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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

PART 4

Adjustment of national emission inventories

- A Member State that proposes an adjustment to its national emission inventory in 1. accordance with Article 5(1) shall include in its proposal to the Commission, at least, the following supporting documentation:
- evidence that the concerned national emission reduction commitment/s is/are (a) exceeded:
- (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;
- an estimation of whether and when the concerned national emission reduction (c) commitment/s is/are expected to be attained based on national emission projections without the adjustment;
- evidence that the adjustment is consistent with one or several of the following (d) 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:
 - in the case of significantly different emission factors used for determining (ii) 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
 - a description of the updated emission factors, including detailed information on the scientific basis upon which the emission factor was derived:

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- 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;
 - 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.