COMMISSION IMPLEMENTING DECISION

of 30 October 2014

confirming or amending the average specific emissions of CO₂ and specific emissions targets for manufacturers of new light commercial vehicles for the calendar year 2013 pursuant to Regulation (EU) No 510/2011 of the European Parliament and of the Council

(notified under document C(2014) 7863)

(Only the Dutch, English, French, German, Italian, Polish, Portuguese, and Swedish texts are authentic)

(2014/769/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 510/2011 of the European Parliament and of the Council of 11 May 2011 setting emission performance standards for new light commercial vehicles as part of the Union's integrated approach to reduce CO₂ emissions from light-duty vehicles (1), and in particular Articles 8(6) and 10(1) thereof,

Whereas:

- (1) The Commission is required, pursuant to Article 8(6) of Regulation (EU) No 510/2011, to confirm or amend each year the average specific emissions of CO₂ and the specific emissions target for each manufacturer of light commercial vehicles in the Union. On that basis, the Commission is to determine whether manufacturers and pools of manufacturers formed in accordance with Article 7(1) of that Regulation have complied with their specific emissions targets in accordance with Article 4 of that Regulation.
- (2) For the calendar years 2012 and 2013, the specific emissions targets are not binding and the Commission should therefore calculate indicative targets. As those indicative targets will serve as indicators to manufacturers of the effort required to reach the mandatory target in 2014, it is appropriate to determine the average specific emissions of CO₂ of manufacturers for 2012 and 2013 in accordance with the requirements set out in the third paragraph of Article 4 of Regulation (EU) No 510/2011 and take into account 70 % of the manufacturer's new light commercial vehicles registered in that year.
- (3) The detailed data to be used for the calculation of the average specific emissions of CO₂ and the specific emissions targets are set out in point 1 of Part A of Annex II to Regulation (EU) No 510/2011 and are based on Member States' registrations of new light commercial vehicles.
- (4) Where light commercial vehicles are type-approved in a multi-stage process, point 7 of Part B of Annex II to Regulation (EU) No 510/2011 requires that the manufacturer of the base vehicle take responsibility for the CO₂ emissions of the completed vehicle. Pending the applicability from 1 January 2014 of the procedure for determining CO₂ emissions from this category of vehicles as provided for in Section 5 of Annex XII to Commission Regulation (EC) No 692/2008 (²), the Commission should calculate the specific emissions target for manufacturers of base vehicles using the mass in running order of the completed vehicle as defined in Article 3(1)(g) of Regulation (EU) No 510/2011 and should use the specific emissions of CO₂ of the base vehicle in accordance with the second paragraph of Article 4 of that Regulation.
- (5) The 2013 data from all Member States (except for Croatia) were submitted to the Commission by 28 February 2014 in accordance with Article 8(2) of Regulation (EU) No 510/2011. Where, as a result of the verification of the data by the Commission, it was evident that certain data were missing or manifestly incorrect, the Commission contacted the Member States concerned and, subject to the agreement of those Member States, adjusted or completed the data accordingly. Where no agreement could be reached with a Member State, the provisional data of that Member State were not adjusted.

⁽¹⁾ OJ L 145, 31.5.2011, p. 1.

^(*) Commission Regulation (EC) No 692/2008 of 18 July 2008 implementing and amending Regulation (EC) No 715/2007 of the European Parliament and of the Council on type-approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information (OJ L 199, 28.7.2008, p. 1).

- (6) It should be noted that several Member States have not been able to distinguish between complete and completed light commercial vehicles in their current monitoring systems. As a consequence, the 2013 data for light commercial vehicles should be considered incomplete with regard to the monitoring of vehicles type-approved in a multi-stage process. In order to address this issue the monitoring systems both at Union and Member State level are to be adjusted with effect from 1 January 2015.
- (7) On 21 May 2014, the Commission published the provisional data on light commercial vehicles and notified 58 manufacturers of the provisional calculations of their average specific emissions of CO₂ in 2013 and their specific emissions targets in accordance with Article 8(4) of Regulation (EU) No 510/2011. Manufacturers were asked to verify the data and to notify the Commission of any errors within three months of receipt of the notification in accordance with Article 8(5) of that Regulation. 25 manufacturers submitted notifications of errors.
- (8) For the 33 manufacturers that did not notify any errors in the datasets, the provisional data and provisional calculations of the average specific emissions of CO₂ and the specific emissions targets should be confirmed without adjustments.
- (9) The Commission has verified the corrections notified by the manufacturers and the respective justifications and the datasets have been adjusted as appropriate.
- (10) In the case of records with missing or incorrect identification parameters, such as type, variant, version code or type-approval number, the fact that manufacturers cannot verify or correct those records should be taken into account. As a consequence, it is appropriate to apply an error margin to the CO₂ emissions and mass values in those records.
- (11) The error margin should be calculated as the difference between the distances to the specific emissions target expressed as the specific emissions targets subtracted from the average emissions calculated including and excluding those registrations that cannot be verified by the manufacturers. Regardless of whether that difference is positive or negative, the error margin should always improve the manufacturer's position with regard to its specific emission target.
- (12) The average specific emissions of CO₂ from new light commercial vehicles registered in 2013, the specific emissions targets and the difference between those two values should be confirmed or amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

The values relating to the performance of manufacturers, as confirmed or amended for each manufacturer of light commercial vehicles and for each pool of manufacturers of light commercial vehicles in respect of the 2013 calendar year in accordance with Article 8(6) of Regulation (EU) No 510/2011, are specified in the Annex to this Decision.

The values referred to in points (a) to (e) of Article 10(1) of Regulation (EU) No 510/2011 for each manufacturer of light commercial vehicles and for each pool of manufacturers of light commercial vehicles in respect of the 2013 calendar year are also specified in the Annex to this Decision, with the exception provided for in Article 2(4) of that Regulation for the manufacturers concerned.

Article 2

This Decision is addressed to the following individual manufacturers and pools formed in accordance with Article 7 of Regulation (EU) No 510/2011:

(1) Alke S.r.l. via Vigonovese 123 35127 Padova Italy (2) Audi AG

Berliner Ring 2

38436 Wolfsburg

Germany

(3) Automobiles Citroen

Route de Gizy 78943 Vélizy-Villacoublay Cedex France

(4) Automobiles Peugeot

Route de Gizy 78943 Vélizy-Villacoublay Cedex France

(5) AVTOVAZ JSC

Represented in the Union by:

LADA France S.A.S. 13, Route Nationale 10 78310 Coignieres France

(6) Bayerische Motoren Werke AG

Petuelring 130 80788 München Germany

(7) BMW M GmbH

Petuelring 130 80788 München Germany

(8) Chrysler Group LLC

Represented in the Union by:

Chrysler Management Austria Gmbh Bundesstraße 83 8071 Dörfla bei Graz Austria

(9) Automobile Dacia S.A.

Guyancourt 1 avenue du Golf 78288 Guyancourt Cedex France

(10) Daimler AG

Mercedesstr. 137/1 Zimmer 229 HPC F403 70327 Stuttgart Germany

(11) Dongfeng Motor Corporation

Represented in the Union by:

Giotti Victoria Srl Via Pisana 11/a 50021 Barberino Val D'Elsa (Firenze) Italy (12) DR Motor Company S.p.A. S S 85, Venafrana km 37.500 86070 Macchia d'Isernia Italy

(13) Fiat Group Automobiles S.p.A. c.so Settembrini 40 Gate 8 Building 5 Room A8N 10135 Torino Italy

(14) Ford Motor Company of Australia Ltd

Represented in the Union by:

Ford-Werke GmbH Niehl Plant, building Imbert 479 Henry-Ford-Straße 1 50735 Köln Germany

(15) Ford Motor Company

Niehl Plant, building Imbert 479 Henry-Ford-Straße 1 50735 Köln Germany

(16) Ford-Werke GmbH

Niehl Plant, building Imbert 479 Henry-Ford-Straße 1 50735 Köln Germany

(17) Fuji Heavy Industries Ltd

Represented in the Union by:

Subaru Europe NV/SA Leuvensesteenweg 555 B/8 1930 Zaventem Belgium

(18) Mitsubishi Fuso Truck &Bus Corporation

Represented in the Union by:

Daimler AG, Mercedesstr. 137/1 Zimmer 229 HPC F403 70327 Stuttgart Germany

(19) GM Korea Company

Adam Opel AG Bahnhofsplatz 1 IPC 39-12 65423 Rüsselsheim am Main Germany (20) GAC Gonow Auto Co., Ltd

Represented in the Union by:

Gonow Europe S.r.l. Direzione Generale Via Aurelia 1250 00166 Roma Italy

(21) Great Wall Motor Company Ltd

Represented in the Union by:

International Motors Limited I.M. House South Drive Coleshill B46 1DF United Kingdom

(22) Hebei Zhongxing Automobile Co., Ltd

Represented in the Union by:

URSUS SA Lublin, ul. Frezerów 7, 20-952 Lublin Poland

(23) Honda of the UK Manufacturing Ltd

470 London Road Slough Berkshire SL3 8QY United Kingdom

(24) Hyundai Motor Company

Represented in the Union by:

Hyundai Motor Europe GmbH Kaiserleipromenade 5 63067 Offenbach Germany

(25) Hyundai Assan Otomotiv Sanayi Ve Ticaret A.S.

Represented in the Union by:

Hyundai Motor Europe GmbH Kaiserleipromenade 5 63067 Offenbach Germany

(26) Hyundai Motor Manufacturing Czech S.r.o.

Kaiserleipromenade 5 63067 Offenbach Germany

(27) Hyundai Motor India Ltd

Represented in the Union by:

Hyundai Motor Europe GmbH Kaiserleipromenade 5 63067 Offenbach Germany (28) Isuzu Motors Limited

Represented in the Union by:

Isuzu Motors Europe NV Bist 12 2630 Aartselaar Belgium

(29) IVECO S.p.A.

Via Puglia 35 10156 Torino Italy

(30) Jaguar Land Rover Limited

W 10/5 Abbey Road Whitley Coventry CV3 4LF United Kingdom

(31) KIA Motors Corporation

Represented in the Union by:

Kia Motors Europe GmbH Theodor-Heuss-Allee 11 60486 Frankfurt am Main Germany

(32) KIA Motors Slovakia S.r.o.

Theodor-Heuss-Allee 11 60486 Frankfurt am Main Germany

(33) LADA Automobile GmbH

Erlengrund 7-11 21614 Buxtehude Germany

(34) LADA France S.A.S.

13 Route Nationale 10 78310 Coignieres France

(35) Magyar Suzuki Corporation Ltd

Suzuki International Europe GmbH Legal Department Suzuki-Allee 7 64625 Bensheim Germany

(36) Mahindra & Mahindra Ltd

Represented in the Union by:

Mahindra Europe S.r.l. Via Cancelliera 35 00040 Ariccia (Roma) Italy (37) Maruti Suzuki India Ltd

Represented in the Union by:

Suzuki International Europe GmbH Legal Department Suzuki-Allee 7 64625 Bensheim Germany

(38) Mazda Motor Corporation

Represented in the Union by:

Mazda Motor Europe GmbH European R & D Centre Hiroshimastr. 1 D-61440 Oberursel/Ts Germany

(39) Mia Electric S.A.S.

45, rue des Pierrières BP 60324 79143 Ceriazay Cedex France

(40) Mitsubishi Motors Corporation MMC

Represented in the Union by:

Mitsubishi Motors Europe B.V. MME Mitsubishi Avenue 21 6121 SG Born The Netherlands

(41) Mitsubishi Motors Europe B.V. MME

Mitsubishi Avenue 21 6121 SG Born The Netherlands

(42) Mitsubishi Motors Thailand Co., Ltd MMTh

Represented in the Union by:

Mitsubishi Motors Europe BV MME Mitsubishi Avenue 21 6121 SG Born The Netherlands

(43) Nissan International SA

Represented in the Union by:

Renault Nissan Representation Office Av des Arts 40 1040 Brussels Belgium

(44) Adam Opel AG

Bahnhofsplatz 1 IPC 39-12 65423 Rüsselsheim am Main Germany

(45) Piaggio & C S.p.A.

Viale Rinaldo Piaggio 25 56025 Pontedera (PI) Italy (46) Dr. Ing.h.c. F. Porsche AG

Porscheplatz 1 70435 Stuttgart Germany

(47) Quattro GmbH

Berliner Ring 2 38436 Wolfsburg Germany

(48) Renault S.A.S.

Guyancourt 1 avenue du Golf 78288 Guyancourt Cedex France

(49) Renault Trucks

99 Route de Lyon TER L10 0 01 69802 Saint Priest Cedex France

(50) Seat SA

Berliner Ring 2 38436 Wolfsburg Germany

(51) Skoda Auto AS

Berliner Ring 2 38436 Wolfsburg Germany

(52) Ssangyong Motor Company

Represented in the Union by:

Ssangyong European Parts Center B.V. IABC 5253/5254 4B14RD Breda The Netherlands

(53) Suzuki Motor Corporation

Represented in the Union by:

Suzuki International Europe GmbH Legal Department Suzuki-Allee 7 64625 Bensheim Germany

(54) Tata Motors Limited

Represented in the Union by:

Tata Motors European Technical Centre Plc. Internal Automotive Research Centre University of Warwick Coventry CV4 7AL United Kingdom

- (55) Toyota Motor Europe NV/SA Avenue du Bourget 60 1140 Brussels Belgium
- (56) Toyota Caetano Portugal S.A.Avenida Vasco de Gama 14104431-956 Vila Nova de GaiaPortugal
- (57) Volkswagen AG

 Berliner Ring 2

 38436 Wolfsburg

 Germany

(58) Volvo Car Corporation VAK building, Assar Gabrielssons väg SE-405 31 Göteborg Sweden

- (59) Pool for: Ford-Werke GmbH

 Niehl Plant, building Imbert 479

 Henry-Ford-Straße 1

 50735 Köln

 Germany
- (60) Pool for: Mitsubishi MotorsMitsubishi Avenue 216121 SG BornThe Netherlands

It shall be published in the Official Journal of the European Union. Done at Brussels, 30 October 2014.

For the Commission
Connie HEDEGAARD
Member of the Commission

ANNEX

 $\label{eq:Table 1} \mbox{Values relating to the performance of manufacturers referred to in Article 1}$

A	В	С	D	Е	F	G	Н	I
Manufacturer name	Pools and derogations	Number of registrations	Average CO ₂ (70%) corrected	Specific emissions target	Distance to target	Distance to target adjusted	Average mass	Average CO_2 (100%)
ALKE SRL		3	0,000	176,767	- 176,767	- 176,767	1 725,00	0,000
AUDI AG		956	126,447	167,776	- 41,329	- 41,329	1 628,32	139,872
AUTOMOBILES CITROEN		130 216	132,088	165,747	- 33,659	- 33,659	1 606,51	153,024
AUTOMOBILES PEUGEOT		129 301	131,800	166,577	- 34,777	- 34,777	1 615,43	153,742
AVTOVAZ JSC		188	213,061	137,118	75,943	75,943	1 298,67	216,681
BAYERISCHE MOTOREN WERKE AG		1 400	107,298	142,422	- 35,124	- 35,124	1 355,70	118,907
BMW M GMBH		250	133,771	179,006	- 45,235	- 45,235	1 749,08	147,264
CHRYSLER GROUP LLC		975	203,633	210,290	- 6,657	- 6,657	2 085,46	214,657
AUTOMOBILE DACIA SA		17 056	118,698	134,724	- 16,026	- 16,026	1 272,93	132,385
DAIMLER AG		113 930	190,454	209,487	- 19,033	- 19,819	2 076,83	204,616
DONGFENG MOTOR CORPORATION		660	157,693	123,311	34,382	34,382	1 150,20	165,639
DR MOTOR COMPANY SRL	DMD	2	163,000				1 395,00	169,000
FIAT GROUP AUTOMOBILES SPA		113 326	141,438	170,671	- 29,233	- 29,233	1 659,45	157,488
FORD MOTOR COMPANY OF AUSTRALIA LIMITED	P1	8 306	213,047	218,129	- 5,082	- 5,788	2 169,75	227,220
FORD MOTOR COMPANY	P1	231	209,820	216,776	- 6,956	- 6,956	2 155,20	223,377
FORD-WERKE GMBH	P1	139 486	174,866	189,160	- 14,294	- 14,718	1 858,26	188,594
FUJI HEAVY INDUSTRIES LTD	DMD	12	151,250				1 617,50	158,083



A	В	С	D	Е	F	G	Н	I
	D		Б	E	r	G	11	
Manufacturer name	Pools and derogations	Number of registrations	Average CO ₂ (70%) corrected	Specific emissions target	Distance to target	Distance to target adjusted	Average mass	Average CO ₂ (100 %)
MITSUBISHI FUSO TRUCK &BUS CORPORATION		509	243,728	218,545	25,183	25,183	2 174,23	252,462
GM KOREA COMPANY		190	132,797	167,210	- 34,413	- 34,413	1 622,24	146,321
GONOW AUTO CO LTD	D	81	201,536	156,933	44,603	44,603	1 511,73	217,111
GREAT WALL MOTOR COMPANY LIMITED	D	377	253,163	190,421	62,742	62,742	1 871,82	261,883
HEBEI ZHONGXING AUTOMOBILE CO LTD	DMD	37	228,880				1 927,24	230,541
HONDA OF THE UK MANUFACTURING LTD		148	150,981	173,488	- 22,507	- 22,507	1 689,74	159,568
HYUNDAI MOTOR COMPANY		1 116	194,493	209,191	- 14,698	- 14,721	2 073,65	199,435
HYUNDAI ASSAN OTOMOTIV SANAYI VE		56	99,000	126,944	- 27,944	- 27,944	1 189,27	101,696
HYUNDAI MOTOR MANUFACTURING CZECH SRO		438	119,085	144,904	- 25,819	- 25,819	1 382,39	128,993
HYUNDAI MOTOR INDIA LTD		13	106,222	120,695	- 14,473	- 14,473	1 122,08	108,538
ISUZU MOTORS LIMITED		9 591	194,209	208,343	- 14,134	- 14,211	2 064,53	203,406
IVECO SPA		22 853	215,230	235,846	- 20,616	- 20,616	2 360,26	223,520
JAGUAR LAND ROVER LIMITED	D	11 351	268,105	204,771	63,334	63,304	2 026,12	276,175
KIA MOTORS CORPORATION		618	105,928	133,172	- 27,244	- 27,244	1 256,24	117,519
KIA MOTORS SLOVAKIA SRO		195	120,110	149,191	- 29,081	- 29,081	1 428,48	131,487
LADA AUTOMOBILE GMBH		24	225,000	134,817	90,183	90,183	1 273,92	225,000
LADA FRANCE SAS		17	179,000	140,634	38,366	38,366	1 336,47	181,706



A	В	С	D	Е	F	G	Н	I
	_	_	_	_		_		-
Manufacturer name	Pools and derogations	Number of registrations	Average CO ₂ (70%) corrected	Specific emissions target	Distance to target	Distance to target adjusted	Average mass	Average CO ₂ (100%)
MAGYAR SUZUKI CORPORATION LTD	DMD	48	117,485				1 293,85	124,208
MAHINDRA & MAHINDRA LTD	DMD	137	214,484				2 110,26	222,307
MARUTI SUZUKI INDIA LTD	DMD	4	99,000				930,00	99,000
MAZDA MOTOR CORPORATION	DMD	393	156,295				1 857,95	179,527
MIA ELECTRIC SAS		67	0,000	99,972	- 99,972	- 99,972	899,25	0,000
MITSUBISHI MOTORS CORPORATION MMC	P2/D	7 682	201,514	192,934	8,580	8,580	1 898,84	207,294
MITSUBISHI MOTORS EUROPE BV MME	P2/D	329	228,039	208,761	19,278	19,278	2 069,02	229,532
MITSUBISHI MOTORS THAILAND CO LTD MMTH	P2/D	3 332	202,931	201,498	1,433	1,433	1 990,92	206,960
NISSAN INTERNATIONAL SA		37 487	170,623	190,191	- 19,568	- 19,568	1 869,34	191,780
ADAM OPEL AG		67 369	164,033	176,676	- 12,643	- 12,655	1 724,02	177,764
PIAGGIO & C SPA	D	2 304	110,431	116,932	- 6,501	- 6,501	1 081,61	142,355
DR ING HCF PORSCHE AG		69	202,625	220,133	- 17,508	- 17,508	2 191,30	219,551
QUATTRO GMBH		5	236,667	186,160	50,507	50,507	1 826,00	241,600
RENAULT SAS		184 708	114,165	165,846	- 51,681	- 51,705	1 607,57	151,657
RENAULT TRUCKS		3 845	211,847	220,438	- 8,591	- 8,591	2 194,58	221,365
SEAT SA		1 132	99,999	128,148	- 28,149	- 28,201	1 202,21	105,428
SKODA AUTO AS		4 591	122,491	133,043	- 10,552	- 18,894	1 254,85	130,964
SSANGYONG MOTOR COMPANY	D	753	199,178	209,424	- 10,246	- 10,246	2 076,15	205,681
SUZUKI MOTOR CORPORATION	DMD	250	161,137				1 253,50	164,052
TATA MOTORS LIMITED		260	192,176	202,295	- 10,119	- 10,119	1 999,49	193,438

A	В	С	D	Е	F	G	Н	I
Manufacturer name	Pools and derogations	Number of registrations	Average CO ₂ (70%) corrected	Specific emissions target	Distance to target	Distance to target adjusted	Average mass	Average CO ₂ (100 %)
TOYOTA MOTOR EUROPE NV SA		24 281	179,208	194,259	- 15,051	- 17,217	1 913,09	191,346
TOYOTA CAETANO PORTUGAL SA	DMD	455	256,849				1 902,27	258,701
VOLKSWAGEN AG		163 306	164,829	186,358	- 21,529	- 21,810	1 828,13	180,171
VOLVO CAR CORPORATION		848	161,089	204,010	- 42,921	- 42,921	2 017,94	177,013

Table 2

Values relating to the performance of pools referred to in Article 1

A	В	С	D	Е	F	G	Н	I
Pool name	Pool	Number of registrations	Average CO ₂ (70%) corrected	Specific emissions target	Distance to target	Distance to target adjusted	Average mass	Average CO ₂ (100%)
FORD-WERKE GMBH	P1	148 023	176,693	190,829	- 14,136	- 14,900	1 876,2	190,816
MITSUBISHI MOTORS	P2	11 343	201,872	195,908	5,964	5,964	1 930,82	207,841

Explanatory notes to Tables 1 and 2

Column A:

Table 1: 'Manufacturer name' means the name of the manufacturer as notified to the Commission by the manufacturer concerned or, where no such notification has taken place, the name registered by the registration authority of the Member State.

Table 2: 'Pool name' means the name of the pool declared by the pool manager.

Column B:

 $^{\circ}$ D' means that a derogation relating to a small volume manufacturer has been granted in accordance with Article 11(3) of Regulation (EU) No 510/2011 with effect from the monitoring year 2014, i.e. it is not used for the calculation of the performance in 2013.

'DMD' means that a *de minimis* derogation applies, i.e. a manufacturer which together with all its connected undertakings was responsible for fewer than 1 000 new registered vehicles in 2013 does not have to meet a specific emissions target.

 $^{\circ}$ P' means that the manufacturer is a member of a pool (listed in table 2) formed in accordance with Article 7 of Regulation (EU) No 510/2011 and the pooling agreement is valid for the calendar year 2013.

Column C:

Number of registrations' means the total number of new cars registered by Member States in a calendar year, not counting those registrations that relate to records where the values for mass or CO_2 are missing and those records which the manufacturer does not recognise. The number of registrations reported by Member States may otherwise not be changed.

Column D:

'Average CO_2 (70 %) corrected' means the average specific emissions of CO_2 that have been calculated on the basis of the 70 % lowest emitting vehicles in the manufacturer's fleet in accordance with the third paragraph of Article 4 of Regulation (EU) No 510/2011. Where appropriate, the average specific emissions of CO_2 have been adjusted to take into account the corrections notified to the Commission by the manufacturer concerned. The records used for the calculation include those that contain a valid value for mass and CO_2 emissions.

Column E:

'Specific emissions target' means the emissions target calculated on the basis of the average mass of all vehicles attributed to a manufacturer applying the formula set out in Annex I to Regulation (EU) No 510/2011.

Column F:

'Distance to target' means the difference between the average specific emissions of CO_2 specified in column D and the specific emissions target in column E. Where the value in column F is positive, the average specific emissions of CO_2 exceed the specific emissions target.

Column G:

Distance to target adjusted' means that where the values in this column are different from those in column F, the values in that column have been adjusted to take into account an error margin. The error margin is calculated in accordance with the following formula:

Error = absolute value of [(AC1 - TG1) - (AC2 - TG2)]

AC1 = the average specific emissions of CO, including the unidentifiable vehicles (as set out in column D);

TG1 = the specific emissions target including the unidentifiable vehicles (as set out in column E);

AC2 = the average specific emissions of CO₂ excluding the unidentifiable vehicles;

TG2 = the specific emissions target excluding the unidentifiable vehicles.

Column I:

'Average CO_2 (100 %)' means the average specific emissions of CO_2 that have been calculated on the basis of 100 % of the vehicles attributed to the manufacturer. Where appropriate, the average specific emissions of CO_2 have been adjusted to take into account the corrections notified to the Commission by the manufacturer concerned. The records used for the calculation include those that contain a valid value for mass and CO_2 emissions but do not take into account the super-credits referred to in Article 5 of Regulation (EU) No 510/2011.