

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 47

Installations with low emissions

1 The competent authority may allow the operator to submit a simplified monitoring plan in accordance with Article 13, provided that it operates an installation with low emissions.

The first subparagraph shall not apply to installations carrying out activities for which N₂O is included pursuant to Annex I to Directive 2003/87/EC.

2 For the purposes of the first subparagraph of paragraph 1, an installation shall be considered an installation with low emissions where at least one of the following conditions is met:

- a the average annual emissions of that installation reported in the verified emissions reports during the trading period immediately preceding the current trading period, with the exclusion of CO₂ stemming from biomass and before subtraction of transferred CO₂, were less than 25 000 tonnes of CO_{2(e)} per year;
- b the average annual emissions referred to in point (a) are not available or are no longer applicable because of changes to the installation's boundaries or changes to the operating conditions of the installation, but the annual emissions of that installation for the next five years, with the exclusion of CO₂ stemming from biomass and before subtraction of transferred CO₂, will be, based on a conservative estimation method, less than 25 000 tonnes of CO_{2(e)} per year.

3 The operator of an installation with low emissions shall not be required to submit the supporting documents referred to in the third subparagraph of Article 12(1), and shall be exempt from the requirement of submitting an improvement report as referred to in Article 69(4) in response to recommendations for improvement reported by the verifier in the verification report.

4 By way of derogation from Article 27, the operator of an installation with low emissions may determine the amount of fuel or material by using available and documented purchasing records and estimated stock changes. The operator shall also be exempt from the requirement to provide the uncertainty assessment referred to in Article 28(2) to the competent authority.

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5 The operator of an installation with low emissions shall be exempt from the requirement in Article 28(2) to include uncertainty related to stock changes in an uncertainty assessment.

6 By way of derogation from Articles 26(1) and 41(1), the operator of an installation with low emissions may apply as a minimum tier 1 for the purposes of determining activity data and calculation factors for all source streams and for determining emissions by measurement-based methodologies, unless higher accuracy is achievable without additional effort for the operator, without providing evidence that applying higher tiers is technically not feasible or would incur unreasonable costs.

7 For the purpose of determining calculation factors on the basis of analyses in accordance with Article 32, the operator of an installation with low emissions may use any laboratory that is technically competent and able to generate technically valid results using the relevant analytical procedures, and provides evidence for quality assurance measures as referred to in Article 34(3).

8 Where an installation with low emissions subject to simplified monitoring exceeds the threshold referred to in paragraph 2 in any calendar year, its operator shall notify the competent authority thereof without undue delay.

The operator shall, without undue delay, submit a significant modification of the monitoring plan within the meaning of point (b) of Article 15(3), to the competent authority for approval.

However, the competent authority shall allow that the operator continues simplified monitoring provided that that operator demonstrates to the satisfaction of the competent authority that the threshold referred to in paragraph 2 has not already been exceeded within the past five reporting periods and will not be exceeded again from the following reporting period onwards.

Article 48

Inherent CO₂

1 Inherent CO₂ that is transferred into an installation, including that contained in natural gas, a waste gas (including blast furnace or coke oven gas) or in process inputs (including synthesis gas), shall be included in the emission factor for that source stream.

2 Where inherent CO₂ originates from activities covered by Annex I to Directive 2003/87/EC or included pursuant to Article 24 of that Directive and is subsequently transferred out of the installation as part of a source stream to another installation and activity covered by that Directive, it shall not be counted as emissions of the installation where it originates.

However, where inherent CO₂ is emitted, or transferred out of the installation to entities not covered by that Directive, it shall be counted as emissions of the installation where it originates.

3 The operators may determine quantities of inherent CO₂ transferred out of the installation both at the transferring and at the receiving installation. In that case, the quantities of respectively transferred and received inherent CO₂ shall be identical.

Where the quantities of transferred and received inherent CO₂ are not identical, the arithmetical average of both determined values shall be used in both the transferring

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and receiving installations' emissions reports, where the deviation between the values can be explained by the uncertainty of the measurement systems or the determination method. In such cases, the emissions report shall refer to the alignment of that value.

Where the deviation between the values cannot be explained by the approved uncertainty range of the measurement systems or the determination method, the operators of the transferring and receiving installations shall align the values by applying conservative adjustments approved by the competent authority.

Article 49

Transferred CO₂

1 The operator shall subtract from the emissions of the installation any amount of CO₂ originating from fossil carbon in activities covered by Annex I to Directive 2003/87/EC that is not emitted from the installation, but:

- a transferred out of the installation to any of the following:
 - (i) a capture installation for the purpose of transport and long-term geological storage in a storage site permitted under Directive 2009/31/EC;
 - (ii) a transport network with the purpose of long-term geological storage in a storage site permitted under Directive 2009/31/EC;
 - (iii) a storage site permitted under Directive 2009/31/EC for the purpose of long-term geological storage;
- b transferred out of the installation and used to produce precipitated calcium carbonate, in which the used CO₂ is chemically bound.

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 the receiving installation is covered by that Directive. In all other cases, the operator of the transferring installation shall provide the name, address and contact information of a contact person for the receiving installation.

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

3 For the determination of the quantity of CO₂ 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 CO₂ transferred.

For the purpose of point (b) of paragraph 1, the operator shall apply a calculation-based methodology.

4 For determining the quantity of CO₂ transferred from one installation to another, the operator shall apply the highest tier as defined in section 1 of Annex VIII.

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.

For determining the quantity of CO₂ chemically bound in precipitated calcium carbonate, the operator shall use data sources representing highest achievable accuracy.

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5 The operators may determine quantities of CO₂ transferred out of the installation both at the transferring and at the receiving installation. In such cases, Article 48(3) shall apply.

Article 50

Use or transfer of N₂O

1 Where N₂O originates from activities covered by Annex I to Directive 2003/87/EC for which that Annex specifies N₂O as relevant and an installation does not emit the N₂O 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 N₂O 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 N₂O were generated within the receiving installation itself.

However, where N₂O 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 N₂O in respect of which the operator of the installation where the N₂O originates can demonstrate to the competent authority that the N₂O 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 N₂O 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 N₂O transferred.

4 To determine the quantity of N₂O transferred from one installation to another, the operator shall apply the highest tier as defined in section 1 of Annex VIII for emissions of N₂O.

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 N₂O transferred out of the installation both at the transferring and at the receiving installation. In such cases, Article 48(3) shall apply *mutatis mutandis*.

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\(3\)](#)