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 (recast) (Text with EEA relevance)

ANNEX I

NATIONAL OVERALL TARGETS FOR THE SHARE OF ENERGY FROM RENEWABLE SOURCES IN GROSS FINAL CONSUMPTION OF ENERGY IN 2020[(1)]

A.National overall targets

	Share of energy from renewable sources in gross final consumption of energy, 2005 (S_{2005})	Target for share of energy from renewable sources in gross final consumption of energy, 2020 (S_{2020})
Belgium	2,2 %	13 %
Bulgaria	9,4 %	16 %
Czech Republic	6,1 %	13 %
Denmark	17,0 %	30 %
Germany	5,8 %	18 %
Estonia	18,0 %	25 %
Ireland	3,1 %	16 %
Greece	6,9 %	18 %
Spain	8,7 %	20 %
France	10,3 %	23 %
Croatia	12,6 %	20 %
Italy	5,2 %	17 %
Cyprus	2,9 %	13 %
Latvia	32,6 %	40 %
Lithuania	15,0 %	23 %
Luxembourg	0,9 %	11 %
Hungary	4,3 %	13 %
Malta	0,0 %	10 %
Netherlands	2,4 %	14 %
Austria	23,3 %	34 %
Poland	7,2 %	15 %
Portugal	20,5 %	31 %
Romania	17,8 %	24 %
Slovenia	16,0 %	25 %
Slovak Republic	6,7 %	14 %
Finland	28,5 %	38 %
Sweden	39,8 %	49 %

United Kingdom	1,3 %	15 %

ANNEX II

NORMALISATION RULE FOR ACCOUNTING FOR ELECTRICITY GENERATED FROM HYDROPOWER AND WIND POWER

The following rule shall be applied for the purposes of accounting for electricity generated from hydropower in a given Member State:

$$Q_{N(norm)} = C_N \times \left[\sum_{i=N-14}^{N} \frac{Q_i}{C_i} \right] / 15$$ where:

N	=	reference year;
$Q_{N(norm)}$	=	normalised electricity generated by all hydropower plants of the Member State in year N, for accounting purposes;
Q_i	=	the quantity of electricity actually generated in year i by all hydropower plants of the Member State measured in GWh, excluding production from pumped storage units using water that has previously been pumped uphill;
C_i	=	the total installed capacity, net of pumped storage, of all hydropower plants of the Member State at the end of year i, measured in MW.

The following rule shall be applied for the purposes of accounting for electricity generated from onshore wind power in a given Member State:

$$Q_{N(norm)} = \frac{C_N + C_{N-1}}{2} \times \frac{\sum_{i=N-n}^{N} Q_i}{\sum_{j=N-n}^{N} \frac{C_j + C_{j-1}}{2}}$$ where:

N	=	reference year;

$Q_{N(norm)}$	=	normalised electricity generated by all onshore wind power plants of the Member State in year N, for accounting purposes;
Q_i	=	the quantity of electricity actually generated in year i by all onshore wind power plants of the Member State measured in GWh;
C_j	=	the total installed capacity of all the onshore wind power plants of the Member State at the end of year j, measured in MW;
n	=	4 or the number of years preceding year N for which capacity and production data are available for the Member State in question, whichever is lower.

The following rule shall be applied for the purposes of accounting for electricity generated from offshore wind power in a given Member State:

$$Q_{N(norm)} = \frac{C_N + C_{N-1}}{2} \times \frac{\sum_{i=N-n}^{N} Q_i}{\sum_{j=N-n}^{N} \frac{C_j + C_{j-1}}{2}}$$

where:

N	=	reference year;
$Q_{N(norm)}$	=	normalised electricity generated by all offshore wind power plants of the Member State in year N, for accounting purposes;
Q_i	=	the quantity of electricity actually generated in year i by all offshore wind power plants of the Member State measured in GWh;
C_j	=	the total installed capacity of all the offshore wind power plants of the Member State at

		the end of year j, measured in MW;
n	=	4 or the number of years preceding year N for which capacity and production data are available for the Member State in question, whichever is lower.

ANNEX III

ENERGY CONTENT OF FUELS

Fuel	**Energy content by weight (lower calorific value, MJ/kg)**	**Energy content by volume (lower calorific value, MJ/l)**
FUELS FROM BIOMASS AND/OR BIOMASS PROCESSING OPERATIONS		
Bio-Propane	46	24
Pure vegetable oil (oil produced from oil plants through pressing, extraction or comparable procedures, crude or refined but chemically unmodified)	37	34
Biodiesel - fatty acid methyl ester (methyl-ester produced from oil of biomass origin)	37	33
Biodiesel - fatty acid ethyl ester (ethyl-ester produced from oil of biomass origin)	38	34
Biogas that can be purified to natural gas quality	50	—
Hydrotreated (thermochemically treated with hydrogen) oil of biomass origin, to be used for replacement of diesel	44	34
Hydrotreated (thermochemically treated with hydrogen) oil of biomass origin, to be used for replacement of petrol	45	30
Hydrotreated (thermochemically treated with hydrogen) oil of	44	34

biomass origin, to be used for replacement of jet fuel		
Hydrotreated oil (thermochemically treated with hydrogen) of biomass origin, to be used for replacement of liquefied petroleum gas	46	24
Co-processed oil (processed in a refinery simultaneously with fossil fuel) of biomass or pyrolysed biomass origin to be used for replacement of diesel	43	36
Co-processed oil (processed in a refinery simultaneously with fossil fuel) of biomass or pyrolysed biomass origin, to be used to replace petrol	44	32
Co-processed oil (processed in a refinery simultaneously with fossil fuel) of biomass or pyrolysed biomass origin, to be used to replace jet fuel	43	33
Co-processed oil (processed in a refinery simultaneously with fossil fuel) of biomass or pyrolysed biomass origin, to be used to replace liquefied petroleum gas	46	23
RENEWABLE FUELS THAT CAN BE PRODUCED FROM VARIOUS RENEWABLE SOURCES, INCLUDING BIOMASS		
Methanol from renewable sources	20	16
Ethanol from renewable sources	27	21
Propanol from renewable sources	31	25
Butanol from renewable sources	33	27
Fischer-Tropsch diesel (a synthetic hydrocarbon or mixture of synthetic hydrocarbons to be used for replacement of diesel)	44	34
Fischer-Tropsch petrol (a synthetic hydrocarbon	44	33

or mixture of synthetic hydrocarbons produced from biomass, to be used for replacement of petrol)		
Fischer-Tropsch jet fuel (a synthetic hydrocarbon or mixture of synthetic hydrocarbons produced from biomass, to be used for replacement of jet fuel)	44	33
Fischer-Tropsch liquefied petroleum gas (a synthetic hydrocarbon or mixture of synthetic hydrocarbons, to be used for replacement of liquefied petroleum gas	46	24
DME (dimethylether)	28	19
Hydrogen from renewable sources	120	—
ETBE (ethyl-tertio-butyl-ether produced on the basis of ethanol)	36 (of which 37 % from renewable sources)	27 (of which 37 % from renewable sources)
MTBE (methyl-tertio-butyl-ether produced on the basis of methanol)	35 (of which 22 % from renewable sources)	26 (of which 22 % from renewable sources)
TAEE (tertiary-amyl-ethyl-ether produced on the basis of ethanol)	38 (of which 29 % from renewable sources)	29 (of which 29 % from renewable sources)
TAME (tertiary-amyl-methyl-ether produced on the basis of methanol)	36 (of which 18 % from renewable sources)	28 (of which 18 % from renewable sources)
THxEE (tertiary-hexyl-ethyl-ether produced on the basis of ethanol)	38 (of which 25 % from renewable sources)	30 (of which 25 % from renewable sources)
THxME (tertiary-hexyl-methyl-ether produced on the basis of methanol)	38 of which 14 % from renewable sources)	30 (of which 14 % from renewable sources)
FOSSIL FUELS		
Petrol	43	32
Diesel	43	36

ANNEX IV

CERTIFICATION OF INSTALLERS

The certification schemes or equivalent qualification schemes referred to in Article 18(3) shall be based on the following criteria:

1. The certification or qualification process shall be transparent and clearly defined by the Member States or by the administrative body that they appoint.

2. Installers of biomass, heat pump, shallow geothermal and solar photovoltaic and solar thermal energy shall be certified by an accredited training programme or training provider.

3. The accreditation of the training programme or provider shall be effected by Member States or by the administrative body that they appoint. The accrediting body shall ensure that the training programme offered by the training provider has continuity and regional or national coverage. The training provider shall have adequate technical facilities to provide practical training, including some laboratory equipment or corresponding facilities to provide practical training. The training provider shall also offer in addition to the basic training, shorter refresher courses on topical issues, including on new technologies, to enable life-long learning in installations. The training provider may be the manufacturer of the equipment or system, institutes or associations.

4. The training leading to certification or qualification of an installer shall include theoretical and practical parts. At the end of the training, the installer must have the skills required to install the relevant equipment and systems to meet the performance and reliability needs of the customer, incorporate quality craftsmanship, and comply with all applicable codes and standards, including energy and eco-labelling.

5. The training course shall end with an examination leading to a certificate or qualification. The examination shall include a practical assessment of successfully installing biomass boilers or stoves, heat pumps, shallow geothermal installations, solar photovoltaic or solar thermal installations.

6. The certification schemes or equivalent qualification schemes referred to in Article 18(3) shall take due account of the following guidelines:

   (a) Accredited training programmes should be offered to installers with work experience, who have undergone, or are undergoing, the following types of training:

      (i) in the case of biomass boiler and stove installers: training as a plumber, pipe fitter, heating engineer or technician of sanitary and heating or cooling equipment as a prerequisite;

      (ii) in the case of heat pump installers: training as a plumber or refrigeration engineer and have basic electrical and plumbing skills (cutting pipe, soldering pipe joints, gluing pipe joints, lagging, sealing fittings, testing for leaks and installation of heating or cooling systems) as a prerequisite;

      (iii) in the case of a solar photovoltaic or solar thermal installer: training as a plumber or electrician and have plumbing, electrical and roofing skills, including knowledge of soldering pipe joints, gluing pipe joints, sealing fittings, testing for plumbing leaks, ability to connect wiring, familiar with basic roof materials, flashing and sealing methods as a prerequisite; or

(iv) a vocational training scheme to provide an installer with adequate skills corresponding to a three years education in the skills referred to in point (a), (b) or (c), including both classroom and workplace learning.

(b) The theoretical part of the biomass stove and boiler installer training should give an overview of the market situation of biomass and cover ecological aspects, biomass fuels, logistics, fire protection, related subsidies, combustion techniques, firing systems, optimal hydraulic solutions, cost and profitability comparison as well as the design, installation and maintenance of biomass boilers and stoves. The training should also provide good knowledge of any European standards for technology and biomass fuels, such as pellets, and biomass related national and Union law.

(c) The theoretical part of the heat pump installer training should give an overview of the market situation for heat pumps and cover geothermal resources and ground source temperatures of different regions, soil and rock identification for thermal conductivity, regulations on using geothermal resources, feasibility of using heat pumps in buildings and determining the most suitable heat pump system, and knowledge about their technical requirements, safety, air filtering, connection with the heat source and system layout. The training should also provide good knowledge of any European standards for heat pumps, and of relevant national and Union law. The installer should demonstrate the following key competences:

(i) a basic understanding of the physical and operation principles of a heat pump, including characteristics of the heat pump circle: context between low temperatures of the heat sink, high temperatures of the heat source, and the efficiency of the system, determination of the coefficient of performance and seasonal performance factor (SPF);

(ii) an understanding of the components and their function within a heat pump circle, including the compressor, expansion valve, evaporator, condenser, fixtures and fittings, lubricating oil, refrigerant, superheating and sub-cooling and cooling possibilities with heat pumps; and

(iii) the ability to choose and size the components in typical installation situations, including determining the typical values of the heat load of different buildings and for hot water production based on energy consumption, determining the capacity of the heat pump on the heat load for hot water production, on the storage mass of the building and on interruptible current supply; determine the buffer tank component and its volume and integration of a second heating system.

(d) The theoretical part of the solar photovoltaic and solar thermal installer training should give an overview of the market situation of solar products and cost and profitability comparisons, and cover ecological aspects, components, characteristics and dimensioning of solar systems, selection of accurate systems and dimensioning of components, determination of the heat demand, fire protection, related subsidies, as well as the design, installation and maintenance of solar photovoltaic and solar thermal installations. The training should also provide good knowledge of any European standards for technology, and certification such as Solar Keymark, and related national and Union law. The installer should demonstrate the following key competences:

(i) the ability to work safely using the required tools and equipment and implementing safety codes and standards and to identify plumbing, electrical and other hazards associated with solar installations;

(ii) the ability to identify systems and their components specific to active and passive systems, including the mechanical design, and to determine the components' location and system layout and configuration;

(iii) the ability to determine the required installation area, orientation and tilt for the solar photovoltaic and solar water heater, taking account of shading, solar access, structural integrity, the appropriateness of the installation for the building or the climate and to identify different installation methods suitable for roof types and the balance of system equipment required for the installation; and

(iv) for solar photovoltaic systems in particular, the ability to adapt the electrical design, including determining design currents, selecting appropriate conductor types and ratings for each electrical circuit, determining appropriate size, ratings and locations for all associated equipment and subsystems and selecting an appropriate interconnection point.

(e) The installer certification should be time restricted, so that a refresher seminar or event would be necessary for continued certification.

ANNEX V

RULES FOR CALCULATING THE GREENHOUSE GAS IMPACT OF BIOFUELS, BIOLIQUIDS AND THEIR FOSSIL FUEL COMPARATORS

A.TYPICAL AND DEFAULT VALUES FOR BIOFUELS IF PRODUCED WITH NO NET CARBON EMISSIONS FROM LAND-USE CHANGE

Biofuel production pathway	Greenhouse gas emissions saving – typical value	Greenhouse gas emissions saving – default value
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	67 %	59 %

a Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1).

sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	77 %	73 %
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant (*))	73 %	68 %
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant (*))	79 %	76 %
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant (*))	58 %	47 %
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant (*))	71 %	64 %
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	48 %	40 %
corn (maize) ethanol, (natural gas as process fuel in CHP plant (*))	55 %	48 %
corn (maize) ethanol (lignite as process fuel in CHP plant (*))	40 %	28 %
corn (maize) ethanol (forest residues as process fuel in CHP plant (*))	69 %	68 %
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	47 %	38 %
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant (*))	53 %	46 %
other cereals excluding maize ethanol (lignite as process fuel in CHP plant (*))	37 %	24 %

a Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1).

other cereals excluding maize ethanol (forest residues as process fuel in CHP plant (*))	67 %	67 %
sugar cane ethanol	70 %	70 %
the part from renewable sources of ethyl-tertio-butyl-ether (ETBE)	Equal to that of the ethanol production pathway used	
the part from renewable sources of tertiary-amyl-ethyl-ether (TAEE)	Equal to that of the ethanol production pathway used	
rape seed biodiesel	52 %	47 %
sunflower biodiesel	57 %	52 %
soybean biodiesel	55 %	50 %
[X1palm oil biodiesel (open effluent pond)	33 %	20 %]
palm oil biodiesel (process with methane capture at oil mill)	51 %	45 %
waste cooking oil biodiesel	88 %	84 %
animal fats from rendering biodiesel (**)	84 %	78 %
hydrotreated vegetable oil from rape seed	51 %	47 %
hydrotreated vegetable oil from sunflower	58 %	54 %
hydrotreated vegetable oil from soybean	55 %	51 %
hydrotreated vegetable oil from palm oil (open effluent pond)	34 %	22 %
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	53 %	49 %
hydrotreated oil from waste cooking oil	87 %	83 %
hydrotreated oil from animal fats from rendering (**)	83 %	77 %
pure vegetable oil from rape seed	59 %	57 %

a Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1).

pure vegetable oil from sunflower	65 %	64 %
pure vegetable oil from soybean	63 %	61 %
pure vegetable oil from palm oil (open effluent pond)	40 %	30 %
pure vegetable oil from palm oil (process with methane capture at oil mill)	59 %	57 %
pure oil from waste cooking oil	98 %	98 %

(*) Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

(**) Applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009 of the European Parliament and of the Council[a], for which emissions related to hygenisation as part of the rendering are not considered.

a Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1).

Editorial Information

X1 Substituted by Corrigendum to 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 (Official Journal of the European Union L 328 of 21 December 2018).

B. ESTIMATED TYPICAL AND DEFAULT VALUES FOR FUTURE BIOFUELS THAT WERE NOT ON THE MARKET OR WERE ON THE MARKET ONLY IN NEGLIGIBLE QUANTITIES IN 2016, IF PRODUCED WITH NO NET CARBON EMISSIONS FROM LAND-USE CHANGE

Biofuel production pathway	**Greenhouse gas emissions saving - typical value**	**Greenhouse gas emissions saving - default value**
wheat straw ethanol	85 %	83 %
[X1waste wood Fischer-Tropsch diesel in free-standing plant	83 %	83 %]
farmed wood Fischer-Tropsch diesel in free-standing plant	82 %	82 %
[X1waste wood Fischer-Tropsch petrol in free-standing plant	83 %	83 %]

farmed wood Fischer-Tropsch petrol in free-standing plant	82 %	82 %
[X1waste wood dimethylether (DME) in free-standing plant	84 %	84 %]
farmed wood dimethylether (DME) in free-standing plant	83 %	83 %
[X1waste wood methanol in free-standing plant	84 %	84 %]
farmed wood methanol in free-standing plant	83 %	83 %
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	89 %	89 %
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	89 %	89 %
dimethylether (DME) from black-liquor gasification integrated with pulp mill	89 %	89 %
Methanol from black-liquor gasification integrated with pulp mill	89 %	89 %
the part from renewable sources of methyl-tertio-butyl-ether (MTBE)	Equal to that of the methanol production pathway used	

C. METHODOLOGY

1. Greenhouse gas emissions from the production and use of transport fuels, biofuels and bioliquids shall be calculated as follows:

(a) greenhouse gas emissions from the production and use of biofuels shall be calculated as:

$E = e_{ec} + e_l + e_p + e_{td} + e_u - e_{sca} - e_{ccs} - e_{ccr}$,

where

E	=	total emissions from the use of the fuel;
e_{ec}	=	emissions from the extraction or cultivation of raw materials;
e_l	=	annualised emissions from carbon stock changes

		caused by land-use change;
e_p	=	emissions from processing;
e_{td}	=	emissions from transport and distribution;
e_u	=	emissions from the fuel in use;
e_{sca}	=	emission savings from soil carbon accumulation via improved agricultural management;
e_{ccs}	=	emission savings from CO_2 capture and geological storage; and
e_{ccr}	=	emission savings from CO_2 capture and replacement.

Emissions from the manufacture of machinery and equipment shall not be taken into account.

(b) Greenhouse gas emissions from the production and use of bioliquids shall be calculated as for biofuels (E), but with the extension necessary for including the energy conversion to electricity and/or heat and cooling produced, as follows:

(i) For energy installations delivering only heat:

$$EC_h = \frac{E}{\eta_h}$$

(ii) For energy installations delivering only electricity:

$$EC_{el} = \frac{E}{\eta_{el}}$$

where

$EC_{h,el}$	=	Total greenhouse gas emissions from the final energy commodity.
E	=	Total greenhouse gas emissions of the bioliquid before end-conversion.
η_{el}	=	The electrical efficiency, defined as the annual electricity produced divided by the annual bioliquid input based on its energy content.
η_h	=	The heat efficiency, defined as the annual useful heat output divided by the annual bioliquid input based on its energy content.

(iii) For the electricity or mechanical energy coming from energy installations delivering useful heat together with electricity and/or mechanical energy:

$$EC_{el} = \frac{E}{\eta_{el}} \left(\frac{C_{el} \times \eta_{el}}{C_{el} \times \eta_{el} + C_h \times \eta_h} \right)$$

(iv) For the useful heat coming from energy installations delivering heat together with electricity and/or mechanical energy:

$$EC_h = \frac{E}{\eta_h}\left(\frac{C_h \times \eta_h}{C_{el} \times \eta_{el} + C_h \times \eta_h}\right)$$

where:

$EC_{h,el}$	=	Total greenhouse gas emissions from the final energy commodity.
E	=	Total greenhouse gas emissions of the bioliquid before end-conversion.
η_{el}	=	The electrical efficiency, defined as the annual electricity produced divided by the annual fuel input based on its energy content.
η_h	=	The heat efficiency, defined as the annual useful heat output divided by the annual fuel input based on its energy content.
C_{el}	=	Fraction of exergy in the electricity, and/or mechanical energy, set to 100 % (C_{el} = 1).
C_h	=	Carnot efficiency (fraction of exergy in the useful heat).

The Carnot efficiency, C_h, for useful heat at different temperatures is defined as:

$$C_h = \frac{T_h - T_0}{T_h}$$

where

T_h	=	Temperature, measured in absolute temperature (kelvin) of the useful heat at point of delivery.
T_0	=	Temperature of surroundings, set at 273,15 kelvin (equal to 0 °C)

If the excess heat is exported for heating of buildings, at a temperature below 150 °C (423,15 kelvin), C_h can alternatively be defined as follows:

C_h	=	Carnot efficiency in heat at 150 °C (423,15 kelvin), which is: 0,3546

For the purposes of that calculation, the following definitions apply:

(a) ‘cogeneration’ means the simultaneous generation in one process of thermal energy and electricity and/or mechanical energy;

(b) ‘useful heat’ means heat generated to satisfy an economical justifiable demand for heat, for heating and cooling purposes;

(c) ‘economically justifiable demand’ means the demand that does not exceed the needs for heat or cooling and which would otherwise be satisfied at market conditions.

2. Greenhouse gas emissions from biofuels and bioliquids shall be expressed as follows:

(a) greenhouse gas emissions from biofuels, E, shall be expressed in terms of grams of CO_2 equivalent per MJ of fuel, g CO_2eq/MJ.

(b) greenhouse gas emissions from bioliquids, EC, in terms of grams of CO_2 equivalent per MJ of final energy commodity (heat or electricity), g CO_2eq/MJ.

When heating and cooling are co-generated with electricity, emissions shall be allocated between heat and electricity (as under 1(b)), irrespective if the heat is used for actual heating purposes or for cooling[(2)].

Where the greenhouse gas emissions from the extraction or cultivation of raw materials e_{ec} are expressed in unit g CO_2eq/dry-ton of feedstock, the conversion to grams of CO_2 equivalent per MJ of fuel, g CO_2eq/MJ, shall be calculated as follows[(3)]:

$$e_{ec}\,fuel_a\left[\frac{gCO_2\,eq}{MJ\,fuel}\right]_{ec}=\frac{e_{ec}\,feedstock_a\left[\frac{gCO_2\,eq}{t_{dry}}\right]}{LHV_a\left[\frac{MJ\,feedstock}{t\,dry\,feedstock}\right]}\times Fuel\ feedstock\ factor_a\times Allocation\ factor\ fuel_a$$

where

$$Allocation\ factor\ fuel_a=\left[\frac{Energy\ in\ fuel}{Energy\ fuel+Energy\ in\ co\text{-}products}\right]$$

$$Fuel\ feedstock\ factor_a=[Ratio\ of\ MJ\ feedstock\ required\ to\ make\ 1\ MJ\ fuel]$$

Emissions per dry-ton feedstock shall be calculated as follows:

$$e_{ec}\,feedstock_a\left[\frac{gCO_2\,eq}{t_{dry}}\right]=\frac{e_{ec}\,feedstock_a\left[\frac{gCO_2\,eq}{t_{moist}}\right]}{(1-moisture\ content)}$$

3. Greenhouse gas emissions savings from biofuels and bioliquids shall be calculated as follows:

(a) greenhouse gas emissions savings from biofuels:

SAVING = $(E_{F(t)} - E_B)/E_{F(t)}$,

where

E_B	=	total emissions from the biofuel; and
$E_{F(t)}$	=	total emissions from the fossil fuel comparator for transport

(b) greenhouse gas emissions savings from heat and cooling, and electricity being generated from bioliquids:

SAVING = $(EC_{F(h\&c,el)} - EC_{B(h\&c,el)})/EC_{F(h\&c,el)}$,

where

$EC_{B(h\&c,el)}$	=	total emissions from the heat or electricity; and
$EC_{F(h\&c,el)}$	=	total emissions from the fossil fuel comparator for useful heat or electricity.

4. The greenhouse gases taken into account for the purposes of point 1 shall be CO_2, N_2O and CH_4. For the purposes of calculating CO_2 equivalence, those gases shall be valued as follows:

CO_2	:	1

N_2O	:	298
CH_4	:	25

5. Emissions from the extraction or cultivation of raw materials, e_{ec}, shall include emissions from the extraction or cultivation process itself; from the collection, drying and storage of raw materials; from waste and leakages; and from the production of chemicals or products used in extraction or cultivation. Capture of CO_2 in the cultivation of raw materials shall be excluded. Estimates of emissions from agriculture biomass cultivation may be derived from the use of regional averages for cultivation emissions included in the reports referred to in Article 31(4) or the information on the disaggregated default values for cultivation emissions included in this Annex, as an alternative to using actual values. In the absence of relevant information in those reports it is allowed to calculate averages based on local farming practises based for instance on data of a group of farms, as an alternative to using actual values.

6. For the purposes of the calculation referred to in point 1(a), greenhouse gas emissions savings from improved agriculture management, e_{sca}, such as shifting to reduced or zero-tillage, improved crop/rotation, the use of cover crops, including crop residue management, and the use of organic soil improver (e.g. compost, manure fermentation digestate), shall be taken into account only if solid and verifiable evidence is provided that the soil carbon has increased or that it is reasonable to expect to have increased over the period in which the raw materials concerned were cultivated while taking into account the emissions where such practices lead to increased fertiliser and herbicide use[(4)].

7. Annualised emissions from carbon stock changes caused by land-use change, e_l, shall be calculated by dividing total emissions equally over 20 years. For the calculation of those emissions, the following rule shall be applied:

$e_l = (CS_R – CS_A) \times 3{,}664 \times 1/20 \times 1/P – e_B$,[(5)]

where

e_l	=	annualised greenhouse gas emissions from carbon stock change due to land-use change (measured as mass (grams) of CO_2-equivalent per unit of biofuel or bioliquid energy (megajoules)). 'Cropland'[a] and 'perennial cropland'[b] shall be regarded as one land use;
CS_R	=	the carbon stock per unit area associated with the reference land-use (measured as mass

a Cropland as defined by IPCC.

b Perennial crops are defined as multi-annual crops, the stem of which is usually not annually harvested such as short rotation coppice and oil palm.

		(tonnes) of carbon per unit area, including both soil and vegetation). The reference land-use shall be the land-use in January 2008 or 20 years before the raw material was obtained, whichever was the later;
CS_A	=	the carbon stock per unit area associated with the actual land-use (measured as mass (tonnes) of carbon per unit area, including both soil and vegetation). In cases where the carbon stock accumulates over more than one year, the value attributed to CS_A shall be the estimated stock per unit area after 20 years or when the crop reaches maturity, whichever the earlier;
P	=	the productivity of the crop (measured as biofuel or bioliquid energy per unit area per year) and
e_B	=	bonus of 29 g CO_2eq/ MJ biofuel or bioliquid if biomass is obtained from restored degraded land under the conditions laid down in point 8.

a Cropland as defined by IPCC.

b Perennial crops are defined as multi-annual crops, the stem of which is usually not annually harvested such as short rotation coppice and oil palm.

8. The bonus of 29 g CO_2eq/MJ shall be attributed if evidence is provided that the land:

(a) was not in use for agriculture or any other activity in January 2008; and

(b) is severely degraded land, including such land that was formerly in agricultural use.

The bonus of 29 g CO_2eq/MJ shall apply for a period of up to 20 years from the date of conversion of the land to agricultural use, provided that a steady increase in carbon stocks as well as a sizable reduction in erosion phenomena for land falling under (b) are ensured.

9. ‘Severely degraded land’ means land that, for a significant period of time, has either been significantly salinated or presented significantly low organic matter content and has been severely eroded.

10. The Commission shall review, by 31 December 2020, guidelines for the calculation of land carbon stocks[6] drawing on the 2006 IPCC Guidelines for National Greenhouse Gas Inventories – volume 4 and in accordance with Regulation (EU) No 525/2013 and Regulation (EU) 2018/841 of the European Parliament and of the Council[7]. The Commission guidelines shall serve as the basis for the calculation of land carbon stocks for the purposes of this Directive.

11. Emissions from processing, e_p, shall include emissions from the processing itself; from waste and leakages; and from the production of chemicals or products used in processing including the CO_2 emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process.

In accounting for the consumption of electricity not produced within the fuel production plant, the greenhouse gas emissions intensity of the production and distribution of that electricity shall be assumed to be equal to the average emission intensity of the production and distribution of electricity in a defined region. By way of derogation from this rule, producers may use an average value for an individual electricity production plant for electricity produced by that plant, if that plant is not connected to the electricity grid.

Emissions from processing shall include emissions from drying of interim products and materials where relevant.

12. Emissions from transport and distribution, e_{td}, shall include emissions from the transport of raw and semi-finished materials and from the storage and distribution of finished materials. Emissions from transport and distribution to be taken into account under point 5 shall not be covered by this point.

13. Emissions of the fuel in use, e_u, shall be taken to be zero for biofuels and bioliquids.

Emissions of non-CO_2 greenhouse gases (N_2O and CH_4) of the fuel in use shall be included in the e_u factor for bioliquids.

14. Emission savings from CO_2 capture and geological storage, e_{ccs}, that have not already been accounted for in e_p, shall be limited to emissions avoided through the capture and storage of emitted CO_2 directly related to the extraction, transport, processing and distribution of fuel if stored in compliance with Directive 2009/31/EC of the European Parliament and of the Council[8].

15. Emission savings from CO_2 capture and replacement, e_{ccr}, shall be related directly to the production of biofuel or bioliquid they are attributed to, and shall be limited to emissions avoided through the capture of CO_2 of which the carbon originates from biomass and which is used to replace fossil-derived CO_2 in production of commercial products and services.

16. Where a cogeneration unit – providing heat and/or electricity to a fuel production process for which emissions are being calculated – produces excess electricity and/or excess useful heat, the greenhouse gas emissions shall be divided between the electricity and the useful heat according to the temperature of the heat (which reflects the usefulness (utility) of the heat). The useful part of the heat is found by multiplying its energy content with the Carnot efficiency, C_h, calculated as follows:

$$C_h = \frac{T_h - T_0}{T_h}$$

where

T_h = Temperature, measured in absolute temperature (kelvin) of the useful heat at point of delivery.

T_0 = Temperature of surroundings, set at 273,15 kelvin (equal to 0 °C)

If the excess heat is exported for heating of buildings, at a temperature below 150 °C (423,15 kelvin), C_h can alternatively be defined as follows:

C_h = Carnot efficiency in heat at 150 °C (423,15 kelvin), which is: 0,3546

For the purposes of that calculation, the actual efficiencies shall be used, defined as the annual mechanical energy, electricity and heat produced respectively divided by the annual energy input.

For the purposes of that calculation, the following definitions apply:

(a) ‘cogeneration’ shall mean the simultaneous generation in one process of thermal energy and electrical and/or mechanical energy;

(b) ‘useful heat’ shall mean heat generated to satisfy an economical justifiable demand for heat, for heating or cooling purposes;

(c) ‘economically justifiable demand’ shall mean the demand that does not exceed the needs for heat or cooling and which would otherwise be satisfied at market conditions.

17. Where a fuel production process produces, in combination, the fuel for which emissions are being calculated and one or more other products (co-products), greenhouse gas emissions shall be divided between the fuel or its intermediate product and the co-products in proportion to their energy content (determined by lower heating value in the case of co-products other than electricity and heat). The greenhouse gas intensity of excess useful heat or excess electricity is the same as the greenhouse gas intensity of heat or electricity delivered to the fuel production process and is determined from calculating the greenhouse intensity of all inputs and emissions, including the feedstock and CH_4 and N_2O emissions, to and from the cogeneration unit, boiler or other apparatus delivering heat or electricity to the fuel production process. In the case of cogeneration of electricity and heat, the calculation is performed following point 16.

18. For the purposes of the calculation referred to in point 17, the emissions to be divided shall be e_{ec} + e_l + e_{sca} + those fractions of e_p, e_{td}, e_{ccs}, and e_{ccr} that take place up to and including the process step at which a co-product is produced. If any allocation to co-products has taken place at an earlier process step in the life-cycle, the fraction of those emissions assigned in the last such process step to the intermediate fuel product shall be used for those purposes instead of the total of those emissions.

In the case of biofuels and bioliquids, all co-products shall be taken into account for the purposes of that calculation. No emissions shall be allocated to wastes and residues. Co-products that have a negative energy content shall be considered to have an energy content of zero for the purposes of the calculation.

Wastes and residues, including tree tops and branches, straw, husks, cobs and nut shells, and residues from processing, including crude glycerine (glycerine that is not refined) and bagasse, shall be considered to have zero life-cycle greenhouse gas emissions up to the process of collection of those materials irrespectively of whether they are processed to interim products before being transformed into the final product.

In the case of fuels produced in refineries, other than the combination of processing plants with boilers or cogeneration units providing heat and/or electricity to the processing plant, the unit of analysis for the purposes of the calculation referred to in point 17 shall be the refinery.

19. For biofuels, for the purposes of the calculation referred to in point 3, the fossil fuel comparator $E_{F(t)}$ shall be 94 g CO_2eq/MJ.

For bioliquids used for the production of electricity, for the purposes of the calculation referred to in point 3, the fossil fuel comparator $EC_{F(e)}$ shall be 183 g CO_2eq/MJ.

For bioliquids used for the production of useful heat, as well as for the production of heating and/or cooling, for the purposes of the calculation referred to in point 3, the fossil fuel comparator $EC_{F(h\&c)}$ shall be 80 g CO_2eq/MJ.

D. DISAGGREGATED DEFAULT VALUES FOR BIOFUELS AND BIOLIQUIDS

Disaggregated default values for cultivation: 'e_{ec}' as defined in Part C of this Annex, including soil N_2O emissions

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/MJ)**
sugar beet ethanol	9,6	9,6
corn (maize) ethanol	25,5	25,5
other cereals excluding corn (maize) ethanol	27,0	27,0
sugar cane ethanol	17,1	17,1
the part from renewable sources of ETBE	Equal to that of the ethanol production pathway used	
the part from renewable sources of TAEE	Equal to that of the ethanol production pathway used	
rape seed biodiesel	32,0	32,0
sunflower biodiesel	26,1	26,1
soybean biodiesel	21,2	21,2
[X1palm oil biodiesel	26,0	26,0]
waste cooking oil biodiesel	0	0
animal fats from rendering biodiesel[a]	0	0
hydrotreated vegetable oil from rape seed	33,4	33,4
hydrotreated vegetable oil from sunflower	26,9	26,9

a Applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

hydrotreated vegetable oil from soybean	22,1	22,1
[[X1]hydrotreated vegetable oil from palm oil	27,3	27,3]
hydrotreated oil from waste cooking oil	0	0
hydrotreated oil from animal fats from rendering[a]	0	0
pure vegetable oil from rape seed	33,4	33,4
pure vegetable oil from sunflower	27,2	27,2
pure vegetable oil from soybean	22,2	22,2
pure vegetable oil from palm oil	27,1	27,1
pure oil from waste cooking oil	0	0

a Applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for cultivation: ‘e_{ec}’ – for soil N_2O emissions only (these are already included in the disaggregated values for cultivation emissions in the ‘e_{ec}’ table)

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/ MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/ MJ)**
sugar beet ethanol	4,9	4,9
corn (maize) ethanol	13,7	13,7
other cereals excluding corn (maize) ethanol	14,1	14,1
sugar cane ethanol	2,1	2,1
the part from renewable sources of ETBE	Equal to that of the ethanol production pathway used	
the part from renewable sources of TAEE	Equal to that of the ethanol production pathway used	
rape seed biodiesel	17,6	17,6
sunflower biodiesel	12,2	12,2
soybean biodiesel	13,4	13,4

a Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

palm oil biodiesel	16,5	16,5
waste cooking oil biodiesel	0	0
animal fats from rendering biodiesel[a]	0	0
hydrotreated vegetable oil from rape seed	18,0	18,0
hydrotreated vegetable oil from sunflower	12,5	12,5
hydrotreated vegetable oil from soybean	13,7	13,7
hydrotreated vegetable oil from palm oil	16,9	16,9
hydrotreated oil from waste cooking oil	0	0
hydrotreated oil from animal fats from rendering[a]	0	0
pure vegetable oil from rape seed	17,6	17,6
pure vegetable oil from sunflower	12,2	12,2
pure vegetable oil from soybean	13,4	13,4
pure vegetable oil from palm oil	16,5	16,5
pure oil from waste cooking oil	0	0

a Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for processing: 'e_p' as defined in Part C of this Annex

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/ MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/ MJ)**
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	18,8	26,3

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	9,7	13,6
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant[a])	13,2	18,5
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant[a])	7,6	10,6
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant[a])	27,4	38,3
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant[a])	15,7	22,0
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	20,8	29,1
corn (maize) ethanol, (natural gas as process fuel in CHP plant[a])	14,8	20,8
corn (maize) ethanol (lignite as process fuel in CHP plant[a])	28,6	40,1
corn (maize) ethanol (forest residues as process fuel in CHP plant[a])	1,8	2,6
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	21,0	29,3
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant[a])	15,1	21,1
other cereals excluding maize ethanol (lignite as process fuel in CHP plant[a])	30,3	42,5
other cereals excluding maize ethanol (forest residues as process fuel in CHP plant[a])	1,5	2,2

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

sugar cane ethanol	1,3	1,8
the part from renewable sources of ETBE	Equal to that of the ethanol production pathway used	
the part from renewable sources of TAEE	Equal to that of the ethanol production pathway used	
rape seed biodiesel	11,7	16,3
sunflower biodiesel	11,8	16,5
soybean biodiesel	12,1	16,9
palm oil biodiesel (open effluent pond)	30,4	42,6
palm oil biodiesel (process with methane capture at oil mill)	13,2	18,5
waste cooking oil biodiesel	9,3	13,0
animal fats from rendering biodiesel[b]	13,6	19,1
hydrotreated vegetable oil from rape seed	10,7	15,0
hydrotreated vegetable oil from sunflower	10,5	14,7
hydrotreated vegetable oil from soybean	10,9	15,2
hydrotreated vegetable oil from palm oil (open effluent pond)	27,8	38,9
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	9,7	13,6
hydrotreated oil from waste cooking oil	10,2	14,3
hydrotreated oil from animal fats from rendering[b]	14,5	20,3
[[X1]pure vegetable oil from rape seed	3,7	5,2**]**
pure vegetable oil from sunflower	3,8	5,4
pure vegetable oil from soybean	4,2	5,9

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

pure vegetable oil from palm oil (open effluent pond)	22,6	31,7
pure vegetable oil from palm oil (process with methane capture at oil mill)	4,7	6,5
pure oil from waste cooking oil	0,6	0,8

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for oil extraction only (these are already included in the disaggregated values for processing emissions in the 'e_p' table)

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/MJ)**
rape seed biodiesel	3,0	4,2
sunflower biodiesel	2,9	4,0
soybean biodiesel	3,2	4,4
palm oil biodiesel (open effluent pond)	20,9	29,2
palm oil biodiesel (process with methane capture at oil mill)	3,7	5,1
waste cooking oil biodiesel	0	0
animal fats from rendering biodiesel[a]	4,3	6,1
hydrotreated vegetable oil from rape seed	3,1	4,4
hydrotreated vegetable oil from sunflower	3,0	4,1
hydrotreated vegetable oil from soybean	3,3	4,6
hydrotreated vegetable oil from palm oil (open effluent pond)	21,9	30,7
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	3,8	5,4

a Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

hydrotreated oil from waste cooking oil	0	0
hydrotreated oil from animal fats from rendering[a]	4,3	6,0
pure vegetable oil from rape seed	3,1	4,4
pure vegetable oil from sunflower	3,0	4,2
pure vegetable oil from soybean	3,4	4,7
pure vegetable oil from palm oil (open effluent pond)	21,8	30,5
pure vegetable oil from palm oil (process with methane capture at oil mill)	3,8	5,3
pure oil from waste cooking oil	0	0

a Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for transport and distribution: 'e_{td}' as defined in Part C of this Annex

Biofuel and bioliquid production pathway	Greenhouse gas emissions – typical value(g CO_2eq/ MJ)	Greenhouse gas emissions – default value(g CO_2eq/ MJ)
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	2,3	2,3
sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	2,3	2,3
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant[a])	2,3	2,3
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant[a])	2,3	2,3

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant[a])	2,3	2,3
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant[a])	2,3	2,3
corn (maize) ethanol (natural gas as process fuel in CHP plant[a])	2,2	2,2
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	2,2	2,2
corn (maize) ethanol (lignite as process fuel in CHP plant[a])	2,2	2,2
corn (maize) ethanol (forest residues as process fuel in CHP plant[a])	2,2	2,2
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	2,2	2,2
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant[a])	2,2	2,2
other cereals excluding maize ethanol (lignite as process fuel in CHP plant[a])	2,2	2,2
other cereals excluding maize ethanol (forest residues as process fuel in CHP plant[a])	2,2	2,2
sugar cane ethanol	9,7	9,7
the part from renewable sources of ETBE	Equal to that of the ethanol production pathway used	
the part from renewable sources of TAEE	Equal to that of the ethanol production pathway used	
rape seed biodiesel	1,8	1,8
sunflower biodiesel	2,1	2,1
soybean biodiesel	8,9	8,9

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

palm oil biodiesel (open effluent pond)	6,9	6,9
palm oil biodiesel (process with methane capture at oil mill)	6,9	6,9
waste cooking oil biodiesel	1,9	1,9
[X1 animal fats from rendering biodiesel[a]	1,6	1,6]
hydrotreated vegetable oil from rape seed	1,7	1,7
hydrotreated vegetable oil from sunflower	2,0	2,0
hydrotreated vegetable oil from soybean	9,2	9,2
hydrotreated vegetable oil from palm oil (open effluent pond)	7,0	7,0
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	7,0	7,0
hydrotreated oil from waste cooking oil	1,7	1,7
hydrotreated oil from animal fats from rendering[b]	1,5	1,5
pure vegetable oil from rape seed	1,4	1,4
pure vegetable oil from sunflower	1,7	1,7
pure vegetable oil from soybean	8,8	8,8
pure vegetable oil from palm oil (open effluent pond)	6,7	6,7
pure vegetable oil from palm oil (process with methane capture at oil mill)	6,7	6,7
pure oil from waste cooking oil	1,4	1,4

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for transport and distribution of final fuel only. These are already included in the table of 'transport and distribution emissions e_{td}' as defined in Part C of this Annex, but the following values are useful if an economic operator wishes to declare actual transport emissions for crops or oil transport only).

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/MJ)**
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	1,6	1,6
sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	1,6	1,6
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant[a])	1,6	1,6
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant[a])	1,6	1,6
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant[a])	1,6	1,6
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant[a])	1,6	1,6
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	1,6	1,6
corn (maize) ethanol (natural gas as process fuel in CHP plant[a])	1,6	1,6
corn (maize) ethanol (lignite as process fuel in CHP plant[a])	1,6	1,6
corn (maize) ethanol (forest residues as process fuel in CHP plant[a])	1,6	1,6
other cereals excluding maize ethanol (natural gas as	1,6	1,6

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

process fuel in conventional boiler)		
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant[a])	1,6	1,6
other cereals excluding maize ethanol (lignite as process fuel in CHP plant[a])	1,6	1,6
other cereals excluding maize ethanol (forest residues as process fuel in CHP plant[a])	1,6	1,6
sugar cane ethanol	6,0	6,0
the part of ethyl-tertio-butyl-ether (ETBE) from renewable ethanol	Will be considered to be equal to that of the ethanol production pathway used	
the part of tertiary-amyl-ethyl-ether (TAEE) from renewable ethanol	Will be considered to be equal to that of the ethanol production pathway used	
rape seed biodiesel	1,3	1,3
sunflower biodiesel	1,3	1,3
soybean biodiesel	1,3	1,3
palm oil biodiesel (open effluent pond)	1,3	1,3
palm oil biodiesel (process with methane capture at oil mill)	1,3	1,3
waste cooking oil biodiesel	1,3	1,3
animal fats from rendering biodiesel[b]	1,3	1,3
hydrotreated vegetable oil from rape seed	1,2	1,2
hydrotreated vegetable oil from sunflower	1,2	1,2
hydrotreated vegetable oil from soybean	1,2	1,2
hydrotreated vegetable oil from palm oil (open effluent pond)	1,2	1,2

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	1,2	1,2
hydrotreated oil from waste cooking oil	1,2	1,2
hydrotreated oil from animal fats from rendering[b]	1,2	1,2
pure vegetable oil from rape seed	0,8	0,8
pure vegetable oil from sunflower	0,8	0,8
pure vegetable oil from soybean	0,8	0,8
pure vegetable oil from palm oil (open effluent pond)	0,8	0,8
pure vegetable oil from palm oil (process with methane capture at oil mill)	0,8	0,8
pure oil from waste cooking oil	0,8	0,8

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Total for cultivation, processing, transport and distribution

Biofuel and bioliquid production pathway	Greenhouse gas emissions – typical value(g CO_2eq/ MJ)	Greenhouse gas emissions – default value(g CO_2eq/ MJ)
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	30,7	38,2
sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	21,6	25,5
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant[a])	25,1	30,4

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant[a])	19,5	22,5
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant[a])	39,3	50,2
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant[a])	27,6	33,9
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	48,5	56,8
corn (maize) ethanol, (natural gas as process fuel in CHP plant[a])	42,5	48,5
corn (maize) ethanol (lignite as process fuel in CHP plant[a])	56,3	67,8
corn (maize) ethanol (forest residues as process fuel in CHP plant[a])	29,5	30,3
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	50,2	58,5
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant[a])	44,3	50,3
other cereals excluding maize ethanol (lignite as process fuel in CHP plant[a])	59,5	71,7
[[X1]other cereals excluding maize ethanol (forest residues as process fuel in CHP plant[a]	30,7	31,4
sugar cane ethanol	28,1	28,6**]**
the part from renewable sources of ETBE	Equal to that of the ethanol production pathway used	
the part from renewable sources of TAEE	Equal to that of the ethanol production pathway used	
rape seed biodiesel	45,5	50,1

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

sunflower biodiesel	40,0	44,7
soybean biodiesel	42,2	47,0
[X1palm oil biodiesel (open effluent pond)	63,3	75,5
palm oil biodiesel (process with methane capture at oil mill)	46,1	51,4]
waste cooking oil biodiesel	11,2	14,9
[X1animals fats from rendering biodiesel[a]	15,2	20,7]
hydrotreated vegetable oil from rape seed	45,8	50,1
hydrotreated vegetable oil from sunflower	39,4	43,6
hydrotreated vegetable oil from soybean	42,2	46,5
[X1hydrotreated vegetable oil from palm oil (open effluent pond)	62,1	73,2
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	44,0	47,9]
hydrotreated oil from waste cooking oil	11,9	16,0
hydrotreated oil from animal fats from rendering[b]	16,0	21,8
pure vegetable oil from rape seed	38,5	40,0
pure vegetable oil from sunflower	32,7	34,3
pure vegetable oil from soybean	35,2	36,9
[X1pure vegetable oil from palm oil (open effluent pond)	56,4	65,5
pure vegetable oil from palm oil (process with methane capture at oil mill)	38,5	40,3]

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

pure oil from waste cooking oil	2,0	2,2

a Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

b Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

E. ESTIMATED DISAGGREGATED DEFAULT VALUES FOR FUTURE BIOFUELS AND BIOLIQUIDS THAT WERE NOT ON THE MARKET OR WERE ONLY ON THE MARKET IN NEGLIGIBLE QUANTITIES IN 2016

Disaggregated default values for cultivation: 'e_{ec}' as defined in Part C of this Annex, including N_2O emissions (including chipping of waste or farmed wood)

Biofuel and bioliquid production pathway	Greenhouse gas emissions – typical value(g CO_2eq/MJ)	Greenhouse gas emissions – default value(g CO_2eq/MJ)
wheat straw ethanol	1,8	1,8
waste wood Fischer-Tropsch diesel in free-standing plant	3,3	3,3
farmed wood Fischer-Tropsch diesel in free-standing plant	8,2	8,2
[X1waste wood Fischer-Tropsch petrol in free-standing plant	3,3	3,3
farmed wood Fischer-Tropsch petrol in free-standing plant	8,2	8,2]
waste wood dimethylether (DME) in free-standing plant	3,1	3,1
farmed wood dimethylether (DME) in free-standing plant	7,6	7,6
waste wood methanol in free-standing plant	3,1	3,1
farmed wood methanol in free-standing plant	7,6	7,6
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	2,5	2,5
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	2,5	2,5

dimethylether (DME) from black-liquor gasification integrated with pulp mill	2,5	2,5
Methanol from black-liquor gasification integrated with pulp mill	2,5	2,5
the part from renewable sources of MTBE	Equal to that of the methanol production pathway used	

Disaggregated default values for soil N_2O emissions (included in disaggregated default values for cultivation emissions in the 'e_{ec}' table)

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/ MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/ MJ)**
wheat straw ethanol	0	0
waste wood Fischer-Tropsch diesel in free-standing plant	0	0
farmed wood Fischer-Tropsch diesel in free-standing plant	4,4	4,4
waste wood Fischer-Tropsch petrol in free-standing plant	0	0
farmed wood Fischer-Tropsch petrol in free-standing plant	4,4	4,4
waste wood dimethylether (DME) in free-standing plant	0	0
farmed wood dimethylether (DME) in free-standing plant	4,1	4,1
waste wood methanol in free-standing plant	0	0
farmed wood methanol in free-standing plant	4,1	4,1
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	0	0
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	0	0
dimethylether (DME) from black-liquor gasification integrated with pulp mill	0	0

Methanol from black-liquor gasification integrated with pulp mill	0	0
the part from renewable sources of MTBE	Equal to that of the methanol production pathway used	

Disaggregated default values for processing: 'e_p' as defined in Part C of this Annex

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/MJ)**
wheat straw ethanol	4,8	6,8
waste wood Fischer-Tropsch diesel in free-standing plant	0,1	0,1
farmed wood Fischer-Tropsch diesel in free-standing plant	0,1	0,1
waste wood Fischer-Tropsch petrol in free-standing plant	0,1	0,1
farmed wood Fischer-Tropsch petrol in free-standing plant	0,1	0,1
waste wood dimethylether (DME) in free-standing plant	0	0
farmed wood dimethylether (DME) in free-standing plant	0	0
waste wood methanol in free-standing plant	0	0
farmed wood methanol in free-standing plant	0	0
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	0	0
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	0	0
dimethylether (DME) from black-liquor gasification integrated with pulp mill	0	0
methanol from black-liquor gasification integrated with pulp mill	0	0
the part from renewable sources of MTBE	Equal to that of the methanol production pathway used	

Disaggregated default values for transport and distribution: 'e_{td}' as defined in Part C of this Annex

Biofuel and bioliquid production pathway	**Greenhouse gas emissions – typical value(g CO_2eq/ MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/ MJ)**
wheat straw ethanol	7,1	7,1
[X1waste wood Fischer-Tropsch diesel in free-standing plant	12,2	12,2]
farmed wood Fischer-Tropsch diesel in free-standing plant	8,4	8,4
[X1waste wood Fischer-Tropsch petrol in free-standing plant	12,2	12,2]
farmed wood Fischer-Tropsch petrol in free-standing plant	8,4	8,4
[X1waste wood dimethylether (DME) in free-standing plant	12,1	12,1]
farmed wood dimethylether (DME) in free-standing plant	8,6	8,6
[X1waste wood methanol in free-standing plant	12,1	12,1]
farmed wood methanol in free-standing plant	8,6	8,6
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	7,7	7,7
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	7,9	7,9
dimethylether (DME) from black-liquor gasification integrated with pulp mill	7,7	7,7
methanol from black-liquor gasification integrated with pulp mill	7,9	7,9
the part from renewable sources of MTBE	Equal to that of the methanol production pathway used	

Disaggregated default values for transport and distribution of final fuel only. These are already included in the table of 'transport and distribution emissions e_{td}' as defined in Part C of this

Annex, but the following values are useful if an economic operator wishes to declare actual transport emissions for feedstock transport only).

Biofuel and bioliquid production pathway	Greenhouse gas emissions – typical value(g CO_2eq/ MJ)	Greenhouse gas emissions – default value(g CO_2eq/ MJ)
wheat straw ethanol	1,6	1,6
waste wood Fischer-Tropsch diesel in free-standing plant	1,2	1,2
farmed wood Fischer-Tropsch diesel in free-standing plant	1,2	1,2
waste wood Fischer-Tropsch petrol in free-standing plant	1,2	1,2
farmed wood Fischer-Tropsch petrol in free-standing plant	1,2	1,2
waste wood dimethylether (DME) in free-standing plant	2,0	2,0
farmed wood dimethylether (DME) in free-standing plant	2,0	2,0
waste wood methanol in free-standing plant	2,0	2,0
farmed wood methanol in free-standing plant	2,0	2,0
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	2,0	2,0
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	2,0	2,0
dimethylether (DME) from black-liquor gasification integrated with pulp mill	2,0	2,0
methanol from black-liquor gasification integrated with pulp mill	2,0	2,0
the part from renewable sources of MTBE	Equal to that of the methanol production pathway used	

Total for cultivation, processing, transport and distribution

Biofuel and bioliquid production pathway	Greenhouse gas emissions – typical value(g CO_2eq/ MJ)	Greenhouse gas emissions – default value(g CO_2eq/ MJ)

wheat straw ethanol	13,7	15,7
[X1waste wood Fischer-Tropsch diesel in free-standing plant	15,6	15,6]
farmed wood Fischer-Tropsch diesel in free-standing plant	16,7	16,7
[X1waste wood Fischer-Tropsch petrol in free-standing plant	15,6	15,6]
farmed wood Fischer-Tropsch petrol in free-standing plant	16,7	16,7
[X1waste wood dimethylether (DME) in free-standing plant	15,2	15,2]
farmed wood dimethylether (DME) in free-standing plant	16,2	16,2
[X1waste wood methanol in free-standing plant	15,2	15,2]
farmed wood methanol in free-standing plant	16,2	16,2
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	10,2	10,2
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	10,4	10,4
dimethylether (DME) from black-liquor gasification integrated with pulp mill	10,2	10,2
methanol from black-liquor gasification integrated with pulp mill	10,4	10,4
the part from renewable sources of MTBE	Equal to that of the methanol production pathway used	

ANNEX VI

RULES FOR CALCULATING THE GREENHOUSE GAS IMPACT OF BIOMASS FUELS AND THEIR FOSSIL FUEL COMPARATORS

A.Typical and default values of greenhouse gas emissions savings for biomass fuels if produced with no net-carbon emissions from land-use change

WOODCHIPS					
Biomass fuel production system	**Transport distance**	**Greenhouse gas emissions savings –typical value**		**Greenhouse gas emissions savings – default value**	
		Heat	**Electricity**	**Heat**	**Electricity**
Woodchips from forest residues	1 to 500 km	93 %	89 %	91 %	87 %
	500 to 2 500 km	89 %	84 %	87 %	81 %
	2 500 to 10 000 km	82 %	73 %	78 %	67 %
	Above 10 000 km	67 %	51 %	60 %	41 %
Woodchips from short rotation coppice (Eucalyptus)	2 500 to 10 000 km	77 %	65 %	73 %	60 %
Woodchips from short rotation coppice (Poplar – Fertilised)	1 to 500 km	89 %	83 %	87 %	81 %
	500 to 2 500 km	85 %	78 %	84 %	76 %
	2 500 to 10 000 km	78 %	67 %	74 %	62 %
	Above 10 000 km	63 %	45 %	57 %	35 %
Woodchips from short rotation coppice (Poplar – No fertilisation)	1 to 500 km	91 %	87 %	90 %	85 %
	500 to 2 500 km	88 %	82 %	86 %	79 %
	2 500 to 10 000 km	80 %	70 %	77 %	65 %
	Above 10 000 km	65 %	48 %	59 %	39 %
Woodchips from stemwood	1 to 500 km	93 %	89 %	92 %	88 %
	500 to 2 500 km	90 %	85 %	88 %	82 %
	2 500 to 10 000 km	82 %	73 %	79 %	68 %
	Above 10 000 km	67 %	51 %	61 %	42 %
Woodchips from industry residues	1 to 500 km	94 %	92 %	93 %	90 %
	500 to 2 500 km	91 %	87 %	90 %	85 %

	2 500 to 10 000 km	83 %	75 %	80 %	71 %
	Above 10 000 km	69 %	54 %	63 %	44 %

WOOD PELLETS[a]						
Biomass fuel production system		**Transport distance**	**Greenhouse gas emissions savings – typical value**		**Greenhouse gas emissions savings – default value**	
			Heat	**Electricity**	**Heat**	**Electricity**
Wood briquettes or pellets from forest residues	Case 1	1 to 500 km	58 %	37 %	49 %	24 %
		500 to 2 500 km	58 %	37 %	49 %	25 %
		2 500 to 10 000 km	55 %	34 %	47 %	21 %
		Above 10 000 km	50 %	26 %	40 %	11 %
	Case 2a	1 to 500 km	77 %	66 %	72 %	59 %
		500 to 2 500 km	77 %	66 %	72 %	59 %
		2 500 to 10 000 km	75 %	62 %	70 %	55 %
		Above 10 000 km	69 %	54 %	63 %	45 %
	Case 3a	1 to 500 km	92 %	88 %	90 %	85 %
		500 to 2 500 km	92 %	88 %	90 %	86 %
		2 500 to 10 000 km	90 %	85 %	88 %	81 %
		Above 10 000 km	84 %	76 %	81 %	72 %
Wood briquettes or pellets from short rotation	Case 1	2 500 to 10 000 km	52 %	28 %	43 %	15 %
	Case 2a	2 500 to 10 000 km	70 %	56 %	66 %	49 %

a Case 1 refers to processes in which a natural gas boiler is used to provide the process heat to the pellet mill. Electricity for the pellet mill is supplied from the grid;
Case 2a refers to processes in which a woodchips boiler, fed with pre-dried chips, is used to provide process heat. Electricity for the pellet mill is supplied from the grid;
Case 3a refers to processes in which a CHP, fed with pre-dried woodchips, is used to provide electricity and heat to the pellet mill.

coppice (Eucalyptus)	Case 3a	2 500 to 10 000 km	85 %	78 %	83 %	75 %
Wood briquettes or pellets from short rotation coppice (Poplar – Fertilised)	Case 1	1 to 500 km	54 %	32 %	46 %	20 %
		500 to 10 000 km	52 %	29 %	44 %	16 %
		Above 10 000 km	47 %	21 %	37 %	7 %
	Case 2a	1 to 500 km	73 %	60 %	69 %	54 %
		500 to 10 000 km	71 %	57 %	67 %	50 %
		Above 10 000 km	66 %	49 %	60 %	41 %
	Case 3a	1 to 500 km	88 %	82 %	87 %	81 %
		500 to 10 000 km	86 %	79 %	84 %	77 %
		Above 10 000 km	80 %	71 %	78 %	67 %
Wood briquettes or pellets from short rotation coppice (Poplar – No fertilisation)	Case 1	1 to 500 km	56 %	35 %	48 %	23 %
		500 to 10 000 km	54 %	32 %	46 %	20 %
		Above 10 000 km	49 %	24 %	40 %	10 %
	Case 2a	1 to 500 km	76 %	64 %	72 %	58 %
		500 to 10 000 km	74 %	61 %	69 %	54 %
		Above 10 000 km	68 %	53 %	63 %	45 %
	Case 3a	1 to 500 km	91 %	86 %	90 %	85 %
		500 to 10 000 km	89 %	83 %	87 %	81 %

a Case 1 refers to processes in which a natural gas boiler is used to provide the process heat to the pellet mill. Electricity for the pellet mill is supplied from the grid;
Case 2a refers to processes in which a woodchips boiler, fed with pre-dried chips, is used to provide process heat. Electricity for the pellet mill is supplied from the grid;
Case 3a refers to processes in which a CHP, fed with pre-dried woodchips, is used to provide electricity and heat to the pellet mill.

		Above 10 000 km	83 %	75 %	81 %	71 %
Stemwood	Case 1	1 to 500 km	57 %	37 %	49 %	24 %
		500 to 2 500 km	58 %	37 %	49 %	25 %
		2 500 to 10 000 km	55 %	34 %	47 %	21 %
		Above 10 000 km	50 %	26 %	40 %	11 %
	Case 2a	1 to 500 km	77 %	66 %	73 %	60 %
		500 to 2 500 km	77 %	66 %	73 %	60 %
		2 500 to 10 000 km	75 %	63 %	70 %	56 %
		Above 10 000 km	70 %	55 %	64 %	46 %
	Case 3a	1 to 500 km	92 %	88 %	91 %	86 %
		500 to 2 500 km	92 %	88 %	91 %	87 %
		2 500 to 10 000 km	90 %	85 %	88 %	83 %
		Above 10 000 km	84 %	77 %	82 %	73 %
Wood briquettes or pellets from wood industry residues	Case 1	1 to 500 km	75 %	62 %	69 %	55 %
		500 to 2 500 km	75 %	62 %	70 %	55 %
		2 500 to 10 000 km	72 %	59 %	67 %	51 %
		Above 10 000 km	67 %	51 %	61 %	42 %
	Case 2a	1 to 500 km	87 %	80 %	84 %	76 %

a Case 1 refers to processes in which a natural gas boiler is used to provide the process heat to the pellet mill. Electricity for the pellet mill is supplied from the grid;
Case 2a refers to processes in which a woodchips boiler, fed with pre-dried chips, is used to provide process heat. Electricity for the pellet mill is supplied from the grid;
Case 3a refers to processes in which a CHP, fed with pre-dried woodchips, is used to provide electricity and heat to the pellet mill.

		500 to 2 500 km	87 %	80 %	84 %	77 %
		2 500 to 10 000 km	85 %	77 %	82 %	73 %
		Above 10 000 km	79 %	69 %	75 %	63 %
	Case 3a	1 to 500 km	95 %	93 %	94 %	91 %
		500 to 2 500 km	95 %	93 %	94 %	92 %
		2 500 to 10 000 km	93 %	90 %	92 %	88 %
		Above 10 000 km	88 %	82 %	85 %	78 %

a Case 1 refers to processes in which a natural gas boiler is used to provide the process heat to the pellet mill. Electricity for the pellet mill is supplied from the grid;
Case 2a refers to processes in which a woodchips boiler, fed with pre-dried chips, is used to provide process heat. Electricity for the pellet mill is supplied from the grid;
Case 3a refers to processes in which a CHP, fed with pre-dried woodchips, is used to provide electricity and heat to the pellet mill.

AGRICULTURE PATHWAYS					
Biomass fuel production system	**Transport distance**	**Greenhouse gas emissions savings – typical value**		**Greenhouse gas emissions savings – default value**	
		Heat	**Electricity**	**Heat**	**Electricity**
Agricultural Residues with density < 0,2 t/m^3[a]	1 to 500 km	95 %	92 %	93 %	90 %
	500 to 2 500 km	89 %	83 %	86 %	80 %
	2 500 to 10 000 km	77 %	66 %	73 %	60 %
	Above 10 000 km	57 %	36 %	48 %	23 %
Agricultural Residues with density > 0,2 t/m^3[b]	1 to 500 km	95 %	92 %	93 %	90 %
	500 to 2 500 km	93 %	89 %	92 %	87 %
	2 500 to 10 000 km	88 %	82 %	85 %	78 %
	Above 10 000 km	78 %	68 %	74 %	61 %
Straw pellets	1 to 500 km	88 %	82 %	85 %	78 %

a This group of materials includes agricultural residues with a low bulk density and it comprises materials such as straw bales, oat hulls, rice husks and sugar cane bagasse bales (not exhaustive list).

b The group of agricultural residues with higher bulk density includes materials such as corn cobs, nut shells, soybean hulls, palm kernel shells (not exhaustive list).

	500 to 10 000 km	86 %	79 %	83 %	74 %
	Above 10 000 km	80 %	70 %	76 %	64 %
Bagasse briquettes	500 to 10 000 km	93 %	89 %	91 %	87 %
	Above 10 000 km	87 %	81 %	85 %	77 %
Palm Kernel Meal	Above 10 000 km	20 %	-18 %	11 %	-33 %
Palm Kernel Meal (no CH_4 emissions from oil mill)	Above 10 000 km	46 %	20 %	42 %	14 %

a This group of materials includes agricultural residues with a low bulk density and it comprises materials such as straw bales, oat hulls, rice husks and sugar cane bagasse bales (not exhaustive list).

b The group of agricultural residues with higher bulk density includes materials such as corn cobs, nut shells, soybean hulls, palm kernel shells (not exhaustive list).

BIOGAS FOR ELECTRICITY[a]

Biogas production system		Technological option	Greenhouse gas emissions savings – typical value	Greenhouse gas emissions savings – default value
Wet manure[b]	Case 1	Open digestate[c]	146 %	94 %
		Close digestate[d]	246 %	240 %
	Case 2	Open digestate	136 %	85 %
		Close digestate	227 %	219 %
	Case 3	Open digestate	142 %	86 %
		Close digestate	243 %	235 %
Maize whole plant[e]	Case 1	Open digestate	36 %	21 %
		Close digestate	59 %	53 %
	Case 2	Open digestate	34 %	18 %
		Close digestate	55 %	47 %
	Case 3	Open digestate	28 %	10 %
		Close digestate	52 %	43 %
Biowaste	Case 1	Open digestate	47 %	26 %
		Close digestate	84 %	78 %
	Case 2	Open digestate	43 %	21 %
		Close digestate	77 %	68 %

	Case 3	Open digestate	38 %	14 %
		Close digestate	76 %	66 %

a Case 1 refers to pathways in which electricity and heat required in the process are supplied by the CHP engine itself.
Case 2 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by the CHP engine itself. In some Member States, operators are not allowed to claim the gross production for subsidies and case 1 is the more likely configuration.
Case 3 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by a biogas boiler. This case applies to some installations in which the CHP engine is not on-site and biogas is sold (but not upgraded to biomethane).

b The values for biogas production from manure include negative emissions for emissions saved from raw manure management. The value of e_{sca} considered is equal to – 45 g CO_2eq/MJ manure used in anaerobic digestion.

c Open storage of digestate accounts for additional emissions of CH_4 and N_2O. The magnitude of those emissions changes with ambient conditions, substrate types and the digestion efficiency.

d Close storage means that the digestate resulting from the digestion process is stored in a gas-tight tank and that the additional biogas released during storage is considered to be recovered for production of additional electricity or biomethane. No greenhouse gas emissions are included in that process.

e Maize whole plant means maize harvested as fodder and ensiled for preservation.

BIOGAS FOR ELECTRICITY – MIXTURES OF MANURE AND MAIZE				
Biogas production system		**Technological option**	**Greenhouse gas emissions savings – typical value**	**Greenhouse gas emissions savings – default value**
Manure – Maize 80 % - 20 %	Case 1	Open digestate	72 %	45 %
		Close digestate	120 %	114 %
	Case 2	Open digestate	67 %	40 %
		Close digestate	111 %	103 %
	Case 3	Open digestate	65 %	35 %
		Close digestate	114 %	106 %
Manure – Maize 70 % - 30 %	Case 1	Open digestate	60 %	37 %
		Close digestate	100 %	94 %
	Case 2	Open digestate	57 %	32 %
		Close digestate	93 %	85 %
	Case 3	Open digestate	53 %	27 %
		Close digestate	94 %	85 %
Manure – Maize 60 % - 40 %	Case 1	Open digestate	53 %	32 %
		Close digestate	88 %	82 %
	Case 2	Open digestate	50 %	28 %
		Close digestate	82 %	73 %
	Case 3	Open digestate	46 %	22 %
		Close digestate	81 %	72 %

BIOMETHANE FOR TRANSPORT[a]

Biomethane production system	Technological options	Greenhouse gas emissions savings – typical value	Greenhouse gas emissions savings – default value
Wet manure	Open digestate, no off-gas combustion	117 %	72 %
	Open digestate, off-gas combustion	133 %	94 %
	Close digestate, no off-gas combustion	190 %	179 %
	Close digestate, off-gas combustion	206 %	202 %
Maize whole plant	Open digestate, no off-gas combustion	35 %	17 %
	Open digestate, off-gas combustion	51 %	39 %
	Close digestate, no off-gas combustion	52 %	41 %
	Close digestate, off-gas combustion	68 %	63 %
Biowaste	Open digestate, no off-gas combustion	43 %	20 %
	Open digestate, off-gas combustion	59 %	42 %
	Close digestate, no off-gas combustion	70 %	58 %
	Close digestate, off-gas combustion	86 %	80 %

a The greenhouse gas emissions savings for biomethane only refer to compressed biomethane relative to the fossil fuel comparator for transport of 94 g CO_2eq/MJ.

BIOMETHANE – MIXTURES OF MANURE AND MAIZE[a]

Biomethane production system	Technological options	Greenhouse gas emissions savings – typical value	Greenhouse gas emissions savings – default value

a The greenhouse gas emissions savings for biomethane only refer to compressed biomethane relative to the fossil fuel comparator for transport of 94 g CO_2eq/MJ.

b This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Swing Adsorption (PSA), Pressure Water Scrubbing (PWS), Membranes, Cryogenic, and Organic Physical Scrubbing (OPS). It includes an emission of 0,03 MJ CH_4/MJ biomethane for the emission of methane in the off-gases.

c This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Water Scrubbing (PWS) when water is recycled, Pressure Swing Adsorption (PSA), Chemical Scrubbing, Organic Physical Scrubbing (OPS), Membranes and Cryogenic upgrading. No methane emissions are considered for this category (the methane in the off-gas is combusted, if any).

Manure – Maize 80 % - 20 %	Open digestate, no off-gas combustion[b]	62 %	35 %
	Open digestate, off-gas combustion[c]	78 %	57 %
	Close digestate, no off-gas combustion	97 %	86 %
	Close digestate, off-gas combustion	113 %	108 %
Manure – Maize 70 % - 30 %	Open digestate, no off-gas combustion	53 %	29 %
	Open digestate, off-gas combustion	69 %	51 %
	Close digestate, no off-gas combustion	83 %	71 %
	Close digestate, off-gas combustion	99 %	94 %
Manure – Maize 60 % - 40 %	Open digestate, no off-gas combustion	48 %	25 %
	Open digestate, off-gas combustion	64 %	48 %
	Close digestate, no off-gas combustion	74 %	62 %
	Close digestate, off-gas combustion	90 %	84 %

a The greenhouse gas emissions savings for biomethane only refer to compressed biomethane relative to the fossil fuel comparator for transport of 94 g CO_2eq/MJ.

b This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Swing Adsorption (PSA), Pressure Water Scrubbing (PWS), Membranes, Cryogenic, and Organic Physical Scrubbing (OPS). It includes an emission of 0,03 MJ CH_4/MJ biomethane for the emission of methane in the off-gases.

c This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Water Scrubbing (PWS) when water is recycled, Pressure Swing Adsorption (PSA), Chemical Scrubbing, Organic Physical Scrubbing (OPS), Membranes and Cryogenic upgrading. No methane emissions are considered for this category (the methane in the off-gas is combusted, if any).

B. METHODOLOGY

1. Greenhouse gas emissions from the production and use of biomass fuels, shall be calculated as follows:

(a) Greenhouse gas emissions from the production and use of biomass fuels before conversion into electricity, heating and cooling, shall be calculated as:

$E = e_{ec} + e_l + e_p + e_{td} + e_u - e_{sca} - e_{ccs} - e_{ccr}$,

Where

E = total emissions from the production of the fuel before energy conversion;

e_{ec}	=	emissions from the extraction or cultivation of raw materials;
e_l	=	annualised emissions from carbon stock changes caused by land-use change;
e_p	=	emissions from processing;
e_{td}	=	emissions from transport and distribution;
e_u	=	emissions from the fuel in use;
e_{sca}	=	emission savings from soil carbon accumulation via improved agricultural management;
e_{ccs}	=	emission savings from CO_2 capture and geological storage; and
e_{ccr}	=	emission savings from CO_2 capture and replacement.

Emissions from the manufacture of machinery and equipment shall not be taken into account.

(b) In the case of co-digestion of different substrates in a biogas plant for the production of biogas or biomethane, the typical and default values of greenhouse gas emissions shall be calculated as:

where

E	=	greenhouse gas emissions per MJ biogas or biomethane produced from co-digestion of the defined mixture of substrates
S_n	=	Share of feedstock n in energy content
E_n	=	Emission in g CO_2/MJ for pathway n as provided in Part D of this Annex (*)

where

P_n	=	energy yield [MJ] per kilogram of wet input of feedstock n (**)
W_n	=	weighting factor of substrate n defined as:

$$W_n = \frac{I_n}{\sum_1^n I_n} \times \left(\frac{1-AM_n}{1-SM_n}\right)$$

where:

I_n	=	Annual input to digester of substrate n [tonne of fresh matter]
AM_n	=	Average annual moisture of substrate n [kg water/kg fresh matter]
SM_n	=	Standard moisture for substrate n (***).

(*) For animal manure used as substrate, a bonus of 45 g CO_2eq/MJ manure (– 54 kg CO_2eq/t fresh matter) is added for improved agricultural and manure management.

(**) The following values of P_n shall be used for calculating typical and default values:

P(Maize): 4,16 [$MJ_{biogas}/kg_{\text{wet maize @ 65 \% moisture}}$]

P(Manure): 0,50 [$MJ_{biogas}/kg_{\text{wet manure @ 90 \% moisture}}$]

P(Biowaste) 3,41 [$MJ_{biogas}/kg_{\text{wet biowaste @ 76 \% moisture}}$]

(***) The following values of the standard moisture for substrate SM_n shall be used:
SM(Maize): 0,65 [kg water/kg fresh matter]
SM(Manure): 0,90 [kg water/kg fresh matter]
SM(Biowaste): 0,76 [kg water/kg fresh matter]

(c) In the case of co-digestion of n substrates in a biogas plant for the production of electricity or biomethane, actual greenhouse gas emissions of biogas and biomethane are calculated as follows:

$$E = \sum_1^n S_n \times (e_{ec,n} + e_{td,feedstock,n} + e_{l,n} - e_{sca,n}) + e_p + e_{td,product} + e_u - e_{ccs} - e_{ccr}$$

where

E	=	total emissions from the production of the biogas or biomethane before energy conversion;
S_n	=	Share of feedstock n, in fraction of input to the digester;
$e_{ec,n}$	=	emissions from the extraction or cultivation of feedstock n;
$e_{td,feedstock,n}$	=	emissions from transport of feedstock n to the digester;
$e_{l,n}$	=	annualised emissions from carbon stock changes caused by land-use change, for feedstock n;
e_{sca}	=	emission savings from improved agricultural management of feedstock n (*);
e_p	=	emissions from processing;
$e_{td,product}$	=	emissions from transport and distribution of biogas and/or biomethane;
e_u	=	emissions from the fuel in use, that is greenhouse gases emitted during combustion;
e_{ccs}	=	emission savings from CO_2 capture and geological storage; and
e_{ccr}	=	emission savings from CO_2 capture and replacement.

(*) For e_{sca} a bonus of 45 g CO_2eq/MJ manure shall be attributed for improved agricultural and manure management in the case animal manure is used as a substrate for the production of biogas and biomethane.

(d) Greenhouse gas emissions from the use of biomass fuels in producing electricity, heating and cooling, including the energy conversion to electricity and/or heat or cooling produced, shall be calculated as follows:

(i) For energy installations delivering only heat:

$$EC_h = \frac{E}{\eta_h}$$

(ii) For energy installations delivering only electricity:

$$EC_{el} = \frac{E}{\eta_{el}}$$

where

$EC_{h,el}$	=	Total greenhouse gas emissions from the final energy commodity.
E	=	Total greenhouse gas emissions of the fuel before end-conversion.

η_{el}	=	The electrical efficiency, defined as the annual electricity produced divided by the annual fuel input, based on its energy content.
η_h	=	The heat efficiency, defined as the annual useful heat output divided by the annual fuel input, based on its energy content.

(iii) For the electricity or mechanical energy coming from energy installations delivering useful heat together with electricity and/or mechanical energy:

$$EC_{el} = \frac{E}{\eta_{el}}\left(\frac{C_{el}\times\eta_{el}}{C_{el}\times\eta_{el}+C_h\times\eta_h}\right)$$

(iv) For the useful heat coming from energy installations delivering heat together with electricity and/or mechanical energy:

$$EC_h = \frac{E}{\eta_h}\left(\frac{C_h\times\eta_h}{C_{el}\times\eta_{el}+C_h\times\eta_h}\right)$$

where:

$EC_{h,el}$	=	Total greenhouse gas emissions from the final energy commodity.
E	=	Total greenhouse gas emissions of the fuel before end-conversion.
η_{el}	=	The electrical efficiency, defined as the annual electricity produced divided by the annual energy input, based on its energy content.
η_h	=	The heat efficiency, defined as the annual useful heat output divided by the annual energy input, based on its energy content.
C_{el}	=	Fraction of exergy in the electricity, and/or mechanical energy, set to 100 % (C_{el} = 1).
C_h	=	Carnot efficiency (fraction of exergy in the useful heat).

The Carnot efficiency, C_h, for useful heat at different temperatures is defined as:

$$C_h = \frac{T_h - T_0}{T_h}$$

where:

T_h	=	Temperature, measured in absolute temperature (kelvin) of the useful heat at point of delivery.
T_0	=	Temperature of surroundings, set at 273,15 kelvin (equal to 0 °C).

If the excess heat is exported for heating of buildings, at a temperature below 150 °C (423,15 kelvin), C_h can alternatively be defined as follows:

C_h	=	Carnot efficiency in heat at 150 °C (423,15 kelvin), which is: 0,3546

For the purposes of that calculation, the following definitions apply:

(i) ‘cogeneration’ shall mean the simultaneous generation in one process of thermal energy and electricity and/or mechanical energy;

(ii) ‘useful heat’ shall mean heat generated to satisfy an economical justifiable demand for heat, for heating or cooling purposes;

(iii) ‘economically justifiable demand’ shall mean the demand that does not exceed the needs for heat or cooling and which would otherwise be satisfied at market conditions.

2. Greenhouse gas emissions from biomass fuels shall be expressed as follows:

(a) greenhouse gas emissions from biomass fuels, E, shall be expressed in terms of grams of CO_2 equivalent per MJ of biomass fuel, g CO_2eq/MJ;

(b) greenhouse gas emissions from heating or electricity, produced from biomass fuels, EC, shall be expressed in terms of grams of CO_2 equivalent per MJ of final energy commodity (heat or electricity), g CO_2eq/MJ.

When heating and cooling are co-generated with electricity, emissions shall be allocated between heat and electricity (as under point 1(d)), irrespective if the heat is used for actual heating purposes or for cooling.[(9)]

Where the greenhouse gas emissions from the extraction or cultivation of raw materials e_{ec} are expressed in unit g CO_2eq/dry-ton of feedstock, the conversion to grams of CO_2 equivalent per MJ of fuel, g CO_2eq /MJ, shall be calculated as follows[(10)]:

$$e_{ec}\,fuel_a\left[\frac{gCO_2\,eq}{MJ\,fuel}\right]_{ec} = \frac{e_{ec}\,feedstock_a\left[\frac{gCO_2\,eq}{t_{dry}}\right]}{LHV_a\left[\frac{MJ\,feedstock}{t\,dry\,feedstock}\right]} \times Fuel\ feedstock\ factor_a \times Allocation\ factor\ fuel_a$$

Where

$$Allocation\ factor\ fuel_a = \left[\frac{Energy\ in\ fuel}{Energy\ fuel + Energy\ in\ co\text{-}products}\right]$$

$$Fuel\ feedstock\ factor_a = [Ratio\ of\ MJ\ feedstock\ required\ to\ make\ 1\ MJ\ fuel]$$

Emissions per dry-ton feedstock shall be calculated as follows:

$$e_{ec}\,feedstock_a\left[\frac{gCO_2\,eq}{t_{dry}}\right] = \frac{e_{ec}\,feedstock_a\left[\frac{gCO_2\,eq}{t_{moist}}\right]}{(1 - moisture\ content)}$$

3. Greenhouse gas emissions savings from biomass fuels shall be calculated as follows:

(a) greenhouse gas emissions savings from biomass fuels used as transport fuels:

SAVING = $(E_{F(t)} – E_B)/E_{F(t)}$

where

E_B	=	total emissions from biomass fuels used as transport fuels; and
$E_{F(t)}$	=	total emissions from the fossil fuel comparator for transport

(b) greenhouse gas emissions savings from heat and cooling, and electricity being generated from biomass fuels:

$SAVING = (EC_{F(h\&c,el)} – EC_{B(h\&c,el)})/EC_{F\ (h\&c,el)}$,

where

$EC_{B(h\&c,el)}$	=	total emissions from the heat or electricity,
$EC_{F(h\&c,el)}$	=	total emissions from the fossil fuel comparator for useful heat or electricity.

4. The greenhouse gases taken into account for the purposes of point 1 shall be CO_2, N_2O and CH_4. For the purposes of calculating CO_2 equivalence, those gases shall be valued as follows:

   CO_2: 1

   N_2O: 298

   CH_4: 25

5. Emissions from the extraction, harvesting or cultivation of raw materials, e_{ec}, shall include emissions from the extraction, harvesting or cultivation process itself; from the collection, drying and storage of raw materials; from waste and leakages; and from the production of chemicals or products used in extraction or cultivation. Capture of CO_2 in the cultivation of raw materials shall be excluded. Estimates of emissions from agriculture biomass cultivation may be derived from the regional averages for cultivation emissions included in the reports referred to in Article 31(4) of this Directive or the information on the disaggregated default values for cultivation emissions included in this Annex, as an alternative to using actual values. In the absence of relevant information in those reports it is allowed to calculate averages based on local farming practises based for instance on data of a group of farms, as an alternative to using actual values.

Estimates of emissions from cultivation and harvesting of forestry biomass may be derived from the use of averages for cultivation and harvesting emissions calculated for geographical areas at national level, as an alternative to using actual values.

6. For the purposes of the calculation referred to in point 1(a), emission savings from improved agriculture management, e_{sca}, such as shifting to reduced or zero-tillage, improved crop/rotation, the use of cover crops, including crop residue management, and the use of organic soil improver (e.g. compost, manure fermentation digestate), shall be taken into account only if solid and verifiable evidence is provided that the soil carbon has increased or that it is reasonable to expect to have increased over the period in which the raw materials concerned were cultivated while taking into account the emissions where such practices lead to increased fertiliser and herbicide use[(11)].

7. Annualised emissions from carbon stock changes caused by land-use change, e_l, shall be calculated by dividing total emissions equally over 20 years. For the calculation of those emissions the following rule shall be applied:

$e_l = (CS_R – CS_A) \times 3{,}664 \times 1/20 \times 1/P – e_B$,[(12)]

where

e_l	=	annualised greenhouse gas emissions from carbon stock change due to land-use change (measured as mass of CO_2-equivalent per unit biomass fuel energy). 'Cropland'[(13)] and 'perennial cropland'[(14)] shall be regarded as one land use;

CS_R	=	the carbon stock per unit area associated with the reference land use (measured as mass (tonnes) of carbon per unit area, including both soil and vegetation). The reference land use shall be the land use in January 2008 or 20 years before the raw material was obtained, whichever was the later;
CS_A	=	the carbon stock per unit area associated with the actual land use (measured as mass (tonnes) of carbon per unit area, including both soil and vegetation). In cases where the carbon stock accumulates over more than one year, the value attributed to CS_A shall be the estimated stock per unit area after 20 years or when the crop reaches maturity, whichever the earlier;
P	=	the productivity of the crop (measured as biomass fuel energy per unit area per year); and
e_B	=	bonus of 29 g CO_2eq/MJ biomass fuel if biomass is obtained from restored degraded land under the conditions laid down in point 8.

8. The bonus of 29 g CO_2eq/MJ shall be attributed if evidence is provided that the land:

(a) was not in use for agriculture in January 2008 or any other activity; and

(b) is severely degraded land, including such land that was formerly in agricultural use.

The bonus of 29 g CO_2eq/MJ shall apply for a period of up to 20 years from the date of conversion of the land to agricultural use, provided that a steady increase in carbon stocks as well as a sizable reduction in erosion phenomena for land falling under (b) are ensured.

9. 'Severely degraded land' means land that, for a significant period of time, has either been significantly salinated or presented significantly low organic matter content and has been severely eroded.

10. In accordance with point 10 of Part C of Annex V to this Directive, Commission Decision 2010/335/EU[15], which provides for guidelines for the calculation of land carbon stocks in relation to this Directive, drawing on the 2006 IPCC Guidelines for National Greenhouse Gas Inventories – volume 4, and in accordance with Regulations (EU) No 525/2013 and (EU) 2018/841, shall serve as the basis for the calculation of land carbon stocks.

11. Emissions from processing, e_p, shall include emissions from the processing itself; from waste and leakages; and from the production of chemicals or products used in processing, including the CO_2 emissions corresponding to the carbon contents of fossil inputs, whether or not actually combusted in the process.

In accounting for the consumption of electricity not produced within the solid or gaseous biomass fuel production plant, the greenhouse gas emissions intensity of the production and distribution of that electricity shall be assumed to be equal to the average emission intensity of the production and distribution of electricity in a defined region. By way of derogation from this rule, producers may use an average value for an individual electricity production plant for electricity produced by that plant, if that plant is not connected to the electricity grid.

Emissions from processing shall include emissions from drying of interim products and materials where relevant.

12. Emissions from transport and distribution, e_{td}, shall include emissions from the transport of raw and semi-finished materials and from the storage and distribution of

finished materials. Emissions from transport and distribution to be taken into account under point 5 shall not be covered by this point.

13. Emissions of CO_2 from fuel in use, $e_{u,}$ shall be taken to be zero for biomass fuels. Emissions of non-CO_2 greenhouse gases (CH_4 and N_2O) from the fuel in use shall be included in the e_u factor.

14. Emission savings from CO_2 capture and geological storage, e_{ccs}, that have not already been accounted for in e_p, shall be limited to emissions avoided through the capture and storage of emitted CO_2 directly related to the extraction, transport, processing and distribution of biomass fuel if stored in compliance with Directive 2009/31/EC.

15. Emission savings from CO_2 capture and replacement, e_{ccr}, shall be related directly to the production of biomass fuel they are attributed to, and shall be limited to emissions avoided through the capture of CO_2 of which the carbon originates from biomass and which is used to replace fossil-derived CO_2 in production of commercial products and services.

16. Where a cogeneration unit – providing heat and/or electricity to a biomass fuel production process for which emissions are being calculated – produces excess electricity and/or excess useful heat, the greenhouse gas emissions shall be divided between the electricity and the useful heat according to the temperature of the heat (which reflects the usefulness (utility) of the heat). The useful part of the heat is found by multiplying its energy content with the Carnot efficiency, C_h, calculated as follows:

$$C_h = \frac{T_h - T_0}{T_h}$$

where

T_h	=	Temperature, measured in absolute temperature (kelvin) of the useful heat at point of delivery.
T_0	=	Temperature of surroundings, set at 273,15 kelvin (equal to 0 °C).

If the excess heat is exported for heating of buildings, at a temperature below 150 °C (423,15 kelvin), C_h can alternatively be defined as follows:

C_h	=	Carnot efficiency in heat at 150 °C (423,15 kelvin), which is: 0,3546

For the purposes of that calculation, the actual efficiencies shall be used, defined as the annual mechanical energy, electricity and heat produced respectively divided by the annual energy input.

For the purposes of that calculation, the following definitions apply:

(a) ‘cogeneration’ shall mean the simultaneous generation in one process of thermal energy and electrical and/or mechanical energy;

(b) ‘useful heat’ shall mean heat generated to satisfy an economical justifiable demand for heat, for heating or cooling purposes;

(c) ‘economically justifiable demand’ shall mean the demand that does not exceed the needs for heat or cooling and which would otherwise be satisfied at market conditions.

17. Where a biomass fuel production process produces, in combination, the fuel for which emissions are being calculated and one or more other products (‘co-products’), greenhouse gas emissions shall be divided between the fuel or its intermediate product and the co-products in proportion to their energy content (determined by lower heating

value in the case of co-products other than electricity and heat). The greenhouse gas intensity of excess useful heat or excess electricity is the same as the greenhouse gas intensity of heat or electricity delivered to the biomass fuel production process and is determined from calculating the greenhouse gas intensity of all inputs and emissions, including the feedstock and CH_4 and N_2O emissions, to and from the cogeneration unit, boiler or other apparatus delivering heat or electricity to the biomass fuel production process. In the case of cogeneration of electricity and heat, the calculation is performed following point 16.

18. For the purposes of the calculations referred to in point 17, the emissions to be divided shall be e_{ec} + e_l + e_{sca} + those fractions of e_p, e_{td}, e_{ccs} and e_{ccr} that take place up to and including the process step at which a co-product is produced. If any allocation to co-products has taken place at an earlier process step in the life-cycle, the fraction of those emissions assigned in the last such process step to the intermediate fuel product shall be used for those purposes instead of the total of those emissions.

[[X1]In the case of biogas and biomethane, all co-products shall be taken into account for the purposes of that calculation.**]** No emissions shall be allocated to wastes and residues. Co-products that have a negative energy content shall be considered to have an energy content of zero for the purposes of the calculation.

Wastes and residues, including tree tops and branches, straw, husks, cobs and nut shells, and residues from processing, including crude glycerine (glycerine that is not refined) and bagasse, shall be considered to have zero life-cycle greenhouse gas emissions up to the process of collection of those materials irrespectively of whether they are processed to interim products before being transformed into the final product.

In the case of biomass fuels produced in refineries, other than the combination of processing plants with boilers or cogeneration units providing heat and/or electricity to the processing plant, the unit of analysis for the purposes of the calculation referred to in point 17 shall be the refinery.

19. For biomass fuels used for the production of electricity, for the purposes of the calculation referred to in point 3, the fossil fuel comparator $EC_{F(el)}$ shall be 183 g CO_2eq/MJ electricity or 212 g CO_2eq/MJ electricity for the outermost regions.

For biomass fuels used for the production of useful heat, as well as for the production of heating and/or cooling, for the purposes of the calculation referred to in point 3, the fossil fuel comparator $EC_{F(h)}$ shall be 80 g CO_2eq/MJ heat.

For biomass fuels used for the production of useful heat, in which a direct physical substitution of coal can be demonstrated, for the purposes of the calculation referred to in point 3, the fossil fuel comparator $EC_{F(h)}$ shall be 124 g CO_2eq/MJ heat.

For biomass fuels used as transport fuels, for the purposes of the calculation referred to in point 3, the fossil fuel comparator $E_{F(t)}$ shall be 94 g CO_2eq/MJ.

C. DISAGGREGATED DEFAULT VALUES FOR BIOMASS FUELS

Wood briquettes or pellets

Biomass fuel production system	**Transport distance**	**Greenhouse gas emissions – typical value(g CO_2eq/MJ)**				**Greenhouse gas emissions – default value(g CO_2eq/MJ)**			
		Cultivation	**Processing**	**Transport**	**Non-CO_2 emissions from**	**Cultivation**	**Processing**	**Transport**	**Non-CO_2 emissions from**

					the fuel in use				**the fuel in use**
Wood chips from forest residues	1 to 500 km	0,0	1,6	3,0	0,4	0,0	1,9	3,6	0,5
	500 to 2 500 km	0,0	1,6	5,2	0,4	0,0	1,9	6,2	0,5
	2 500 to 10 000 km	0,0	1,6	10,5	0,4	0,0	1,9	12,6	0,5
	Above 10 000 km	0,0	1,6	20,5	0,4	0,0	1,9	24,6	0,5
Wood chips from SRC (Eucalyptus)	2 500 to 10 000 km	4,4	0,0	11,0	0,4	4,4	0,0	13,2	0,5
Wood chips from SRC (Poplar – fertilised)	1 to 500 km	3,9	0,0	3,5	0,4	3,9	0,0	4,2	0,5
	500 to 2 500 km	3,9	0,0	5,6	0,4	3,9	0,0	6,8	0,5
	2 500 to 10 000 km	3,9	0,0	11,0	0,4	3,9	0,0	13,2	0,5
	Above 10 000 km	3,9	0,0	21,0	0,4	3,9	0,0	25,2	0,5
Wood chips from SRC (Poplar – Not fertilised)	1 to 500 km	2,2	0,0	3,5	0,4	2,2	0,0	4,2	0,5
	500 to 2 500 km	2,2	0,0	5,6	0,4	2,2	0,0	6,8	0,5
	2 500 to 10 000 km	2,2	0,0	11,0	0,4	2,2	0,0	13,2	0,5
	Above 10 000 km	2,2	0,0	21,0	0,4	2,2	0,0	25,2	0,5
Wood chips from stemwood	1 to 500 km	1,1	0,3	3,0	0,4	1,1	0,4	3,6	0,5

	500 to 2 500 km	1,1	0,3	5,2	0,4	1,1	0,4	6,2	0,5
	2 500 to 10 000 km	1,1	0,3	10,5	0,4	1,1	0,4	12,6	0,5
	Above 10 000 km	1,1	0,3	20,5	0,4	1,1	0,4	24,6	0,5
Wood chips from wood industry residues	1 to 500 km	0,0	0,3	3,0	0,4	0,0	0,4	3,6	0,5
	500 to 2 500 km	0,0	0,3	5,2	0,4	0,0	0,4	6,2	0,5
	2 500 to 10 000 km	0,0	0,3	10,5	0,4	0,0	0,4	12,6	0,5
	Above 10 000 km	0,0	0,3	20,5	0,4	0,0	0,4	24,6	0,5

Wood briquettes or pellets

Biomass fuel production system	**Transport distance**	**Greenhouse gas emissions – typical value(g CO_2eq/MJ)**				**Greenhouse gas emissions – default value(g CO_2eq/MJ)**			
		Cultivation	**Processing**	**Transport & distribution**	**Non-CO_2 emissions from the fuel in use**	**Cultivation**	**Processing**	**Transport & distribution**	**Non-CO_2 emissions from the fuel in use**
Wood briquettes or pellets from forest residues (case 1)	1 to 500 km	0,0	25,8	2,9	0,3	0,0	30,9	3,5	0,3
	500 to 2 500 km	0,0	25,8	2,8	0,3	0,0	30,9	3,3	0,3
	2 500 to 10 000 km	0,0	25,8	4,3	0,3	0,0	30,9	5,2	0,3
	Above 10 000 km	0,0	25,8	7,9	0,3	0,0	30,9	9,5	0,3

Wood briquettes or pellets from forest residues (case 2a)	1 to 500 km	0,0	12,5	3,0	0,3	0,0	15,0	3,6	0,3
	500 to 2 500 km	0,0	12,5	2,9	0,3	0,0	15,0	3,5	0,3
	2 500 to 10 000 km	0,0	12,5	4,4	0,3	0,0	15,0	5,3	0,3
	Above 10 000 km	0,0	12,5	8,1	0,3	0,0	15,0	9,8	0,3
Wood briquettes or pellets from forest residues (case 3a)	1 to 500 km	0,0	2,4	3,0	0,3	0,0	2,8	3,6	0,3
	500 to 2 500 km	0,0	2,4	2,9	0,3	0,0	2,8	3,5	0,3
	2 500 to 10 000 km	0,0	2,4	4,4	0,3	0,0	2,8	5,3	0,3
	Above 10 000 km	0,0	2,4	8,2	0,3	0,0	2,8	9,8	0,3
Wood briquettes from short rotation coppice (Eucalyptus – case 1)	2 500 to 10 000 km	3,9	24,5	4,3	0,3	3,9	29,4	5,2	0,3
Wood briquettes from short rotation coppice (Eucalyptus – case 2a)	2 500 to 10 000 km	5,0	10,6	4,4	0,3	5,0	12,7	5,3	0,3
Wood briquettes from short rotation coppice	2 500 to 10 000 km	5,3	0,3	4,4	0,3	5,3	0,4	5,3	0,3

(Eucalyptus – case 3a)									
Wood briquettes from short rotation coppice (Poplar – Fertilised – case 1)	1 to 500 km	3,4	24,5	2,9	0,3	3,4	29,4	3,5	0,3
	500 to 10 000 km	3,4	24,5	4,3	0,3	3,4	29,4	5,2	0,3
	Above 10 000 km	3,4	24,5	7,9	0,3	3,4	29,4	9,5	0,3
Wood briquettes from short rotation coppice (Poplar – Fertilised – case 2a)	1 to 500 km	4,4	10,6	3,0	0,3	4,4	12,7	3,6	0,3
	500 to 10 000 km	4,4	10,6	4,4	0,3	4,4	12,7	5,3	0,3
	Above 10 000 km	4,4	10,6	8,1	0,3	4,4	12,7	9,8	0,3
Wood briquettes from short rotation coppice (Poplar – Fertilised – case 3a)	1 to 500 km	4,6	0,3	3,0	0,3	4,6	0,4	3,6	0,3
	500 to 10 000 km	4,6	0,3	4,4	0,3	4,6	0,4	5,3	0,3
	Above 10 000 km	4,6	0,3	8,2	0,3	4,6	0,4	9,8	0,3
Wood briquettes from short rotation coppice (Poplar – no fertilisation – case 1)	1 to 500 km	2,0	24,5	2,9	0,3	2,0	29,4	3,5	0,3
	500 to 2 500 km	2,0	24,5	4,3	0,3	2,0	29,4	5,2	0,3
	2 500 to 10 000 km	2,0	24,5	7,9	0,3	2,0	29,4	9,5	0,3
Wood briquettes from	1 to 500 km	2,5	10,6	3,0	0,3	2,5	12,7	3,6	0,3

short rotation coppice (Poplar – no fertilisation – case 2a)	500 to 10 000 km	2,5	10,6	4,4	0,3	2,5	12,7	5,3	0,3
	Above 10 000 km	2,5	10,6	8,1	0,3	2,5	12,7	9,8	0,3
Wood briquettes from short rotation coppice (Poplar – no fertilisation – case 3a)	1 to 500 km	2,6	0,3	3,0	0,3	2,6	0,4	3,6	0,3
	500 to 10 000 km	2,6	0,3	4,4	0,3	2,6	0,4	5,3	0,3
	Above 10 000 km	2,6	0,3	8,2	0,3	2,6	0,4	9,8	0,3
Wood briquettes or pellets from stemwood (case 1)	1 to 500 km	1,1	24,8	2,9	0,3	1,1	29,8	3,5	0,3
	500 to 2 500 km	1,1	24,8	2,8	0,3	1,1	29,8	3,3	0,3
	2 500 to 10 000 km	1,1	24,8	4,3	0,3	1,1	29,8	5,2	0,3
	Above 10 000 km	1,1	24,8	7,9	0,3	1,1	29,8	9,5	0,3
Wood briquettes or pellets from stemwood (case 2a)	1 to 500 km	1,4	11,0	3,0	0,3	1,4	13,2	3,6	0,3
	500 to 2 500 km	1,4	11,0	2,9	0,3	1,4	13,2	3,5	0,3
	2 500 to 10 000 km	1,4	11,0	4,4	0,3	1,4	13,2	5,3	0,3
	Above 10 000 km	1,4	11,0	8,1	0,3	1,4	13,2	9,8	0,3
Wood briquettes or pellets from stemwood (case 3a)	1 to 500 km	1,4	0,8	3,0	0,3	1,4	0,9	3,6	0,3
	500 to 2 500 km	1,4	0,8	2,9	0,3	1,4	0,9	3,5	0,3

	2 500 to 10 000 km	1,4	0,8	4,4	0,3	1,4	0,9	5,3	0,3
	Above 10 000 km	1,4	0,8	8,2	0,3	1,4	0,9	9,8	0,3
Wood briquettes or pellets from wood industry residues (case 1)	1 to 500 km	0,0	14,3	2,8	0,3	0,0	17,2	3,3	0,3
	500 to 2 500 km	0,0	14,3	2,7	0,3	0,0	17,2	3,2	0,3
	2 500 to 10 000 km	0,0	14,3	4,2	0,3	0,0	17,2	5,0	0,3
	Above 10 000 km	0,0	14,3	7,7	0,3	0,0	17,2	9,2	0,3
Wood briquettes or pellets from wood industry residues (case 2a)	1 to 500 km	0,0	6,0	2,8	0,3	0,0	7,2	3,4	0,3
	500 to 2 500 km	0,0	6,0	2,7	0,3	0,0	7,2	3,3	0,3
	2 500 to 10 000 km	0,0	6,0	4,2	0,3	0,0	7,2	5,1	0,3
	Above 10 000 km	0,0	6,0	7,8	0,3	0,0	7,2	9,3	0,3
Wood briquettes or pellets from wood industry residues (case 3a)	1 to 500 km	0,0	0,2	2,8	0,3	0,0	0,3	3,4	0,3
	500 to 2 500 km	0,0	0,2	2,7	0,3	0,0	0,3	3,3	0,3
	2 500 to 10 000 km	0,0	0,2	4,2	0,3	0,0	0,3	5,1	0,3
	Above 10 000 km	0,0	0,2	7,8	0,3	0,0	0,3	9,3	0,3

Agriculture pathways

Biomass fuel	**Transport distance**	**Greenhouse gas emissions – typical value (g CO_2eq/MJ)**				**Greenhouse gas emissions – default value (g CO_2eq/MJ)**			

production system									
		Cultivation	**Processing**	**Transport & distribution**	**Non-CO_2 emissions from the fuel in use**	**Cultivation**	**Processing**	**Transport & distribution**	**Non-CO_2 emissions from the fuel in use**
Agricultural Residues with density < 0,2 t/m³	1 to 500 km	0,0	0,9	2,6	0,2	0,0	1,1	3,1	0,3
	500 to 2 500 km	0,0	0,9	6,5	0,2	0,0	1,1	7,8	0,3
	2 500 to 10 000 km	0,0	0,9	14,2	0,2	0,0	1,1	17,0	0,3
	Above 10 000 km	0,0	0,9	28,3	0,2	0,0	1,1	34,0	0,3
Agricultural Residues with density > 0,2 t/m³	1 to 500 km	0,0	0,9	2,6	0,2	0,0	1,1	3,1	0,3
	500 to 2 500 km	0,0	0,9	3,6	0,2	0,0	1,1	4,4	0,3
	2 500 to 10 000 km	0,0	0,9	7,1	0,2	0,0	1,1	8,5	0,3
	Above 10 000 km	0,0	0,9	13,6	0,2	0,0	1,1	16,3	0,3
Straw pellets	1 to 500 km	0,0	5,0	3,0	0,2	0,0	6,0	3,6	0,3
	500 to 10 000 km	0,0	5,0	4,6	0,2	0,0	6,0	5,5	0,3
	Above 10 000 km	0,0	5,0	8,3	0,2	0,0	6,0	10,0	0,3
Bagasse briquettes	500 to 10 000 km	0,0	0,3	4,3	0,4	0,0	0,4	5,2	0,5
	Above 10 000 km	0,0	0,3	8,0	0,4	0,0	0,4	9,5	0,5

Palm Kernel Meal	Above 10 000 km	21,6	21,1	11,2	0,2	21,6	25,4	13,5	0,3
Palm Kernel Meal (no CH_4 emissions from oil mill)	Above 10 000 km	21,6	3,5	11,2	0,2	21,6	4,2	13,5	0,3

Disaggregated default values for biogas for the production of electricity

Biomass fuel production system		Technology	TYPICAL VALUE [g CO_2eq/ MJ]					DEFAULT VALUE [g CO_2eq/ MJ]				
			Cultivation	**Processing**	**Non-CO_2 emissions from the fuel in use**	**Transport**	**Manure credits**	**Cultivation**	**Processing**	**Non-CO_2 emissions from the fuel in use**	**Transport**	**Manure credits**
Wet manure[a]	case 1	Open digestate	0,0	69,6	8,9	0,8	– 107,3	0,0	97,4	12,5	0,8	– 107,3
		Close digestate	0,0	0,0	8,9	0,8	– 97,6	0,0	0,0	12,5	0,8	– 97,6
	case 2	Open digestate	0,0	74,1	8,9	0,8	– 107,3	0,0	103,7	12,5	0,8	– 107,3
		Close digestate	0,0	4,2	8,9	0,8	– 97,6	0,0	5,9	12,5	0,8	– 97,6
	case 3	Open digestate	0,0	83,2	8,9	0,9	– 120,7	0,0	116,4	12,5	0,9	– 120,7
		Close digestate	0,0	4,6	8,9	0,8	– 108,5	0,0	6,4	12,5	0,8	– 108,5
Maize whole plant[b]	case 1	Open digestate	15,6	13,5	8,9	0,0[c]	—	15,6	18,9	12,5	0,0	—

a The values for biogas production from manure include negative emissions for emissions saved from raw manure management. The value of e_{sca} considered is equal to – 45 g CO_2eq/MJ manure used in anaerobic digestion.

b Maize whole plant means maize harvested as fodder and ensiled for preservation.

c Transport of agricultural raw materials to the transformation plant is, according to the methodology provided in the Commission's report of 25 February 2010 on sustainability requirements for the use of solid and gaseous biomass sources in electricity, heating and cooling, included in the 'cultivation' value. The value for transport of maize silage accounts for 0,4 g CO_2eq/MJ biogas.

		Close digestate	15,2	0,0	8,9	0,0	—	15,2	0,0	12,5	0,0	—
	case 2	Open digestate	15,6	18,8	8,9	0,0	—	15,6	26,3	12,5	0,0	—
		Close digestate	15,2	5,2	8,9	0,0	—	15,2	7,2	12,5	0,0	—
	case 3	Open digestate	17,5	21,0	8,9	0,0	—	17,5	29,3	12,5	0,0	—
		Close digestate	17,1	5,7	8,9	0,0	—	17,1	7,9	12,5	0,0	—
Biowaste	case 1	Open digestate	0,0	21,8	8,9	0,5	—	0,0	30,6	12,5	0,5	—
		Close digestate	0,0	0,0	8,9	0,5	—	0,0	0,0	12,5	0,5	—
	case 2	Open digestate	0,0	27,9	8,9	0,5	—	0,0	39,0	12,5	0,5	—
		Close digestate	0,0	5,9	8,9	0,5	—	0,0	8,3	12,5	0,5	—
	case 3	Open digestate	0,0	31,2	8,9	0,5	—	0,0	43,7	12,5	0,5	—
		Close digestate	0,0	6,5	8,9	0,5	—	0,0	9,1	12,5	0,5	—

a The values for biogas production from manure include negative emissions for emissions saved from raw manure management. The value of e_{sca} considered is equal to – 45 g CO_2eq/MJ manure used in anaerobic digestion.

b Maize whole plant means maize harvested as fodder and ensiled for preservation.

c Transport of agricultural raw materials to the transformation plant is, according to the methodology provided in the Commission's report of 25 February 2010 on sustainability requirements for the use of solid and gaseous biomass sources in electricity, heating and cooling, included in the 'cultivation' value. The value for transport of maize silage accounts for 0,4 g CO_2eq/MJ biogas.

Disaggregated default values for biomethane

Biomethane production system	**Technological option**		**TYPICAL VALUE [g CO_2eq/MJ]**						**DEFAULT VALUE [g CO_2eq/MJ]**					
			Cultivation	**Processing**	**Upgrading**	**Transport**	**Compression at filling station**	**Manure credits**	**Cultivation**	**Processing**	**Upgrading**	**Transport**	**Compression at filling station**	**Manure credits**
Wet manure	Open digestate	no off-gas combustion	0,0	84,2	19,5	1,0	3,3	– 124,4	0,0	117,9	27,3	1,0	4,6	– 124,4
		off-gas combustion	0,0	84,2	4,5	1,0	3,3	– 124,4	0,0	117,9	6,3	1,0	4,6	– 124,4

	Close digestate	no off-gas combustion	0,0	3,2	19,5	0,9	3,3	– 111,9	0,0	4,4	27,3	0,9	4,6	– 111,9
		off-gas combustion	0,0	3,2	4,5	0,9	3,3	– 111,9	0,0	4,4	6,3	0,9	4,6	– 111,9
Maize whole plant	Open digestate	no off-gas combustion	18,1	20,1	19,5	0,0	3,3	—	18,1	28,1	27,3	0,0	4,6	—
		off-gas combustion	18,1	20,1	4,5	0,0	3,3	—	18,1	28,1	6,3	0,0	4,6	—
	Close digestate	no off-gas combustion	17,6	4,3	19,5	0,0	3,3	—	17,6	6,0	27,3	0,0	4,6	—
		off-gas combustion	17,6	4,3	4,5	0,0	3,3	—	17,6	6,0	6,3	0,0	4,6	—
Biowaste	Open digestate	no off-gas combustion	0,0	30,6	19,5	0,6	3,3	—	0,0	42,8	27,3	0,6	4,6	—
		off-gas combustion	0,0	30,6	4,5	0,6	3,3	—	0,0	42,8	6,3	0,6	4,6	—
	Close digestate	no off-gas combustion	0,0	5,1	19,5	0,5	3,3	—	0,0	7,2	27,3	0,5	4,6	—
		off-gas combustion	0,0	5,1	4,5	0,5	3,3	—	0,0	7,2	6,3	0,5	4,6	—

D. TOTAL TYPICAL AND DEFAULT VALUES FOR BIOMASS FUEL PATHWAYS

Biomass fuel production system	**Transport distance**	**Greenhouse gas emissions – typical value (g CO_2eq/ MJ)**	**Greenhouse gas emissions – default value (g CO_2eq/ MJ)**
Woodchips from forest residues	1 to 500 km	5	6
	500 to 2 500 km	7	9
	2 500 to 10 000 km	12	15

	Above 10 000 km	22	27
Woodchips from short rotation coppice (Eucalyptus)	2 500 to 10 000 km	16	18
Woodchips from short rotation coppice (Poplar – Fertilised)	1 to 500 km	8	9
	500 to 2 500 km	10	11
	2 500 to 10 000 km	15	18
	Above 10 000 km	25	30
Woodchips from short rotation coppice (Poplar – No fertilisation)	1 to 500 km	6	7
	500 to 2 500 km	8	10
	2 500 to 10 000 km	14	16
	Above 10 000 km	24	28
Woodchips from stemwood	1 to 500 km	5	6
	500 to 2 500 km	7	8
	2 500 to 10 000 km	12	15
	Above 10 000 km	22	27
Woodchips from industry residues	1 to 500 km	4	5
	500 to 2 500 km	6	7
	2 500 to 10 000 km	11	13
	Above 10 000 km	21	25
Wood briquettes or pellets from forest residues (case 1)	1 to 500 km	29	35
	500 to 2 500 km	29	35
	2 500 to 10 000 km	30	36
	Above 10 000 km	34	41
Wood briquettes or pellets from forest residues (case 2a)	1 to 500 km	16	19
	500 to 2 500 km	16	19
	2 500 to 10 000 km	17	21
	Above 10 000 km	21	25
Wood briquettes or pellets from forest residues (case 3a)	1 to 500 km	6	7
	500 to 2 500 km	6	7
	2 500 to 10 000 km	7	8
	Above 10 000 km	11	13
Wood briquettes or pellets from short rotation coppice (Eucalyptus – case 1)	2 500 to 10 000 km	33	39

Wood briquettes or pellets from short rotation coppice (Eucalyptus – case 2a)	2 500 to 10 000 km	20	23
Wood briquettes or pellets from short rotation coppice (Eucalyptus – case 3a)	2 500 to 10 000 km	10	11
Wood briquettes or pellets from short rotation coppice (Poplar – Fertilised – case 1)	1 to 500 km	31	37
	500 to 10 000 km	32	38
	Above 10 000 km	36	43
Wood briquettes or pellets from short rotation coppice (Poplar – Fertilised – case 2a)	1 to 500 km	18	21
	500 to 10 000 km	20	23
	Above 10 000 km	23	27
Wood briquettes or pellets from short rotation coppice (Poplar – Fertilised – case 3a)	1 to 500 km	8	9
	500 to 10 000 km	10	11
	Above 10 000 km	13	15
Wood briquettes or pellets from short rotation coppice (Poplar – no fertilisation – case 1)	1 to 500 km	30	35
	500 to 10 000 km	31	37
	Above 10 000 km	35	41
Wood briquettes or pellets from short rotation coppice (Poplar – no fertilisation – case 2a)	1 to 500 km	16	19
	500 to 10 000 km	18	21
	Above 10 000 km	21	25
Wood briquettes or pellets from short rotation coppice (Poplar – no fertilisation – case 3a)	1 to 500 km	6	7
	500 to 10 000 km	8	9
	Above 10 000 km	11	13
Wood briquettes or pellets from stemwood (case 1)	1 to 500 km	29	35
	500 to 2 500 km	29	34
	2 500 to 10 000 km	30	36
	Above 10 000 km	34	41

Wood briquettes or pellets from stemwood (case 2a)	1 to 500 km	16	18
	500 to 2 500 km	15	18
	2 500 to 10 000 km	17	20
	Above 10 000 km	21	25
Wood briquettes or pellets from stemwood (case 3a)	1 to 500 km	5	6
	500 to 2 500 km	5	6
	2 500 to 10 000 km	7	8
	Above 10 000 km	11	12
Wood briquettes or pellets from wood industry residues (case 1)	1 to 500 km	17	21
	500 to 2 500 km	17	21
	2 500 to 10 000 km	19	23
	Above 10 000 km	22	27
Wood briquettes or pellets from wood industry residues (case 2a)	1 to 500 km	9	11
	500 to 2 500 km	9	11
	2 500 to 10 000 km	10	13
	Above 10 000 km	14	17
Wood briquettes or pellets from wood industry residues (case 3a)	1 to 500 km	3	4
	500 to 2 500 km	3	4
	2 500 to 10 000	5	6
	Above 10 000 km	8	10

Case 1 refers to processes in which a Natural Gas boiler is used to provide the process heat to the pellet mill. Process electricity is purchased from the grid.

Case 2a refers to processes in which a boiler fuelled with wood chips is used to provide the process heat to the pellet mill. Process electricity is purchased from the grid.

Case 3a refers to processes in which a CHP, fuelled with wood chips, is used to provide heat and electricity to the pellet mill.

Biomass fuel production system	**Transport distance**	**Greenhouse gas emissions – typical value (g CO_2eq/MJ)**	**Greenhouse gas emissions – default value (g CO_2eq/MJ)**
Agricultural Residues with density < 0,2 t/m^3[a]	1 to 500 km	4	4
	500 to 2 500 km	8	9
	2 500 to 10 000 km	15	18

a This group of materials includes agricultural residues with a low bulk density and it comprises materials such as straw bales, oat hulls, rice husks and sugar cane bagasse bales (not exhaustive list).

b The group of agricultural residues with higher bulk density includes materials such as corn cobs, nut shells, soybean hulls, palm kernel shells (not exhaustive list).

	Above 10 000 km	29	35
Agricultural Residues with density > 0,2 t/m[3b]	1 to 500 km	4	4
	500 to 2 500 km	5	6
	2 500 to 10 000 km	8	10
	Above 10 000 km	15	18
Straw pellets	1 to 500 km	8	10
	500 to 10 000 km	10	12
	Above 10 000 km	14	16
Bagasse briquettes	500 to 10 000 km	5	6
	Above 10 000 km	9	10
Palm Kernel Meal	Above 10 000 km	54	61
Palm Kernel Meal (no CH_4 emissions from oil mill)	Above 10 000 km	37	40

a This group of materials includes agricultural residues with a low bulk density and it comprises materials such as straw bales, oat hulls, rice husks and sugar cane bagasse bales (not exhaustive list).

b The group of agricultural residues with higher bulk density includes materials such as corn cobs, nut shells, soybean hulls, palm kernel shells (not exhaustive list).

Typical and default values – biogas for electricity

Biogas production system	Technological option		Typical value	Default value
			Greenhouse gas emissions(g CO_2eq/MJ)	Greenhouse gas emissions(g CO_2eq/MJ)
Biogas for electricity from wet manure	Case 1	Open digestate[a]	– 28	3
		Close digestate[b]	– 88	– 84
	Case 2	Open digestate	– 23	10
		Close digestate	– 84	– 78
	Case 3	Open digestate	– 28	9
		Close digestate	– 94	– 89
Biogas for electricity from maize whole plant	Case 1	Open digestate	38	47
		Close digestate	24	28
	Case 2	Open digestate	43	54

a Open storage of digestate accounts for additional emissions of methane which change with the weather, the substrate and the digestion efficiency. In these calculations the amounts are taken to be equal to 0,05 MJ CH_4/MJ biogas for manure, 0,035 MJ CH_4/MJ biogas for maize and 0,01 MJ CH_4/MJ biogas for biowaste.

b Close storage means that the digestate resulting from the digestion process is stored in a gas tight tank and the additional biogas released during storage is considered to be recovered for production of additional electricity or biomethane.

		Close digestate	29	35
	Case 3	Open digestate	47	59
		Close digestate	32	38
Biogas for electricity from biowaste	Case 1	Open digestate	31	44
		Close digestate	9	13
	Case 2	Open digestate	37	52
		Close digestate	15	21
	Case 3	Open digestate	41	57
		Close digestate	16	22

a Open storage of digestate accounts for additional emissions of methane which change with the weather, the substrate and the digestion efficiency. In these calculations the amounts are taken to be equal to 0,05 MJ CH_4/MJ biogas for manure, 0,035 MJ CH_4/MJ biogas for maize and 0,01 MJ CH_4/MJ biogas for biowaste.

b Close storage means that the digestate resulting from the digestion process is stored in a gas tight tank and the additional biogas released during storage is considered to be recovered for production of additional electricity or biomethane.

Typical and default values for biomethane

Biomethane production system	Technological option	Greenhouse gas emissions – typical value(g CO_2eq/MJ)	Greenhouse gas emissions – default value(g CO_2eq/MJ)
Biomethane from wet manure	Open digestate, no off-gas combustion[a]	– 20	22
	Open digestate, off-gas combustion[b]	– 35	1
	Close digestate, no off-gas combustion	– 88	– 79
	Close digestate, off-gas combustion	– 103	– 100
Biomethane from maize whole plant	Open digestate, no off-gas combustion	58	73
	Open digestate, off-gas combustion	43	52
	Close digestate, no off-gas combustion	41	51
	Close digestate, off-gas combustion	26	30

a This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Swing Adsorption (PSA), Pressure Water Scrubbing (PWS), Membranes, Cryogenic, and Organic Physical Scrubbing (OPS). It includes an emission of 0,03 MJ CH_4/MJ biomethane for the emission of methane in the off-gases.

b This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Water Scrubbing (PWS) when water is recycled, Pressure Swing Adsorption (PSA), Chemical Scrubbing, Organic Physical Scrubbing (OPS), Membranes and Cryogenic upgrading. No methane emissions are considered for this category (the methane in the off-gas is combusted, if any).

Biomethane from biowaste	Open digestate, no off-gas combustion	51	71
	Open digestate, off-gas combustion	36	50
	Close digestate, no off-gas combustion	25	35
	Close digestate, off-gas combustion	10	14

a This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Swing Adsorption (PSA), Pressure Water Scrubbing (PWS), Membranes, Cryogenic, and Organic Physical Scrubbing (OPS). It includes an emission of 0,03 MJ CH_4/MJ biomethane for the emission of methane in the off-gases.

b This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Water Scrubbing (PWS) when water is recycled, Pressure Swing Adsorption (PSA), Chemical Scrubbing, Organic Physical Scrubbing (OPS), Membranes and Cryogenic upgrading. No methane emissions are considered for this category (the methane in the off-gas is combusted, if any).

Typical and default values – biogas for electricity – mixtures of manure and maize: greenhouse gas emissions with shares given on a fresh mass basis

Biogas production system		**Technological options**	**Greenhouse gas emissions – typical value(g CO_2eq/MJ)**	**Greenhouse gas emissions – default value(g CO_2eq/MJ)**
Manure – Maize 80 % - 20 %	Case 1	Open digestate	17	33
		Close digestate	– 12	– 9
	Case 2	Open digestate	22	40
		Close digestate	– 7	– 2
	Case 3	Open digestate	23	43
		Close digestate	– 9	– 4
Manure – Maize 70 % - 30 %	Case 1	Open digestate	24	37
		Close digestate	0	3
	Case 2	Open digestate	29	45
		Close digestate	4	10
	Case 3	Open digestate	31	48
		Close digestate	4	10
Manure – Maize 60 % - 40 %	Case 1	Open digestate	28	40
		Close digestate	7	11
	Case 2	Open digestate	33	47
		Close digestate	12	18
	Case 3	Open digestate	36	52

		Close digestate	12	18

Comments

Case 1 refers to pathways in which electricity and heat required in the process are supplied by the CHP engine itself.

Case 2 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by the CHP engine itself. In some Member States, operators are not allowed to claim the gross production for subsidies and case 1 is the more likely configuration.

Case 3 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by a biogas boiler. This case applies to some installations in which the CHP engine is not on-site and biogas is sold (but not upgraded to biomethane).
Typical and default values – biomethane - mixtures of manure and maize: greenhouse gas emissions with shares given on a fresh mass basis

Biomethane production system	**Technological options**	**Typical value**	**Default value**
		(g CO_2eq/MJ)	**(g CO_2eq/MJ)**
Manure – Maize 80 % - 20 %	Open digestate, no off-gas combustion	32	57
	Open digestate, off-gas combustion	17	36
	Close digestate, no off-gas combustion	– 1	9
	Close digestate, off-gas combustion	– 16	– 12
Manure – Maize 70 % - 30 %	Open digestate, no off-gas combustion	41	62
	Open digestate, off-gas combustion	26	41
	Close digestate, no off-gas combustion	13	22
	Close digestate, off-gas combustion	– 2	1
Manure – Maize 60 % - 40 %	Open digestate, no off-gas combustion	46	66
	Open digestate, off-gas combustion	31	45
	Close digestate, no off-gas combustion	22	31
	Close digestate, off-gas combustion	7	10

Where biomethane is used as Compressed Biomethane as a transport fuel, a value of 3,3 g CO_2eq/MJ biomethane needs to be added to the typical values and a value of 4,6 g CO_2eq/MJ biomethane to the default values.

ANNEX VII

ACCOUNTING OF ENERGY FROM HEAT PUMPS

The amount of aerothermal, geothermal or hydrothermal energy captured by heat pumps to be considered to be energy from renewable sources for the purposes of this Directive, E_{RES}, shall be calculated in accordance with the following formula:

$E_{RES} = Q_{usable} * (1 – 1/SPF)$

where

— Q_{usable}	=	the estimated total usable heat delivered by heat pumps fulfilling the criteria referred to in Article 7(4), implemented as follows: Only heat pumps for which SPF > 1,15 * 1/η shall be taken into account,
— SPF	=	the estimated average seasonal performance factor for those heat pumps,
— η	=	the ratio between total gross production of electricity and the primary energy consumption for the production of electricity and shall be calculated as an EU average based on Eurostat data.

ANNEX VIII

PART A.

PROVISIONAL ESTIMATED INDIRECT LAND-USE CHANGE EMISSIONS FROM BIOFUEL, BIOLIQUID AND BIOMASS FUEL FEEDSTOCK (g CO_2eq/MJ)[(16)]

Feedstock group	Mean[a]	Interpercentile range derived from the sensitivity analysis[b]
Cereals and other starch-rich crops	12	8 to 16
Sugars	13	4 to 17
Oil crops	55	33 to 66

a The mean values included here represent a weighted average of the individually modelled feedstock values.

b The range included here reflects 90 % of the results using the fifth and ninety-fifth percentile values resulting from the analysis. The fifth percentile suggests a value below which 5 % of the observations were found (namely, 5 % of total data used showed results below 8, 4, and 33 g CO_2eq/MJ). The ninety-fifth percentile suggests a value below which 95 % of the observations were found (namely, 5 % of total data used showed results above 16, 17, and 66 g CO_2eq/MJ).

PART B.

BIOFUELS, BIOLIQUIDS AND BIOMASS FUELS FOR WHICH THE ESTIMATED INDIRECT LAND-USE CHANGE EMISSIONS ARE CONSIDERED TO BE ZERO

Biofuels, bioliquids and biomass fuels produced from the following feedstock categories will be considered to have estimated indirect land-use change emissions of zero:

(1) feedstocks which are not listed under part A of this Annex.

(2) feedstocks, the production of which has led to direct land-use change, namely, a change from one of the following IPCC land cover categories: forest land, grassland, wetlands, settlements, or other land, to cropland or perennial cropland[(17)]. In such a case a direct land-use change emission value (e_l) should have been calculated in accordance with point 7 of part C of Annex V.

ANNEX IX

Part A. Feedstocks for the production of biogas for transport and advanced biofuels, the contribution of which towards the minimum shares referred to in the first and fourth subparagraphs of Article 25(1) may be considered to be twice their energy content:

(a) Algae if cultivated on land in ponds or photobioreactors;

(b) Biomass fraction of mixed municipal waste, but not separated household waste subject to recycling targets under point (a) of Article 11(2) of Directive 2008/98/EC;

(c) Biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC from private households subject to separate collection as defined in point (11) of Article 3 of that Directive;

(d) Biomass fraction of industrial waste not fit for use in the food or feed chain, including material from retail and wholesale and the agro-food and fish and aquaculture industry, and excluding feedstocks listed in part B of this Annex;

(e) Straw;

(f) Animal manure and sewage sludge;

(g) Palm oil mill effluent and empty palm fruit bunches;

(h) Tall oil pitch;

(i) Crude glycerine;

(j) Bagasse;

(k) Grape marcs and wine lees;

(l) Nut shells;

(m) Husks;

(n) Cobs cleaned of kernels of corn;

(o) Biomass fraction of wastes and residues from forestry and forest-based industries, namely, bark, branches, pre-commercial thinnings, leaves, needles, tree tops, saw dust, cutter shavings, black liquor, brown liquor, fibre sludge, lignin and tall oil;

(p) Other non-food cellulosic material;

(q) Other ligno-cellulosic material except saw logs and veneer logs.

Part B. Feedstocks for the production of biofuels and biogas for transport, the contribution of which towards the minimum share established in the first subparagraph of Article 25(1) shall be limited and may be considered to be twice their energy content:

(a) Used cooking oil;

(b) Animal fats classified as categories 1 and 2 in accordance with Regulation (EC) No 1069/2009.

ANNEX X

PART A

Repealed Directive with a list of the successive amendments thereto (referred to in Article 37)

Directive 2009/28/EC of the European Parliament and of the Council (OJ L 140, 5.6.2009, p. 16)	
Council Directive 2013/18/EU (OJ L 158, 10.6.2013, p. 230)	
Directive (EU) 2015/1513 of the European Parliament and of the Council (OJ L 239, 15.9.2015, p. 1)	Only Article 2

PART B

Time-limits for transposition into national law

(referred to in Article 36)

Directive	Time-limit for transposition
2009/28/EC	25 June 2009
2013/18/EU	1 July 2013
(EU) 2015/1513	10 September 2017

ANNEX XI

Correlation table

Directive 2009/28/EC	**This Directive**
Article 1	Article 1
Article 2, first subparagraph	Article 2, first subparagraph
Article 2, second subparagraph, introductory wording	Article 2, second subparagraph, introductory wording
Article 2, second subparagraph, point (a)	Article 2, second subparagraph, point (1)
Article 2, second subparagraph, point (b)	—
—	Article 2, second subparagraph, point (2)
Article 2, second subparagraph, point (c)	Article 2, second subparagraph, point (3)
Article 2, second subparagraph, point (d)	—
Article 2, second subparagraph, points (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v) and (w)	Article 2, second subparagraph, points (24), (4), (19), (32), (33), (12), (5), (6), (45), (46), (47), (23), (39), (41), (42), (43), (36), (44) and (37)
—	Article 2, second subparagraph, points (7), (8), (9), (10), (11), (13), (14), (15), (16), (17), (18), (20), (21), (22), (25), (26), (27), (28), (29), (30), (31), (34), (35), (38) and (40)
Article 3	—
—	Article 3
Article 4	—
—	Article 4
—	Article 5
—	Article 6
Article 5(1)	Article 7(1)
Article 5(2)	—
Article 5(3)	Article 7(2)
Article 5(4), first, second, third and fourth subparagraphs	Article 7(3), first, second, third and fourth subparagraphs
—	Article 7(3), fifth and sixth subparagraphs
—	Article 7(4)
Article 5(5),	Article 27(1), first subparagraph, point (c)
Article 5(6) and (7)	Article 7(5) and (6)
Article 6(1)	Article 8(1)
—	Article 8(2) and (3)

Article 6(2) and (3)	Article 8(4) and (5)
Article 7(1), (2), (3), (4) and (5)	Article 9(1), (2), (3), (4) and (5)
—	Article 9(6)
Article 8	Article 10
Article 9(1)	Article 11(1)
Article 9(2), first subparagraph, points (a), (b) and (c)	Article 11(2), first subparagraph, points (a), (b) and (c)
—	Article 11(2), first subparagraph, point (d)
Article 10	Article 12
Article 11(1), (2) and (3)	Article 13(1), (2) and (3)
—	Article 13(4)
Article 12	Article 14
Article 13(1), first subparagraph	Article 15(1), first subparagraph
Article 13(1), second subparagraph	Article 15(1), second subparagraph
Article 13(1), second subparagraph, points (a) and (b)	—
Article 13(1), second subparagraph, points (c), (d), (e) and (f)	Article 15(1), second subparagraph, points (a), (b), (c) and (d)
Article 13(2), (3), (4) and (5)	Article 15(2), (3), (4) and (5)
Article 13(6), first subparagraph	Article 15(6), first subparagraph
Article 13(6), second, third, fourth and fifth subparagraphs	—
—	Article 15, (7) and (8)
—	Article 16
—	Article 17
Article 14	Article 18
Article 15(1)	Article 19(1)
Article 15(2), first, second and third subparagraphs	Article 19(2) first, second and third subparagraphs
—	Article 19(2), fourth and fifth subparagraphs
Article 15(2), fourth subparagraph	Article 19(2), sixth subparagraph
Article 15(3)	—
—	Article 19(3) and (4)
Article 15(4) and (5)	Article 19(5) and (6)
Article 15(6), first subparagraph, point (a)	Article 19(7), first subparagraph, point (a)
Article 15(6), first subparagraph, point (b)(i)	Article 19(7), first subparagraph, point (b)(i)

—	Article 19(7), first subparagraph, point (b)(ii)
Article 15(6), first subparagraph, point (b)(ii)	Article 19(7), first subparagraph, point (b)(iii)
Article 15(6), first subparagraph, points (c), (d), (e) and (f)	Article 19(7), first subparagraph, points (c), (d), (e) and (f)
—	Article 19(7), second subparagraph
Article 15(7)	Article 19(8)
Article 15(8)	—
Article 15(9) and (10)	Article 19(9) and (10)
—	Article 19(11)
Article 15(11)	Article 19(12)
Article 15(12)	—
—	Article 19(13)
Article 16(1), (2), (3), (4), (5), (6), (7) and (8)	—
Article 16(9), (10) and (11)	Article 20(1), (2) and (3)
—	Article 21
—	Article 22
—	Article 23
—	Article 24
—	Article 25
—	Article 26
—	Article 27
—	Article 28
Article 17(1), first and second subparagraphs	Article 29(1), first and second subparagraphs
—	Article 29(1), third, fourth and fifth subparagraphs
—	Article 29(2)
Article 17(2), first and second subparagraphs	—
Article 17(2), third subparagraph	Article 29(10), third subparagraph
Article 17(3), first subparagraph, point (a)	Article 29(3), first subparagraph, point (a)
—	Article 29(3), first subparagraph, point (b)
Article 17(3), first subparagraph, points (b) and (c)	Article 29(3), first subparagraph, points (c) and (d)
—	Article 29(3), second subparagraph
Article 17(4)	Article 29(4)

Article 17(5)	Article 29(5)
Article 17(6) and (7)	—
—	Article 29(6), (7), (8), (9), (10) and (11)
Article 17(8)	Article 29(12)
Article 17(9)	—
—	Article 29(13) and (14)
Article 18(1), first subparagraph	Article 30(1), first subparagraph
Article 18(1), first subparagraph, points (a), (b) and (c)	Article 30(1), first subparagraph, points (a), (c) and (d)
—	Article 30(1), first subparagraph, point (b)
—	Article 30(1), second subparagraph
Article 18(2)	—
—	Article 30(2)
Article 18(3), first subparagraph	Article 30(3), first subparagraph
Article 18(3), second and third subparagraphs	—
Article 18(3), fourth and fifth subparagraphs	Article 30(3), second and third subparagraphs
Article 18(4), first subparagraph	—
Article 18(4), second and third subparagraphs	Article 30(4), first and second subparagraphs
Article 18(4), fourth subparagraph	—
Article 18(5), first and second subparagraphs	Article 30(7), first and second subparagraphs
Article 18(5), third subparagraph	Article 30(8), first and second subparagraphs
Article 18(5), fourth subparagraph	Article 30(5), third subparagraph
—	Article 30(6), first subparagraph
Article 18(5), fifth subparagraph	Article 30(6), second subparagraph
Article 18(6), first and second subparagraphs	Article 30(5), first and second subparagraphs
Article 18(6), third subparagraph	—
Article 18(6), fourth subparagraph	Article 30(6), third subparagraph
—	Article 30(6), fourth subparagraph
Article 18(6), fifth subparagraph	Article 30(6), fifth subparagraph
Article 18(7)	Article 30(9), first subparagraph
—	Article 30(9), second subparagraph
Article 18(8) and (9)	—

—	Article 30(10)
Article 19(1), first subparagraph	Article 31(1), first subparagraph
Article 19(1), first subparagraph, points (a), (b) and (c)	Article 31(1), first subparagraph, points (a), (b) and (c)
—	Article 31(1), first subparagraph, point (d)
Article 19(2), (3) and (4)	Article 31(2), (3) and (4)
Article 19(5)	—
Article 19(7), first subparagraph	Article 31(5), first subparagraph
Article 19(7), first subparagraph, first, second third and fourth indents	—
Article 19(7), second and third subparagraphs	Article 31(5), second and third subparagraphs
Article 19(8)	Article 31(6)
Article 20	Article 32
Article 22	—
Article 23(1) and (2)	Article 33(1) and (2)
Article 23(3), (4), (5), (6), (7) and (8)	—
Article 23(9)	Article 33(3)
Article 23(10)	Article 33(4)
Article 24	—
Article 25(1)	Article 34(1)
Article 25(2)	Article 34(2)
Article 25(3)	Article 34(3)
Article 25a(1)	Article 35(1)
Article 25a(2)	Article 35(2) and (3)
Article 25a(3)	Article 35(4)
—	Article 35(5)
Article 25a(4) and (5)	Article 35(6) and (7)
Article 26	—
Article 27	Article 36
—	Article 37
Article 28	Article 38
Article 29	Article 39
Annex I	Annex I
Annex II	Annex II

Annex III	Annex III
Annex IV	Annex IV
Annex V	Annex V
Annex VI	—
—	Annex VI
Annex VII	Annex VII
Annex VIII	Annex VIII
Annex IX	Annex IX
—	Annex X
—	Annex XI

(**1**) In order to be able to achieve the national objectives set out in this Annex, it is underlined that the State aid guidelines for environmental protection recognise the continued need for national mechanisms of support for the promotion of energy from renewable sources.

(**2**) Heat or waste heat is used to generate cooling (chilled air or water) through absorption ***chillers***. Therefore, it is appropriate to calculate only the emissions associated to the heat produced per MJ of heat, irrespectively if the end-use of the heat is actual heating or cooling via absorption chillers.

(**3**) The formula for calculating greenhouse gas emissions from the extraction or cultivation of raw materials e_{ec} describes cases where feedstock is converted into biofuels in one step. For more complex supply chains, adjustments are needed for calculating greenhouse gas emissions from the extraction or cultivation of raw materials e_{ec} for intermediate products.

(**4**) Measurements of soil carbon can constitute such evidence, e.g. by a first measurement in advance of the cultivation and subsequent ones at regular intervals several years apart. In such a case, before the second measurement is available, increase in soil carbon would be estimated on the basis of representative experiments or soil models. From the second measurement onwards, the measurements would constitute the basis for determining the existence of an increase in soil carbon and its magnitude.

(**5**) The quotient obtained by dividing the molecular weight of CO_2 (44,010 g/mol) by the molecular weight of carbon (12,011 g/mol) is equal to 3,664.

(**6**) Commission Decision 2010/335/EU of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive 2009/28/EC (OJ L 151, 17.6.2010, p. 19).

(**7**) Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

(**8**) Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 (OJ L 140, 5.6.2009, p. 114).

(**9**) Heat or waste heat is used to generate cooling (chilled air or water) through absorption chillers. Therefore, it is appropriate to calculate only the emissions associated to the heat produced, per MJ of heat, irrespectively if the end-use of the heat is actual heating or cooling via absorption chillers.

(**10**) The formula for calculating greenhouse gas emissions from the extraction or cultivation of raw materials eec describes cases where feedstock is converted into biofuels in one step. For more complex supply chains, adjustments are needed for calculating greenhouse gas emissions from the extraction or cultivation of raw materials eec for intermediate products.

(**11**) Measurements of soil carbon can constitute such evidence, e.g. by a first measurement in advance of the cultivation and subsequent ones at regular intervals several years apart. In such a case, before the second measurement is available, increase in soil carbon would be estimated on the basis of representative experiments or soil models. From the second measurement onwards, the measurements would constitute the basis for determining the existence of an increase in soil carbon and its magnitude.

(**12**) The quotient obtained by dividing the molecular weight of CO2 (44,010 g/mol) by the molecular weight of carbon (12,011 g/mol) is equal to 3,664.

(**13**) Cropland as defined by IPCC.

(**14**) Perennial crops are defined as multi-annual crops, the stem of which is usually not annually harvested such as short rotation coppice and oil palm.

(**15**) Commission Decision 2010/335/EU of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive 2009/28/EC (OJ L 151, 17.6.2010, p. 19).

(**16**) The mean values reported here represent a weighted average of the individually modelled feedstock values. The magnitude of the values in the Annex is sensitive to the range of assumptions (such as treatment of co-products, yield developments, carbon stocks and displacement of other commodities) used in the economic models developed for their estimation. Although it is therefore not possible to fully characterise the uncertainty range associated with such estimates, a sensitivity analysis conducted on the results based on a random variation of key parameters, a so-called Monte Carlo analysis, was conducted.

(**17**) Perennial crops are defined as multi-annual crops, the stem of which is usually not annually harvested such as short rotation coppice and oil palm.