

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 6*

**Reliability of verification**

A verified emissions report, baseline data report or new entrant data report shall be reliable for users. It shall represent faithfully that, which it either purports to represent or may reasonably be expected to represent.

The process of verifying operator's or aircraft operator's report shall be an effective and reliable tool in support of quality assurance and quality control procedures, providing information upon which an operator or aircraft operator can act to improve performance in monitoring and reporting emissions or data relevant for free allocation.

*Article 7*

**General obligations of the verifier**

1 The verifier shall carry out the verification and the activities required by this Chapter with the aim of providing a verification report that concludes with reasonable assurance that the operator's or aircraft operator's report is free from material misstatements.

2 The verifier shall plan and perform the verification with an attitude of professional scepticism, recognising that circumstances may exist that cause the information in the operator's or aircraft operator's report to contain material misstatements.

3 The verifier must carry out verification in the public interest, and be independent of the operator or aircraft operator and the competent authorities responsible for Directive 2003/87/EC.

4 During the verification, the verifier shall assess whether:

- a the operator's or aircraft operator's report is complete and meets the requirements laid down in Annex X to Implementing Regulation (EU) 2018/2066 or in Annex IV to Delegated Regulation (EU) .../..., as appropriate;
- b the operator or aircraft operator has acted in compliance with the requirements of the greenhouse gas emissions permit and the monitoring plan approved by the competent authority, where the verification of an operator's emission report is concerned, and with the requirements of the monitoring plan approved by the competent authority, where the verification of an aircraft operator's emission or tonne-kilometre report is concerned;
- c where the verification of an operator's baseline data report or new entrant data report is concerned, the operator has acted in conformance with the requirements of the

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- monitoring methodology plan pursuant to Article 8 of Delegated Regulation (EU) .../... approved by the competent authority;
- d the data in the operator's or aircraft operator's report are free from material misstatements;
  - e information can be provided in support of the operator's or aircraft operator's data flow activities, control system and associated procedures to improve the performance of their monitoring and reporting.

By way of derogation from point (c), the verifier shall assess whether the operator's monitoring methodology plan is in compliance with the requirements of Delegated Regulation (EU) .../... where the monitoring methodology plan is not subject to approval of the competent authority prior to submission of the baseline data report. If the verifier discovers that a monitoring methodology plan does not comply with Delegated Regulation (EU) .../..., the operator shall modify the monitoring methodology plan so that it complies with that Regulation.

For the purpose of point (d) of this paragraph, the verifier shall obtain clear and objective evidence from the operator or aircraft operator to support the reported aggregated emissions, tonne-kilometres or data relevant for free allocation taking into account all other information provided in the operator's or aircraft operator's report.

5 If the verifier discovers that an operator or an aircraft operator is not complying with Implementing Regulation (EU) 2018/2066 or with Delegated Regulation (EU) .../..., that irregularity shall be included in the verification report even if the monitoring plan or monitoring methodology plan concerned, as appropriate, has been approved by the competent authority.

6 If the monitoring plan has not been approved by the competent authority pursuant to Article 12 of Implementing Regulation (EU) 2018/2066, is incomplete or if significant modifications referred to in Article 15(3) or (4) of that Implementing Regulation have been made during the reporting period which have not been accordingly approved by the competent authority, the verifier shall advise the operator or aircraft operator to obtain the necessary approval from the competent authority.

If the monitoring methodology plan is subject to the approval of the competent authority prior to submission of the baseline data report pursuant to Article 8(4) of Delegated Regulation (EU) .../... and the monitoring methodology plan has not been approved or is incomplete, or where significant modifications referred to in Article 9(5) of that Regulation have been made which have not been approved by the competent authority, the verifier shall advise the operator to obtain the necessary approval from the competent authority.

Following the approval by the competent authority, the verifier shall continue, repeat or adapt the verification activities accordingly.

If the approval has not been obtained before the issue of the verification report, the verifier shall report this in the verification report.

### *Article 8*

#### **Pre-contractual obligations**

1 Before accepting a verification engagement, a verifier shall obtain a proper understanding of the operator or aircraft operator and assess whether it can undertake the verification. For this purpose the verifier shall at least:

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- a evaluate the risks involved to undertake the verification of the operator's or aircraft operator's report in accordance with this Regulation;
  - b undertake a review of the information supplied by the operator or aircraft operator to determine the scope of the verification;
  - c assess whether the engagement falls within the scope of its accreditation;
  - d assess whether it has the competence, personnel and resources required to select a verification team capable of dealing with the complexity of the installation or the aircraft operator's activities and fleet as well as whether it is capable of successfully completing the verification activities within the timeframe required;
  - e assess whether it is capable of ensuring that the potential verification team at its disposal holds all the competence, and persons required to carry out verification activities for that specific operator or aircraft operator;
  - f determine, for each verification engagement requested, the time allocation needed to properly carry out the verification.
- 2 The operator or aircraft operator shall provide the verifier with all relevant information that enables the verifier to carry out the activities referred to in paragraph 1.

#### *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.

#### *Article 10*

##### **Information from an operator or aircraft operator**

- 1 Before the strategic analysis and at other points of time during the verification, the operator or aircraft operator shall provide the verifier with all of the following:

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- a the operator's greenhouse gas emissions permit, if this concerns the verification of an operator's emission report;
- b the latest version of the operator's or aircraft operator's monitoring plan as well as any other relevant versions of the monitoring plan approved by the competent authority, including evidence of the approval;
- c the latest version of the operator's monitoring methodology plan as well as any other relevant versions of the monitoring methodology plan, including, where applicable, evidence of the approval;
- d a description of the operator's or aircraft operator's data flow activities;
- e the operator's or aircraft operator's risk assessment referred to in Article 59(2)(a) of Implementing Regulation (EU) 2018/2066 or Article 11(1) of Delegated Regulation (EU) .../..., as appropriate, and an outline of the overall control system;
- f where applicable, the simplified uncertainty assessment referred to in Article 7(2)(c) of Delegated Regulation (EU) .../...;
- g the procedures mentioned in the monitoring plan as approved by the competent authority or the monitoring methodology plan, including procedures for data flow activities and control activities;
- h the operator's or aircraft operator's annual emission, tonne-kilometre report, baseline data report or new entrant data report, as appropriate;
- i the baseline data reports of previous allocation periods for earlier allocation phases and annual activity level reports of the previous years submitted to the competent authority for the purpose of Article 10a(21) of Directive 2003/87/EC, if applicable;
- j where applicable, the operator's sampling plan referred to in Article 33 of Implementing Regulation (EU) 2018/2066 as approved by the competent authority;
- k if the monitoring plan was modified during the reporting period, a record of all those modifications in accordance with Article 16(3) of Implementing Regulation (EU) 2018/2066;
- l where applicable, the report referred to in Article 69(4) of Implementing Regulation (EU) 2018/2066;
- m the verification report from the previous year or the previous baseline period, as appropriate, if the verifier did not carry out the verification for that particular operator or aircraft operator the previous year or baseline period, as appropriate;
- n all relevant correspondence with the competent authority, in particular information related to the notification of modifications of the monitoring plan or monitoring methodology plan, as appropriate;
- o information on databases and data sources used for monitoring and reporting purposes, including those from Eurocontrol or another relevant organisation;
- p where the verification concerns the emission report of an installation carrying out the geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC, the monitoring plan required by that Directive and the reports required by Article 14 of that Directive, covering at least the reporting period of the emissions report to be verified;
- q where applicable, the approval of the competent authority for not carrying out site visits for installations pursuant to Article 31(1);
- r the operator's evidence demonstrating compliance with the uncertainty thresholds for the tiers laid down in the monitoring plan;
- s any other relevant information necessary for planning and carrying out the verification.

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2 Before the verifier issues the verification report, the operator or aircraft operator shall provide it with the final authorised and internally validated operator's or aircraft operator's report.

### 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:

- 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.

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- 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.

## Article 12

### Risk analysis

1 The verifier shall identify and analyse the following elements to design, plan and implement an effective verification:

- a the inherent risks;
- b the control activities;
- c where control activities referred to in point (b) have been implemented, the control risks concerning the effectiveness of those control activities.

2 When identifying and analysing the elements referred to in paragraph 1, the verifier shall at least consider:

- a the findings from the strategic analysis referred to in Article 11(1);
- b the information referred to in Article 10(1) and Article 11(2)(c);
- c the materiality level referred to in Article 11(2)(b).

3 If the verifier determines that the operator or aircraft operator has failed to identify the relevant inherent risks and control risks in its risk assessment, the verifier shall inform the operator or aircraft operator thereof.

4 Where appropriate according to the information obtained during the verification, the verifier shall revise the risk analysis and modify or repeat the verification activities to be performed.

## Article 13

### Verification plan

1 The verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the strategic analysis and the risk analysis, and including at least:

- a a verification programme describing the nature and scope of the verification activities as well as the time and manner in which these activities are to be carried out;
- b a test plan setting out the scope and methods of testing the control activities as well as the procedures for control activities;
- c a data sampling plan setting out the scope and methods of data sampling related to data points underlying the aggregated emissions in the operator or aircraft operator's emission report, the aggregated tonne-kilometre data in the aircraft operator's tonne-kilometre report or the aggregated data relevant for free allocation in the operator's baseline data report or new entrant data report.

2 The verifier shall set up the test plan referred to in point (b) of paragraph 1 in a manner that allows it to determine the extent to which the relevant control activities may be relied on for the purposes of assessing compliance with the requirements mentioned in Article 7(4)(b), (c), (d) or the second subparagraph of Article 7(4).

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When determining the sampling size and sampling activities for testing the control activities, the verifier shall consider the following elements:

- a the inherent risks;
- b the control environment;
- c the relevant control activities;
- d the requirement to deliver a verification opinion with reasonable assurance.

3 When determining the sampling size and sampling activities for sampling the data referred to in point (c) of paragraph 1, the verifier shall consider the following elements:

- a the inherent risks and control risks;
- b the results of the analytical procedures;
- c the requirement to deliver a verification opinion with reasonable assurance;
- d the materiality level;
- e the materiality of the contribution of an individual data element for the overall data set.

4 The verifier shall set up and implement the verification plan such that the verification risk is reduced to an acceptable level to obtain reasonable assurance that the operator's or aircraft operator's report is free from material misstatements.

5 The verifier shall update the risk analysis and the verification plan, and adapt the verification activities during the verification when it finds additional risks that need to be reduced or when there is less actual risk than initially expected.

#### *Article 14*

#### **Verification activities**

The verifier shall implement the verification plan and, based on the risk analysis, the verifier shall check the implementation of the monitoring plan as approved by the competent authority or monitoring methodology plan, as appropriate.

To that end, the verifier shall at least carry out substantive testing consisting of analytical procedures, data verification and checking the monitoring methodology and check the following:

- (a) the data flow activities and the systems used in the data flow, including information technology systems;
- (b) whether the control activities of the operator or aircraft operator are appropriately documented, implemented, maintained and effective to mitigate the inherent risks;
- (c) whether the procedures listed in the monitoring plan or monitoring methodology plan, as appropriate, are effective to mitigate the inherent risks and control risks and whether the procedures are implemented, sufficiently documented and properly maintained.

For the purposes of point (a) of the second paragraph, the verifier shall track the data flow following the sequence and interaction of the data flow activities from primary source data to the compilation of the operator's or aircraft operator's report.

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## Article 15

### Analytical procedures

1 The verifier shall use analytical procedures to assess the plausibility and completeness of data where the inherent risk, the control risk and the aptness of the operator's or aircraft operator's control activities show the need for such analytical procedures.

2 In carrying out the analytical procedures referred to in paragraph 1, the verifier shall assess reported data to identify potential risk areas and to subsequently validate and tailor the planned verification activities. The verifier shall at least:

- a assess the plausibility of fluctuations and trends over time or between comparable items;
- b identify immediate outliers, unexpected data and data gaps.

3 In applying the analytical procedures referred to in paragraph 1, the verifier shall perform the following procedures:

- a preliminary analytical procedures on aggregated data before carrying out the activities referred to in Article 14 in order to understand the nature, complexity and relevance of the reported data;
- b substantive analytical procedures on the aggregated data and the data points underlying these data for the purposes of identifying potential structural errors and immediate outliers;
- c final analytical procedures on the aggregated data to ensure that all errors identified during the verification process have been resolved correctly.

4 Where the verifier identifies outliers, fluctuations, trends, data gaps or data that are inconsistent with other relevant information or that differ significantly from expected amounts or ratios, the verifier shall obtain explanations from the operator or aircraft operator supported by additional relevant evidence.

Based on the explanations and additional evidence provided, the verifier shall assess the impact on the verification plan and the verification activities to be performed.

## Article 16

### Data verification

1 The verifier shall verify the data in the operator's or aircraft operator's report by applying detailed testing of the data, including by tracing the data back to the primary data source, cross-checking data with external data sources, performing reconciliations, checking thresholds regarding appropriate data and carrying out recalculations.

2 As part of the data verification referred to in paragraph 1 and taking into account the approved monitoring plan or monitoring methodology plan, as appropriate, including the procedures described in that plan, the verifier shall check:

- a for the purposes of verifying an operator's emission report, the boundaries of an installation;
- b for the purposes of verifying an operator's baseline data report or new entrant data report, the boundaries of an installation and its sub-installations;
- c for the purposes of verifying an operator's emission report, baseline data report or new entrant data report, the completeness of source streams and emission sources as



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- described in the monitoring plan approved by the competent authority or monitoring methodology plan, as appropriate;
- d for the purposes of verifying an aircraft operator's emission report and tonne-kilometre report, the completeness of flights covered by an aviation activity listed in Annex I to Directive 2003/87/EC for which the aircraft operator is responsible as well as the completeness of emission data and tonne-kilometre data respectively;
  - e for the purposes of verifying an aircraft operator's emission report and tonne-kilometre report, the consistency between reported data and mass and balance documentation;
  - f for the purposes of verifying an aircraft operator's emission report, the consistency between aggregated fuel consumption and data on fuel purchased or otherwise supplied to the aircraft performing the aviation activity;
  - g the consistency of the aggregated reported data in an operator's or aircraft operator's report with primary source data;
  - h where an operator applies a measurement-based methodology referred to in Article 21(1) of Implementing Regulation (EU) 2018/2066, the measured values using the results of the calculations performed by the operator in accordance with Article 46 of that Implementing Regulation;
  - i the reliability and accuracy of the data.
- 3 For the purposes of checking the completeness of flights referred to in point (d) of paragraph 2, the verifier shall use an aircraft operator's air traffic data, including data collected from Eurocontrol or other relevant organisations which can process air traffic information such as that available to Eurocontrol.

### Article 17

#### Verification of the correct application of the monitoring methodology

- 1 The verifier shall check the correct application and implementation of the monitoring methodology as approved by the competent authority in the monitoring plan including specific details of that monitoring methodology.
- 2 For the purposes of verifying the operator's emission report, the verifier shall check the correct application and implementation of the sampling plan referred to in Article 33 of Implementing Regulation (EU) 2018/2066, as approved by the competent authority.
- 3 For the purposes of verifying the operator's baseline data report or new entrant data report, the verifier shall check whether the methodology for collecting and monitoring data defined in the monitoring methodology plan is applied in the correct way, including:
  - a whether all data on emissions, inputs, outputs and energy flows are attributed correctly to the sub-installations in line with the system boundaries as referred to in Annex I to Delegated Regulation (EU) .../...;
  - b whether data are complete and whether data gaps or double counting have occurred;
  - c whether activity levels for product benchmarks are based on a correct application of the product definitions listed in Annex I to Delegated Regulation (EU) .../...;
  - d whether activity levels for the heat benchmark sub-installations, the district heating sub-installation, the fuel benchmark sub-installations and the process emissions sub-installations have been correctly attributed according to the products produced and pursuant to delegated acts adopted pursuant to Article 10b(5) of Directive 2003/87/EC.
- 4 Where transferred CO<sub>2</sub> is subtracted in accordance with Article 49 of Implementing Regulation (EU) 2018/2066 or transferred N<sub>2</sub>O is not counted in accordance with Article 50

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of that Regulation and the CO<sub>2</sub> or N<sub>2</sub>O transferred is measured by both the transferring and receiving installation, the verifier shall check whether differences between the measured values at both installations can be explained by the uncertainty of the measurement systems and whether the correct arithmetic average of the measured values has been used in the emission reports of both installations.

Where the differences between the measured values at both installations cannot be explained by the uncertainty of the measurement systems, the verifier shall check whether adjustments were made to align the differences between the measured values, whether those adjustments were conservative and whether the competent authority has granted approval for those adjustments.

5 Where operators are required, pursuant to Article 12(3) of Commission Regulation (EU) No 601/2012, to include further elements in the monitoring plan that are relevant for meeting the requirements of Article 24(1) of Commission Decision 2011/278/EU<sup>(1)</sup>, the verifier shall check the correct application and implementation of the procedures referred to in Article 12(3) of Commission Regulation (EU) No 601/2012. In doing so, the verifier shall also check whether information on any planned or actual changes to the capacity, activity level and operation of an installation have been submitted by the operator to the competent authority by 31 December of the reporting period.

## Article 18

### Verification of methods applied for missing data

1 Where methods laid down in the monitoring plan as approved by the competent authority have been used to complete missing data pursuant to Article 66 of Implementing Regulation (EU) 2018/2066, the verifier shall check whether the methods used were appropriate for the specific situation and whether they have been applied correctly.

If the operator or aircraft operator has obtained an approval by the competent authority to use other methods than those referred to in the first subparagraph in accordance with Article 66 of Implementing Regulation (EU) 2018/2066, the verifier shall check whether the approved approach has been applied correctly and appropriately documented.

Where an operator or an aircraft operator is not able to obtain such approval in time, the verifier shall check whether the approach used by the operator or aircraft operator to complete the missing data ensures that the emissions are not underestimated and that this approach does not lead to material misstatements.

2 The verifier shall check the effectiveness of the control activities implemented by the operator or aircraft operator to prevent missing data referred to in Article 66 of Implementing Regulation (EU) 2018/2066 from occurring.

3 Where data gaps in baseline data reports or new entrant data reports have occurred, the verifier shall check whether methods are laid down in the monitoring methodology plan to deal with data gaps pursuant to Article 12 Delegated Regulation (EU) .../..., whether those methods were appropriate for the specific situation and whether they have been applied correctly.

Where no applicable data gap method is laid down in the monitoring methodology plan, the verifier shall check whether the approach used by the operator to compensate for the missing data is based on reasonable evidence and ensures that the data required by Delegated Regulation (EU) .../... are not underestimated or overestimated.

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## Article 19

### Uncertainty assessment

1 Where Implementing Regulation (EU) 2018/2066 requires the operator to demonstrate compliance with the uncertainty thresholds for activity data and calculation factors, the verifier shall confirm the validity of the information used to calculate the uncertainty levels as set out in the approved monitoring plan.

2 Where an operator applies a monitoring methodology not based on tiers, as referred to in Article 22 of Implementing Regulation (EU) 2018/2066, the verifier shall check the following:

- a whether an assessment and quantification of the uncertainty has been carried out by the operator demonstrating that the required overall uncertainty threshold for the annual level of greenhouse gas emissions pursuant to point (c) of Article 22 of Implementing Regulation (EU) 2018/2066 has been met;
- b the validity of the information used for the assessment and quantification of the uncertainty;
- c whether the overall approach used for the assessment and the quantification of the uncertainty is in accordance with point (b) of Article 22 of Implementing Regulation (EU) 2018/2066;
- d whether evidence is provided that the conditions for the monitoring methodology referred to in point (a) of Article 22 of Implementing Regulation (EU) 2018/2066 have been met.

3 Where Delegated Regulation (EU) .../... requires the operator to carry out a simplified uncertainty assessment, the verifier shall confirm the validity of the information used for that assessment.

## Article 20

### Sampling

1 When checking the conformance of control activities and procedures referred to in points (b) and (c) of Article 14 or when performing the checks referred to in Articles 15 and 16, the verifier may use sampling methods specific to an installation or aircraft operator provided that, based on the risk analysis, sampling is justified.

2 Where the verifier identifies a non-conformity or a misstatement in the course of sampling, it shall request the operator or aircraft operator to explain the main causes of the non-conformity or the misstatement in order to assess the impact of the non-conformity or misstatement on the reported data. Based on the outcome of that assessment, the verifier shall determine whether additional verification activities are needed, whether the sampling size needs to be increased, and which part of the data population has to be corrected by the operator or aircraft operator.

3 The verifier shall document the outcome of the checks referred to in Articles 14 to 17, including the details of additional samples, in the internal verification documentation.

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## Article 21

### Site visits

1 At one or more appropriate times during the verification process, the verifier shall conduct a site visit in order to assess the operation of measuring devices and monitoring systems, to conduct interviews, to carry out the activities required by this Chapter as well as to gather sufficient information and evidence enabling it to conclude whether the operator's or aircraft operator's report is free from material misstatements.

2 The operator or aircraft operator shall provide the verifier access to its sites.

3 For the purposes of verifying the operator's emission report, the verifier shall also use a site visit to assess the boundaries of the installation as well as the completeness of source streams and emission sources.

4 For the purposes of verifying the operator's baseline data report or new entrant data report, the verifier shall also use a site visit to assess the boundaries of the installation and its sub-installations as well as the completeness of source streams, emission sources and technical connections.

5 For the purposes of verifying the operator's emission report, baseline data report or new entrant data report, the verifier shall decide, based on the risk analysis, whether visits to additional locations are needed, including where relevant parts of data flow activities and control activities are carried out in other locations such as company headquarters and other off-site offices.

## Article 22

### Addressing misstatements, non-conformities and non-compliance

1 If the verifier identifies misstatements, non-conformities or non-compliance with Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../..., as appropriate, during the verification, it shall inform the operator or aircraft operator thereof on a timely basis and request relevant corrections.

The operator or aircraft operator shall correct any communicated misstatements or non-conformities.

Where a non-compliance with Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../... has been identified, the operator or aircraft operator shall notify the competent authority and correct the non-compliance as appropriate without undue delay.

2 The verifier shall document and mark as resolved in the internal verification documentation all misstatements, non-conformities or non-compliance with Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../... that have been corrected by the operator or aircraft operator during the verification.

3 If the operator or aircraft operator does not correct the misstatements or non-conformities communicated to them by the verifier in accordance with paragraph 1 before the verifier issues the verification report, the verifier shall request the operator or aircraft operator

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to explain the main causes of the non-conformity or misstatement in order to assess the impact of the non-conformities or misstatements on the reported data.

The verifier shall determine whether the uncorrected misstatements, individually or when aggregated with other misstatements, have a material effect on the total reported emissions, tonne-kilometre data or data relevant for free allocation. In assessing the materiality of misstatements the verifier shall consider the size and nature of the misstatement as well as the particular circumstances of their occurrence.

The verifier shall assess whether the uncorrected non-conformity, individually or when combined with other non-conformities, has an impact on the reported data and whether this leads to material misstatement.

If the operator or aircraft operator does not correct the non-compliance with Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../... in accordance with paragraph 1 before the verifier issues the verification report, the verifier shall assess whether the uncorrected non-compliance has an impact on the reported data and whether this leads to material misstatement.

The verifier may consider misstatements as material even if those misstatements, individually or when aggregated with other misstatements, are below the materiality level set out in Article 23, where such consideration is justified by the size and nature of the misstatements and the particular circumstances of their occurrence.

### 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;

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- 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.

#### Article 24

### Concluding on the findings of verification

When completing the verification and considering the information obtained during the verification, the verifier shall:

- (a) check the final data from the operator or aircraft operator, including data that have been adjusted based upon information obtained during the verification;
- (b) review the operator's or aircraft operator's reasons for any differences between the final data and data previously provided;
- (c) review the outcome of the assessment to determine whether the monitoring plan approved by the competent authority or monitoring methodology plan, as appropriate, including the procedures described in that plan, has been implemented correctly;
- (d) assess whether the verification risk is at an acceptably low level to obtain reasonable assurance;
- (e) ensure that sufficient evidence has been gathered to be able to give a verification opinion with reasonable assurance that the report is free from material misstatements;
- (f) ensure that the verification process is fully documented in the internal verification documentation and that a final judgment in the verification report can be given.

#### Article 25

### Independent review

1 The verifier shall submit the internal verification documentation and the verification report to an independent reviewer prior to the issuance of the verification report.

2 The independent reviewer shall not have carried out any verification activities that are subject to their review.

3 The scope of the independent review shall encompass the complete verification process described in this Chapter and recorded in the internal verification documentation.

The independent reviewer shall perform the review so as to ensure that the verification process is conducted in accordance with this Regulation, that the procedures for verification activities referred to in Article 41 have been correctly carried out, and that due professional care and judgment has been applied.

The independent reviewer shall also assess whether the evidence gathered is sufficient to enable the verifier to issue a verification report with reasonable assurance.

4 Where circumstances occur which may cause changes in the verification report after the review, the independent reviewer shall also review those changes and the evidence thereof.

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5 The verifier shall properly authorise a person to authenticate the verification report based upon the conclusions of the independent reviewer and the evidence in the internal verification documentation.

## Article 26

### Internal verification documentation

1 The verifier shall prepare and compile internal verification documentation containing at least:

- a the results of the verification activities performed;
- b the strategic analysis, risk analysis and verification plan;
- c sufficient information to support the verification opinion, including justifications for judgments made on whether or not the misstatements identified have material effect on the reported emissions, tonne-kilometre data or data relevant for free allocation.

2 The internal verification documentation referred to in paragraph 1 shall be drafted in such a manner that the independent reviewer referred to in Article 25 and the national accreditation body can assess whether the verification has been performed in accordance with this Regulation.

After authentication of the verification report pursuant to Article 25(5), the verifier shall include results of the independent review in the internal verification documentation.

3 The verifier shall, upon request, provide the competent authority access to the internal verification documentation to facilitate an evaluation of the verification by the competent authority.

## Article 27

### Verification report

1 Based on the information collected during the verification, the verifier shall issue a verification report to the operator or aircraft operator on each emission report, tonne-kilometre report, baseline data report or new entrant data report that was subject to verification. The verification report shall include at least one of the following findings:

- a the report is verified as satisfactory;
- b the operator's or aircraft operator's report contains material misstatements that were not corrected before issuing the verification report;
- c the scope of verification is too limited pursuant to Article 28 and the verifier could not obtain sufficient evidence to issue a verification opinion with reasonable assurance that the report is free from material misstatements;
- d non-conformities, individually or combined with other non-conformities, provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the operator's or aircraft operator's report is free from material misstatements;
- e where the monitoring methodology plan is not subject to the approval of the competent authority, non-compliance with Delegated Regulation (EU) .../... provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the baseline data report or new entrant data report is free from material misstatements.

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For the purposes of point (a) of the first subparagraph, the operator's or aircraft operator's report may be verified as satisfactory only where the operator's or aircraft operator's report is free from material misstatements.

2 The operator or aircraft operator shall submit the verification report to the competent authority together with the operator's or aircraft operator's report concerned.

3 The verification report shall at least contain the following elements:

- a the name of the operator or aircraft operator that was subject to verification;
- b the objectives of the verification;
- c the scope of the verification;
- d a reference to the operator's or aircraft operator's report that has been verified;
- e the criteria used to verify the operator's or aircraft operator's report, including the permit, where applicable, and versions of the monitoring plan approved by the competent authority or monitoring methodology plan, as appropriate, as well as the period of validity for each plan;
- f in the case of verification of the baseline report required for allocation for the period 2021-2025, and the competent authority has not required the monitoring methodology plan to be approved, confirmation that the verifier has checked the monitoring methodology plan and that this plan is compliant with Delegated Regulation (EU) .../...;
- g where it concerns the verification of the operator's or aircraft operator's emission report, aggregated emissions or tonne-kilometres per activity referred to in Annex I to Directive 2003/87/EC and per installation or aircraft operator;
- h where it concerns the verification of the baseline data report or new entrant data report, aggregated annual verified data for each year in the baseline period for each sub-installation for the annual activity level and the emissions attributed to the sub-installation;
- i the reporting period or baseline period subject to verification;
- j the responsibilities of the operator or aircraft operator, the competent authority and the verifier;
- k the verification opinion statement;
- l a description of any identified misstatements and non-conformities that were not corrected before the issuance of the verification report;
- m the dates on which site visits were carried out and by whom;
- n information on whether any site visits were waived as well as the reasons for waiving these site visits;
- o any issues of non-compliance with Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../..., which have become apparent during the verification;
- p if approval by the competent authority cannot be obtained in time for the method used to complete the data gap pursuant to the last subparagraph of Article 18(1), a confirmation whether the method used is conservative and whether it does or does not lead to material misstatements;
- q a statement if the method used to complete any data gap pursuant to Article 12 of Delegated Regulation (EU) .../... leads to material misstatements;
- r where the verifier has observed changes to the capacity, activity level and operation of the installation, which might have an impact on the installation's allocation of emission allowances and which have not been reported to the competent authority by 31 December of the reporting period in accordance with Article 24(1) of Commission Decision 2011/278/EU, a description of those changes and related remarks;



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- s recommendations for improvements, where applicable;
  - t the names of the EU ETS lead auditor, the independent reviewer and, where applicable, the EU ETS auditor and the technical expert that were involved in the verification of the operator's or aircraft operator's report;
  - u the date and signature by an authorised person on behalf of the verifier, including his name.
- 4 The verifier shall describe the misstatements, non-conformities and non-compliance with Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../..., in sufficient detail in the verification report to allow the operator or aircraft operator as well as the competent authority to understand the following:
- a the size and nature of the misstatement, non-conformity or non-compliance with Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../...;
  - b why the misstatement has material effect, or not;
  - c to which element of the operator's or aircraft operator's report the misstatement refers, or to what element of the monitoring plan or the monitoring methodology plan the non-conformity refers;
  - d to which Article in Implementing Regulation (EU) 2018/2066 or Delegated Regulation (EU) .../... the non-compliance relates.
- 5 For the purposes of verifying emission reports or tonne-kilometre reports, if a Member State requires the verifier to submit information on the verification process in addition to the elements described in paragraph 3 and that information is not necessary to understand the verification opinion, the operator or aircraft operator may, for efficiency reasons, submit that additional information to the competent authority separately from the verification report at an alternative date, but no later than 15 May of the same year.

#### Article 28

#### Limitation of scope

The verifier may conclude that the scope of the verification referred to in Article 27(1) (c) is too limited in any of the following situations:

- (a) data are missing that prevent a verifier from obtaining the evidence required to reduce the verification risk to the level needed to obtain reasonable level of assurance;
- (b) the monitoring plan is not approved by the competent authority;
- (c) the monitoring plan or monitoring methodology plan, as appropriate, does not provide sufficient scope or clarity to conclude on the verification;
- (d) the operator or aircraft operator has failed to make sufficient information available to enable the verifier to carry out the verification;
- (e) where Delegated Regulation (EU) .../... or the Member State required approval of the monitoring methodology plan by the competent authority prior to submission of the baseline data report and that plan has not been approved by the competent authority before the start of verification.

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## Article 29

### Addressing outstanding non-material non-conformities

1 The verifier shall assess whether the operator or aircraft operator has corrected the non-conformities indicated in the verification report related to the previous monitoring period according to the requirements on the operator referred to in Article 69(4) of Implementing Regulation (EU) 2018/2066, where relevant.

If the operator or aircraft operator has not corrected those non-conformities pursuant to Article 69(4) of Implementing Regulation (EU) 2018/2066, the verifier shall consider whether the omission increases or may increase the risk of misstatements.

The verifier shall report in the verification report whether those non-conformities have been resolved by the operator or aircraft operator.

2 The verifier shall record in the internal verification documentation details of when and how identified non-conformities are resolved by the operator or aircraft operator during the verification.

## Article 30

### Improvement of the monitoring and reporting process

1 Where the verifier has identified areas for improvement in the operator's or aircraft operator's performance related to points (a) to (e) of this paragraph, it shall include in the verification report recommendations for improvement related to the operator's or aircraft operator's performance on those points:

- a the operator's or aircraft operator's risk assessment;
- b the development, documentation, implementation and maintenance of data flow activities and control activities as well as the evaluation of the control system;
- c the development, documentation, implementation and maintenance of procedures for data flow activities and control activities as well as other procedures that an operator or aircraft operator has to establish pursuant to Implementing Regulation (EU) 2018/2066 or Article 11(2) of Delegated Regulation (EU) .../...;
- d the monitoring and reporting of emissions or tonne kilometres, including in relation to achieving higher tiers, reducing risks and enhancing efficiency in the monitoring and reporting;
- e the monitoring and reporting of data for baseline data reports and new entrant reports.

2 During verification following a year in which recommendations for improvement were made in a verification report, the verifier shall check whether the operator or aircraft operator has implemented those recommendations for improvement and the manner in which this has been done.

Where the operator or aircraft operator has not implemented those recommendations or has not implemented them correctly, the verifier shall assess the impact this has on the risk of misstatements and non-conformities.

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## Article 31

### Simplified verification for installations

1 By way of derogation from Article 21(1), the verifier may decide, subject to the approval by a competent authority in accordance with the second subparagraph of this Article, not to carry out site visits to installations. This decision shall be based on the outcome of the risk analysis and after determining that all relevant data can be remotely accessed by the verifier and that the conditions for not carrying out site visits are met. The verifier shall inform the operator thereof without undue delay.

The operator shall submit an application to the competent authority requesting the competent authority to approve the verifier's decision not to carry out the site visit.

On an application submitted by the operator concerned, the competent authority shall decide whether to approve the verifier's decision not to carry out the site visit, taking into consideration all of the following elements:

- a the information provided by the verifier on the outcome of the risk analysis;
- b information that the relevant data can be remotely accessed;
- c evidence that the requirements laid down in paragraph 3 are not applicable to the installation;
- d evidence that the conditions for not carrying out the site visits are met.

2 The approval of the competent authority referred to in paragraph 1 of this Article is not required for not carrying out site visits of installations with low emissions referred to in Article 47(2) of Implementing Regulation (EU) 2018/2066.

3 The verifier shall always carry out site visits in the following situations:

- a when an operator's emission report is verified for the first time by the verifier;
- b if a verifier has not carried out a site visit in two reporting periods immediately preceding the current reporting period;
- c if, during the reporting period, there have been significant modifications of the monitoring plan including those referred to in Article 15(3) of Implementing Regulation (EU) 2018/2066;
- d if an operator's baseline data report or new entrant data report is verified.

4 Point c of paragraph 3 is not applicable where, during the reporting period, there have been only modifications of the default value for a calculation factor as referred to in Article 15(3)(h) of Implementing Regulation (EU) 2018/2066.

## Article 32

### Conditions for not carrying out site visits

The conditions for not carrying out site visits referred to in Article 31(1) are any of the following:

- (1) the verification concerns a category A installation referred to in Article 19(2)(a) of Implementing Regulation (EU) 2018/2066 or a category B installation referred to in Article 19(2)(b) of that Implementing Regulation whereby:

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- (a) the installation has only one source stream as referred to in Article 19(3) (c) of Implementing Regulation (EU) 2018/2066 which is natural gas, or one or more *de minimis* source streams which aggregated do not exceed the threshold for *de minimis* source streams laid down in Article 19 of Implementing Regulation (EU) 2018/2066;
  - (b) the natural gas is monitored through fiscal metering which is subject to an appropriate legal regime for the control of fiscal meters and meets the required uncertainty levels related to the applicable tier;
  - (c) only default values for the calculation factors of natural gas are applied;
- (2) the verification concerns a category A installation referred to in Article 19(2)(a) of Implementing Regulation (EU) 2018/2066 or a category B installation referred to in Article 19(2)(b) of that Implementing Regulation whereby:
  - (a) the installation has only one source stream which is a fuel without process emissions, and that fuel is either a solid fuel directly combusted in the installation without intermediate storage, or a liquid or gaseous fuel for which there may be intermediate storage;
  - (b) the activity data related to the source stream is monitored by using one of the following methods:
    - (i) fiscal metering method which is subject to an appropriate legal regime for the control of fiscal meters and meets the required uncertainty levels related to the applicable tier;
    - (ii) method based solely on invoice data taking into account stock changes if relevant;
  - (c) only default values for calculation factors are applied;
  - (d) the competent authority has allowed the installation to use a simplified monitoring plan in accordance with Article 13 of Implementing Regulation (EU) 2018/2066;
- (3) the verification concerns an installation with low emissions as referred to in Article 47(2) of Implementing Regulation (EU) 2018/2066 and paragraphs (a) to (c) of point 2 are applicable.
- (4) the verification concerns an installation located on an unmanned site whereby:
  - (a) telemetered data from the unmanned site is sent directly to another location where all data is processed, managed and stored;
  - (b) the same person is responsible for all data management and recording for the site;
  - (c) the meters have already been inspected on site by the operator or a laboratory in accordance with Article 60 of Implementing Regulation (EU) 2018/2066 and a signed document or date-stamped photographic evidence provided by the operator demonstrates that no metering or operational changes have occurred at the installation since that inspection;
- (5) the verification concerns an installation located on a remote or inaccessible site, in particular an off-shore installation, whereby:

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- (a) there is a high level of centralisation of data collected from that site and transmitted directly to another location where all the data is processed, managed and stored with good quality assurance;
- (b) the meters have already been inspected on site by the operator or a laboratory in accordance with Article 60 of Implementing Regulation (EU) 2018/2066 and a signed document or date-stamped photographic evidence provided by the operator demonstrates that no metering or operational changes have occurred at the installation since that inspection.

Point (2) may also be applied if, in addition to the source stream as referred to in point (a) of that point, the installation uses one or more *de minimis* source streams which aggregated do not exceed the threshold for *de minimis* source streams laid down in Article 19 of Implementing Regulation (EU) 2018/2066.

### Article 33

#### **Simplified verification for aircraft operators**

1 By way of derogation from Article 21(1) of this Regulation, a verifier may decide not to carry out a site visit of a small emitter referred to in Article 55(1) of Implementing Regulation (EU) 2018/2066 if the verifier has concluded, based on its risk analysis, that all relevant data can be remotely accessed by the verifier.

2 Where an aircraft operator uses the simplified tools referred to in Article 55(2) of Implementing Regulation (EU) 2018/2066 to determine the fuel consumption and the reported data has been generated using those tools independently from any input from the aircraft operator, the verifier may, based on its risk analysis, decide not to carry out the checks referred to in Articles 14 and 16, Article 17(1) and (2) and Article 18 of this Regulation.

### Article 34

#### **Simplified verification plans**

Where a verifier uses a simplified verification plan, the verifier shall keep a record of justifications for using such plans in the internal verification documentation, including evidence that the conditions for using simplified verification plans have been met.

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- (1) Commission Decision 2011/278/EU of 27 April 2011 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council ([OJ L 130, 17.5.2011, p. 1](#)).

### 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. 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](#)