



Harmonisation act 3

Subject:

Correct year for applying emission factors and rules for recalculating emission factors.

Context:

§ 5.2 of Handbook 3.1 states that for the application of emission factors, in principle www.co2emissiefactoren.nl¹ should be used, where the most accurate outcome is leading. These emission factors are renewed annually, and in practice this sometimes leads to confusion as to which year these factors should come from for a specific emission inventory.

In addition, it is stated under which conditions changes in emission factors can give rise to a recalculation. It is not always clear when these conditions are reached, i.e. for which emission factors recalculation is required and at what time this recalculation should take place.

Harmonisation act:

The emission factors published at the beginning of a given year apply to the² emission inventory for the rest of that year. For example: emission factors published in January 2021 are valid for the emission inventory for 2021 and can therefore not be used for the emission inventory for e.g. 2020.

If there are emission factors for which SKAO indicates on its website that *recalculation* is applicable (see Handbook 3.1, section 5.2.3 for the criteria) then these specific factors must be adjusted retrospectively. This applies in any case to the reference year and any intermediate years may optionally be adjusted. If the recalculation only applies to factors published in a certain period, this will be specified. The recalculation must take place at the latest at the same time as the next emission inventory is drawn up, using the latest factors, but this may also be done earlier.

On the SKAO website, under [normative documents](#) an annual overview is kept of emission factors for which a prescribed recalculation has taken place at any time. The years for which years recalculation is prescribed are also indicated.

Example 1 (general):

In January 2021, 100 modified emission factors will be published, 89 of which are due to changed market conditions, e.g. a cleaner production process that has been common since

¹ In accordance with [this addendum](#) for Belgium: www.co2emissiefactoren.be

² At www.co2emissiefactoren.nl the lists are kept up to date every year under the page '[Changes Overview](#)'



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that year (no recalculation) and 11 due to a change in methodology, e.g. a new scientific understanding (recalculation).

A certificate holder, with reference year 2018, prepares a new emission inventory in February and therefore applies all 100 factors to its emission inventory for 2021 in February 2022. In addition, he must apply the 11 factors that were changed retroactively to his 2018 reference year by February 2022. He could optionally choose to apply these 11 factors earlier (in 2021) to his reference year and any intermediate years.

If they prepare an emission inventory every six months, e.g. in July 2021 for the first half of 2021, they should have already applied the recalculation with the 11 factors at that time.

Example 2 (factor without recalculation):

The emission factor for 'Public Transport General' changed in January 2021 due to changed market conditions with a new value of 15 grams per passenger kilometre. This replaces the old value of 36 grams per passenger kilometre published in 2017. The old value is applied in emission inventories of the period 2017-2020 and the new value in emission inventories of 2021 onwards, until a new factor is published again.

Example 3 (factor with recalculation):

The emission factor for diesel as available on average at the pump in the Netherlands as of publication in 2015 was 3.230 kg/litre. In January 2021, a new factor of 3.309 kg/litre was published for the period 2015-2019 due to a change in methodology, and a second factor of 3.262 kg/litre was published for the period 2020 due to the same change in methodology and a changed blend of diesel at the pump (diesel B7). As soon as a certificate holder uses the emission factors from January 2021 (e.g. in July 2021 or January 2022), he must therefore apply the 2 new factors retrospectively.

The old factor from 2015 is therefore no longer valid and is replaced in emission inventories from 2015-2019 by 3.309 kg/litre and for the emission inventory from 2020 by 3.262 kg/litre (thus: mandatory for the reference year if it is 2015 or later and optional for intermediate years).

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Transition period:

n/a