

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 2

Calculation-based methodology

Subsection 2

Activity data

Article 27

Determination of activity data

1 The operator shall determine the activity data of a source stream in one of the following ways:

- a on the basis of continual metering at the process which causes the emissions;
- b on the basis of aggregation of metering of quantities delivered separately, taking into account relevant stock changes.

2 For the purposes of point (b) of paragraph 1, the quantity of fuel or material processed during the reporting period shall be calculated as the quantity of fuel or material received during the reporting period, minus the quantity of fuel or material moved out of the installation, plus the quantity of fuel or material in stock at the beginning of the reporting period, minus the quantity of fuel or material in stock at the end of the reporting period.

Where it is technically not feasible or would incur unreasonable costs to determine quantities in stock by direct measurement, the operator may estimate those quantities on the basis of one of the following:

- a data from previous years correlated with output for the reporting period;
- b documented procedures and respective data in audited financial statements for the reporting period.

Where it is technically not feasible or would incur unreasonable costs to determine activity data for the entire calendar year, the operator may choose the next most appropriate day to separate one reporting year from the subsequent year, and reconcile accordingly to the calendar year required. The deviations involved for one or more source streams shall be clearly recorded, form the basis of a value representative for the calendar year, and be considered consistently in relation to the next year.

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 28

Measurement systems under the operator's control

1 To determine activity data in accordance with Article 27, the operator shall use metering results based on measurement systems under its own control at the installation, provided that all of the following conditions are complied with:

- a the operator must carry out an uncertainty assessment and ensures that the uncertainty threshold of the relevant tier level is met;
- b the operator must ensure at least once a year and after each calibration of a measuring instrument that the calibration results multiplied by a conservative adjustment factor are compared with the relevant uncertainty thresholds. The conservative adjustment factor shall be based on an appropriate time series of previous calibrations of that or similar measuring instruments for taking into account the effect of uncertainty in service.

Where tier thresholds approved in accordance with Article 12 are exceeded or equipment found not to conform with other requirements, the operator shall take corrective action without undue delay and notify the competent authority thereof.

2 When notifying a new monitoring plan or when it is relevant for a change to the approved monitoring plan, the operator shall provide the competent authority with the uncertainty assessment referred to in point (a) of paragraph 1.

The assessment shall cover the specified uncertainty of the applied measuring instruments, uncertainty associated with the calibration, and any additional uncertainty connected to how the measuring instruments are used in practice. The uncertainty assessment shall cover uncertainty related to stock changes where the storage facilities are capable of containing at least 5 % of the annual used quantity of the fuel or material considered. When carrying out the assessment, the operator shall take into account the fact that the stated values used to define tier uncertainty thresholds in Annex II refer to the uncertainty over the full reporting period.

The operator may simplify the uncertainty assessment by assuming that the maximum permissible errors specified for the measuring instrument in service or, where lower, the uncertainty obtained by calibration, multiplied by a conservative adjustment factor for taking into account the effect of uncertainty in service, are to be regarded as the uncertainty over the whole reporting period as required by the tier definitions in Annex II, provided that measuring instruments are installed in an environment appropriate for their use specifications.

3 Notwithstanding paragraph 2, the competent authority may allow the operator to use metering results based on measurement systems under its own control at the installation, where the operator provides evidence that the measuring instruments applied are subject to relevant national legal metrological control.

For that purpose, the maximum permissible error in service allowed by the relevant national legislation on legal metrological control for the relevant measuring task may be used as the uncertainty value without providing further evidence.

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Article 29

Measurement systems outside the operator's own control

1 Where, based on a simplified uncertainty assessment, the use of measurement systems outside the operator's own control, as compared with the use of those within the operator's own control pursuant to Article 28, allows the operator to comply with at least as high a tier, gives more reliable results and is less prone to control risks, the operator shall determine the activity data from measurement systems outside its own control.

To that end, the operator may revert to one of the following data sources:

- a amounts from invoices issued by a trade partner, provided that a commercial transaction between two independent trade partners takes place;
- b direct readings from the measurement systems.

2 The operator shall ensure compliance with the applicable tier pursuant to Article 26.

To that end, the maximum permissible error in service allowed by relevant legislation for national legal metrological control for the relevant commercial transaction may be used as uncertainty without providing further evidence.

Where the applicable requirements under national legal metrological control are less stringent than the applicable tier pursuant to Article 26, the operator shall obtain evidence on the applicable uncertainty from the trade partner responsible for the measurement system.

Changes to legislation:

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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\(3\)](#)