

## ANNEX IV

### METHODOLOGIES FOR THE PREPARATION AND UPDATING OF NATIONAL EMISSION INVENTORIES AND PROJECTIONS, INFORMATIVE INVENTORY REPORTS AND ADJUSTED NATIONAL EMISSION INVENTORIES REFERRED TO IN ARTICLES 5 AND 8

For the pollutants referred to in Annex I, Member States shall prepare national emission inventories, adjusted national emission inventories where relevant, national emission projections, spatially disaggregated national emission inventories, large point source inventories and informative inventory reports, using the methodologies adopted by Parties to the LRTAP Convention (EMEP Reporting Guidelines), and are requested to use the EMEP/EEA air pollutant emission inventory Guidebook (EMEP/EEA Guidebook) referred to therein. In addition, supplementary information, in particular the activity data, needed for the assessment of the national emission inventories and projections shall be prepared in accordance with the same guidelines.

Reliance upon the EMEP Reporting Guidelines is without prejudice to the additional arrangements specified in this Annex and to the requirements on reporting nomenclature, time series and reporting dates specified in Annex I.

## PART 1

### **National annual emission inventories**

1. National emission inventories shall be transparent, consistent, comparable, complete and accurate.
2. Emissions from identified key categories shall be calculated in accordance with the methodologies defined in the EMEP/EEA Guidebook and with the aim of using a Tier 2 or higher (detailed) methodology.

Member States may use other scientifically based and compatible methodologies for establishing national emission inventories where those methodologies produce more accurate estimates than the default methodologies set out in the EMEP/EEA Guidebook.

3. For emissions from transport, Member States shall calculate and report emissions consistent with national energy balances reported to Eurostat.
4. Emissions from road transport shall be calculated and reported on the basis of the fuels sold<sup>(1)</sup> in the Member State concerned. In addition, Member States may also report emissions from road transport based on fuels used or kilometres driven in the Member State.
5. Member States shall report their annual national emissions expressed in the applicable unit specified in the NFR reporting template of the LRTAP Convention.

## PART 2

### **National emission projections**

1. National emission projections shall be transparent, consistent, comparable, complete and accurate and reported information shall include at least the following:

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- (a) clear identification of the adopted and planned policies and measures included in the projections;
  - (b) where appropriate, the results of sensitivity analysis performed for the projections;
  - (c) a description of methodologies, models, underlying assumptions and key input and output parameters.
2. Projections of emissions shall be estimated and aggregated to relevant source sectors. Member States shall provide a ‘with measures’ (adopted measures) projection and, where relevant, a ‘with additional measures’ (planned measures) projection for each pollutant in accordance with the guidance established in the EMEP/EEA Guidebook.
  3. National emission projections shall be consistent with the national annual emission inventory for the year x-3 and with projections reported under Regulation (EU) No 525/2013 of the European Parliament and of the Council<sup>(2)</sup>.

### PART 3

#### **Informative inventory report**

The informative inventory reports shall be prepared in accordance with the EMEP Reporting Guidelines and reported using the template for inventory reports as specified therein. The inventory report shall include, as a minimum, the following information:

- (a) descriptions, references and sources of information of the specific methodologies, assumptions, emission factors and activity data, as well as the rationale for their selection;
- (b) a description of the national key categories of emission sources;
- (c) information on uncertainties, quality assurance and verification;
- (d) a description of the institutional arrangements for inventory preparation;
- (e) recalculations and planned improvements;
- (f) if relevant, information on the use of the flexibilities provided for under Article 5(1), (2), (3) and (4);
- (g) if relevant, information on the reasons for deviating from the reduction trajectory determined in accordance with Article 4(2), as well as the measures to converge back on the trajectory;
- (h) an executive summary.

### PART 4

#### **Adjustment of national emission inventories**

1. A Member State that proposes an adjustment to its national emission inventory in accordance with Article 5(1) shall include in its proposal to the Commission, at least, the following supporting documentation:
  - (a) evidence that the concerned national emission reduction commitment/s is/are exceeded;

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- (b) evidence of the extent to which the adjustment to the emission inventory reduces the exceedance and contributes to compliance with the concerned national emission reduction commitment/s;
- (c) an estimation of whether and when the concerned national emission reduction commitment/s is/are expected to be attained based on national emission projections without the adjustment;
- (d) evidence that the adjustment is consistent with one or several of the following three circumstances. Reference can be made, as appropriate, to relevant previous adjustments:
  - (i) in the case of new emission source categories:
    - evidence that the new emission source category is acknowledged in scientific literature and/or the EMEP/EEA Guidebook;
    - evidence that this source category was not included in the relevant historic national emission inventory at the time when the emission reduction commitment was set;
    - evidence that emissions from a new source category contribute to a Member State being unable to meet its emission reduction commitments, supported by a detailed description of the methodology, data and emission factors used to arrive at that conclusion;
  - (ii) in the case of significantly different emission factors used for determining emissions from specific source categories:
    - a description of the original emission factors, including a detailed description of the scientific basis upon which the emission factor was derived;
    - evidence that the original emission factors were used for determining the emission reductions at the time when they were set;
    - a description of the updated emission factors, including detailed information on the scientific basis upon which the emission factor was derived;
    - a comparison of emission estimates made using the original and the updated emission factors, demonstrating that the change in emission factors contributes to a Member State being unable to meet its reduction commitments;
    - the rationale for deciding whether the changes in emission factors are significant;
  - (iii) in the case of significantly different methodologies used for determining emissions from specific source categories:
    - a description of the original methodology used, including detailed information on the scientific basis upon which the emission factor was derived;
    - evidence that the original methodology was used for determining the emission reductions at the time when they were set;
    - a description of the updated methodology used, including a detailed description of the scientific basis or reference upon which it has been derived;

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- a comparison of emission estimates made using the original and updated methodologies demonstrating that the change in methodology contributes to a Member State being unable to meet its reduction commitment;
  - the rationale for deciding whether the change in methodology is significant.
2. Member States may submit the same supporting information for adjustment procedures based on similar preconditions, provided that each Member State submits the required individual country-specific information as set out in paragraph 1.
  3. Member States shall recalculate adjusted emissions to ensure consistency, to the extent possible, of the time series for every year that the adjustment/s is/are applied.

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- (1) Member States having the choice to use the national emission total calculated on the basis of fuels used as a basis for compliance under the LRTAP Convention may keep this option in order to ensure coherence between international and Union law.
- (2) Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC ([OJ L 165, 18.6.2013, p. 13](#)).