



2025/1192

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COMMISSION IMPLEMENTING REGULATION (EU) 2025/1192

of 18 June 2025

amending Implementing Regulation (EU) 2018/2067 as regards certain aspects on the verification of data and on the accreditation of verifiers

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,.

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC ⁽¹⁾, and in particular, Article 15, third subparagraph, and Article 30f(1), thereof,

Whereas:

- (1) Following the amendment of Directive 2003/87/EC by Directive (EU) 2023/959 of the European Parliament and of the Council ⁽²⁾, Commission Implementing Regulation (EU) 2018/2067 ⁽³⁾ needs to be amended to incorporate rules applying to the verification of achievement of milestones and targets specified in Article 10b(4) of Directive 2003/87/EC. To provide a structured way of reporting on milestones and targets achieved and to facilitate the verification thereof, procedural requirements have been included in Commission Implementing Regulation (EU) 2019/1842 ⁽⁴⁾ on the submission and content of a climate-neutrality report. It is essential to provide harmonised rules on the verification of such a report.
- (2) In order to assess whether milestones and targets have been achieved, it is essential for the verifier to assess completeness and compliance of the climate-neutrality report with the requirements listed in Annex II to Implementing Regulation (EU) 2019/1842, check opportunities for improvement of the monitoring and reporting process and the accuracy of data in the climate-neutrality report. The verifier should take the climate-neutrality plan as a starting point and assess the operator's conformity with that plan, in particular in relation to milestones, targets, measures and investments. In order for the competent authority to decide whether emission allowances have to be reduced in accordance with Article 22b(1) Commission Delegated Regulation (EU) 2019/331 ⁽⁵⁾, the verification report should contain sufficient information on any inconsistencies that could not be resolved before issuing that report, including any non-compliance of the climate-neutrality plan with the requirements laid down in Commission Implementing Regulation (EU) 2023/2441 ⁽⁶⁾, that have been identified by the verifier.

⁽¹⁾ OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>.

⁽²⁾ Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system (OJ L 130, 16.5.2023, p. 134, ELI: <http://data.europa.eu/eli/dir/2023/959/oj>).

⁽³⁾ 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 (OJ L 334, 31.12.2018, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2019/1842 of 31 October 2019 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards further arrangements for the adjustments to free allocation of emission allowances due to activity level changes, (OJ L 285, 4.11.2019, p. 20, ELI: http://data.europa.eu/eli/reg_impl/2019/1842/oj).

⁽⁵⁾ Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 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 59, 27.2.2019, p. 8, ELI: http://data.europa.eu/eli/reg_del/2019/331/oj).

⁽⁶⁾ Commission Implementing Regulation (EU) 2023/2441 of 31 October 2023 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards the content and format of climate-neutrality plans needed for granting free allocation of emission allowances (OJ L, 2023/2441, 3.11.2023: ELI: http://data.europa.eu/eli/reg_impl/2023/2441/oj).

- (3) In order to align with harmonised rules and standards on verification of greenhouse gas emissions and allocation data, the definitions in Article 3 of Implementing Regulation (EU) 2018/2067, the obligations in Article 4 and the application of the requirements in Chapters II and III to that Implementing Regulation should be extended to cover the verification of climate-neutrality reports unless that verification requires other tailored rules. Similarly, requirements on the accreditation of verifiers in Chapter V to that Implementing Regulation and the requirements on cooperation and information exchange between national accreditation bodies and competent authorities in Chapter VI to that Implementing Regulation should apply to the verification of climate-neutrality reports.
- (4) It is essential for the verifier to obtain sufficient information to provide reasonable assurance that the climate-neutrality report is free from material misstatements and milestones and targets have been achieved. To ensure harmonised approaches, it is necessary to establish rules on the type of information to be shared between the operator and the verifier and the factors to consider in the strategic and risk analysis for the purpose of planning the verification.
- (5) In order to assess the achievement of milestones and targets laid down in the climate-neutrality plan pursuant to Article 10b(4) of Directive 2003/87/EC, the verifier should check the data that is used to demonstrate that those milestones and targets have been achieved. To ensure harmonisation of verifier's assessment of climate-neutrality reports across installations, rules should be established on checks to be performed on the operator's evidence and climate-neutrality plan and gaps in the data used to demonstrate that the milestones or targets are achieved.
- (6) For the purposes of planning the verification of climate-neutrality reports and assessing whether a misstatement, non-conformity or non-compliance is material, materiality level should be established. To apply its quantitative aspect and reduce the administrative burden, one uniform materiality level should be specified for all operators regardless of their size and emissions. The type of data to which the materiality level should be applied depends on the type of quantitative target defined in the climate-neutrality plan and should, in the interest of legal certainty, be specified in legislation. In addition, the verifier should consider the nature, size and particular circumstances of any misstatements, non-conformities or non-compliance issues.
- (7) In accordance with Article 10a(1), fifth subparagraph and Article 10b(4) of Directive 2003/87/EC a climate-neutrality report can only be verified as satisfactory if the climate-neutrality report is free from material misstatements and if the milestones and targets laid down in the climate-neutrality plan have been achieved in respect of the relevant five-year period. To facilitate structured reporting by the verifier, rules should be specified on when a climate-neutrality report cannot be verified as satisfactory.
- (8) Commission Implementing Regulation (EU) 2018/2066 ⁽⁷⁾ was amended by Commission Implementing Regulation (EU) 2024/2493 ⁽⁸⁾ to include monitoring and reporting rules on the zero-rating and non-zero rating of biomass fuels, renewable fuels of non-biological origin, recycled carbon fuels and synthetic low carbon fuels. As a result, existing rules on the verifier's role in assessing the applicability of sustainability and greenhouse gas emissions savings criteria established by Directive (EU) 2018/2001 of the European Parliament and of the Council ⁽⁹⁾ and evidence of compliance with those criteria need to be adapted. As part of the verifier's assessment of the correct application of the monitoring methodology the verifier should check the operator's, aircraft operator's or regulated entity's evidence whether the relevant sustainability criteria and greenhouse gas emission savings criteria laid down

⁽⁷⁾ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

⁽⁸⁾ Commission Implementing Regulation (EU) 2024/2493 of 23 September 2024 amending Implementing Regulation (EU) 2018/2066 as regards updating the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L, 2024/2493, 27.9.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/2493/oj).

⁽⁹⁾ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>).

in Article 29(2) to (7) and (10) and Article 29a of Directive (EU) 2018/2001 for biomass fuels, renewable fuels of non-biological origin and recycled carbon fuels are applicable and whether those criteria have been met. Similar checks should apply when assessing compliance with greenhouse gas savings criteria laid down in Article 2(13) of Directive (EU) 2024/1788 of the European Parliament and of the Council ⁽¹⁰⁾ for synthetic low carbon fuels. If the verifier identifies non-compliance with the applicable sustainability and greenhouse gas savings criteria, which cannot be corrected before issuing the verification report, that should be reported in the verification report.

- (9) Implementing Regulation (EU) 2018/2066 was amended by Implementing Regulation (EU) 2024/2493 to regulate the attribution of alternative fuels or eligible aviation fuels and their emissions to specific flights. Where those fuels cannot be physically attributed to a specific flight, specific rules are included on the proportional attribution of those fuels to flights departing from airports and the timing of the delivery of the fuels to the fuelling system. In the interests of legal certainty and environmental integrity, it is appropriate to specify the verifier's role in checking whether the relevant requirements in Article 53a to 54c of Implementing Regulation (EU) 2018/2066 have been met.
- (10) To ensure the correct proportional attribution of alternative aviation fuels and eligible aviation fuels to flights and inform the competent authority thereof, verifier should carry out checks on the completeness and accuracy of the amount of neat zero-rated alternative aviation fuel claimed and the amount of neat eligible aviation fuel per fuel category pursuant to Article 3c(6) of Directive 2003/87/EC. Any inconsistencies observed should be reported by the verifier in the verification report.
- (11) In line with the extended scope of Annex I of Directive 2003/87/EC, new rules have been introduced by Implementing Regulation (EU) 2024/2493 on the monitoring and reporting of CO₂ transferred to installations or the CO₂ transport infrastructure for long-term geological storage as specified in Article 49 of Implementing Regulation (EU) 2018/2066. To make sure that inconsistencies in the subtraction of the amount of CO₂ transferred are identified, it is essential to specify the checks a verifier should carry out when assessing the correct application of the monitoring methodology and the appropriate subtraction of CO₂ transferred in accordance with Article 49 of that Implementing Regulation.
- (12) To ensure that the CO₂ permanently chemically bound in a product listed in Commission Delegated Regulation (EU) 2024/2620 ⁽¹¹⁾ is correctly subtracted from the total emissions of an installations, it is essential to specify the checks to be carried out by the verifier on the quantity of CO₂ permanently chemically bound in that products and the subtraction of that CO₂.
- (13) Following amendments in Directive (EU) 2023/958 of the European Parliament and of the Council ⁽¹²⁾, monitoring and reporting rules regarding non-CO₂ aviation effects of aircraft operators are laid down in Implementing Regulation (EU) 2018/2066. As a result of those changes, harmonised rules on the verification of non-CO₂ aviation effects and the accreditation of verifiers carrying out such verification should be incorporated in Implementing Regulation (EU) 2018/2067.

⁽¹⁰⁾ Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (OJ L, 2024/1788, 15.7.2024, ELI: <http://data.europa.eu/eli/dir/2024/1788/oj>).

⁽¹¹⁾ Commission Delegated Regulation (EU) 2024/2620 of 30 July 2024 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the requirements for considering that greenhouse gases have become permanently chemically bound in a product (OJ L, 2024/2620, 4.10.2024, ELI: http://data.europa.eu/eli/reg_del/2024/2620/oj).

⁽¹²⁾ Directive (EU) 2023/958 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and the appropriate implementation of a global market-based measure (OJ L 130, 16.5.2023, p. 115, ELI: <http://data.europa.eu/eli/dir/2023/958/oj>).

- (14) The verification of aircraft operator's non-CO₂ aviation effects report should follow the same steps as verification of aircraft operator's CO₂ emission reports. For that purpose, the definitions in Article 3, the obligation in Article 4 and the application of the requirements in Chapters II and III of Implementing Regulation (EU) 2018/2067 should be extended to cover the verification of non-CO₂ aviation effects unless specific characteristics of that verification require other tailored rules. Similarly, requirements on the accreditation of verifiers in Chapter V of Implementing Regulation (EU) 2018/2067 and the requirements on cooperation and information exchange between national accreditation bodies and competent authorities in Chapter VI of that Implementing Regulation should apply to the verification of non-CO₂ aviation effects.
- (15) In accordance with Article 14(5) of Directive 2003/87/EC, automatization is to be applied as much as possible in the verification of non-CO₂ aviation effects. Where non-CO₂ aviation effects reports are automatically populated from the non-CO₂ aviation effects tracking system ('NEATS') developed by the Commission or a third-party IT tool approved by the Commission without any involvement or amendment of input data by the aircraft operator, the non-CO₂ aviation effects reports should be considered verified. In such cases the report has undergone automated verification checks by the system or tool. To ensure alignment with CO₂ reporting and to achieve the highest data accuracy possible, a consistency check should be carried out as part of the verification of the aircraft operator's emissions report between the flight information in the emission report and the flight information in the NEATS or the third-party IT tool whilst considering the scope of the flights covered by Directive 2003/87/EC. To minimise administrative burden such consistency checks should not be required for the smaller emitters. Any inconsistencies in the flight information should be reported by the verifier in the verification report.
- (16) Where the aircraft operator uses their own data to input into NEATS or a third-party tool approved by the Commission or applies their own calculation methods, it is essential in the interests of environmental integrity and increasing public's confidence in the accuracy of data for the non-CO₂ aviation effects report to be verified by a competent and independent verifier.
- (17) For verifiers to carry out a verification of a non-CO₂ aviation effects report and assess the technical aspects of non-CO₂ aviation effects monitoring and reporting, specific competence criteria should be defined. That should enable accreditation bodies to assess the verifier's competence and performance against those specific criteria when accrediting and supervising verifiers.
- (18) To increase public's confidence in the quality and robustness of the verification whilst facilitating the accreditation and avoiding administrative burden, an extension of the existing accreditation scope 12 for aviation should be created for the verification of non-CO₂ aviation effects report. Verifiers carrying out a verification of an emission report should be accredited according to accreditation scope 12a whereas verifiers verifying a non-CO₂ aviation effects reports should be accredited for the extended accreditation scope 12b. In order to reduce the administrative burden, an exemption should be made for those situations where the verification of non-CO₂ aviation effects reports is relatively simple because of the type of data input by the aircraft operator such as flight information, flight trajectory data or aircraft properties data. In such cases an accreditation against scope 12a should suffice.
- (19) In order not to impact valid accreditations of verifiers verifying CO₂ emission reports, verifiers that are accredited against accreditation scope 12 by the time this Regulation enters into force, should be able to verify aircraft operator's emission reports, and non-CO₂ aviation effects reports, where the aircraft operator only changes the flight information, flight trajectory data or aircraft properties in NEATS or the third-party tool approved by the Commission.
- (20) It is essential for the verifier to have access to the IT systems used by aircraft operators to monitor and report non-CO₂ aviation effects. Harmonised rules need to be established on the type of information, systems or tools to be shared between the operator and the verifier and the factors to consider in the strategic and risk analysis for the purpose of planning the verification.

- (21) As part of the data verification, verifiers should perform specific consistency checks on the data that is used by aircraft operators when compiling the non-CO₂ aviation effects reports. The type of checks should depend on the specific data input. Harmonised rules are needed to define those checks and how to address missing data in the non-CO₂ aviation effects.
- (22) To align with CO₂ verification and to accommodate the fact that data on non-CO₂ aviation effects are to a large extent processed and recorded in automated systems, the definition of site in CO₂ verification and the rules on site visits to be carried out by the verifier should apply to the verification of non-CO₂ aviation effects reports. Virtual site visits should be allowed under similar conditions. National accreditation bodies should monitor the application of those conditions and the performance of verifiers during such site visits as part of the annual surveillance of verifiers.
- (23) In the interests of legal certainty and avoiding administrative burden, one uniform materiality level for all aircraft operators is appropriate for the purpose of planning the verification of non-CO₂ aviation effects reports and supporting the verifier's assessment in that verification whether a misstatement, non-conformity or non-compliance has a material impact.
- (24) To ensure that individual or aggregate misstatements, non-conformity or non-compliance with Implementing Regulation (EU) 2018/2066 below the applicable materiality level are not ignored, those issues should also be regarded as material if this is justified given the nature, size and particular circumstances of that particular issue.
- (25) To mitigate the administrative burden for regulated entities with simple monitoring situations and low risks, some simplifications should be built in the verification of these regulated entity's reports. These simplifications should only be applicable under strict conditions to ensure the quality of verification and preserve the environmental integrity.
- (26) To reduce the risk of endangering the impartiality of the verifier, the rules on impartiality and independence of the verifier and its staff carrying out verification activities should be extended to the verification of non-CO₂ aviation effects reports.
- (27) Pursuant to Article 14(1) of Directive 2003/87/EC, the rules for monitoring and reporting emissions from biomass fuels, renewable fuels of non-biological origin, recycled carbon fuels and synthetic low carbon fuels laid down in Implementing Regulation (EU) 2018/2066 apply as of 1 January 2024. Therefore, the rules on verification of emissions related to those fuels should apply to the verification of emission reports pertaining to the reporting period 2024.
- (28) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2018/2067 is amended as follows:

- (1) Article 2 is amended as follows:
 - (a) point (b) is replaced by the following:
 - '(b) the verification of greenhouse gas emissions occurring from 1 January 2025, reported by the regulated entity pursuant to Article 30f of Directive 2003/87/EC';
 - (b) point (c) is added:
 - '(c) the verification of non-CO₂ aviation effects occurring from 1 January 2025, reported by the aircraft operator pursuant to Article 14(5) of Directive 2003/87/EC';

(2) Article 3 is amended as follows:

(a) the following point (6c) is inserted:

‘(6c) “non-CO₂ aviation effects report” means the report to be submitted by the aircraft operator pursuant to Article 14(5) of Directive 2003/87/EC and included as an attachment in the aircraft operator’s annual emission report in accordance with Article 68(5) of Implementing Regulation (EU) 2018/2066;’;

(b) point (7) is replaced by the following:

‘(7) “operator’s or aircraft operator’s report” means the annual emission report to be submitted by the operator or aircraft operator pursuant to Article 14(3) of Directive 2003/87/EC, the non-CO₂ aviation effects report, the baseline data report submitted by the operator pursuant to Article 4(2) of Commission Delegated Regulation (EU) 2019/331 (*), the new entrant data report submitted by the operator pursuant to Article 5(2) of that Regulation, the annual activity level report or the climate-neutrality report;

(*) Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 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 59, 27.2.2019, p. 8, ELI: http://data.europa.eu/eli/reg_del/2019/331/oj);’;

(c) point (13) is amended as follows:

(i) point (b) is replaced by the following:

‘(b) for the purposes of verifying an aircraft operator’s emission report or an aircraft operator’s non-CO₂ aviation effects report, any act or omission of an act by the aircraft operator that is contrary to the requirements in the monitoring plan approved by the competent authority;’;

(ii) the following point (ca) is inserted:

‘(ca) for the purposes of verifying a climate-neutrality report, any act or omission of an act by the operator that is contrary to the specifications in the climate-neutrality plan;’;

(d) in point (14), point (a) is replaced by the following:

‘(a) for the purposes of verifying the emission report or non-CO₂ aviation effects report of an aircraft operator: the locations where the monitoring process is defined and managed, including the locations where relevant data and information are controlled and stored;’;

(e) point (30) is replaced by the following:

‘(30) “activity level reporting period” means the applicable period preceding the submission of the annual activity level report pursuant to Article 3(1) of Implementing Regulation (EU) 2019/1842;’;

(f) the following points (31) and (32) are added:

‘(31) “climate-neutrality report” means a report submitted by an operator pursuant to Article 3b(2) of Implementing Regulation (EU) 2019/1842;

(32) “climate-neutrality reporting period” means, pursuant to Article 10a(1), fifth subparagraph, and Article 10b(4), fourth subparagraph, of Directive 2003/87/EC, the applicable period until 31 December 2025 and subsequently each five-year period ending 31 December of each fifth year thereafter;’;

- (3) Article 6 is replaced by the following:

‘Article 6

Reliability of verification

A verified emission report, non-CO₂ aviation effects report, baseline data report, new entrant data report, annual activity level report or climate-neutrality report shall be reliable for users. Those reports shall represent faithfully that, which they either purport 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, non-CO₂ aviation effects, data relevant for free allocation or data relevant for climate-neutrality reports, including in relation to milestones and targets.’;

- (4) Article 7 is amended as follows:

- (a) paragraph 4 is amended as follows:

- (i) points (a) and (b) are replaced by the following:

- ‘(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, in Annex IV to Delegated Regulation (EU) 2019/331, Article 3(2) or Annex II to Implementing Regulation (EU) 2019/1842, 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 report or non-CO₂ aviation effects report is concerned.’;

- (ii) the following point (ca) is inserted:

- ‘(ca) where the verification of an operator's climate-neutrality report is concerned, the operator has acted in conformance with the specifications of the climate-neutrality plan pursuant to Commission Implementing Regulation (EU) 2023/2441 (*), in particular in relation to measures, milestones, investments and targets;

(*) Commission Implementing Regulation (EU) 2023/2441 of 31 October 2023 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards the content and format of climate-neutrality plans needed for granting free allocation of emission allowances (OJ L, 2023/2441, 3.11.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2441/oj).’;

- (iii) the third subparagraph is replaced by the following:

‘For the purpose of point (d), the verifier shall obtain clear and objective evidence from the operator or aircraft operator to support the reported aggregated emissions, non-CO₂ aviation effects, data relevant for free allocation or data relevant for climate-neutrality reports taking into account all other information provided in the operator's or aircraft operator's report.’;

- (b) the following paragraph (5a) is inserted:

‘5a. If the verifier discovers that an operator is not complying with Implementing Regulation (EU) 2023/2441, that irregularity shall be included in the verification report even if the climate-neutrality plan has been deemed compliant with that Regulation by the competent authority in accordance with Article 22b(1), point (c), of Delegated Regulation (EU) 2019/331.’;

(5) Article 9(1) is amended as follows:

(a) the following point (ba) is inserted:

‘(ba) the level of information and complexity of the climate-neutrality plan, where the verification of the climate-neutrality report is concerned;’;

(b) point (e) is replaced by the following:

‘(e) the location of information and data related to greenhouse gas emissions, non-CO₂ aviation effects, data relevant for free allocation or data relevant for climate-neutrality reports.’;

(6) Article 10(1) is amended as follows:

(a) the following point (ca) is inserted:

‘(ca) the latest version of the operator’s climate-neutrality plan as well as any other relevant versions of the climate-neutrality plan;’;

(b) point (h) is replaced by the following:

‘(h) the operator’s or aircraft operator’s annual emission report, non-CO₂ aviation effects report, baseline data report, new entrant data report, annual activity level report or climate-neutrality report, as appropriate;’;

(c) the following point (kb) is inserted:

‘(kb) if the climate-neutrality plan was updated during the climate-neutrality reporting period, a record of all those updates in accordance with Article 22d of Delegated Regulation (EU) 2019/331;’;

(d) points (m), (n) and (o) are replaced by the following:

‘(m) the verification report from the previous year, the previous baseline period or the previous climate-neutrality reporting period, as appropriate, if the verifier did not carry out the verification for that particular operator or aircraft operator the previous year, baseline period or climate-neutrality reporting period, as appropriate;

(n) all relevant correspondence with the competent authority, in particular information related to the notification of modifications of the monitoring plan, monitoring methodology plan, the climate-neutrality plan or milestones and targets as well as corrections of reported data, as appropriate;

(o) information on databases and data sources used for monitoring and reporting purposes, including those from Eurocontrol or another relevant organisation, non-CO₂ aviation effects tracking system (“NEATS”) or third-party IT tool pursuant to Article 56a(7) of Implementing Regulation (EU) 2018/2066;’;

(e) the following point (oa) is inserted:

‘(oa) information and underlying data that is used by the aircraft operator to compile flight information, information on aircraft properties and other type of information monitored, in order to perform the CO₂ equivalent calculation for non-CO₂ aviation effects per flight, where NEATS is made available later by the Commission in accordance with Article 56b(6) of Implementing Regulation (EU) 2018/2066;’;

(7) Article 11 is amended as follows:

(a) paragraph 3 is amended as follows:

(i) point (b) is replaced by the following:

‘(b) for the purposes of the verification of the aircraft operator’s emissions report or non-CO₂ aviation effects 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;’;

(ii) the following point (ca) is inserted:

‘(ca) for the purposes of verifying the climate-neutrality report, the climate-neutrality plan, the specific milestones and targets laid down in that plan as well as any updates of the climate-neutrality plan in the climate-neutrality reporting period;’;

(iii) point (d) is replaced by the following:

‘(d) the nature, scale and complexity of emission sources and source streams as well as the equipment and processes that have resulted in emissions, non-CO₂ aviation effects 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;’

(b) the following point (f) is inserted:

‘(f) for the purposes of verifying non-CO₂ aviation effects report the extent to which data is provided by the aircraft operators in NEATS or third-party IT tools approved by the Commission pursuant to Article 56a(8) of Implementing Regulation (EU) 2018/2066;’

(c) paragraph 4 is amended as follows:

(i) the following point (aa) is inserted:

‘(aa) whether the climate-neutrality plan presented to it is the most recent version and whether this was deemed compliant by the competent authority in accordance with Article 22b(1), point (c), of Delegated Regulation (EU) 2019/331;’

(ii) the following point (bb) is inserted:

‘(bb) whether there have been any modifications to the climate-neutrality plan during the climate-neutrality reporting period and whether the competent authority was informed on those modifications;’

(8) Article 13 is amended as follows:

(a) in paragraph 1, point (c) is replaced by the following:

‘(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 non-CO₂ aviation effects in the non-CO₂ aviation effects report, the aggregated data relevant for free allocation in the operator’s baseline data report, new entrant data report or annual activity level report, or the aggregated data relevant for demonstrating that milestones and targets laid down in the climate-neutrality plan have been achieved;’

(b) in paragraph 2, the first subparagraph is replaced by the following:

‘The verifier shall set up the test plan referred to in paragraph 1, point (b), 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), point (b), (c), (ca) and (d), or Article 7(4), third subparagraph;’

(9) in Article 14, the first subparagraph is replaced by the following:

‘The verifier shall implement the verification plan and, based on the risk analysis, the verifier shall check the implementation of the monitoring plan or monitoring methodology plan approved by the competent authority, or the climate-neutrality plan, as appropriate;’

(10) Article 16 is amended as follows:

(a) paragraph 2 is amended as follows:

(i) the introductory wording in the first subparagraph is replaced by the following:

‘2. As part of the data verification referred to in paragraph 1 and taking into account the approved monitoring plan, monitoring methodology plan or the climate-neutrality plan, as appropriate, including the procedures described in that plan, the verifier shall check;’

- (ii) the following point (ca) is inserted:
 - ‘(ca) for the purposes of verifying a climate-neutrality report, the consistency with the boundaries of the installation set out in Implementing Regulation (EU) 2018/2066 and its sub-installations set out in Delegated Regulation (EU) 2019/331;’;
 - (iii) point (d) is replaced by the following:
 - ‘(d) for the purposes of verifying an aircraft operator’s emission report or non-CO₂ aviation effects 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 or non-CO₂ aviation effects;’;
 - (iv) the following point (fb) is inserted:
 - ‘(fb) for the purposes of verifying a climate-neutrality report, whether the historical emissions, emission levels as well as the activity levels are consistent with data included in the baseline data reports and the activity level reports;’;
- (b) the following paragraphs 2a, 2b, 2c and 2d are inserted:
- ‘2a. Where the aircraft operator provides data on flight trajectories in the non-CO₂ aviation effects report, the verifier shall check the completeness of flight trajectory information as part of the data verification referred to in paragraph 1 and taking into account the approved monitoring plan.
- 2b. Where the aircraft operator provides data on aircraft properties in the non-CO₂ aviation effects report, the verifier shall at least check as part of the data verification referred to in paragraph 1 and taking into account the approved monitoring plan:
- (a) the consistency between the aircraft types listed in the approved monitoring plan with reported data on aircraft types and those recorded in internal records;
 - (b) the consistency between aircraft operator’s data sources and procedures on aircraft engines with the aircraft engine unique identifier number listed in the International Civil Aviation Organization (ICAO) engine emissions databank or equivalent data source that is used to identify engines attached to the aircraft;
 - (c) the consistency between the aircraft mass, take-off mass or load factor in the aircraft operator’s internal records and mass and balance documentation with the data reported by the aircraft operator.
- The verifier shall also use the aircraft performance simulation base of aircraft data to estimate the aircraft mass, take-off mass or load factor in order to compare to the data provided by the aircraft operator.
- 2c. Where the aircraft operator provides data on aircraft performance in the non-CO₂ aviation effects report, the verifier shall, as part of the data verification referred to in paragraph 1 and taking into account the approved monitoring plan, check the following:
- (a) the consistency between flight trajectory data and aircraft performance data along its trajectory, including cross checking the time stamps used for flight trajectory data and aircraft performance data;
 - (b) the consistency between aggregated fuel consumption, data on fuel purchased or otherwise supplied to the aircraft performing the aviation activity and tank measurements;
 - (c) the consistency between the data reported by the aircraft operator and manufacturer’s specifications, internal records and procedures related to the fuel delivered, fuel flow and aircraft engine efficiency, including the thrust of the aircraft engine;

- (d) any information that the verifier deems necessary to reduce the verification risk to an acceptable level to obtain reasonable assurance that the non-CO₂ aviation effects report is free from material misstatement.

When checking the consistency of data referred in point (a), the verifier shall also use the aircraft performance simulation base of aircraft data to estimate the fuel flow measurements and the engine efficiency in order to compare to the data provided by the aircraft operator.

2d. Where the aircraft operator uses its own method to determine fuel properties or weather data in the non-CO₂ aviation effects report, its own fuel burn module or emission estimation module referred to in Article 56a(4), point (a), of Implementing Regulation (EU) 2018/2066, the verifier shall check as part of the data verification referred to in paragraph 1, the validity of the input information used to determine the data and apply the methods as approved by the competent authority in the monitoring plan.;

- (c) the following paragraph 4 is added:

‘4. For the purposes of checking the completeness of flight trajectories referred to in paragraph 2a, the verifier shall use Eurocontrol’s Current Tactical Flight Model, Eurocontrol’s Regulated Tactical Flight Model, or alternatively, the Eurocontrol’s Filed Tactical Flight Model or equivalent in terms of data accuracy, where appropriate, as well as Automatic Dependent Surveillance–Broadcast data.’;

(11) Article 17 is amended as follows:

- (a) paragraph 4 is replaced by the following:

‘4. Where transferred CO₂ is subtracted in accordance with Article 49 of Implementing Regulation (EU) 2018/2066 and the CO₂ transferred is measured by both the transferring and receiving installation or the CO₂ transport infrastructure, the verifier shall check whether differences between the measured values at both installations or the CO₂ transport infrastructure 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 or the CO₂ transport infrastructure.

Where the differences between the measured values at both installations or the CO₂ transport infrastructure 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.

Where the CO₂ in transit has been reported in accordance with Article 49(7) of Implementing Regulation (EU) 2018/2066, the verifier shall check whether the CO₂ in transit has been transferred to another installation or CO₂ transport infrastructure no later than 31 January of the following year.;

- (b) the following paragraphs 4a, 4b and 4c are inserted:

‘4a. Where transferred N₂O is not counted as emitted in accordance with Article 50 of Implementing Regulation (EU) 2018/2066 and the N₂O 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.

4b. Where the CO₂ transferred in accordance with Article 49(6) of Implementing Regulation (EU) 2018/2066 results from materials or fuels containing zero-rated carbon, the verifier shall check all of the following:

- (a) the CO₂ transferred results from materials or fuels containing zero-rated carbon;
- (b) the transferring installation or CO₂ transport infrastructure has subtracted the transferred CO₂ correctly, proportional to the fraction of carbon that does not originate from zero-rated carbon;
- (c) the operator of the installation or the CO₂ transport infrastructure has monitored emissions from leakage events, fugitive emissions or vented emissions if such emissions occurred;
- (d) any information that the verifier deems necessary to reduce the verification risk to an acceptable level to obtain reasonable assurance that the emission report is free from material misstatement.

4c. Where CO₂ is permanently chemically bound in a product in line with Article 49a of Implementing Regulation (EU) 2018/2066, the verifier shall check all of the following:

- (a) the product is listed in Delegated Regulation (EU) 2024/2620;
- (b) the operator has subtracted correctly the CO₂ originating from non-zero-rated carbon that is permanently chemically bound in accordance with Article 49a of Implementing Regulation (EU) 2018/2066;
- (c) the quantity of CO₂ permanently chemically bound in a product listed in Delegated Regulation (EU) 2024/2620;
- (d) where the CO₂ results from material or fuels containing a fraction of zero-rated carbon:
 - (i) the CO₂ results from those materials or fuels;
 - (ii) the operator has subtracted the CO₂ that is permanently chemically bound correctly, proportional to the fraction of carbon that does not originate from zero-rated carbon;
- (e) any information that the verifier deems necessary to reduce the verification risk to an acceptable level to obtain reasonable assurance that the emission report is free from material misstatement.;
- (c) paragraph 5 is replaced by the following:

‘5. For the purposes of verifying the operator’s emission report, the verifier shall, as part of the check referred to in paragraph 1, check the following evidence:

- (a) the operator’s evidence demonstrating compliance of zero-rated biomass fuels with the sustainability and greenhouse gas savings criteria laid down in Article 29(2) to (7) and (10) of Directive (EU) 2018/2001;
- (b) the operator’s evidence demonstrating compliance of zero-rated renewable fuel of non-biologic origin (“RFNBO”) or recycled carbon fuels (“RCF”) with the greenhouse gas savings criteria laid down in Article 29a of Directive (EU) 2018/2001;
- (c) the operator’s evidence demonstrating all the following:
 - (i) compliance of zero-rated synthetic low carbon fuels with the greenhouse gas emission reduction threshold as referred to in Article 2, point (13), of Directive (EU) 2024/1788;
 - (ii) whether the carbon content of synthetic low carbon fuels have been subject to prior surrendering of allowances under Directive 2003/87/EC.;
- (d) the following paragraphs 5a and 5b are inserted:

‘5a. Where the operator has determined the biomass fraction and identical zero-rated biomass fraction of biogas using purchasing records in accordance with Article 39(4) of Implementing Regulation (EU) 2018/2066, the verifier shall check all the following:

- (a) the quantity of biogas purchased is not claimed to be used by anyone else;

- (b) the operator and producer of the biomass fraction are connected to the same grid;
- (c) any information that the verifier deems necessary to reduce the verification risk to an acceptable level to obtain reasonable assurance that the emission report is free from material misstatement.

5b. Where the RFNBO or RCF fraction and identical zero-rated RFNBO or RCF fraction of natural gas is determined in accordance with Article 39a of Implementing Regulation (EU) 2018/2066, the verifier shall check all the following:

- (a) the quantity of RFNBO or RCF purchased is not claimed to be used by anyone else;
- (b) the operator and producer of the RFNBO/RCF are connected to the same grid;
- (c) any information that the verifier deems necessary to reduce the verification risk to an acceptable level to obtain reasonable assurance that the emission report is free from material misstatement.;
- (e) paragraph 6 is replaced by the following:

‘6. Where the alternative aviation fuel or eligible aviation fuel is delivered to the aircraft in physically identifiable batches and can be physically attributed to a reported flight, the verifier shall check whether the alternative aviation fuel or eligible aviation fuel quantity is correctly attributed to the flight directly following the uplift of the fuel.

If several subsequent flights are carried out without fuel uplift between those subsequent flights, the verifier shall check whether the alternative aviation fuel or eligible aviation fuel quantity is assigned to these flights proportionally to the emissions from those flights calculated using the preliminary emission factor.

Where the alternative aviation fuel cannot be physically attributed at an aerodrome to a specific flight, the verifier shall check whether the alternative aviation fuel is attributed to flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC, proportionally to the emissions from those flights departing from that aerodrome calculated using the preliminary emission factor.

Where the eligible aviation fuel cannot be physically attributed at an aerodrome to a specific flight, the verifier shall check whether the eligible aviation fuel is attributed to flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC and to flights covered by Article 3c(8) of that Directive, proportionally to the emissions from those flights calculated using the preliminary emission factor.

For the purposes of the third and fourth subparagraph, the verifier shall check whether the alternative aviation fuel or eligible aviation fuel was delivered to the fuelling system of the departure aerodrome in the reporting period, or 3 months before the start, or 3 months after the end, of that reporting period as specified in the monitoring plan approved by the competent authority.

For the purposes of the first, second, third and fourth subparagraph, the verifier shall check whether:

- (a) the alternative aviation fuel or eligible aviation fuel is correctly assigned to aerodrome pairs in the aircraft operator’s emission report;
- (b) the total amount of the alternative aviation fuel claimed does not exceed the total fuel reported of that aircraft operator for flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC, originating from the aerodrome at which the alternative aviation fuel is supplied;
- (ba) the total amount of eligible aviation fuel does not exceed the total fuel reported of that aircraft operator for flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC and for flights covered by Article 3c(8) of that Directive, originating from the aerodrome at which the eligible aviation fuel is supplied;

- (c) the total amount of alternative aviation fuel for flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC does not exceed the total quantity of alternative aviation fuel purchased from which the total quantity of alternative aviation fuel sold to third parties is subtracted;
- (ca) the total amount of eligible aviation fuel for flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC and from flights covered by Article 3c(8) of that Directive does not exceed the total quantity of eligible aviation fuel purchased from which the total quantity of eligible aviation fuels sold to third parties is subtracted;
- (d) the ratio between alternative aviation fuel or eligible aviation fuel and fossil fuels attributed to flights aggregated per aerodrome pair does not exceed the maximum blending limit for that alternative aviation fuel or eligible aviation fuel as certified according to a recognised international standard;
- (e) the aggregated zero-rated fraction in the alternative aviation fuel does not exceed the amount of alternative aviation fuel for which the following proof is provided:
 - (i) where the zero-rated fraction concerns the biomass fraction of a mixed alternative aviation fuel, the proof for meeting the sustainability and greenhouse gas savings criteria laid down in Article 29(2) to (7) and (10) of Directive (EU) 2018/2001;
 - (ii) where the zero-rated fraction concerns the RFNBO or RCF fraction of a mixed alternative fuel, the proof for meeting the greenhouse gas savings criteria laid down in Article 29a of Directive (EU) 2018/2001;
 - (iii) where the zero-rated fraction concerns the synthetic low carbon fuel fraction of a mixed alternative fuel, the proof for meeting the greenhouse gas emission reduction threshold as referred to in Article 2, point (13), of Directive (EU) 2024/1788 and proof that the carbon content of the synthetic low carbon fuel has been subject to prior surrendering of allowances under Directive 2003/87/EC;
- (f) the same amounts of alternative aviation fuel or eligible aviation fuel have not been accounted for and claimed to be used in an earlier report, or by another aircraft operator, or in another carbon pricing system.;

(12) The following Article 17c is inserted:

'Article 17c

Checking achievement of milestones and targets

For the purposes of verifying a climate-neutrality report the verifier shall check whether the milestones and targets laid down in the climate-neutrality plan have been achieved. To this end the verifier shall check:

- (a) the operator's evidence on whether the measures related to milestones and targets have been implemented and whether the implementation of those measures has been completed;
- (b) the impact of any updates to the climate-neutrality plan on the achievement of milestones and targets;
- (c) whether the operator's evidence of meeting milestones and targets is consistent with the climate-neutrality plan;
- (d) whether appropriate data is used to demonstrate whether milestones and targets laid down in the climate-neutrality plan have been achieved;
- (e) whether the calculation of data used to demonstrate whether milestones and targets laid down in the climate-neutrality plan have been achieved, is correct and whether that data is consistent with other relevant data in the verified emission report, baseline data report and annual activity level report;
- (f) whether the achieved targets demonstrate a reduction in line with the estimated greenhouse gas emission reduction described in the climate-neutrality plan and if not, what the justification is.;

(13) Article 18 is amended as follows:

(a) the following paragraph 1a is inserted:

‘1a. Where data that are necessary for calculating the non-CO₂ aviation effects are missing, the verifier shall check whether the missing data can be estimated by using NEATS or a third-party IT tool approved by the Commission.

Where the missing data cannot be estimated in accordance with the first subparagraph, the verifier shall check whether the surrogate data approved by the competent authority have been applied correctly.

Where an aircraft operator is not able to obtain approval for surrogate data in time, the verifier shall check whether the approach used by the aircraft operator to complete the missing data ensures that non-CO₂ aviation effects are not underestimated and that such approach does not lead to material misstatements.’;

(b) the following paragraph 4 is added:

‘4. Where data gaps occur in the data that is used to demonstrate that the milestones or targets laid down in the climate-neutrality plan have been achieved, the verifier shall check whether the approach used by the operator to compensate for the missing data is based on reasonable evidence and ensure that the data required in accordance with Implementing Regulation (EU) 2023/2441 are not underestimated or overestimated.’;

(14) in Article 21, paragraph 5 is replaced by the following:

‘5. For the purposes of verifying the operator’s emission report, baseline data report, new entrant data report, annual activity level report or climate-neutrality 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.’;

(15) Article 22 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. If the verifier identifies misstatements, non-conformities or non-compliance with Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 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, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 has been identified, the operator or aircraft operator shall notify the competent authority and correct the non-compliance as appropriate without undue delay.’;

(b) paragraph 2 is replaced by the following:

‘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, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 that have been corrected by the operator or aircraft operator during the verification.’;

(c) paragraph 3 is amended as follows:

(i) the second subparagraph is replaced by the following:

‘The verifier shall determine whether the uncorrected misstatements, individually or when aggregated with other misstatements, have a material effect on the reported total emissions, non-CO₂ aviation effects, data relevant for free allocation or data relevant for climate-neutrality reporting. 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.’;

- (ii) the fourth subparagraph is replaced by the following:

‘If the operator or aircraft operator does not correct the non-compliance with Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 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.’;

- (16) Article 23 is amended as follows:

- (a) the following paragraph 2a is inserted:

‘2a. For the purposes of verifying non-CO₂ aviation effects reports, the materiality level shall be 5 % of the total aggregated CO_{2(e)} reported in the non-CO₂ aviation effects report.’;

- (b) the following paragraph 5 is added:

‘5. For the purposes of verifying a climate-neutrality report, the materiality level shall be 5 % of any of the following:

- (a) the installation’s total emissions for the relevant sub-installation, where the targets achieved relate to absolute emission targets;
- (b) the intensity level of each relevant product benchmark sub-installation individually, expressed as tCO_{2eq} per relevant unit of production, where the targets achieved relate to activity levels of a product benchmark sub-installation;
- (c) the intensity level of each relevant heat benchmark sub-installation individually, expressed as tCO_{2eq} per TJ heat consumed, where the targets achieved relate to activity levels of a heat benchmark sub-installation;
- (d) the intensity level of each relevant fuel benchmark sub-installation individually, expressed as tCO_{2eq} per TJ fuel consumed, where the targets achieved relate to activity levels of a fuel benchmark sub-installation;
- (e) the intensity level of each relevant process emission sub-installation individually, expressed as tCO_{2eq} per relevant unit of production, where the targets achieved relate to activity levels of a process emission sub-installation;
- (f) the specific target used to determine the percentage of the benchmark value, where it concerns targets relative to the benchmark value for each relevant sub-installation.’;

- (17) in Article 24, the following point (ea) is inserted:

- ‘(ea) for the purposes of verifying a climate-neutrality report, ensure that sufficient evidence has been gathered to be able to give a verification opinion with reasonable assurance that the milestones and targets laid down in the climate-neutrality plan have been achieved.’;

- (18) Article 26(1) is amended as follows:

- (a) point (c) is replaced by the following:

‘(c) for the purposes of verifying the operator’s or aircraft operator’s emission report, the aircraft operator’s non-CO₂ aviation effects report or verifying the operator’s baseline data report, annual activity level report or new entrants data report, 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, non-CO₂ aviation effects or data relevant for free allocation.’;

- (b) the following point (d) is added:

‘(d) for the purposes of verifying a climate-neutrality report, sufficient information to support the verification opinion, including justifications for judgements made on whether or not the misstatements identified are material and on whether milestones and targets laid down in the climate-neutrality plan have been achieved.’;

(19) Article 27 is amended as follows:

(a) paragraph 1 is amended as follows:

(i) in the first subparagraph, the introductory wording is replaced by the following:

‘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, each aircraft operator’s non-CO₂ aviation effects report or each operator’s baseline data report, new entrant data report, annual activity level report or climate-neutrality report that was subject to verification, consisting of any of the following opinion statements:’;

(ii) the following point (ba) is inserted:

‘(ba) for the purposes of verifying a climate-neutrality report, the milestones and targets laid down in climate-neutrality plan have not been achieved.’;

(iii) the following point (ca) is inserted:

‘(ca) for the purposes of verifying a climate-neutrality report, 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 milestones or targets laid down in the climate-neutrality plan have been achieved.’;

(iv) the second subparagraph is replaced by the following:

‘For the purposes of the first subparagraph, point (a), the operator’s or aircraft operator’s report may be verified as satisfactory only in any of the following situations:

(a) where the operator’s or aircraft operator’s report is free from material misstatements;

(b) where, for the purposes of verifying a climate-neutrality report, the milestones and targets laid down in the climate-neutrality plan have been achieved.’;

(b) paragraph 3 is amended as follows:

(i) point (e) is replaced by the following:

‘(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 or monitoring methodology plan approved by the competent authority, or climate-neutrality plan, as appropriate, as well as the period of validity for each plan.’;

(ii) the following point (ga) is inserted:

‘(ga) where it concerns the verification of the aircraft operator’s non-CO₂ aviation effects report, aggregated CO_{2(e)} of the non-CO₂ aviation effects per aircraft operator.’;

(iii) the following point (gb) is inserted:

‘(gb) where it concerns the verification of the aircraft operator’s emissions report, the confirmation that a check has been carried out on the completeness and accuracy of the amount of neat zero-rated alternative aviation fuel claimed and the amount of neat eligible aviation fuel per fuel category pursuant to Article 3c(6) of Directive 2003/87/EC, including a confirmation that there were no inconsistencies observed and that the proportional attribution of fuels to the flights was applied correctly where applicable.’;

(iv) the following point (hb) is inserted:

‘(hb) where it concerns the verification of the climate-neutrality report, the targets and milestones achieved by the end of the climate-neutrality reporting period.’;

- (v) point (i) is replaced by the following:
 - ‘(i) the reporting period, the baseline period, the activity level reporting period or the climate-neutrality reporting period subject to verification;’;
- (vi) point (o) is replaced by the following:
 - ‘(o) any issues of non-compliance with Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 which have become apparent during the verification;’;
- (vii) the following points (qa) and (qb) are inserted:
 - ‘(qa) a statement if the method used to complete data gaps pursuant to Article 18(4) leads to material misstatements;
 - (qb) where the aircraft operator did not obtain approval for surrogate data in time pursuant to Article 18(1a) a statement if the method used to complete data gaps leads to material misstatements;’;
- (viii) the following point (rf) is inserted:
 - ‘(rf) where the verifier carrying out verification of an aircraft operator’s emission report has performed the check pursuant to Article 33a(2) of this Regulation, confirmation that the data on flights in NEATS or the third-party IT tool referred to in Article 56a(7) of Implementing Regulation (EU) 2018/2066 is consistent with the data on flights in the emission report taking into account the scope of flights covered by Directive 2003/87/EC and the flights reported by the aircraft operator, including, where relevant, a description of any findings and observations regarding consistency and completeness of flights;’;
- (c) paragraph 4 is replaced by the following:

‘4. The verifier shall describe the misstatements, non-conformities and non-compliance with Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 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, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441;
 - (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, the monitoring methodology plan or the climate-neutrality plan the non-conformity refers;
 - (d) to which Article in Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 the non-compliance relates.’;
- (20) Article 28 is amended as follows:
 - (a) the introductory part is replaced by the following:

‘The verifier may conclude that the scope of the verification referred to in Article 27(1)(c) and Article 27(1) (ca) is too limited in any of the following situations:’;
 - (b) point (c) is replaced by the following:
 - ‘(c) the monitoring plan, monitoring methodology plan or climate-neutrality plan, as appropriate, does not provide sufficient scope or clarity to conclude on the verification;’;
 - (c) point (e) is replaced by the following:
 - ‘(e) the monitoring methodology plan has not been approved by the competent authority;’;

(d) the following point (f) is added:

‘(f) the climate-neutrality plan has not been checked and deemed compliant by the competent authority in accordance with Article 22b(1), second subparagraph, point (c), of Delegated Regulation (EU) 2019/331.’;

(21) Article 30(1) is amended as follows:

(a) the following point (da) is inserted:

‘(da) the monitoring and reporting of non-CO₂ aviation effects.’;

(b) the following point (f) is added:

‘(f) the collecting, processing and reporting of data for climate-neutrality reports, including in relation to milestones and targets.’;

(22) in Article 31(3), point (d) is replaced by the following:

‘(d) if an operator’s baseline data report, new entrant data report or climate-neutrality report is verified.’;

(23) Article 33 is replaced by the following:

‘Article 33

Simplified verification of the aircraft operator’s emission report

1. By way of derogation from Article 21(1) of this Regulation, a verifier may decide not to carry out a site visit of an aircraft operator using the simplified tools referred to in Article 55(2) of Implementing Regulation (EU) 2018/2066 to determine CO₂ emissions 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 CO₂ emission 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.’;

(24) the following Article 33a is inserted:

‘Article 33a

Simplified verification of the aircraft operator’s non-CO₂ aviation effects report

1. By way of derogation from Articles 7 to 27 of this Regulation, the aircraft operator’s non-CO₂ aviation effects report is considered to be verified if the report is populated from NEATS or a third-party IT tool referred to in Article 56a(7) of Implementing Regulation (EU) 2018/2066, independently from any input of and without any amendment by the aircraft operator and if the aircraft operator is one of the following:

(a) a small emitter within the meaning of Article 55(1) of Implementing Regulation (EU) 2018/2066;

(b) for the reporting period 2025 and 2026, an aircraft operator having total annual emissions lower than 3 000 tonnes of CO₂ from flights other than those referred to in Article 28a(1), point (a), and Article 3c(8) of Directive 2003/87/EC.

2. Where the non-CO₂ aviation effects report of an aircraft operator other than those referred to in paragraph 1, is populated from NEATS or a third party IT tool referred to in Article 56a(7) of Implementing Regulation (EU) 2018/2066, independently from any input of and without amendment by that aircraft operator, the non-CO₂ aviation effects report is considered verified. However, the verifier carrying out a verification of that aircraft operator’s emission report shall check, as part of that verification, the consistency between flight information in the emission report and the flight information in NEATS or the third-party tool taking into account the scope of flights covered by Directive 2003/87/EC and reported by the aircraft operator.’;

(25) Article 34b is amended as follows:

(a) the heading is replaced by the following:

‘Virtual site visits for the verification of aircraft operator’s reports’;

(b) paragraph 1 is replaced by the following:

‘1. By way of derogation from Article 21(1), the verifier may decide to carry out a virtual site visit for the purpose of verifying an aircraft operator’s emission report or an aircraft operator’s non-CO₂ aviation effects report in other cases than those covered by Article 34a. The verifier’s decision to carry out a virtual site visit shall be based on the outcome of the risk analysis and after determining that all relevant data can be remotely accessed by the verifier. The verifier shall inform the aircraft operator of its decision to carry out a virtual site visit without undue delay.’;

(c) paragraph 3, point (a) is replaced by the following:

‘(a) when the aircraft operator’s emission report or non-CO₂ aviation effects report is verified for the first time by the verifier.’;

(26) in Article 37(5), the second subparagraph is replaced by the following:

‘Where the verifier is carrying out verification of baseline data reports, new entrant data reports, annual activity level reports or climate-neutrality 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.’;

(27) in Article 38(1), point (a) is replaced by the following:

‘(a) knowledge of Directive 2003/87/EC, Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331, Implementing Regulation (EU) 2019/1842 or Implementing Regulation (EU) 2023/2441 in the case of verification of the baseline data report, new entrant data report, annual activity level report or climate-neutrality 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.’;

(28) in Article 43(3), the second subparagraph is amended as follows:

(a) the introductory sentence is replaced by the following:

‘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 any of the following cases’;

(b) point (b) is replaced by the following:

‘(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, non-CO₂ aviation effects or data relevant for free allocation’;

(c) the following points (c) and (d) are added:

‘(c) where a verifier carries out a verification of the climate-neutrality report and that verifier or any part of the same legal entity provides consulting services referred to in point (a), technical assistance referred to in point (b) or consultancy services regarding the measures and investments described in the climate-neutrality plan, including a quantitative and qualitative assessment of the estimated impacts on the greenhouse gas emissions reduction of these measures and investments;

(d) where a verifier carries out a verification of the climate-neutrality report and that verifier or any part of the same legal entity provides consulting services referred to in point (a), technical assistance referred to in point (b) or consulting services to develop the climate-neutrality plan or draft the climate-neutrality report.’;

(29) in Article 43l, the following paragraph 5a is inserted:

‘5a. For the purposes of verifying the regulated entity’s reports, the verifier shall check, as part of the check referred to in paragraph 1:

- (a) the regulated entity’s evidence demonstrating compliance of zero-rated biomass fuels with the sustainability and greenhouse gas savings criteria laid down in Article 29(2) to (7) and (10) of Directive (EU) 2018/2001;
- (b) the regulated entity’s evidence demonstrating compliance of zero-rated renewable fuel of non-biologic origin or recycled carbon fuels with the greenhouse gas savings criteria laid down in Article 29a of Directive (EU) 2018/2001;
- (c) the regulated entity’s evidence demonstrating all of the following:
 - (i) compliance of zero-rated synthetic low carbon fuels with the greenhouse gas emission reduction threshold as referred to in Article 2, point (13), of Directive (EU) 2024/1788;
 - (ii) whether the carbon content of synthetic low carbon fuels have been subject to prior surrendering of allowances under Directive 2003/87/EC.’;

(30) Article 43w is amended as follows:

(a) paragraph 1 is amended as follows:

- (i) points (a), (b) and (c) are replaced by the following:
 - ‘(a) all the fuel streams released for consumption by the regulated entity are commercial standard fuels or fuels equivalent to commercial standard fuels pursuant to Article 75k(2) of Implementing Regulation (EU) 2018/2066;
 - (b) default values are applied for the emission factor and unit conversion factor;
 - (c) for the biomass fraction, a default value is applied or where all of the following apply:
 - (i) tier 3b is applied for determining the biomass fraction of the fuel stream in accordance with Annex IIa, section 2.3 of Implementing Regulation (EU) 2018/2066;
 - (ii) the verifier is provided with access to all relevant records on the mass balance documentation in accordance with Article 30(1) of Directive (EU) 2018/2001 and evidence of compliance with sustainability or greenhouse gas savings criteria;
 - (iii) the regulated entity provides the verifier with access to all relevant personnel for interviews.’;
- (ii) the following point (d) is added:
 - ‘(d) for each fuel stream, a scope factor of 1 applies pursuant to Article 75l(1) of Implementing Regulation (EU) 2018/2066, or a default scope factor value applies pursuant to Article 75l(6) of that Regulation.’;

(b) paragraph 3 is amended as follows:

- (i) point (c) is replaced by the following:
 - ‘(c) default values are applied for the emission factor and unit conversion factor.’;
- (ii) point (d) is replaced by the following:
 - ‘(d) for the biomass fraction a default value is applied or where all of the following apply:
 - (i) tier 3b is applied for determining the biomass fraction of the fuel stream in accordance with Annex IIa, section 2.3 of Implementing Regulation (EU) 2018/2066;

- (ii) the verifier is provided with access to all relevant records on the mass balance documentation in accordance with Article 30(1) of Directive (EU) 2018/2001 and evidence of compliance with sustainability or greenhouse gas savings criteria;
- (iii) the regulated entity provides the verifier with access to all relevant personnel for interviews.;
- (iii) the following point (e) is added:
 - ‘(e) for each fuel stream, a scope factor of 1 applies pursuant to Article 75l(1) of Implementing Regulation (EU) 2018/2066, or a default scope factor value applies pursuant to Article 75l(6) of that Regulation.’;

(31) Article 43x is replaced by the following:

‘Article 43x

Simplified verification plan, virtual site visits and simplified verification

1. Articles 34 and 34a shall apply to the verification of regulated entity’s emissions covered by Chapter IVa of Directive 2003/87/EC. For that purpose, any reference to operator, installation and aircraft operator shall be read as if it were a reference to the regulated entity.

2. For the purpose of verifying a regulated entity’s emissions report pertaining to the reporting periods 2025 and 2026, the verifier may, based on the risk analysis, decide not to carry out checks on the methodology to determine the released fuel amounts if the quantity of the released fuel amounts in the regulated entity’s emission report is determined based on methodology as referred to in Article 75j(1)(a) of Implementing Regulation (EU) 2018/2066 and any of the following applies:

- (a) there is evidence from an independent source that the fuel quantities determined by the methods as referred to in Article 75j(1)(a) of Regulation (EU) 2018/2066 correspond to the released fuel amounts in the regulated entity’s emission report;
- (b) the released fuel amounts in the regulated entity’s emission report are generated from the computerised system used for the movement and surveillance of excise goods referred to in Article 20(2) of Council Directive (EU) 2020/262 (*), without any change by the regulated entity.

3. The regulated entity shall provide the verifier with access to the evidence as referred to in paragraph 2, (point (a) and evidence from computerised system as referred to in paragraph 2, (point (b), in order to cross-check the quantity of the fuel amounts in the evidence with the released fuel amounts in the annual emission reports.

4. Article 43v(7)(a) shall not apply if the conditions laid down in Article 43w(3) are applicable and the verifier has decided not to carry out checks on the methodology to determine the released fuel amounts in accordance with paragraph 2.

5. Article 43v(7)(a) shall not apply if the conditions laid down in Article 43w(2) are applicable.

(*) Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty, (OJ L 58, 27.2.2020, p. 4, ELI: <http://data.europa.eu/eli/dir/2020/262/oj>).;

(32) Article 44 is amended as follows:

- (a) the second subparagraph is replaced by the following:

‘For the purpose of verifying baseline data reports, new entrant data reports, annual activity level reports or climate-neutrality reports, a verifier issuing a verification report to an operator shall in addition be accredited for activity group No 98 referred to in Annex I.’;

- (b) the following third and fourth subparagraphs are added:

‘By way of derogation from the first subparagraph, where the aircraft operator includes its own flight information, data on flight trajectories or aircraft properties in NEATS or a third party IT tool approved by the Commission pursuant to Article 56a(7) and (8) of Implementing Regulation (EU) 2018/2066 and the remainder of the non-CO₂ aviation effects report is populated from NEATS or that third-party IT tool, independently from any input and without amendment by the aircraft operator, a verifier carrying out the verification of that aircraft operator’s non-CO₂ aviation effects report may be accredited for activity group 12a referred to in Annex I.

The accreditation certificates for the verification of aircraft operator’s emissions reports issued under activity group 12 of the scope of accreditation, which are valid on 31 March 2025, shall be considered issued for activity group 12a under the scope of accreditation’;

- (33) in Article 58(2), the second subparagraph is replaced by the following:

‘The assessment team shall include at least one person with the knowledge of the monitoring and reporting of greenhouse gas emissions or non-CO₂ aviation effects pursuant to Implementing Regulation (EU) 2018/2066 that are relevant for the scope of accreditation and the competence and understanding required to assess the verification activities within the installation, aircraft operator or regulated entity for that scope, and at least one person with the knowledge of relevant national legislation and guidance.’;

- (34) in Article 59(1), point (b) is replaced by the following:

‘(b) have knowledge of Directive 2003/87/EC, Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842 where the assessor assesses the verifier’s competence and performance for scope no 98 referred to in Annex I of this Regulation, Implementing Regulation (EU) 2023/2441 where the assessor assesses a verifier carrying out verification of a climate-neutrality report, this Regulation, relevant standards and other relevant legislation as well as applicable guidelines’;

- (35) in Article 60(2), point (a) is replaced by the following:

‘(a) have knowledge of Directive 2003/87/EC, Implementing Regulation (EU) 2018/2066, Delegated Regulation (EU) 2019/331 and Implementing Regulation (EU) 2019/1842 where the technical expert assesses the verifier’s competence and performance for scope no 98 referred to in Annex I of this Regulation, Implementing Regulation (EU) 2023/2441 where the technical expert assesses a verifier carrying out verification of a climate-neutrality report, this Regulation, relevant standards, and other relevant legislation as well as applicable guidelines’;

- (36) in Article 69, paragraph 1 is replaced by the following:

‘1. Member States may require verifiers to use electronic templates or specific file formats for verification reports in accordance with Article 74(1) or Article 75u of Implementing Regulation (EU) 2018/2066, in accordance with Article 13 of Delegated Regulation (EU) 2019/331, or in accordance with Article 3(3) of Implementing Regulation (EU) 2019/1842.’;

- (37) in Article 77(1), point (b) is replaced by the following:

‘(b) the address and contact details of the operators or aircraft operators whose emission reports, non-CO₂ aviation effects reports, baseline data reports, new entrant data reports, annual activity level reports or climate-neutrality reports are subject to its verification’;

- (38) Annex I is amended in accordance with the Annex to this Regulation.

*Article 2***Entry into force and application**

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

Article 1, points (11)(c), (11)(d) and (11)(e), (19)(b)(iii) and (29) shall apply from 1 January 2025 to the verification of emissions occurring from 1 January 2024 onwards.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 June 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Annex I to Implementing Regulation (EU) 2018/2067 is amended as follows:

- (1) the first paragraph is replaced by the following:

‘The scope of accreditation of verifiers shall be indicated in the accreditation certificate using the following groups of activities pursuant to Annexes I and Chapter IVa of Directive 2003/87/EC and other activities pursuant to Articles 10a, 10b and 24 of Directive 2003/87/EC. Those provisions shall equally apply to verifiers certified by a national authority in accordance with Article 55(2) of this Regulation.’;

- (2) the table is amended as follows:

- (a) the fourteenth row regarding the activity group 12 is replaced by the following:

‘12a	Aviation activities (emissions data)
12b	Aviation activities (non-CO ₂ aviation effects)’

- (b) the fifteenth row regarding the activity group 98 is replaced by the following:

‘98	Other activities pursuant to Article 10a and 10b(4), third and fourth subparagraph, of Directive 2003/87/EC’
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