

Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (Text with EEA relevance)

## CHAPTER III

### MONITORING OF EMISSIONS FROM STATIONARY INSTALLATIONS

#### SECTION 2

#### *Calculation-based methodology*

#### *Subsection 5*

#### *Treatment of biomass*

#### *Article 39*

#### **Determination of biomass and fossil fraction**

1 For mixed fuels or materials, the operator may either assume the absence of biomass and apply a default fossil fraction of 100 %, or determine a biomass fraction in accordance with paragraph 2, applying tiers as defined in section 2.4 of Annex II.

2 Where, subject to the tier level required, the operator has to carry out analyses to determine the biomass fraction, it shall do so on the basis of a relevant standard and the analytical methods therein, provided that the use of that standard and analytical method are approved by the competent authority.

Where, subject to the tier level required, the operator has to carry out analyses to determine the biomass fraction, but the application of the first subparagraph is technically not feasible or would incur unreasonable costs, the operator shall submit an alternative estimation method to determine the biomass fraction to the competent authority for approval. For fuels or materials originating from a production process with defined and traceable input streams, the operator may base the estimation on a mass balance of fossil and biomass carbon entering and leaving the process.

The Commission may provide guidelines on further applicable estimation methods.

3 By way of derogation from paragraphs 1 and 2 and Article 30, where the guarantee of origin has been established in accordance with Articles 2(j) and 15 of Directive 2009/28/EC for biogas injected into and subsequently removed from a gas network, the operator shall not use analyses to determine the biomass fraction.

**Changes to legislation:**

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