COMMISSION IMPLEMENTING REGULATION (EU) 2020/2085

of 14 December 2020

amending and correcting Implementing Regulation (EU) 2018/2066 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council

(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 14(1) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2018/2066 ([2]) lays down rules for the monitoring and reporting of greenhouse gas emissions from the activities subject to Directive 2003/87/EC. In particular, Implementing Regulation (EU) 2018/2066 lays down rules on the monitoring of emissions from biomass which are consistent with the rules on the use of biomass laid down in Directive 2009/28/EC of the European Parliament and of the Council ([3]). Directive (EU) 2018/2001 of the European Parliament and of the Council ([4]) repeals Directive 2009/28/EC with effect from 1 July 2021. It is therefore appropriate to align the provisions regarding the monitoring and reporting of emissions from biomass laid down in Implementing Regulation (EU) 2018/2066 with the rules laid down in Directive (EU) 2018/2001, in particular as regards the relevant definitions and the sustainability and greenhouse gas emission saving criteria for the use of biomass. Furthermore, since Directive (EU) 2018/2001 lays down the sustainability and greenhouse gas emissions saving criteria for fuels when used for energy purposes, the sustainability criteria for biomass under Implementing Regulation (EU) 2018/2066 should apply only in the case of combustion of biomass in an installation or as a biofuel for aviation. For reasons of legal certainty, it is also necessary to clarify that where the biomass used for combustion does not comply with the sustainability and greenhouse gas emission saving criteria, its carbon content should be considered as fossil carbon.

(2) Pursuant to Commission Delegated Regulation (EU) 2019/331 ([5]) and Commission Implementing Regulation (EU) 2019/1842 ([6]), the operator of an installation applying for free allocation of allowances in accordance with Article 10a of Directive 2003/87/EC is required to include the relevant monitoring provisions in a monitoring methodology plan, subject to approval of the competent authority. No further elements need to be included in the monitoring plans of installations to which free allocation is given. Accordingly, it is no longer necessary to provide the Member States with the possibility to require the inclusion of such elements.

(3) During the transition phase between the notification of a modification of a monitoring plan and the approval of the new modified monitoring plan by the competent authority, any gap in the monitoring or any application of a less accurate methodology should be avoided. It should therefore be clarified that data collection in this transition period should be based on both the original and the modified monitoring plan and that records should be kept of both monitoring results.

([1]) OJ L 275, 25.10.2003, p. 32.

([2]) 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).

([3]) Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 5.6.2009, p. 16).

([4]) 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).

([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).

([6]) 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 282, 4.11.2019, p. 20).

(4) With a view of ensuring accurate monitoring of source streams involving biogas injected into a gas grid, the rules on determination of the activity data from biogas should be improved and strengthened. In particular, the determination of the biomass fraction should depend on the actual purchase of biogas by the operator, and any potential double counting of the same biogas by different users should be avoided. On the basis of experience gained in application of the methodology for determining the biomass fraction of natural gas from a gas grid, the Commission will assess the need for a review of that methodology.

(5) Due to typical administrative and practical procedures at aerodromes, it is difficult to ascertain to which aircraft a batch of fuel is physically uplifted. Since aviation fuels are uniform in technical specifications, it is therefore appropriate to allow a monitoring approach for biofuel uplifts based on purchase data, provided that the relevant requirements laid down in Articles 29, 30 and 31 of Directive (EU) 2018/2001 are complied with.

(6) For consistency reasons, the rounding of data on emissions of greenhouse gases should be aligned with the way verified emissions are rounded in the Union Registry established in accordance with Article 19 of Directive 2003/87/EC.

(7) In order to reduce administrative burden for operators using certain mixed process materials, the distinction between inorganic carbon, mostly in form of carbonates, and organic carbon should be avoided where possible. In order to align common laboratory practice with the terminology of different source stream types, it is appropriate to include all forms of carbon in the same approach for process emissions. Therefore, the analysis of total carbon of a material instead of separate treatment of total inorganic carbon and total organic carbon should be allowed where possible. As a consequence, the expression 'non-carbonate carbon' should be used instead of 'organic carbon' to refer to all forms of carbon except carbonates.

(8) The fifth Assessment Report of the Intergovernmental Panel for Climate Change ([7]) provides new values for global warming potentials of greenhouse gases. The global warming potentials of greenhouse gases used in the EU Emission Trading System should therefore be adapted to those values and aligned with other Union acts.

(9) Following the publication of Implementing Regulation (EU) 2018/2066, an error has been detected in a formula used to determine the emissions of C_2F_6. That error should be corrected.

(10) Member States are to transpose Directive (EU) 2018/2001 by 30 June 2021. As the monitoring and reporting under Implementing Regulation (EU) 2018/2066 takes place on a calendar year basis, the amendments made in order to align the provisions of that Regulation to Directive (EU) 2018/2001 should start to apply only as of the beginning of the subsequent reporting period, that is from 1 January 2022. The date of application for the other amendments and the correction should be the same as for Implementing Regulation (EU) 2018/2066, that is 1 January 2021. Accordingly, the existing provisions of Implementing Regulation (EU) 2018/2066 on the monitoring and reporting on CO_2 emissions from biomass in accordance with Directive 2009/28/EC should continue to apply for the emissions occurring in 2021.

(11) Implementing Regulation (EU) 2018/2066 should therefore be amended and corrected accordingly.

(12) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

([7]) Column 'GWP 100-year' in Table 8.A.1 of Appendix 8.A of the report 'Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change', p. 731; available at https://www.ipcc.ch/assessment-report/ar5/

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2018/2066

Implementing Regulation (EU) 2018/2066 is amended as follows:

(1) Article 3 is amended as follows:

(a) point (21) is replaced by the following:

'(21) "biomass" means the biodegradable fraction of products, waste and residues from biological origin from agriculture, including vegetal and animal substances, from forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and municipal waste of biological origin;';

(b) the following points (21a) to (21e) are inserted:

'(21a) "biomass fuels" means gaseous and solid fuels produced from biomass;

(21b) "biogas" means gaseous fuels produced from biomass;

(21c) "waste" means waste as defined in point (1) of Article 3 of Directive 2008/98/EC, excluding substances that have been intentionally modified or contaminated in order to meet this definition;

(21d) "residue" means a substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process and the process has not been deliberately modified to produce it;

(21e) "agricultural, aquaculture, fisheries and forestry residues" means residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing;';

(c) point (23) is replaced by the following:

'(23) "biofuels" means liquid fuels for transport produced from biomass;';

(2) in Article 12, paragraph 3 is deleted;

(3) in Article 16(1), the second subparagraph is replaced by the following:

'In case of doubt, the operator or aircraft operator shall use in parallel both the modified and the original monitoring plan to carry out all monitoring and reporting in accordance with both plans, and it shall keep records of both monitoring results.';

(4) in Article 18(2), the following third subparagraph is added:

'For the purpose of this paragraph, Article 38(5) shall apply, provided that the relevant information on the sustainability and the greenhouse gas emissions saving criteria of biofuels, bioliquids and biomass fuels used for combustion is available to the operator.';

(5) in Article 19, the following paragraph 6 is added:

'6. For the purpose of this Article, Article 38(5) shall apply.';

(6) Article 38 is amended as follows:

(a) in paragraph 1, the following subparagraph is added:

'For the purpose of this paragraph, Article 38(5) shall apply.';

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

'The emission factor of biomass shall be zero. For the purpose of this subparagraph, Article 38(5) shall apply.';

(c) in paragraph 4, the following subparagraph is added:

'For the purpose of this paragraph, Article 38(5) shall apply.';

(d) the following paragraph 5 is added:

'5. Where reference is made to this paragraph, biofuels, bioliquids and biomass fuels used for combustion shall fulfil the sustainability and the greenhouse gas emissions saving criteria laid down in paragraphs 2 to 7 and 10 of Article 29 of Directive (EU) 2018/2001.

However, biofuels, bioliquids and biomass fuels produced from waste and residues, other than agricultural, aquaculture, fisheries and forestry residues are required to fulfil only the criteria laid down in Article 29(10) of Directive (EU) 2018/2001. This subparagraph shall also apply to waste and residues that are first processed into a product before being further processed into biofuels, bioliquids and biomass fuels.

Electricity, heating and cooling produced from municipal solid waste shall not be subject to the criteria laid down in Article 29(10) of Directive (EU) 2018/2001.

The criteria laid down in paragraphs 2 to 7 and 10 of Article 29 of Directive (EU) 2018/2001 shall apply irrespective of the geographical origin of the biomass.

Article 29(10) of Directive (EU) 2018/2001 shall apply to an installation as defined in Article 3(e) of Directive 2003/87/EC.

The compliance with the criteria laid down in paragraphs 2 to 7 and 10 of Article 29 of Directive (EU) 2018/2001 shall be assessed in accordance with Articles 30 and 31(1) of that Directive.

Where the biomass used for combustion does not comply with this paragraph, its carbon content shall be considered as fossil carbon.';

(7) Article 39 is amended as follows:

(a) paragraph 3 is replaced by the following:

'3. By way of derogation from paragraphs 1 and 2 and Article 30, the operator shall not use analyses or estimation methods in accordance with paragraph 2 to determine the biomass fraction of natural gas received from a gas grid to which biogas is added.

The operator may determine that a certain quantity of natural gas from the gas grid is biogas by using the methodology set out in paragraph 4.';

(b) the following paragraph 4 is added:

'4. The operator may determine the biomass fraction using purchase records of biogas of equivalent energy content, provided that the operator provides evidence to the satisfaction of the competent authority that:

(a) there is no double counting of the same biogas quantity, in particular that the biogas purchased is not claimed to be used by anyone else, including through a disclosure of a guarantee of origin as defined in Article 2(12) of Directive (EU) 2018/2001;

(b) the operator and the producer of the biogas are connected to the same gas grid.

For the purpose of demonstrating compliance with this paragraph, the operator may use the data recorded in a database set up by one or more Member States which enables tracing of transfers of biogas.';

(8) in Article 43(4), the following subparagraph is added:

'For the purpose of this paragraph, Article 38(5) shall apply.';

(9) in Article 47(2), the following subparagraph is added:

'For the purpose of this paragraph, Article 38(5) shall apply.';

(10) Article 54 is replaced by the following:

'Article 54

Specific provisions for biofuels

1. For mixed fuels, the aircraft operator may either assume the absence of biofuel and apply a default fossil fraction of 100 %, or determine a biofuel fraction in accordance with paragraphs 2 or 3.

2. Where biofuels are physically mixed with fossil fuels and delivered to the aircraft in physically identifiable batches, the aircraft operator may carry out analyses in accordance with Articles 32 to 35 to determine the biomass fraction, on the basis of a relevant standard and the analytical methods set out in those Articles, provided that the use of that standard and those analytical methods is approved by the competent authority. Where the aircraft operator provides evidence to the competent authority that such analyses would incur unreasonable costs or are technically not feasible, the aircraft operator may base the estimation of the biofuel content on a mass balance of fossil fuels and biofuels purchased.

3. Where purchased biofuel batches are not physically delivered to a specific aircraft, the aircraft operator shall not use analyses to determine the biomass fraction of the fuels used.

The aircraft operator may determine the biomass fraction using purchase records of biofuel of equivalent energy content, provided that the aircraft operator provides evidence to the satisfaction of the competent authority that there is no double counting of the same biofuel quantity, in particular that the biofuel purchased is not claimed to be used by anyone else.

For the purpose of demonstrating compliance with the requirements referred to in the second subparagraph, the operator may use the data recorded in the Union database set up in accordance with Article 28(2) of Directive (EU) 2018/2001.

4. The emission factor of biofuel shall be zero.

For the purpose of this paragraph, Article 38(5) shall apply to combustion of biofuel by aircraft operators.';

(11) in Article 72(1), the first subparagraph is replaced by the following:

'Total annual emissions of each of the greenhouse gases CO_2, N_2O and PFCs shall be reported as rounded tonnes of CO_2 or $CO_{2(e)}$. The total annual emissions of the installation shall be calculated as the sum of the rounded values for CO_2, N_2O and PFCs.';

(12) Annexes I and X are amended in accordance with Annex I to this Regulation;

(13) Annexes II, IV and VI are amended in accordance with Annex II to this Regulation.

Article 2

Correction to Implementing Regulation (EU) 2018/2066

In subsection B of section 8 of Annex IV to Implementing Regulation (EU) 2018/2066, 'Calculation Method B – Overvoltage Method' is corrected as follows:

(1) the formula 'C_2F_6 emissions [t] = CF_4 emissions × F_{CF2F6}' is replaced by 'C_2F_6 emissions [t] = CF_4 emissions × F_{C2F6}';

(2) the definition 'F_{CF2F6} = Weight fraction of C_2F_6 (t C_2F_6/t CF_4)' is replaced by 'F_{C2F6} = Weight fraction of C_2F_6 (t C_2F_6/t CF_4)'.

Article 3

Entry into force and application

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

Article 1 shall apply from 1 January 2021.

However, points (1), (4) to (10) and (12) of Article 1 shall apply from 1 January 2022.

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

Done at Brussels, 14 December 2020.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Annexes I and X to Implementing Regulation (EU) 2018/2066 are amended as follows:

(1) Annex I is amended as follows:

(a) in section 1, the following points (8) and (9) are added:

'(8) where applicable, a description of the procedure used to assess if biomass source streams comply with Article 38(5);

(9) where applicable, a description of the procedure used to determine biogas quantities based on purchase records in accordance with Article 39(4).';

(b) in point 2 of section 2, the following points (f) and (g) are added:

'(f) where applicable, a description of the procedure used to assess if biofuels comply with Article 38(5);

(g) where applicable, a description of the procedure used to determine biofuel quantities based on purchase records in accordance with Article 54(3).';

(2) Annex X is amended as follows:

(a) in point 6 of section 1, point (a) is replaced by the following:

'(a) the total emissions expressed as t $CO_{2(e)}$, including CO_2 from biomass source streams which do not comply with Article 38(5);';

(b) in point 8 of section 1, point (d) is replaced by the following:

'(d) emissions, amounts and energy content of biomass fuels and bioliquids combusted, expressed in t and TJ, and information whether such biomass fuels and bioliquids comply with Article 38(5).';

(c) section 2 is amended as follows:

(1) point 9 is replaced by the following:

'(9) Total CO_2 emissions in tonnes of CO_2 disaggregated by the Member State of departure and arrival, including CO_2 from biofuels which do not comply with Article 38(5);';

(2) point 12 is replaced by the following:

'(12) Memo-items:

(a) amount of biofuels used during the reporting year (in tonnes or m^3) listed per fuel type, and whether the biofuels comply with Article 38(5);

(b) the net calorific value of biofuels and alternative fuels;'.

ANNEX II

Annexes II, IV and VI to Implementing Regulation (EU) 2018/2066 are amended as follows:

(1) Annex II is amended as follows:

(a) in the first paragraph of section 2, the second sentence is replaced by the following:

'Where fuels or combustible materials which give rise to CO_2 emissions are used as a process input, section 4 of this Annex shall apply.';

(b) section 4 is replaced by the following:

'4. **DEFINITION OF TIERS FOR THE CALCULATION FACTORS FOR CO_2 PROCESS EMISSIONS**

For all CO_2 process emissions, in particular for emissions from the decomposition of carbonates and from process materials containing carbon other than in form of carbonates, including urea, coke and graphite, where they are monitored using the standard methodology in accordance with Article 24(2), the tiers defined in this section for the applicable calculation factors shall be applied.

In case of mixed materials which contain inorganic as well as organic forms of carbon, the operator may choose:

— to determine a total preliminary emission factor for the mixed material by analysing the total carbon content, and using a conversion factor and – if applicable – biomass fraction and net calorific value related to that total carbon content; or

— to determine the organic and inorganic contents separately and treat them as two separate source streams.

For emissions from the decomposition of carbonates, the operator may choose for each source stream one of the following methods:

(a) **Method A** (Input based): The emission factor, conversion factor and activity data are related to the amount of material input into the process.

(b) **Method B** (Output based): The emission factor, conversion factor and activity data are related to the amount of output from the process.

For other CO_2 process emissions, the operator shall apply only method A.

4.1. **Tiers for the emission factor using Method A**

Tier 1: The operator shall apply one of the following:

(a) the standard factors listed in Annex VI section 2 Table 2 in case of carbonate decomposition, or in Tables 1, 4 or 5 for other process materials;

(b) other constant values in accordance with point (e) of Article 31(1), where no applicable value is contained in Annex VI.

Tier 2: The operator shall apply a country specific emission factor in accordance with point (b) or (c) of Article 31(1), or values in accordance with point (d) of Article 31(1).

Tier 3: The operator shall determine the emission factor in accordance with Articles 32 to 35. Stoichiometric ratios as listed in section 2 of Annex VI shall be used to convert composition data into emission factors, where relevant.

4.2. **Tiers for the conversion factor using Method A**

Tier 1: A conversion factor of 1 shall be used.

Tier 2: Carbonates and other carbon leaving the process shall be considered by means of a conversion factor with a value between 0 and 1. The operator may assume complete conversion for one or several inputs and attribute unconverted materials or other carbon to the remaining inputs. The additional determination of relevant chemical parameters of the products shall be carried out in accordance with Articles 32 to 35.

4.3. **Tiers for the emission factor using Method B**

Tier 1: The operator shall apply one of the following:

(a) the standard factors listed in Annex VI section 2 Table 3.

(b) other constant values in accordance with point (e) of Article 31(1), where no applicable value is contained in Annex VI.

Tier 2: The operator shall apply a country specific emission factor in accordance with point (b) or (c) of Article 31(1), or values in accordance with point (d) of Article 31(1).

Tier 3: The operator shall determine the emission factor in accordance with Articles 32 to 35. Stoichiometric ratios referred to in Annex VI section 2 Table 3 shall be used to convert composition data into emission factors assuming that all of the relevant metal oxides have been derived from respective carbonates. For this purpose the operator shall take into account at least CaO and MgO, and shall provide evidence to the competent authority as to which further metal oxides relate to carbonates in the raw materials.

4.4. **Tiers for the conversion factor using Method B**

Tier 1: A conversion factor of 1 shall be used.

Tier 2: The amount of non-carbonate compounds of the relevant metals in the raw materials, including return dust or fly ash or other already calcined materials, shall be reflected by means of conversion factors with a value between 0 and 1 with a value of 1 corresponding to a full conversion of raw material carbonates into oxides. The additional determination of relevant chemical parameters of the process inputs shall be carried out in accordance with Articles 32 to 35.

4.5. **Tiers for the net calorific value (NCV)**

If relevant, the operator shall determine the net calorific value of the process material using the tiers defined in section 2.2 of this Annex. NCV is considered not relevant for *de minimis* source streams or where the material is not itself combustible without other fuels being added. If in doubt, the operator shall seek confirmation by the competent authority on whether NCV has to be monitored and reported.

4.6. **Tiers for the biomass fraction**

If relevant, the operator shall determine the biomass fraction of the carbon contained in the process material, using the tiers defined in section 2.4 of this Annex.';

(c) section 5 is deleted;

(2) Annex IV is amended as follows:

(a) in subsection C.2 of section 1, the first paragraph is replaced by the following:

'By way of derogation from section 4 of Annex II, process CO_2 emissions from the use of urea for scrubbing of the flue gas stream shall be calculated in accordance with Article 24(2) applying the following tiers.';

(b) in section 4, subsection B is replaced by the following:

'B. **Specific monitoring rules**

For the monitoring of emissions from metal ore roasting, sintering or pelletisation, the operator may choose to use a mass balance in accordance with Article 25 and section 3 of Annex II or the standard methodology in accordance with Article 24 and sections 2 and 4 of Annex II.';

(c) section 9 is amended as follows:

(1) subsection A is replaced by the following:

'A. **Scope**

The operator shall include at least the following potential sources of CO_2 emissions: calcination of limestone in the raw materials, conventional fossil kiln fuels, alternative fossil-based kiln fuels and raw materials, biomass kiln fuels (biomass wastes), non-kiln fuels, non-carbonate carbon content of limestone and shales and raw materials used for waste gas scrubbing.';

(2) in subsection B, the second paragraph is replaced by the following:

'CO_2 emissions related to dust removed from the process and non-carbonate carbon in the raw materials shall be added in accordance with subsections C and D of this section.';

(3) in subsection D, the second and third paragraphs are replaced by the following:

'By way of derogation from section 4 of Annex II, the following tier definitions for the emission factor shall apply:

Tier 1: The content of non-carbonate carbon in the relevant raw material shall be estimated using industry best practice guidelines.

Tier 2: The content of non-carbonate carbon in the relevant raw material shall be determined at least annually following the provisions of Article 32 to 35.

By way of derogation from section 4 of Annex II, the following tier definitions for the conversion factor shall apply:

Tier 1: A conversion factor of 1 shall be applied.

Tier 2: The conversion factor shall be calculated applying industry best practice.';

(d) section 10 is amended as follows:

(1) in subsection B, the first paragraph is replaced by the following:

'Emissions from combustion shall be monitored in accordance with section 1 of this Annex. Process emissions from raw materials shall be monitored in accordance with section 4 of Annex II. Carbonates of calcium and magnesium shall be always taken into account. Other carbonates and non-carbonate carbon in the raw material shall be taken into account, whenever they are relevant for emission calculation.';

(2) the following subsection C is added:

'C. **Emissions from non-carbonate carbon in raw materials**

The operator shall determine the emissions from non-carbonate carbon at least from limestone, shale or alternative raw materials in the kiln in accordance with Article 24(2).

By way of derogation from section 4 of Annex II, the following tier definitions for the emission factor shall apply:

Tier 1: The content of non-carbonate carbon in the relevant raw material shall be estimated using industry best practice guidelines.

Tier 2: The content of non-carbonate carbon in the relevant raw material shall be determined at least annually following the provisions of Article 32 to 35.

By way of derogation from section 4 of Annex II, the following tier definitions for the conversion factor shall apply:

Tier 1: A conversion factor of 1 shall be applied.

Tier 2: The conversion factor shall be calculated applying industry best practice.';

(e) in subsection B of section 11, the first paragraph is replaced by the following:

'Emissions from combustion, including flue gas scrubbing, shall be monitored in accordance with section 1 of this Annex. Process emissions from raw materials shall be monitored in accordance with section 4 of Annex II. Carbonates to be taken into account include at least $CaCO_3$, $MgCO_3$, Na_2CO_3, $NaHCO_3$, $BaCO_3$, Li_2CO_3, K_2CO_3, and $SrCO_3$. Only Method A shall be used. Emissions from other process materials including coke, graphite and coal dust shall be monitored in accordance with section 4 of Annex II.';

(f) section 12 is amended as follows:

(1) subsection A is replaced by the following:

'A. **Scope**

The operator shall include at least the following potential sources of CO_2 emissions: kiln fuels, calcination of limestone/dolomite and other carbonates in the raw material, limestone and other carbonates for reducing air pollutants and other flue gas cleaning, fossil/biomass additives used to induce porosity including polystyrol, residues from paper production or sawdust, non-carbonate carbon content in the clay and other raw materials.';

(2) in subsection B, the first paragraph is replaced by the following:

'Emissions from combustion including flue gas scrubbing shall be monitored in accordance with section 1 of this Annex. Process emissions from raw meal components and additives shall be monitored in accordance with section 4 of Annex II. For ceramics based on purified or synthetic clays the operator may use either Method A or Method B. For ceramic products based on unprocessed clays and whenever clays or additives with significant non-carbonate carbon content are used, the operator shall use Method A. Carbonates of calcium shall be always taken into account. Other carbonates and non-carbonate carbon in the raw material shall be taken into account, where they are relevant for emission calculation.';

(3) in Annex VI, Table 6 is replaced by the following:

'*Table 6*

Global warming potentials

Gas	Global warming potential
N_2O	265 t $CO_{2(e)}$/t N_2O
CF_4	6 630 t $CO_{2(e)}$/t CF_4
C_2F_6	11 100 t $CO_{2(e)}$/t C_2F_6'