall monitor the relevant gas streams using the same methodologies, as required by this Regulation, as if the N<sub>2</sub>O were generated within the receiving installation itself.

However, where N<sub>2</sub>O is bottled or used as a gas in products so that it is emitted outside the installation, or where it is transferred out of the installation to entities not covered by Directive 2003/87/EC, it shall be counted as emissions of the installation where it originates, except for quantities of N<sub>2</sub>O in respect of which the operator of the installation where the N<sub>2</sub>O originates can demonstrate to the competent authority that the N<sub>2</sub>O is destroyed using suitable emissions abatement equipment.

2 In its annual emissions report, the operator of the transferring installation shall provide the receiving installation's installation identification code recognised in accordance with the acts adopted pursuant to Article 19(3) of Directive 2003/87/EC, if relevant.

The first subparagraph shall also apply to the receiving installation with respect to the transferring installation's installation identification code.

3 To determine the quantity of N<sub>2</sub>O transferred from one installation to another, the operator shall apply a measurement-based methodology, including in accordance with Articles 43, 44 and 45. The emission source shall correspond to the measurement point and the emissions shall be expressed as the quantity of N<sub>2</sub>O transferred.

4 To determine the quantity of N<sub>2</sub>O transferred from one installation to another, the operator shall apply the highest tier as defined in section 1 of Annex VIII for emissions of N<sub>2</sub>O.

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**Changes to legislation:** There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2018/2066. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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However, the operator may apply the next lower tier provided that it establishes that applying the highest tier as defined in section 1 of Annex VIII is technically not feasible or incurs unreasonable costs.

5 The operators may determine quantities of N<sub>2</sub>O transferred out of the installation both at the transferring and at the receiving installation. In such cases, Article 48(3) shall apply *mutatis mutandis*.

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**Changes and effects yet to be applied to :**

- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2020/1557 art. 35\(3\)-\(8\)](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2021/1455 art. 22\(2\)-\(9\)](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2022/1173 art. 13](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2023/850 art. 8\(2\)](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 7 para. 13 by [S.I. 2022/1173 art. 17\(3\)](#)
- Regulation modified by [S.I. 2020/1265 art. 24Sch. 4](#)
- Regulation modified by [S.I. 2020/1265 Sch. 7 para. 13](#)
- Regulation modified by 2019 c. 1, s. 77(4) (as substituted) by [2020 c. 14 Sch. 12 para. 7\(3\)](#)
- Regulation power to amend conferred by 2019 c. 1, ss. 76, 77 (as amended) by [2020 c. 14 Sch. 12 para. 4\(4\)\(b\)\(i\)7\(2\)\(b\)](#)
- Regulation power to amend conferred by 2019 c. 1, ss. 76, 77 (as amended) by [2020 c. 14 Sch. 12 para. 5\(b\)7\(2\)\(b\)](#)
- Regulation restricted by [S.I. 2020/1265 Sch. 8 para. 5\(3\)](#)