

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 I

GENERAL PROVISIONS

SECTION 2

General principles

Article 4

General obligation

Operators and aircraft operators shall carry out their obligations related to the monitoring and reporting of greenhouse gas emissions under Directive 2003/87/EC in accordance with the principles laid down in Articles 5 to 9.

Article 5

Completeness

Monitoring and reporting shall be complete and cover all process and combustion emissions from all emission sources and source streams belonging to activities listed in Annex I to Directive 2003/87/EC and other relevant activities included pursuant to Article 24 of that Directive, and of all greenhouse gases specified in relation to those activities, while avoiding double-counting.

Operators and aircraft operators shall take appropriate measures to prevent any data gaps within the reporting period.

Article 6

Consistency, comparability and transparency

1 Monitoring and reporting shall be consistent and comparable over time. To that end, operators and aircraft operators shall use the same monitoring methodologies and data sets, subject to changes and derogations approved by the competent authority.

2 Operators and aircraft operators shall obtain, record, compile, analyse and document monitoring data, including assumptions, references, activity data and calculation factors, in a transparent manner that enables the reproduction of the determination of emissions by the verifier and the competent authority.

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](#)

Article 7

Accuracy

Operators and aircraft operators shall ensure that emission determination is neither systematically nor knowingly inaccurate.

They shall identify and reduce any source of inaccuracies as far as possible.

They shall exercise due diligence to ensure that the calculation and measurement of emissions exhibit the highest achievable accuracy.

Article 8

Integrity of the methodology and of the emissions report

Operators and aircraft operators shall enable reasonable assurance of the integrity of emission data to be reported. They shall determine emissions using the appropriate monitoring methodologies set out in this Regulation.

Reported emission data and related disclosures shall be free from material misstatement as defined in Article 3(6) of Commission Implementing Regulation (EU) 2018/2067⁽¹⁾, avoid bias in the selection and presentation of information, and provide a credible and balanced account of an installation's or aircraft operator's emissions.

In selecting a monitoring methodology, the improvements from greater accuracy shall be balanced against additional costs. Monitoring and reporting of emissions shall aim for the highest achievable accuracy, unless this is technically not feasible or incurs unreasonable costs.

Article 9

Continuous improvement

Operators and aircraft operators shall take account of the recommendations included in the verification reports issued pursuant to Article 15 of Directive 2003/87/EC in their consequent monitoring and reporting.

Article 10

Coordination

Where a Member State designates more than one competent authority pursuant to Article 18 of Directive 2003/87/EC, it shall coordinate the work carried out by those authorities pursuant to this Regulation.

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- (1) 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 (see page 94 of this Official Journal).

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.

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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\(3\)](#)