

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 23*

**Materiality level**

- 1 For the purposes of verifying emission reports, the materiality level shall be 5 % of the total reported emissions in the reporting period which is subject to verification, for any of the following:
  - a category A installations referred to in Article 19(2)(a) of Implementing Regulation (EU) 2018/2066 and category B installations referred to in Article 19(2)(b) of that Implementing Regulation;
  - b aircraft operators with annual emissions equal to or less than 500 kilotonnes of fossil CO<sub>2</sub>.
- 2 For the purposes of verifying emissions reports the materiality level shall be 2 % of the total reported emissions in the reporting period which is subject to verification, for any of the following:
  - a category C installations referred to in Article 19(2)(c) of Implementing Regulation (EU) 2018/2066;
  - b aircraft operators with annual emissions of more than 500 kilotonnes of fossil CO<sub>2</sub>.
- 3 For the purposes of verifying tonne-kilometre reports of aircraft operators, the materiality level shall be 5 % of the total reported tonne-kilometre data in the reporting period which is subject to verification.
- 4 For the purposes of verifying baseline data report or new entrant data reports, the materiality level shall be 5 % of the total reported value of the following:
  - a the installation's total emissions, where the data relate to emissions;
  - b the sum of imports and production of net measurable heat, if relevant, where the data relate to measurable heat data;
  - c the sum of the amounts of waste gases imported and produced within the installation, if relevant;
  - d the activity level of each relevant product benchmark sub-installation individually.

**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.

[View outstanding changes](#)

**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](#)
- Art. 23(4) omitted by [S.I. 2019/916 reg. 26](#)

**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