

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 9

Time allocation

- 1 When determining the time allocation for a verification engagement referred to in Article 8(1)(f), the verifier shall at least take into account:
 - a the complexity of the installation or the aircraft operator's activities and fleet;
 - b the level of information and the complexity of the monitoring plan approved by the competent authority or the monitoring methodology plan, as appropriate;
 - c the required materiality level;
 - d the complexity and completeness of the data flow activities and the control system of the operator or aircraft operator;
 - e the location of information and data related to greenhouse gas emissions, tonne-kilometre data or data relevant for free allocation.
- 2 The verifier shall ensure that the verification contract provides for the possibility for time to be charged in addition to the time agreed in the contract, where such additional time is found to be needed for the strategic analysis, risk analysis or other verification activities. The situations where the additional time may be needed shall include at least the following:
 - a during the verification where the data flow activities, control activities or logistics of the operator or aircraft operator seem to be more complex than initially anticipated;
 - b where misstatements, non-conformities, insufficient data or errors in the data sets are identified by the verifier during the verification.
- 3 The verifier shall record the time allocated in the internal verification documentation.

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](#)

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](#)