

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 II

MONITORING PLAN

SECTION I

General rules

Article 11

General obligation

1 Each operator or aircraft operator shall monitor greenhouse gas emissions on the basis of a monitoring plan approved by the competent authority in accordance with Article 12, taking into account the nature and functioning of the installation or aviation activity to which it applies.

The monitoring plan shall be supplemented by written procedures which the operator or aircraft operator establishes, documents, implements and maintains for activities under the monitoring plan, as appropriate.

2 The monitoring plan referred to in paragraph 1 shall describe the instructions to the operator or aircraft operator in a logical and simple manner, avoiding duplication of effort and taking into account existing systems in place at the installation or used by the operator or aircraft operator.

Article 12

Content and submission of the monitoring plan

1 Each operator or aircraft operator shall submit a monitoring plan to the competent authority for approval.

The monitoring plan shall consist of a detailed, complete and transparent documentation of the monitoring methodology of a specific installation or aircraft operator and shall contain at least the elements laid down in Annex I.

Together with the monitoring plan, the operator or aircraft operator shall submit the following supporting documents:

- a for installations, evidence for each major and minor source stream demonstrating compliance with the uncertainty thresholds for activity data and calculation factors, where applicable, for the applied tiers as defined in Annexes II and IV, and for each emission source demonstrating compliance with the uncertainty thresholds for the applied tiers as defined in Annex VIII, where applicable;

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- b the results of a risk assessment providing evidence that the proposed control activities and procedures for control activities are commensurate with the inherent risks and control risks identified.

2 Where Annex I refers to a procedure, an operator or aircraft operator shall establish, document, implement and maintain such a procedure separately from the monitoring plan.

The operator or aircraft operator shall summarise the procedures in the monitoring plan providing the following information:

- a the title of the procedure;
- b a traceable and verifiable reference for identification of the procedure;
- c identification of the post or department responsible for implementing the procedure and for the data generated from or managed by the procedure;
- d a brief description of the procedure, allowing the operator or aircraft operator, the competent authority and the verifier to understand the essential parameters and operations performed;
- e the location of relevant records and information;
- f the name of the computerised system used, where applicable;
- g a list of EN standards or other standards applied, where relevant.

The operator or aircraft operator shall make any written documentation of the procedures available to the competent authority upon request. The operator or aircraft operator shall also make them available for the purposes of verification pursuant to Implementing Regulation (EU) 2018/2067.

3 In addition to the elements referred to in paragraphs 1 and 2 of this Article, Member States may require the inclusion of further elements in the monitoring plan of installations to meet the requirements of delegated acts adopted pursuant to Article 10a(1) of Directive 2003/87/EC and implementing acts adopted in accordance with Article 10a(21) of that Directive.

Article 13

Standardised and simplified monitoring plans

1 Member States may allow operators and aircraft operators to use standardised or simplified monitoring plans, without prejudice to Article 12(3).

For that purpose, Member States may publish templates for those monitoring plans, including the description of data flow and control procedures referred to in Articles 58 and 59, based on the templates and guidelines published by the Commission.

2 Before the approval of any simplified monitoring plan, as referred to in paragraph 1, the competent authority shall carry out a simplified risk assessment as to whether the proposed control activities and procedures for control activities are commensurate with the inherent risks and control risks identified, and justify the use of such a simplified monitoring plan.

Member States may require the operator or aircraft operator to carry out the risk assessment pursuant to the previous subparagraph itself, where appropriate.

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Article 14

Modifications of the monitoring plan

1 Each operator or aircraft operator shall regularly check whether the monitoring plan reflects the nature and functioning of the installation or aviation activity in accordance with Article 7 of Directive 2003/87/EC, and whether the monitoring methodology can be improved.

2 The operator or aircraft operator shall modify the monitoring plan, at least, in any of the following situations:

- a new emissions occur due to new activities being carried out or due to the use of new fuels or materials not yet contained in the monitoring plan;
- b a change in the availability of data, due to the use of new types of measuring instrument, sampling methods or analysis methods, or for other reasons, leads to higher accuracy in the determination of emissions;
- c data resulting from the monitoring methodology applied previously has been found to be incorrect;
- d changing the monitoring plan improves the accuracy of the reported data, unless this is technically not feasible or incurs unreasonable costs;
- e the monitoring plan is not in conformity with the requirements of this Regulation and the competent authority requests the operator or aircraft operator to modify it;
- f it is necessary to respond to the suggestions for improvement of the monitoring plan contained in a verification report.

Article 15

Approval of modifications of the monitoring plan

1 The operator or aircraft operator shall notify the competent authority of any proposals for modification of the monitoring plan without undue delay.

However, the competent authority may allow the operator or aircraft operator to notify modifications of the monitoring plan that are not significant within the meaning of paragraphs 3 and 4 by 31 December of the same year.

2 Any significant modification of the monitoring plan within the meaning of paragraphs 3 and 4 shall be subject to approval by the competent authority.

Where the competent authority considers a modification not to be significant, it shall inform the operator or aircraft operator thereof without undue delay.

3 Significant modifications to the monitoring plan of an installation include:

- a changes to the category of the installation where such changes require a change to the monitoring methodology or lead to a change of the applicable materiality level pursuant to Article 23 of Implementing Regulation (EU) 2018/2067;
- b notwithstanding Article 47(8), changes regarding whether the installation is considered an 'installation with low emissions';
- c changes to emission sources;
- d a change from calculation-based to measurement-based methodologies, or *vice versa*, or from a fall-back methodology to a tier-based methodology for determining emissions or *vice versa*;

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- e a change in the tier applied;
 - f the introduction of new source streams;
 - g a change in the categorisation of source streams – between major, minor or *de-minimis* source streams where such a change requires a change to the monitoring methodology;
 - h a change to the default value for a calculation factor, where the value is to be laid down in the monitoring plan;
 - i the introduction of new methods or changes to existing methods related to sampling, analysis or calibration, where this has a direct impact on the accuracy of emissions data;
 - j the implementation or adaption of a quantification methodology for emissions from leakage at storage sites.
- 4 Significant changes to the monitoring plans of an aircraft operator include:
- a with regard to the emission monitoring plan:
 - (i) a change of emission factor values laid down in the monitoring plan;
 - (ii) a change between calculation methods as laid down in Annex III, or a change from the use of a calculation method to the use of estimation methodology in accordance with Article 55(2) or *vice versa*;
 - (iii) the introduction of new source streams;
 - (iv) changes in the status of the aircraft operator as a small emitter within the meaning of Article 55(1) or with regard to one of the thresholds provided by Article 28a(6) of Directive 2003/87/EC;
 - b with regard to the tonne-kilometre data monitoring plan:
 - (i) a change between a non-commercial and commercial status of the air transport service provided;
 - (ii) a change in the object of the air transport service, the object being passengers, freight or mail.

Article 16

Implementation and record-keeping of modifications

1 Before receiving approval or information in accordance with Article 15(2), the operator or aircraft operator may carry out monitoring and reporting using the modified monitoring plan where it can reasonably assume that the proposed modifications are not significant, or where monitoring in accordance with the original monitoring plan would lead to incomplete emission data.

In cases of doubt, the operator or aircraft operator shall carry out all monitoring and reporting, and in the interim documentation, in parallel, using both the modified and the original monitoring plan.

2 Upon receipt of approval or information in accordance with Article 15(2), the operator or aircraft operator shall only use the data relating to the modified monitoring plan and carry out all monitoring and reporting using only the modified monitoring plan from the date from which that version of the monitoring plan is applicable.

3 The operator or aircraft operator shall keep records of all modifications of the monitoring plan. Each record shall contain:

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- a a transparent description of the modification;
- b a justification for the modification;
- c the date of notification of the modification to the competent authority pursuant to Article 15(1);
- d the date on which the competent authority acknowledged receipt of the notification referred to in Article 15(1), where available, and the date of the approval or information referred to in Article 15(2);
- e the starting date of implementation of the modified monitoring plan in accordance with paragraph 2 of this Article.

SECTION 2

Technical feasibility and unreasonable costs

Article 17

Technical feasibility

Where an operator or aircraft operator claims that applying a specific monitoring methodology is technically not feasible, the competent authority shall assess the technical feasibility taking the operator's or aircraft operator's justification into account. That justification shall be based on the operator or aircraft operator having technical resources capable of meeting the needs of a proposed system or requirement that can be implemented in the required time for the purposes of this Regulation. Those technical resources shall include the availability of the requisite techniques and technology.

Article 18

Unreasonable costs

1 Where an operator or aircraft operator claims that applying a specific monitoring methodology would incur unreasonable costs, the competent authority shall assess whether the costs are unreasonable, taking into account the operator's justification.

The competent authority shall consider costs unreasonable where the cost estimate exceeds the benefit. To that end, the benefit shall be calculated by multiplying an improvement factor by a reference price of EUR 20 per allowance and costs shall include an appropriate depreciation period based on the economic lifetime of the equipment.

2 When assessing the unreasonable nature of the costs with regard to the operator's choice of tier levels for activity data, the competent authority shall use as the improvement factor referred to in paragraph 1 the difference between the uncertainty currently achieved and the uncertainty threshold of the tier that would be achieved by the improvement multiplied by the average annual emissions caused by that source stream over the three most recent years.

In the absence of such data on the average annual emissions caused by that source stream over the three most recent years, the operator or aircraft operator shall provide a conservative estimate of the annual average emissions, with the exclusion of CO₂ stemming from biomass and before subtraction of transferred CO₂. For measuring instruments under national legal metrological control, the uncertainty currently achieved

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may be substituted by the maximum permissible error in service allowed by the relevant national legislation.

3 When assessing the unreasonable nature of the costs with regard to measures increasing the quality of reported emissions but without direct impact on the accuracy of activity data, the competent authority shall use an improvement factor of 1 % of the average annual emissions of the respective source streams in the three most recent reporting periods. Those measures may include:

- a switching from default values to analyses to determine calculation factors;
- b an increase of the number of analyses per source stream;
- c where the specific measuring task does not fall under national legal metrological control, the substitution of measuring instruments with instruments complying with relevant requirements of legal metrological control of the Member State in similar applications, or to measuring instruments meeting national rules adopted pursuant to Directive 2014/31/EU of the European Parliament and of the Council⁽¹⁾ or Directive 2014/32/EU;
- d shortening calibration and maintenance intervals of measuring instruments;
- e improvements to data-flow activities and control activities that significantly reduce the inherent or control risk.

4 Measures relating to the improvement of an installation's monitoring methodology shall not be deemed to incur unreasonable costs up to an accumulated amount of EUR 2 000 per reporting period. For installations with low emissions that threshold shall be EUR 500 per reporting period.

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- (1) Directive 2014/31/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of non-automatic weighing instruments ([OJ L 96, 29.3.2014, p. 107](#)).

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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\(3\)](#)