

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 III

REQUIREMENTS FOR VERIFIERS

Article 35

Sectoral scopes of accreditation

The verifier shall only issue a verification report to an operator or aircraft operator that performs an activity that is covered by the scope of the activity referred to in Annex I for which the verifier has been granted accreditation according to the provisions of Regulation (EC) No 765/2008 and this Regulation.

Article 36

Continued competence process

- 1 The verifier shall establish, document, implement and maintain a competence process to ensure that all personnel entrusted with verification activities are competent for the tasks that are allocated to them.
- 2 As part of the competence process referred to in paragraph 1, the verifier shall at least determine, document, implement and maintain the following:
 - a general competence criteria for all personnel undertaking verification activities;
 - b specific competence criteria for each function within the verifier undertaking verification activities, in particular for the EU ETS auditor, EU ETS lead auditor, independent reviewer and technical expert;
 - c a method to ensure the continued competence and regular evaluation of the performance of all personnel that undertake verification activities;
 - d a process for ensuring ongoing training of the personnel undertaking verification activities;
 - e a process for assessing whether the verification engagement falls within the scope of the verifier's accreditation, and whether the verifier has the competence, personnel and resources required to select the verification team and successfully complete the verification activities within the timeframe required.

The competence criteria referred to in point (b) of the first subparagraph shall be specific for each scope of accreditation in which these persons are carrying out verification activities.

In evaluating the competence of the personnel pursuant to point (c) of the first subparagraph, the verifier shall assess that competence against the competence criteria referred to in points (a) and (b).

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](#)

The process referred to in point (e) of the first subparagraph shall also include a process for assessing whether the verification team holds all the competence and persons required to carry out verification activities for a specific operator or aircraft operator.

The verifier shall develop general and specific competence criteria which are in conformity with the criteria laid down in Article 37(4) and Articles 38, 39 and 40.

3 The verifier shall regularly monitor the performance of all personnel that undertake verification activities to confirm the continued competence of that personnel.

4 The verifier shall regularly review the competence process referred to in paragraph 1 to ensure that:

- a the competence criteria referred to in points (a) and (b) of the first subparagraph of paragraph 2 are developed in accordance with the competence requirements under this Regulation;
- b all issues that may be identified related to the setting of the general and specific competence criteria pursuant to points (a) and (b) of the first subparagraph of paragraph 2 are addressed;
- c all the requirements in the competence process are updated and maintained as appropriate.

5 The verifier shall have a system for recording the results of the activities carried out in the competence process referred to in paragraph 1.

6 A sufficiently competent evaluator shall assess the competence and performance of an EU ETS auditor and EU ETS lead auditor.

The competent evaluator shall monitor those auditors during the verification of the operator's or aircraft operator's report on the site of the installation or aircraft operator as appropriate, to determine whether they meet the competence criteria.

7 If a member of personnel fails to demonstrate that the competence criteria for a specific task allocated to that member have been fully met, the verifier shall identify and organise additional training or supervised work experience. The verifier shall monitor that member until the member demonstrates to the verifier that the member meets the competence criteria.

Article 37

Verification teams

1 For each particular verification engagement, the verifier shall assemble a verification team capable of performing the verification activities referred to in Chapter II.

2 The verification team shall at least consist of an EU ETS lead auditor, and, where the verifier's conclusions during the assessment referred to in Article 8(1)(e) and the strategic analysis so require, a suitable number of EU ETS auditors and technical experts.

3 For the independent review of the verification activities related to a particular verification engagement, the verifier shall appoint an independent reviewer who shall not be part of the verification team.

4 Each team member shall:

- a have a clear understanding of their individual role in the verification process;
- b be able to communicate effectively in the language necessary to perform their specific tasks.

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

5 The verification team shall include at least one person with the technical competence and understanding required to assess the specific technical monitoring and reporting aspects related to the activities referred to in Annex I that are carried out by the installation or aircraft operator. The verification team shall also include one person who is able to communicate in the language required for the verification of an operator's or aircraft operator's report in the Member State where the verifier is carrying out that verification.

Where the verifier is carrying out verification of baseline data reports and new entrant data reports the verification team shall include in addition at least one person with the technical competence and understanding required to assess the specific technical aspects regarding the collection, monitoring and reporting of data relevant for free allocation.

6 Where the verification team consists of one person, this person shall meet all the competence requirements for the EU ETS auditor and EU ETS lead auditor and meet the requirements laid down in paragraphs 4 and 5.

Article 38

Competence requirements for EU ETS auditors and EU ETS lead auditors

1 An EU ETS auditor shall have the competence to perform the verification. To this end, the EU ETS auditor shall have at least:

- a knowledge of Directive 2003/87/EC, Implementing Regulation (EU) 2018/2066, Regulation (EU) .../... in the case of verification of the baseline data report or new entrant data report, this Regulation, relevant standards, and other relevant legislation, applicable guidelines, as well as relevant guidelines and legislation issued by the Member State in which the verifier is carrying out a verification;
- b knowledge and experience of data and information auditing, including:
 - (i) data and information auditing methodologies, including the application of the materiality level and assessing the materiality of misstatements;
 - (ii) analysing inherent risks and control risks;
 - (iii) sampling techniques in relation to data sampling and checking the control activities;
 - (iv) assessing data and information systems, IT systems, data flow activities, control activities, control systems and procedures for control activities.
- c the ability to perform the activities related to the verification of an operator's or aircraft operator's report as required by Chapter II;
- d knowledge of and experience in the sector specific technical monitoring and reporting aspects that are relevant for the scope of activities referred to in Annex I in which the EU ETS auditor is carrying out verification.

2 An EU ETS lead auditor shall meet the competence requirements for an EU ETS auditor and shall have demonstrated competence to lead a verification team and to be responsible for carrying out the verification activities in accordance with this Regulation.

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

Article 39

Competence requirements for independent reviewers

- 1 The independent reviewer shall have the appropriate authority to review the draft verification report and internal verification documentation pursuant to Article 25.
- 2 The independent reviewer shall meet the competence requirements of an EU ETS lead auditor referred to in Article 38(2).
- 3 The independent reviewer shall have the necessary competence to analyse the information provided to confirm the completeness and integrity of the information, to challenge missing or contradictory information as well as to check data trails for the purposes of assessing whether the internal verification documentation is complete and provides sufficient information to support the draft verification report.

Article 40

Use of technical experts

- 1 When carrying out verification activities, a verifier may use technical experts to provide detailed knowledge and expertise on a specific subject matter needed to support the EU ETS auditor and EU ETS lead auditor in carrying out their verification activities.
- 2 Where the independent reviewer does not have the competence to assess a particular issue in the review process, the verifier shall request the support of a technical expert.
- 3 The technical expert shall have the competence and expertise required to support the EU ETS auditor and EU ETS lead auditor, or the independent reviewer, where necessary, effectively on the subject matter for which their knowledge and expertise is requested. In addition, the technical expert shall have a sufficient understanding of the issues described in points (a), (b) and (c) of Article 38(1).
- 4 The technical expert shall undertake specified tasks under the direction and full responsibility of the EU ETS lead auditor of the verification team in which the technical expert is operating or the independent reviewer.

Article 41

Procedures for verification activities

- 1 A verifier shall establish, document, implement and maintain one or more procedures for verification activities as described in Chapter II, and the procedures and processes required by Annex II. When establishing and implementing these procedures and processes the verifier shall carry out the activities in accordance with the harmonised standard referred to in Annex II.
- 2 A verifier shall design, document, implement and maintain a quality management system to ensure consistent development, implementation, improvement and review of the procedures and processes referred to in paragraph 1 in accordance with the harmonised standard referred to in Annex II.

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](#)

Article 42

Records and communication

1 A verifier shall keep records, including records on the competence and impartiality of personnel, to demonstrate compliance with this Regulation.

2 A verifier shall on a regular basis make information available to the operator or aircraft operator and other relevant parties in accordance with the harmonised standard referred to in Annex II.

3 A verifier shall safeguard the confidentiality of information obtained during the verification in accordance with the harmonised standard referred to in Annex II.

Article 43

Impartiality and independence

1 A verifier shall be independent from an operator or aircraft operator and impartial in carrying out its verification activities.

To ensure independence and impartiality, the verifier and any part of the same legal entity shall not be an operator or aircraft operator, the owner of an operator or aircraft operator or owned by them, nor shall the verifier have relations with the operator or aircraft operator that could affect its independence and impartiality. The verifier shall also be independent from bodies that trade emission allowances under the greenhouse gas emission allowances trading system established pursuant to Article 19 of Directive 2003/87/EC.

2 A verifier shall be organised in a manner that safeguards its objectivity, independence and impartiality. For the purposes of this Regulation, the relevant requirements laid down in the harmonised standard referred to in Annex II shall apply.

3 A verifier shall not carry out verification activities for an operator or aircraft operator that poses an unacceptable risk to its impartiality or that creates a conflict of interest for it. The verifier shall not use personnel or contracted persons in the verification of an operator's or aircraft operator's report that involves an actual or potential conflict of interest. The verifier shall also ensure that the activities of personnel or organisations do not affect the confidentiality, objectivity, independence and impartiality of the verification.

An unacceptable risk to impartiality or a conflict of interest referred to in the first sentence of the first subparagraph shall be considered to have arisen in particular in either of the following cases:

- a where a verifier or any part of the same legal entity provides consulting services to develop part of the monitoring and reporting process that is described in the monitoring plan approved by the competent authority or in the monitoring methodology plan, as applicable, including the development of the monitoring methodology, the drafting of the operator's or aircraft operator's report and the drafting of the monitoring plan or monitoring methodology plan;
- b where a verifier or any part of the same legal entity provides technical assistance to develop or maintain the system implemented to monitor and report emissions, tonne-kilometre data or data relevant for free allocation.

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](#)

4 A conflict of interest for a verifier in the relations between it and an operator or an aircraft operator shall be considered to have arisen in particular in either of the following cases:

- a where the relationship between the verifier and the operator or aircraft operator is based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or marketing;
- b where the operator or aircraft operator has received consulting services referred to in point (a) of paragraph 3 or technical assistance referred to in point (b) of that paragraph from a consultancy body, technical assistance body or another organisation having relations with the verifier and threatening the impartiality of the verifier.

For the purposes of point (b) of the first subparagraph, the verifier's impartiality shall be considered compromised where the relations between the verifier and the consultancy body, technical assistance body or the other organisation is based on common ownership, common governance, common management or personnel, shared resources, common finances, common contracts or marketing and common payment of sales commission or other inducement for the referral of new clients.

5 A verifier shall not outsource the independent review or the issuance of the verification report. For the purposes of this Regulation, when outsourcing other verification activities, the verifier shall meet the relevant requirements laid down in the harmonised standard referred to in Annex II.

However, contracting individuals to carry out verification activities shall not constitute outsourcing for the purposes of the first subparagraph if the verifier, when contracting those persons, meets the relevant requirements in the harmonised standard referred to in Annex II.

6 A verifier shall establish, document, implement and maintain a process to ensure continuous impartiality and independence of the verifier, parts of the same legal entity as the verifier, other organisations referred to in paragraph 4, and of all personnel and contracted persons involved in the verification. That process shall include a mechanism to safeguard the impartiality and independence of the verifier and shall meet the relevant requirements laid down in the harmonised standard referred to in Annex II.

7 If the EU ETS lead auditor undertakes six annual verifications for a given aircraft operator, then the EU ETS lead auditor shall take a three consecutive year break from providing verification services to that same aircraft operator. The six years maximum period includes any greenhouse gas verifications performed for the aircraft operator starting after the entry into force of this regulation.

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](#)