

Summary of Key Monitoring and Reporting Requirements for Article 27 and Article 27a Installations

This information is published in accordance with current EU ETS requirements. This is without prejudice to the UK's future approach to carbon pricing after the UK leaves the EU ETS.

The UK's future carbon pricing policy will be released through the Government Response that follows the consultation on the Future of UK Carbon Pricing. Further information relating to the UK's opt-out schemes will follow the Government Response.

Article 27 installations

- An emissions report covering each scheme year must be submitted to regulators by 31 March of the following year.
- The operator may choose to either self-verify their annual emissions or to appoint a suitably accredited third-party verifier (as per the EU Accreditation and Verification Regulation (2067/2018))
- EU Monitoring Reporting Regulation (MRR 2018/2066) applies with simplifications for low emitters and specific reporting rules for de minimis sources.
- During an allocation period, risk-based auditing will be carried out by the regulator unless an operator selects third-party verification.
- If an installation no longer meets the requirements of the Article 27 scheme the installation is re-entered into the main scheme. Operators will need to update their monitoring plan to meet the requirements of the main scheme.

Article 27a installations

- Installations must monitor emissions to ensure that the 2,500 tCO₂eq threshold is not exceeded in accordance with the monitoring plan approved by the regulator.
- Independent verification of baseline NIMS data required in accordance with the EU Accreditation and Verification Regulation (2067/2018).
- If an installation no longer meets the requirements of the Article 27a scheme, the installation is entered into either the main EU ETS scheme or the Article 27 scheme if eligible and the operator has opted for it. In both scenarios, the operator must update its monitoring plan in accordance with the relevant monitoring requirements of the EU Monitoring and Reporting Regulation (2018/2066).