

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 (Text with EEA relevance)

CHAPTER II

VERIFICATION

Article 11

Strategic analysis

- 1 At the beginning of the verification the verifier shall assess the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the installation or the aircraft operator.
- 2 For the purposes of understanding the activities carried out by the installation or the aircraft operator, the verifier shall collect and review the information needed to assess that the verification team is sufficiently competent to carry out the verification, to determine that the time allocation indicated in the contract has been set correctly and to ensure that it is able to conduct the necessary risk analysis. The information shall include at least:
 - a the information referred to in Article 10(1);
 - b the required materiality level;
 - c the information obtained from the verification in previous years, if the verifier is carrying out the verification for the same operator or aircraft operator.
- 3 When reviewing the information referred to in paragraph 2, the verifier shall at least assess the following:
 - a for the purposes of the verification of the operator's emission report, the category of the installation referred to in Article 19 of Implementing Regulation (EU) 2018/2066 and the activities carried out at that installation;
 - b for the purposes of the verification of the aircraft operator's emission or tonne-kilometre report, the size and nature of the aircraft operator, the distribution of information in different locations as well as the number and type of flights;
 - c the monitoring plan approved by the competent authority or monitoring methodology plan, as appropriate, as well as the specifics of the monitoring methodology laid down in that monitoring plan or the monitoring methodology plan as appropriate;
 - d the nature, scale and complexity of emission sources and source streams as well as the equipment and processes that have resulted in emissions, tonne-kilometre data or data relevant for free allocation, including the measurement equipment described in the monitoring plan or monitoring methodology plan as appropriate, the origin and application of calculation factors and other primary data sources;
 - e the data flow activities, the control system and the control environment.
- 4 When carrying out the strategic analysis, the verifier shall check the following:

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2018/2067. 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](#)

- a whether the monitoring plan or monitoring methodology plan, as appropriate, presented to it is the most recent version and, where required, approved by the competent authority;
- b whether there have been any modifications of the monitoring plan during the reporting period or of the monitoring methodology plan during the baseline period, as appropriate;
- c where applicable, whether the modifications referred to in point (b) have been notified to the competent authority pursuant to Article 15(1) or Article 23 of Implementing Regulation (EU) 2018/2066 or approved by the competent authority in accordance with Article 15(2) of that Implementing Regulation.
- d where applicable, whether the modifications referred to in point (b) have been notified to the competent authority pursuant to Article 9(3) of Delegated Regulation (EU) .../... or approved by the competent authority in accordance with Article 9(4) of that Regulation.

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Changes and effects yet to be applied to :

- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 5 by [S.I. 2022/1173 art. 14](#)
- Regulation applied by [S.I. 2023/850 art. 20\(4\)](#)
- Regulation modified by [S.I. 2020/1265 Sch. 8 para. 4](#)
- Regulation modified by S.I. 2020/1265, art. 25, Sch. 5 (as substituted) by [S.I. 2020/1557 art. 14](#)
- Regulation power to amend conferred by 2019 c. 1, ss. 76, 77 (as amended) by [2020 c. 14 Sch. 12 para. 4\(4\)\(b\)\(ii\)7\(2\)\(d\)](#)
- Regulation power to amend conferred by 2019 c. 1, ss. 76, 77 (as amended) by [2020 c. 14 Sch. 12 para. 5\(c\)7\(2\)\(d\)](#)
- Regulation restricted by [S.I. 2020/1265 art. 33\(2\)](#)
- Regulation word substituted by [S.I. 2020/1265 Sch. 5 para. 2](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 3(A1) inserted by [S.I. 2019/916 reg. 10\(b\)](#)
- Art. 3(A1) omitted by [S.I. 2020/1265 Sch. 5 para. 5\(b\)](#)
- Art. 3(2) word substituted by [S.I. 2020/1265 Sch. 5 para. 5\(c\)](#)
- Art. 3(2) words substituted by [S.I. 2019/916 reg. 10\(c\)](#)
- Art. 3(3) words omitted by [S.I. 2019/916 reg. 10\(d\)](#)
- Art. 3(3) words substituted by [S.I. 2020/1265 Sch. 5 para. 5\(d\)](#)
- Art. 3(3a) inserted by [S.I. 2020/1265 Sch. 5 para. 5\(e\)](#)
- Art. 3(4a)(4b) inserted by [S.I. 2019/916 reg. 10\(e\)](#)
- Art. 3(4a) omitted by [S.I. 2020/1265 Sch. 5 para. 5\(f\)](#)
- Art. 3(4b) omitted by [S.I. 2020/1265 Sch. 5 para. 5\(g\)](#)
- Art. 3(7) words substituted by [S.I. 2019/916 reg. 10\(f\)](#)
- Art. 3(7) words substituted by [S.I. 2020/1265 Sch. 5 para. 5\(h\)](#)
- Art. 3(7a)(7b) inserted by [S.I. 2019/916 reg. 10\(g\)](#)
- Art. 3(7a) omitted by [S.I. 2020/1265 Sch. 5 para. 5\(i\)](#)
- Art. 3(7b) omitted by [S.I. 2020/1265 Sch. 5 para. 5\(j\)](#)
- Art. 3(11) words omitted by [S.I. 2019/916 reg. 10\(h\)](#)
- Art. 3(12a) inserted by [S.I. 2019/916 reg. 10\(i\)](#)
- Art. 3(12a) omitted by [S.I. 2020/1265 Sch. 5 para. 5\(k\)](#)
- Art. 3(13)(a) words omitted by [S.I. 2020/1265 Sch. 5 para. 5\(l\)](#)
- Art. 3(13)(c) omitted by [S.I. 2019/916 reg. 10\(j\)](#)
- Art. 3(22) word substituted by [S.I. 2020/1265 Sch. 5 para. 5\(m\)](#)
- Art. 3(22) word substituted by [S.I. 2020/1265 Sch. 5 para. 5\(n\)](#)
- Art. 3(23) word substituted by [S.I. 2020/1265 Sch. 5 para. 5\(m\)](#)
- Art. 3(26) word substituted by [S.I. 2020/1265 Sch. 5 para. 5\(o\)](#)
- Art. 3(28) omitted by [S.I. 2019/916 reg. 10\(k\)](#)
- Art. 3(29) omitted by [S.I. 2019/916 reg. 10\(k\)](#)
- Art. 3a inserted by [S.I. 2019/916 reg. 11](#)
- Art. 3a omitted by [S.I. 2020/1265 Sch. 5 para. 6](#)
- Art. 7(4)(a) words omitted by [S.I. 2019/916 reg. 14\(b\)\(i\)\(aa\)](#)
- Art. 7(4)(b) words omitted by [S.I. 2020/1265 Sch. 5 para. 8\(b\)](#)
- Art. 7(4)(c) omitted by [S.I. 2019/916 reg. 14\(b\)\(i\)\(bb\)](#)
- Art. 9(1)(b) words omitted by [S.I. 2019/916 reg. 15\(a\)](#)
- Art. 9(1)(e) words substituted by [S.I. 2019/916 reg. 15\(b\)](#)

- Art. 10(1)(a) words omitted by S.I. 2020/1265 Sch. 5 para. 9
- Art. 10(1)(c) omitted by S.I. 2019/916 reg. 16(a)
- Art. 10(1)(e) words omitted by S.I. 2019/916 reg. 16(b)
- Art. 10(1)(f) omitted by S.I. 2019/916 reg. 16(c)
- Art. 10(1)(g) words omitted by S.I. 2019/916 reg. 16(d)
- Art. 10(1)(h) substituted by S.I. 2019/916 reg. 16(e)
- Art. 10(1)(i) omitted by S.I. 2019/916 reg. 16(f)
- Art. 10(1)(m) substituted by S.I. 2019/916 reg. 16(g)
- Art. 10(1)(n) words omitted by S.I. 2019/916 reg. 16(h)
- Art. 10(1)(p) words substituted by S.I. 2019/916 reg. 16(i)(i)
- Art. 10(1)(p) words substituted by S.I. 2019/916 reg. 16(i)(ii)
- Art. 11(3)(c) substituted by S.I. 2019/916 reg. 17(a)(i)
- Art. 11(3)(d) substituted by S.I. 2019/916 reg. 17(a)(ii)
- Art. 11(4)(a) substituted by S.I. 2019/916 reg. 17(b)(i)
- Art. 11(4)(b) words omitted by S.I. 2019/916 reg. 17(b)(ii)
- Art. 11(4)(c) words omitted by S.I. 2019/916 reg. 17(b)(iii)
- Art. 11(4)(d) omitted by S.I. 2019/916 reg. 17(b)(iv)
- Art. 13(1)(c) substituted by S.I. 2019/916 reg. 18(a)
- Art. 14(c) words omitted by S.I. 2019/916 reg. 19(b)
- Art. 16(2)(b) omitted by S.I. 2019/916 reg. 20(b)
- Art. 16(2)(c) substituted by S.I. 2019/916 reg. 20(c)
- Art. 16(2)(d) words omitted by S.I. 2019/916 reg. 20(d)
- Art. 24(c) words omitted by S.I. 2019/916 reg. 27
- Art. 26(1)(c) substituted by S.I. 2019/916 reg. 28
- Art. 27(1)(e) omitted by S.I. 2019/916 reg. 29(a)(ii)
- Art. 27(3)(e) substituted by S.I. 2019/916 reg. 29(b)(i)
- Art. 27(3)(f) omitted by S.I. 2019/916 reg. 29(b)(ii)
- Art. 27(3)(g) words substituted by S.I. 2019/916 reg. 29(b)(iii)
- Art. 27(3)(g) words substituted by S.I. 2020/1265 Sch. 5 para. 11
- Art. 27(3)(h) omitted by S.I. 2019/916 reg. 29(b)(iv)
- Art. 27(3)(i) words omitted by S.I. 2019/916 reg. 29(b)(v)
- Art. 27(3)(o) substituted by S.I. 2019/916 reg. 29(b)(vi)
- Art. 27(3)(q) omitted by S.I. 2019/916 reg. 29(b)(vii)
- Art. 27(3)(r) omitted by S.I. 2019/916 reg. 29(b)(vii)
- Art. 27(4)(a) substituted by S.I. 2019/916 reg. 29(c)(ii)
- Art. 27(4)(c) words omitted by S.I. 2019/916 reg. 29(c)(iii)
- Art. 27(4)(d) substituted by S.I. 2019/916 reg. 29(c)(iv)
- Art. 28(c) words omitted by S.I. 2019/916 reg. 30(a)
- Art. 28(e) omitted by S.I. 2019/916 reg. 30(b)
- Art. 30(1)(c) words omitted by S.I. 2019/916 reg. 31(b)
- Art. 30(1)(e) omitted by S.I. 2019/916 reg. 31(c)
- Art. 31(3)(b) words inserted by S.I. 2020/1265 Sch. 5 para. 12(b)
- Art. 31(3)(d) omitted by S.I. 2019/916 reg. 32
- Art. 31(3A) inserted by S.I. 2020/1265 Sch. 5 para. 12(c)
- Art. 36(2)(b) word substituted by S.I. 2020/1265 Sch. 5 para. 13(a)
- Art. 38(1)(a) substituted by S.I. 2019/916 reg. 34
- Art. 38(1)(a) words substituted by S.I. 2020/1265 Sch. 5 para. 15(c)(i)
- Art. 38(1)(a) words substituted by S.I. 2020/1265 Sch. 5 para. 15(c)(ii)
- Art. 43(3)(a) words omitted by S.I. 2019/916 reg. 36(b)(i)
- Art. 43(3)(b) words substituted by S.I. 2019/916 reg. 36(b)(ii)
- Art. 59(1)(a) word substituted by S.I. 2019/916 reg. 46(a)
- Art. 59(1)(b) words omitted by S.I. 2019/916 reg. 46(b)
- Art. 59(1)(b) words substituted by S.I. 2020/1265 Sch. 5 para. 21
- Art. 60(2)(a) words omitted by S.I. 2019/916 reg. 47
- Art. 60(2)(a) words substituted by S.I. 2020/1265 Sch. 5 para. 22
- Art. 71(1)(d) omitted by S.I. 2019/916 reg. 52(c)
- Art. 71(3)(a) word substituted by S.I. 2020/1265 Sch. 5 para. 25(b)(ii)
- Art. 72(a) omitted by S.I. 2019/916 reg. 53(b)

- Art. 72(b) omitted by [S.I. 2019/916 reg. 53\(b\)](#)
- Art. 76(2)(b) omitted by [S.I. 2019/916 reg. 56\(b\)](#)
- Art. 77(1)(b) words substituted by [S.I. 2019/916 reg. 57](#)