

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 V

DATA MANAGEMENT AND CONTROL

Article 58

Data flow activities

1 The operator or aircraft operator shall establish, document, implement and maintain written procedures for data flow activities for the monitoring and reporting of greenhouse gas emissions and ensure that the annual emissions report resulting from data flow activities does not contain misstatements and is in conformance with the monitoring plan, those written procedures and this Regulation.

Where the aircraft operator intends to apply for an allocation of allowances free of charge pursuant to Article 3e or 3f of Directive 2003/87/EC, the first subparagraph shall also apply to the monitoring and reporting of tonne-kilometre data.

2 Descriptions of written procedures for data flow activities in the monitoring plan shall at least cover the following elements:

- a the items of information listed in Article 12(2);
- b identification of the primary data sources;
- c each step in the data flow from primary data to annual emissions or tonne-kilometre data which shall reflect the sequence and interaction between the data flow activities, including relevant formulas and data aggregation steps applied;
- d the relevant processing steps related to each specific data flow activity, including the formulas and data used to determine the emissions or tonne-kilometre data;
- e relevant electronic data processing and storage systems used and the interaction between such systems and other inputs, including manual input;
- f the way outputs of data flow activities are recorded.

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.

[View outstanding changes](#)

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\(3\)](#)