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COMMISSION IMPLEMENTING REGULATION (EU) 2023/2122

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amending Implementing Regulation (EU) 2018/2066 as regards updating the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC ([1]), and in particular Article 14(1) and Article 30f(5) thereof,

Whereas:

(1) Following the amendment of Directive 2003/87/EC by Directives (EU) 2023/958 ([2]) and (EU) 2023/959 ([3]) of the European Parliament and of the Council, Commission Implementing Regulation (EU) 2018/2066 ([4]) needs to be revised to incorporate rules applying to installations for the incineration of municipal waste as well as to specify rules on biomass and biogas, and on the monitoring of process emissions from carbonates and non-carbonates materials. Provisions on aviation should be revised. The amendment also introduces a separate but parallel emissions trading system applied to fuels used for combustion in the buildings and road transport sectors as well as in additional sectors which correspond to industrial activities not covered by Annex I to Directive 2003/87/EC ('buildings, road transport and additional sectors'). New provisions and annexes on the monitoring and reporting of emissions in those sectors should be added. Existing rules and provisions on the monitoring and reporting of emissions should be adapted accordingly.

(2) New definitions should be added to reflect the amendments of Directive 2003/87/EC, including the extension of the monitoring and reporting rules to new sectors.

(3) The updated fixed reference price set out in Article 18 will better align the estimated value of the benefits with the prevailing carbon price. Keeping a fixed price should aim to create legal certainty and to reduce administrative burden due to frequent changes of the monitoring plan.

(4) New rules on biomass and the determination of biomass fraction need to be laid down to provide for necessary adjustments for the application in the EU Emissions Trading System (EU ETS) of sustainability criteria for biomass, including biofuels, bioliquids and biomass fuels. Further adaptation is provided to improve and align existing rules with the provisions of Directive (EU) 2018/2001 of the European Parliament and of the Council ([5]), as already updated in the relevant guidance documents.

([1]) OJ L 275, 25.10.2003, p. 32.
([2]) Directive (EU) 2023/958 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and the appropriate implementation of a global market-based measure (OJ L 130, 16.5.2023, p. 115).
([3]) Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system (OJ L 130, 16.5.2023, p. 134).
([4]) 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 (OJ L 334, 31.12.2018, p. 1).
([5]) 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 (OJ L 328, 21.12.2018, p. 82).

(5) Implementing Regulation (EU) 2018/2066 needs to be further improved, providing details on how to handle biomass in mass balances. The biomass fraction in the carbon entering the mass balance system is not only emitted as CO_2, but a fraction of the carbon corresponding to the biomass fraction of the carbon also remains in the final product. This could lead to miscalculation of emissions in the output. To avoid such situation, the operator should always provide data on the biomass fraction of the carbon content of the source streams.

(6) Calculation of the biomass fraction of biogas containing natural gas supplied by natural gas grids claimed to contain biogas via a monitoring approach using purchase records. To prevent potential double counting of the biomass fraction, it is necessary to apply specific rules if the plant uses the measurement-based methodology. In such case, the 'physically delivered' biogas must be determined in addition to the 'purchase record-based' quantity of biogas, and only the latter quantity is to be used for reporting of the installation's emissions. In addition to purchase records, providing a proof of sustainability in accordance with Article 30 of Directive (EU) 2018/2001 and the relevant implementing acts is required for zero-rating the biogas in the system. New provisions need to be added to avoid double counting.

(7) A risk of misinterpretation was identified in relation to the determination of the biomass fraction of inherent CO_2 by the selected monitoring methodology in stationary installations. Therefore, Article 48(2) should be clarified to eliminate misunderstandings.

(8) Directive (EU) 2023/958 lays down the principle of how to attribute sustainable aviation fuels in relation to emissions from flights departing from airports where the sustainable aviation fuel cannot be physically attributed to a specific flight. According to this principle, allowances allocated pursuant to Article 3c(6) of Directive 2003/87/EC are to be available for eligible aviation fuels uplifted at that airport proportionate to the emissions from flights, of the aircraft operator from that airport, for which allowances have to be surrendered in accordance with Article 12(3) of that Directive. Therefore, it is appropriate to apply the same principle to the monitoring and reporting rules.

(9) Appropriate reporting rules should be established for aircraft operators for the use of different types of sustainable aviation fuels eligible under the support system. In order to reduce administrative burden, this reporting should be an extension of the reporting of fuels with zero emissions factor, without establishing a separate reporting mechanism.

(10) Directive (EU) 2023/958 introduced revised rules for free allocation for aircraft operators. It abolishes the link with tonne-kilometre data. Accordingly, the rules governing the reporting of tonne-kilometre data have become obsolete. Therefore, it is appropriate to amend Implementing Regulation (EU) 2018/2066 to take account of this.

(11) The reporting provisions of the Carbon Offsetting and Reduction Scheme (CORSIA) adopted by the International Civil Aviation Organization (ICAO) provide for the inclusion of aircraft operators above a certain threshold; that threshold is calculated ignoring the possible use of fuels with a zero-emission factor. Therefore, in order to facilitate the reporting of emissions of aircraft operators to Member States, and subsequently to the ICAO Secretariat, it is appropriate to establish a preliminary emission factor solely for the purpose of a calculation for deciding about the inclusion of aircraft operators in CORSIA.

(12) Reporting requirements play a key role in ensuring proper monitoring and correct enforcement of legislation. However, it is important to streamline those requirements, in order to ensure that they fulfil the purpose for which they were intended and to limit the administrative burden.

(13) To rationalise existing reporting requirements while maintaining the high level of robustness of ETS monitoring rules, it is appropriate to extend the interval for the submission of monitoring methodology improvement reports for stationary installations and aircraft operators.

(14) In accordance with Directive (EU) 2023/959, surrendering of allowances under the new emissions trading system will only start in 2028 for the annual emissions of 2027. However, the monitoring and reporting of emissions under the new emissions trading system should start from 1 January 2025. Clear monitoring and reporting rules for the emissions trading system for buildings, road transport and additional sectors should be laid down sufficiently in advance, in order to facilitate orderly implementation in Member States. With a view to reducing administrative burden, to ensuring consistency between monitoring methodologies and to building on experiences from the existing emission trading system for stationary installations and aviation, it is appropriate to set up the relevant rules for the new system.

(15) In order to avoid possible cases of evasion of obligations under the emissions trading system for buildings, road transport and additional sectors, due to the unjustified exclusion of persons liable to pay excise duties on energy products from the definition of regulated entities, it is necessary to define clearly the conditions under which a person is considered a final consumer of the fuel.

(16) The definition of fuel in the new emissions trading system should be closely aligned with the definition set out in Council Directive 2003/96/EC ([6]). Without prejudice to future legislative changes, the supply of solid wood fuels (CN-codes 4401 and 4402) and peat (CN code 2703) are currently not covered by the fuel definition of that Directive and are therefore also exempt from monitoring and reporting obligations under this Regulation.

(17) To ensure administrative efficiency and harmonisation with the monitoring and reporting in the existing emission trading system, a number of rules that apply to operators and aircraft operators should be extended to regulated entities for the buildings, road transport and additional sectors.

(18) The level of accuracy of monitoring data in the emissions trading system for buildings, road transport and additional sectors should be determined by a hierarchy of tiers, in line with the tier-approach that is established in Regulation (EU) 2018/2066. In order to avoid a disproportionately high level of monitoring effort with regard to regulated entities, while ensuring an acceptable level of precision, the existing derogations from tier requirements should be made applicable also in the new emissions trading system, with certain adaptations. In particular, the determination of unreasonable costs in the new emissions trading system should reflect the fact it is a self-standing market with the start of trading expected for 2027. It is therefore appropriate to set the relevant rules by taking into account the provisions of Directive 2003/87/EC aimed at ensuring a smooth start of the system, including the indexed price stability mechanism for the initial years.

(19) In order to strike the balance between minimising administrative burden and ensuring environmental integrity, the stringency of the rules ensuring monitoring accuracy should be proportionate to the size of the annual emissions reported by the regulated entity. It is appropriate to build on categorisation of regulated entities and fuel streams established in the existing emissions trading, with certain adaptations due to the specific nature of activity covered by the new system.

(20) The formula of the calculation-based methodology should be specified by introducing parameters that reflect the features of the new ETS.

(21) In the new emissions trading system, it is necessary to determine whether the quantities of fuels released for consumption are combusted in sectors that fall under the scope of the new system. The relevant quantities should be determined on the basis of the scope factor. To address situations where the fuel amounts released for consumption are expressed in different units of measurement, the unit conversion factor should be used. The unit conversion factor comprises density, the net calorific value and the conversion from gross calorific value to net calorific value.

([6]) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).

(22) Different tiers should be applicable for the fuel amounts released for consumption, calculation factors and the scope factor depending on the type of fuel and the size of annual emissions, with a possibility to apply lower tiers on the basis of an exhaustive list of reasons for such derogation. In the case of the scope factor, where some of the monitoring methods might not be available to regulated entities, it is appropriate to establish an additional derogation from the use of the highest tier.

(23) Since it aims to build on the existing legal framework for excise duties established under Directive 2003/96/EC and Council Directive (EU) 2020/262 ([7]), the emissions trading system for buildings, road transport and additional sectors should ensure synergies with the tax infrastructure and allow for simplifications where relevant data or methods are accepted for tax purposes. In particular, where the transposition of rules in national law leads to the same entities and energy products being subject to energy taxation and the new emissions trading system, it should be possible for the methods for determining the amount of energy products released for consumption under tax rules to be applied without considering tier requirements. Since national energy taxation systems and their implementation vary significantly across Member States, each competent authority should send to the Commission a report on the practical application of tax-related methods and levels of uncertainty which might impact the accuracy of the monitoring of emissions.

(24) To allow for simplification in cases where robust data is available on the emission factors and specific calorific value of a fuel not categorised as commercial standard fuel under Implementing Regulation (EU) 2018/2066, competent authorities should be able to require the use of default values for that fuel, subject to meeting similar criteria as required for commercial standard fuels, but at the national or regional level. To ensure harmonisation of default values used across the Union as well as the uptake of changes in origin of fuel supplied over time, those values are to be submitted to the Commission for approval.

(25) The methods to determine the scope factor should be categorised into tiers taking into account not only the level of monitoring robustness, but also the possible risk of fraud, impacts on the Union-wide quantity of allowances and implications for costs passed on to consumers of the released fuels. In accordance with Directive 2003/87/EC, methods which allow for the determination of the end-use of the fuels *ex ante*, without the need for subsequent compensation, should be used to the maximum extent possible. Ex ante methods ensure less impact on the financial liquidity of regulated entities, avoid the passing of the costs on consumers outside the scope of the new emissions trading system and do not require any adjustment to the emission cap. The use of *ex ante* methods promotes further synergies and reduces administrative burden, as the methods proposed represent a comprehensive list of the methods that are also applied for tax purposes.

(26) If no other method is appropriate, there should be a possibility to use a default value to determine the end use of the fuel released. To avoid unintended consequences regarding the levels of costs passed on to consumers, the use of default values lower than 1 should be subject to conditions, in particular after the start of trading in the new emissions trading system in 2027. The use of default value of 1, where it is assumed that all fuel released has been used in the sectors covered by the new emissions trading system, should be allowed in combination with financial compensation for entities which are not supposed to be covered by the system. Member States and regulated entities should endeavour to improve methods used to determine the end-use of the fuels over time, to ensure monitoring accuracy and minimise potential implications for costs passed on to consumers, which might be associated with the start of the allowance trading in 2027.

(27) In order to reduce administrative burden or to ensure harmonisation of methods used to determine the scope factor, each Member State should be able to prescribe the use of a specific method or default value for a certain fuel stream type or in a certain region within their territory. However, decisions on prescribing the use of default values are to be subject to Commission approval, to ensure the appropriate level of harmonisation of methodologies between Member States and the balance between monitoring accuracy and cost implications.

([7]) Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4).

(28) To ensure predictable and consistent reporting with the existing emission trading system, rules applicable to biomass should be extended to regulated entities. Nevertheless, to align with existing legislation on sustainability criteriaset out in Directive (EU) 2018/2001 and to avoid unnecessary administrative burden on the small energy producers using biogas and small biogas producers, the thresholds set out in Article 29(1) of that Directive should be considered, and the Commission may provide relevant guidelines.

(29) Article 30f(8) of Directive 2003/87/EC gives Member States the possibility to allow simplified monitoring and reporting procedures for regulated entities with annual emissions lower than 1 000 tonnes of CO_2 equivalent. To avoid any unnecessary administrative burden in such cases, specific simplifications should be allowed for entities considered regulated entities with low emissions.

(30) In some cases, such as where the annual emission report has not been submitted and verified in compliance with this Regulation, emissions of the regulated entities should be determined by conservative estimate. Due to the upstream nature of the system, any use of conservative estimates should take due account of implications for costs passed on to consumers of the fuels.

(31) Pursuant to Article 30f(5) of Directive 2003/87/EC, Member States are to take appropriate measures to limit the risk of double counting of emissions covered by the emissions trading system for buildings, road transport and additional sectors and the emissions trading system for stationary installations, aircraft and maritime operators. In order to ensure that fuel released to sectors covered by the existing emissions trading system do not bear the additional carbon cost, it is important that Member States establish efficient exchanges of information which allow regulated entities to determine the end use of their fuel. Verified emission data of the operators in the existing emissions trading is a reliable source of information that should be used as a basis to determine the emissions of the regulated entities in their annual emission report. To facilitate and to encourage the timely exchange of information, Member States should have the opportunity to require the relevant information to be available to regulated entities even before the monitoring deadline in the existing emissions trading system. Conversely, regulated entities are to report verified information on the consumers of the fuels released for consumption. In the case of supply chains with many intermediaries, regulated entities are to report the information to the competent authorities where available. This information could allow competent authorities to improve the methods for monitoring of emissions, either by establishing chains of custody or developing national default values.

(32) To improve the accuracy of emission monitoring and to avoid issues caused by stocking and resale of fuels, verified information on fuels that were actually used for combustion in the monitoring year should primarily be used as a basis for deducting the emissions from regulated entity emission reports. Nevertheless, to allow flexibility for Member States in specific cases, it is appropriate to allow deductions based on information of fuels released, including stocked fuels, subject to the condition that stocked fuels are used in the year following the monitoring year.

(33) The accurate and reliable monitoring and reporting of emissions is crucial for the smooth functioning of the emission trading system for buildings, road transport and additional sectors, both in terms of environmental integrity and public acceptance of the system. As the measures to address fraudulent behaviour mainly fall within the remit of national competent authorities, Member States should ensure that any cases of miscategorising or cases of fraud, involving any participant in the fuel supply chain, are duly addressed and that national measures against fraud are effective, proportionate and dissuasive. Due to the synergies between the existing and the new emissions trading system as well as the framework established for excise duties on energy, it is appropriate to establish a functioning cooperation between relevant competent authorities, with a view to the timely detection of infringements and to ensuring complementary corrective measures.

(34) Following the amendment of Annex I to Directive 2003/87/EC to include installations for the incineration of municipal waste from 1 January 2024 for the purposes of monitoring, reporting, verification and accreditation of verifiers pursuant to Articles 14 and 15 of that Directive, new provisions should be added to Implementing Regulation (EU) 2018/2066 to specify the requirements for the monitoring and reporting of emissions from installations for the incineration of municipal waste carrying out combustion activities and having a total rated thermal input exceeding 20 MW.

(35) Municipal waste is defined by reference to Directive 2008/98/EC of the European Parliament and of the Council ([8]). That Directive was amended in 2018 to introduce a definition of municipal waste and to clarify the scope of the concept. As installations for the incineration of municipal waste are included in the scope of the EU ETS only for the purposes of monitoring, reporting, verification and accreditation, these installations require specific procedures for the reporting of emissions, which for other installations takes place in the framework of the Union Registry pursuant to Commission Delegated Regulation (EU) 2019/1122 ([9]). Article 68 of Implementing Regulation (EU) 2018/2066 should therefore be amended to provide that Member States submit the verified annual emissions report of each installation for the incineration of municipal waste to the Commission by 30 April of each year. In accordance with that Implementing Regulation, operators are to submit to the competent authority, by 31 March of each year, an emissions report that covers the annual emissions in the reporting period and that is verified in accordance with Commission Implementing Regulation (EU) 2018/2067 ([10]). Therefore, it is appropriate to provide competent authorities 1 month to review this report and to submit it to the Commission. The Commission should provide further guidelines on submission to competent authorities in the relevant guidance documents. In addition, tiers for activity data, minimum tier requirements and a fuel emission factor should be established for installations for the incineration of municipal waste. Adjustments should also be made on the minimum content of annual emissions reports to remove the requirement that installations for the incineration of municipal waste provide a permit number, as these installations may not have one, and to introduce a requirement that these installations provide the relevant waste codes pursuant to Commission Decision 2014/955/EU ([11]), where a source stream, as defined in Article 3 of Implementing Regulation (EU) 2018/2066, is a type of waste.

(36) Following the recast of Directive (EU) 2018/2001, Implementing Regulation (EU) 2018/2066 was revised in 2020. Some difficulties remain with respect to the application of those new rules, in relation to the monitoring of process emissions from carbonates and non-carbonates materials. Clarification is required for the manufacture of glass, glass fibre or mineral wool insulation material. Therefore, the rules on the monitoring of process emissions from raw materials, including carbonates, laid down in Section 11 of Annex IV, should be updated and clarified.

(37) The monitoring and reporting for the new emissions trading system for buildings, road transport and additional sectors will start on 1 January 2025. However, pursuant to Article 30f(4) of Directive 2003/87/EC, regulated entities are to report historical emissions for 2024 and, pursuant to Article 30b of that Directive, those entities are to submit their monitoring plans in order to apply for a greenhouse gas permit which needs to be issued by 1 January 2025. Therefore, it is appropriate that the relevant provisions related to the new emissions trading system should become applicable from 1 July 2024,

(38) The measures provided for in this Regulation are in accordance with the positive opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2018/2066 is amended as follows:

(1) Article 2 is replaced by the following:

([8]) Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

([9]) Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3).

([10]) Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94).

([11]) Commission Decision 2014/955/EU of 18 December 2014 amending Decision 2000/532/EC on the list of waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council (OJ L 370, 30.12.2014, p. 44).

'*Article 2*

This Regulation shall apply to the monitoring and reporting of greenhouse gas emissions specified in relation to the activities listed in Annexes I and III to Directive 2003/87/EC, to activity data from stationary installations, to aviation activities and to released fuel amounts from activities referred to in Annex III to that Directive.

It shall apply to emissions, activity data and released fuel amounts occurring from 1 January 2021.';

(2) Article 3 is amended as follows:

(a) point (3) is deleted;

(b) point (7) is replaced by the following:

'(7) "calculation factors" means net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content, biomass fraction or unit conversion factor;';

(c) point (8) is replaced by the following:

'(8) "tier" means a set requirement used for determining activity data, calculation factors, annual emission and annual average hourly emission, released fuel amount and scope factor;';

(d) point (9) is replaced by the following:

'(9) "inherent risk" means the susceptibility of a parameter in the annual emissions report to misstatements that could be material, individually or when aggregated with other misstatements, before taking into consideration the effect of any related control activities;';

(e) point (10) is replaced by the following:

'(10) "control risk" means the susceptibility of a parameter in the annual emissions report to misstatements that could be material, individually or when aggregated with other misstatements, and not prevented or detected and corrected on a timely basis by the control system;';

(f) point (12) is replaced by the following:

'(12) "reporting period" means a calendar year during which emissions have to be monitored and reported;';

(g) point (13) is replaced by the following:

'(13) "emission factor" means the average emission rate of a greenhouse gas relative to the activity data of a source stream or a fuel stream assuming complete oxidation for combustion and complete conversion for all other chemical reactions;';

(h) point (20) is replaced by the following:

'(20) "conservative" means that a set of assumptions is defined in order to ensure that no under-estimation of annual emissions occurs;';

(i) the following point (21ca) is inserted:

'(21ca) "municipal waste" means municipal waste as defined in Article 3, point (2b), of Directive 2008/98/EC;';

(j) the following point (23a) is inserted:

'(23a) "eligible aviation fuel" means fuel types eligible for the support under Article 3c(6) of Directive 2003/87/EC;';

(k) the following point (34a) is inserted:

'(34a) "mixed aviation fuel" means a fuel which contains both eligible aviation fuel and fossil fuel;';

(l) the following point (38a) is inserted:

'(38a) "eligible fraction" means the ratio of eligible aviation fuel blended in the fossil fuel;';

(m) point (48) is deleted;

(n) point (59) is replaced by the following:

'(59) "proxy data" means annual values which are empirically substantiated or derived from accepted sources and which an operator or regulated entity as defined in Article 3 of Directive 2003/87/EC uses to substitute the activity data, the released fuel amounts or the calculation factors for the purpose of ensuring complete reporting when it is not possible to generate all the required activity data, released fuel amounts or calculation factors in the applicable monitoring methodology;';

(o) the following points are added:

'(64) "fuel stream" means a fuel as defined in Article 3, point (af), of Directive 2003/87/EC, released for consumption through specific physical means, such as pipelines, trucks, rail, ships or fuel stations, and giving rise to emissions of relevant greenhouse gases as a result of its consumption by categories of consumers in sectors covered by Annex III to Directive 2003/87/EC;

(65) "national fuel stream" means the aggregation, per fuel type, of fuels streams of all regulated entities in the territory of a Member State;

(66) "scope factor" means the factor between zero and one that is used to determine the share of a fuel stream that is used for combustion in sectors covered by Annex III to Directive 2003/87/EC;

(67) "released fuel amount" means data on the amount of fuel as defined in Article 3, point (af), of Directive 2003/87/EC which is released for consumption and expressed as energy in terajoules, mass in tonnes or volume in normal cubic metres or the equivalent in litres, where appropriate, before application of a scope factor;

(68) "unit conversion factor" means a factor converting the unit in which released fuel amounts are expressed, into amounts expressed as energy in terajoules, mass in tonnes or volume in normal cubic metres or the equivalent in litres, where appropriate, which comprises all relevant factors such as the density, the net calorific value or (for gases) the conversion from gross calorific value to net calorific value, as applicable;

(69) "final consumer" for the purposes of this Regulation means any natural or legal person that is the end user of the fuel as defined in Article 3, point (af) of Directive 2003/87/EC, whose annual fuel consumption does not exceed 1 tonne of CO_2;

(70) "released for consumption" for the purposes of this Regulation means the moment where the excise duty on a fuel, as defined in Article 3, point (af), of Directive 2003/87/EC, becomes chargeable in accordance with Articles 6(2) and (3) of Council Directive (EU) 2020/262 (*) or, where applicable, in accordance with Article 21(5) of Council Directive 2003/96/EC (**), unless the Member State has used the flexibility provided under Article 3 (ae), point (iv), of Directive 2003/87/EC, in which case it means the moment designated by the Member State as creating obligations under Chapter IVa of that Directive.

(*) Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4).

(**) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).';

(3) in Article 15(4), point (b) is deleted;

(4) Article 18 is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. Where an operator or aircraft operator claims that applying a specific monitoring methodology would incur unreasonable costs, the competent authority shall assess whether the costs are unreasonable, taking into account the operator's justification.

The competent authority shall consider costs unreasonable where the cost estimate exceeds the benefit. To that end, the benefit shall be calculated by multiplying an improvement factor by a reference price of EUR 80 per allowance and costs shall include an appropriate depreciation period based on the economic lifetime of the equipment.';

(b) paragraph 4 is replaced by the following:

'4. Measures relating to the improvement of an installation's monitoring methodology shall not be deemed to incur unreasonable costs up to an accumulated amount of EUR 4 000 per reporting period. For installations with low emissions that threshold shall be EUR 1 000 per reporting period.';

(5) Article 39 is amended as follows:

(a) the following paragraph 2a is inserted:

'2a. Where the operator uses a mass balance in accordance with Article 25, and biomass complying with the criteria of Article 38(5) is used as input material or fuel, and output materials contain carbon, the operator shall provide to the competent authority data on the biomass fraction of the carbon content of the output streams. The operator shall thereby provide evidence that the installation's total emissions are not systematically underestimated by the applied monitoring methodology and that the total mass of carbon corresponding to the biomass fractions of the carbon contained in all relevant output materials does not exceed the total mass of biomass fractions of the carbon contained in input materials and fuels.

For the purpose of this paragraph, paragraphs 3 and 4 of this Article shall apply regarding the biogas fraction of natural gas used as input.';

(b) paragraph 3 is replaced by the following:

'3. By way of derogation from paragraphs 1 and 2 of this Article and Article 30, except for the purposes of Article 43(4), the operator shall not use analyses or estimation methods in accordance with paragraph 2 of this Article to determine the biomass fraction of natural gas received from a gas grid to which biogas is added.

The operator may determine that a certain quantity of natural gas from the gas grid is biogas by using the methodology set out in paragraph 4.';

(6) In Article 43(4) the following subparagraph is added:

'Where the method proposed by the operator involves continuous sampling from the flue gas stream and the installation consumes natural gas from the grid, the operator shall subtract the CO_2 stemming from any biogas contained in the natural gas from the total measured CO_2 emissions. The biomass fraction of the natural gas shall be determined in accordance with Articles 32 to 35.';

(7) Article 48 is amended as follows:

(a) in paragraph 2, first subparagraph, the following sentence is added:

'For the determination of the biomass fraction of the inherent CO_2 in accordance with Article 39, the operator of the transferring installation shall ensure the chosen monitoring methodology does not systematically underestimate the transferring installation's total emissions.';

(b) in paragraph 3, the first subparagraph is replaced by the following:

'3. The operators may determine quantities of inherent CO_2 transferred out of the installation both at the transferring and at the receiving installation. In that case, the quantities of respectively transferred and received inherent CO_2 and the corresponding biomass fraction shall be identical.';

(8) in Chapter IV, the title is replaced by the following: 'MONITORING OF EMISSIONS FROM AVIATION';

(9) in Article 51, paragraph 2 is deleted;

(10) in Article 52, paragraph 2 is deleted;

(11) Article 53 is amended as follows:

(a) in paragraph 1, the following subparagraph is added:

'For the purpose of reporting pursuant to Article 7 of Commission Delegated Regulation (EU) 2019/1603 (*), the aircraft operator shall determine and report as a memo-item the CO_2 emissions which result from multiplying the annual consumption of each fuel by the preliminary emission factor.

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(*) Commission Delegated Regulation (EU) 2019/1603 of 18 July 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards measures adopted by the International Civil Aviation Organisation for the monitoring, reporting and verification of aviation emissions for the purpose of implementing a global market-based measure (OJ L 250, 30.9.2019, p. 10).';

(b) in paragraph 6, the following subparagraph is inserted after the first subparagraph:

'The aircraft operators shall use the default emissions factors set out in Table 1 in Annex III as the preliminary emission factor.';

(12) Article 54 is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. For mixed fuels, the aircraft operator may either assume the absence of biofuel and apply a default fossil fraction of 100 %, or determine a biofuel fraction in accordance with paragraph 2 or 3. The aircraft operator may also report neat biofuels with 100 % biomass fraction.';

(b) in paragraph 2, the following subparagraphs are added:

'Additionally, the aircraft operator shall provide evidence to the satisfaction of the competent authority that the biofuel is attributed to the flight immediately following the fuel uplift of that flight.

Where several subsequent flights are carried out without fuel uplift between these flights, the aircraft operator shall split the amount of biofuel and assign it to these flights proportionally to the emissions from those flights calculated using the preliminary emission factor.';

(c) paragraph 3 is replaced by the following:

'3. Where purchased biofuel batches are not physically delivered to a specific aircraft, the aircraft operator shall not use analyses to determine the biomass fraction of the fuels used.

Where biofuel cannot be physically attributed at an aerodrome to a specific flight, the aircraft operator shall attribute the biofuels to its flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC proportionally to the emissions from those flights departing from that aerodrome calculated using the preliminary emission factor.

The aircraft operator may determine the biomass fraction using purchase records of biofuel of equivalent energy content, provided that the aircraft operator provides evidence to the satisfaction of the competent authority that the biofuel was delivered to the fuelling system of the departure aerodrome in the reporting period, or 3 months before the start, or 3 months after the end, of that reporting period.';

(d) the following paragraph 3a is inserted:

'3a. For the purpose of paragraphs 2 and 3 of this Article, the aircraft operator shall provide evidence to the satisfaction of the competent authority that:

(a) the total amount of biofuel claimed does not exceed the total fuel usage of that aircraft operator for flights for which allowances have to be surrendered according to Article 12(3) of Directive 2003/87/EC, originating from the aerodrome at which the biofuel is supplied;

(b) the amount of biofuel for flights for which allowances have to be surrendered according to Article 12(3) of Directive 2003/87/EC does not exceed the total quantity of biofuel purchased from which the total quantity of biofuel sold to third parties is subtracted;

(c) the biomass fraction of the biofuel attributed to flights aggregated per aerodrome pair does not exceed the maximum blending limit for that biofuel as certified according to a recognised international standard;

(d) there is no double counting of the same biofuel quantity, in particular that the biofuel purchased is not claimed to be used in an earlier report or by anyone else, or in another system.

For the purpose of points (a) to (c) of the first subparagraph, any fuel remaining in tanks after a flight and before an uplift is assumed to be 100 % fossil fuel.

For the purpose of demonstrating compliance with the requirements referred to under point (d) of the first subparagraph of this paragraph, the aircraft operator may use the data recorded in the Union database set up in accordance with Article 28(2) of Directive (EU) 2018/2001.';

(e) paragraph 4 is replaced by the following:

'4. The emission factor for biofuel shall be zero.

For the purpose of this paragraph, Article 38(5) shall apply to combustion of biofuel by aircraft operators.

The emission factor of each mixed fuel shall be calculated and reported as the preliminary emission factor multiplied by the fossil fraction of the fuel.';

(13) the following Article 54a is inserted:

'*Article 54a*

Specific provisions for eligible aviation fuels

1. For the purpose of the sixth subparagraph of Article 3c(6) of Directive 2003/87/EC, the commercial aircraft operator shall establish, document, implement and maintain a written procedure in order to monitor any amounts of eligible aviation fuel used for subsonic flights, and shall report the amounts of eligible aviation fuels claimed as a separate memo item in its annual emission report.

2. For the purpose of paragraph 1 of this Article, the aircraft operator shall ensure that any amount of eligible aviation fuel claimed is certified in accordance with Article 30 of Directive (EU) 2018/2001. The aircraft operator may use the data recorded in the Union database set up in accordance with Article 28(2) of Directive (EU) 2018/2001.

3. For mixed aviation fuels, the aircraft operator may either assume the absence of eligible aviation fuel and apply a default fossil fraction of 100 %, or determine an eligible fraction in accordance with paragraph 4 or 5. The aircraft operator may also report neat eligible aviation fuel with 100 % eligible fraction.

4. Where eligible aviation fuels are physically mixed with fossil fuels and delivered to the aircraft in physically identifiable batches, the aircraft operator may base the estimation of the eligible content on a mass balance of fossil fuels and eligible aviation fuels purchased.

Additionally, the aircraft operator shall provide evidence to the satisfaction of the competent authority that the eligible aviation fuel is attributed to the flight immediately following the uplift of that flight.

Where several subsequent flights are carried out without fuel uplift between these flights, the aircraft operator shall split the amount of eligible aviation fuel and assign it to these flights proportionally to the emissions from those flights calculated using the preliminary emission factor.

5. Where eligible aviation fuel cannot be physically attributed at an aerodrome to a specific flight, the aircraft operator shall attribute eligible aviation fuels to its flights for which allowances have to be surrendered in accordance with Article 12(3) of Directive 2003/87/EC proportionally to the emissions from those flights departing from that aerodrome calculated using the preliminary emission factor.

The aircraft operator may determine the eligible fraction using purchase records of the eligible aviation fuel of equivalent energy content, provided that the aircraft operator provides evidence to the satisfaction of the competent authority that the eligible aviation fuel was delivered to the fuelling system of the departure aerodrome in the reporting period or 3 months before the start, or 3 months after the end, of that reporting period.

6. For the purpose of paragraphs 4 and 5 of this Article, the aircraft operator shall provide evidence to the satisfaction of the competent authority that:

(a) the total amount of eligible aviation fuel claimed does not exceed the total fuel usage of that aircraft operator for flights for which allowances have to be surrendered according to Article 12(3) of Directive 2003/87/EC, originating from the aerodrome at which the eligible aviation fuel is supplied;

(b) the amount of eligible aviation fuel for flights for which allowances have to be surrendered according to Article 12(3) of Directive 2003/87/EC does not exceed the total quantity of eligible aviation fuel purchased from which the total quantity of eligible aviation fuel sold to third parties is subtracted;

(c) the eligible fraction of the eligible aviation fuel attributed to flights aggregated per aerodrome pair does not exceed the maximum blending limit for that eligible aviation fuel as certified according to a recognised international standard, if such limitation applies;

(d) there is no double counting of the same eligible aviation fuel quantity, in particular that the eligible aviation fuel purchased is not claimed to be used in an earlier report or by anyone else, or in another system.

For the purpose of points (a) to (c) of the first subparagraph, any fuel remaining in tanks after a flight and before an uplift is assumed to be 100 % fossil fuel.

For the purpose of demonstrating compliance with the requirements referred to under point (d) of the first subparagraph of this paragraph and where applicable, the aircraft operator may use the data recorded in the Union database set up in accordance with Article 28(2) of Directive (EU) 2018/2001.

7. Where the emission factor of an eligible aviation fuel is zero, the emission factor of each mixed aviation fuel shall be calculated and reported as the preliminary emission factor multiplied by the fossil fraction of the fuel.';

(14) in Article 55(2), the first subparagraph is replaced by the following:

'2. By way of derogation from Article 53, small emitters may estimate the fuel consumption based on distance per aerodrome pair using tools implemented by Eurocontrol or another relevant organisation, which can process all relevant air traffic information and avoid any underestimations of emissions.';

(15) Article 57 is deleted;

(16) Article 58 is amended as follows:

(a) in paragraph 1, the second subparagraph is deleted;

(b) in paragraph 2, points (c) and (d) are replaced by the following:

'(c) each step in the data flow from primary data to annual emissions which shall reflect the sequence and interaction between the data flow activities, including relevant formulas and data aggregation steps applied;

(d) the relevant processing steps related to each specific data flow activity, including the formulas and data used to determine the emissions;';

(17) Article 59 is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. The operator or aircraft operator shall establish, document, implement and maintain an effective control system to ensure that the annual emissions report resulting from data flow activities does not contain misstatements and is in conformity with the monitoring plan and this Regulation.';

(b) in paragraph 4, the first subparagraph is replaced by the following:

'4. The operator or aircraft operator shall monitor the effectiveness of the control system, including by carrying out internal reviews and taking into account the findings of the verifier during the verification of annual emissions reports carried out pursuant to Implementing Regulation (EU) 2018/2067.';

(18) in Article 64(2), point (c) is replaced by the following:

'(c) Implementation of appropriate corrective action, including correcting any affected data in the emission report as appropriate.';

(19) Article 67 is amended as follows:

(a) in paragraph 1, the second subparagraph is replaced by the following:

'The documented and archived monitoring data shall allow for the verification of the annual emissions reports in accordance with Implementing Regulation (EU) 2018/2067. Data reported by the operator or aircraft operator contained in an electronic reporting and data management system set up by the competent authority may be considered to be retained by the operator or aircraft operator, if they can access those data.';

(b) in paragraph 2, the second subparagraph is replaced by the following:

'The operator or aircraft operator shall, upon request, make those documents available to the competent authority and to the verifier verifying the emissions report in accordance with Implementing Regulation (EU) 2018/2067.';

(20) Article 68 is amended as follows:

(a) paragraph 2 is deleted;

(b) paragraph 3 is replaced by the following:

'3. The annual emissions reports shall contain at least the information listed in Annex X.';

(c) the following paragraph is added:

'4. Member States shall submit the verified annual emissions report of each installation for the incineration of municipal waste as referred to in Annex I to Directive 2003/87/EC to the Commission by 30 April of each year.

Where the Competent Authority has corrected the verified emissions after 30 April each year, Member States shall notify this correction to the Commission without undue delay.';

(21) in Article 69(1), points (a) to (c) are amended as follows:

'(a) for a category A installation, by 30 June every 5 years;

(b) for a category B installation, by 30 June every 3 years;

(c) for a category C installation, by 30 June every 2 years.';

(22) Article 72 is amended as follows:

(a) in paragraph 1, the second subparagraph is deleted;

(b) paragraph 3 is deleted;

(23) in Article 74(1), the first subparagraph is replaced by the following:

'1. Member States may require the operator and aircraft operator to use electronic templates or specific file formats for submission of monitoring plans and changes to the monitoring plan, as well as for submission of annual emissions reports, verification reports and improvement reports.';

(24) the following Chapters VIIa and VIIb are inserted:

'CHAPTER VIIa

MONITORING OF EMISSIONS FROM REGULATED ENTITIES

SECTION 1

General provisions

Article 75a

General principles

Articles 4, 5, 6, 7, 8, 9 and 10 of this Regulation shall apply to the emissions, regulated entities and allowances covered by Chapter IVa of Directive 2003/87/EC. For that purpose:

(a) any reference to operator and aircraft operator shall be read as if it were a reference to the regulated entity;

(b) any reference to process emissions shall not be applicable;

(c) any reference to source streams shall be read as if it were a reference to fuel streams;

(d) any reference to emissions source shall not be applicable;

(e) any reference to activities listed in Annex I to Directive 2003/87/EC shall be read as if it were a reference to activity referred to in Annex III to that Directive;

(f) any reference to Article 24 of Directive 2003/87/EC shall be read as if it were a reference to Article 30j of that Directive;

(g) any reference to activity data shall be read as if it were a reference to the released fuel amounts;

(h) any reference to calculation factors shall be read as if it were a reference to calculation factors and scope factor.

Article 75b

Monitoring plans

1. Article 11, Article 12(2), Articles 13 and 14, Article 15(1) and (2), and Article 16 shall apply. For that purpose:

(a) any reference to operator or aircraft operator shall be read as if it were a reference to the regulated entity;

(b) any reference to aviation activity shall be read as if it were a reference to the activity of the regulated entity.

2. At the latest 4 months before a regulated entity commences the activity covered by Annex III to Directive 2003/87/EC, it shall submit to the competent authority a monitoring plan for approval, unless the competent authority has set an alternative time limit for this submission.

The monitoring plan shall consist of a detailed, complete and transparent documentation of the monitoring methodology of a specific regulated entity and shall contain at least the elements laid down in Annex I.

Together with the monitoring plan, the regulated entity shall submit the results of a risk assessment providing evidence that the proposed control activities and procedures for control activities are commensurate with the inherent risks and control risks identified.

3. In accordance with Article 15, significant modifications to the monitoring plan of a regulated entity include:

(a) changes to the category of the regulated entity where such changes require a change in the monitoring methodology or lead to a change of the applicable materiality level pursuant to Article 23 of Implementing Regulation (EU) 2018/2067;

(b) notwithstanding Article 75n, changes regarding whether the regulated entity is considered a "regulated entity with low emissions";

(c) a change in the tier applied;

(d) the introduction of new fuel streams;

(e) a change in the categorisation of fuel streams – between major or de-minimis fuel streams where such a change requires a change to the monitoring methodology;

(f) a change to the default value for a calculation factor, where the value is to be laid down in the monitoring plan;

(g) a change in the default value for the scope factor;

(h) the introduction of new methods or changes to existing methods related to sampling, analysis or calibration, where this has a direct impact on the accuracy of emissions data.

Article 75c

Technical feasibility

Where a regulated entity claims that applying a specific monitoring methodology is technically not feasible, the competent authority shall assess the technical feasibility taking the regulated entity's justification into account. That justification shall be based on the regulated entity having technical resources capable of meeting the needs of a proposed system or requirement that can be implemented in the required time for the purposes of this Regulation. Those technical resources shall include the availability of the requisite techniques and technology.

For the monitoring and reporting of historical emissions for the year 2024 in accordance with Article 30f(4) of Directive 2003/87/EC, Member States may exempt regulated entities from justifying that a specific monitoring methodology is not technically feasible.

Article 75d

Unreasonable costs

1. Where a regulated entity claims that applying a specific monitoring methodology would incur unreasonable costs, the competent authority shall assess whether the costs are unreasonable, taking into account the regulated entity's justification.

The competent authority shall consider costs unreasonable where the cost estimate exceeds the benefit. To that end, the benefit shall be calculated by multiplying an improvement factor by a reference price of EUR 60 per allowance. The costs shall include an appropriate depreciation period based on the economic lifetime of the equipment.

2. Notwithstanding paragraph 1, the regulated entity shall consider costs of applying a specific monitoring methodology incurred by consumers of the released fuel streams, including by final consumers. For the purposes of this subparagraph, the regulated entity may apply conservative estimates of the costs.

For the monitoring and reporting of historical emissions for the year 2024 in accordance with Article 30f(4) of Directive 2003/87/EC, Member States may exempt regulated entities from justifying that a specific monitoring methodology would incur unreasonable costs.

3. When assessing the unreasonable nature of the costs with regard to the choice of tier levels for the regulated entity's released fuel amounts, the competent authority shall use as the improvement factor referred to in paragraph 1 the difference between the uncertainty currently achieved and the uncertainty threshold of the tier that would be achieved by the improvement multiplied by the average annual emissions caused by that fuel stream over the 3 most recent years.

In the absence of such data on the average annual emissions caused by that fuel stream over the three most recent years, the regulated entity shall provide a conservative estimate of the annual average emissions, with the exclusion of CO_2 stemming from biomass. For measuring instruments under national legal metrological control, the uncertainty currently achieved may be substituted by the maximum permissible error in service allowed by the relevant national legislation.

For the purpose of this paragraph, Article 38(5) shall apply, provided that the relevant information on the sustainability and the greenhouse gas emissions saving criteria of biofuels, bioliquids and biomass fuels used for combustion is available to the regulated entity.

4. When assessing the unreasonable nature of the costs with regard to the choice of tier levels for the regulated entity's scope factor determination and with regard to measures increasing the data quality of reported emissions but without direct impact on the accuracy of data on released fuel amounts, the competent authority shall use an improvement factor of 1 % of the average annual emissions of the respective fuel streams in the three most recent reporting periods. The measures increasing the quality of reported emissions but without direct impact on the accuracy of data on released fuel amounts may include:

(a) switching from default values to analyses to determine calculation factors;

(b) an increase of the number of analyses per fuel stream;

(c) where the specific measuring task does not fall under national legal metrological control, the substitution of measuring instruments with instruments complying with relevant requirements of legal metro- logical control of the Member State in similar applications, or to measuring instruments meeting national rules adopted pursuant to Directive 2014/31/EU of the European Parliament and of the Council (*) or Directive 2014/32/EU;

(d) shortening calibration and maintenance intervals of measuring instruments;

(e) improvements to data-flow activities and control activities that significantly reduce the inherent or control risk;

(f) regulated entities switching to more accurate identification of the scope factor.

5. Measures relating to the improvement of a regulated entity's monitoring methodology shall not be deemed to incur unreasonable costs up to an accumulated amount of EUR 4 000 per reporting period. For regulated entities with low emissions that threshold shall be EUR 1 000 per reporting period.

Article 75e

Categorisation of regulated entities and fuel streams

1. For the purpose of monitoring emissions and determining the minimum requirements for tiers for the related calculation factors, each regulated entity shall determine its category pursuant to paragraph 2, and, where relevant, of each fuel stream pursuant to paragraph 3.

2. The regulated entity shall classify itself in one of the following categories:

(a) a category A entity, where from 2027 to 2030 the average verified annual emissions in the 2 years preceding the reporting period, with the exclusion of CO_2 stemming from biomass, are equal to or less than 50 000 tonnes of $CO_{2(e)}$;

(b) a category B entity, where from 2027 to 2030 the average verified annual emissions in the 2 years preceding the reporting period, with the exclusion of CO_2 stemming from biomass, are more than 50 000 tonnes of $CO_{2(e)}$.

From 2031 onwards, the category A and B entities referred to in points (a) and (b) of the first subparagraph shall be determined on the basis of the average verified annual emissions in the trading period immediately preceding the current trading period.

By way of derogation from Article 14(2), the competent authority may allow the regulated entity not to modify the monitoring plan where, on the basis of verified emissions, the threshold for the classification of the regulated entity referred to in the first subparagraph is exceeded, but the regulated entity demonstrates to the satisfaction of the competent authority that this threshold has not already been exceeded within the previous five reporting periods and will not be exceeded again in subsequent reporting periods.

3. The regulated entity shall classify each fuel stream in one of the following categories:

(a) de minimis fuel streams, where the fuel streams selected by the regulated entity jointly account for less than 1 000 tonnes of fossil CO_2 per year;

(b) major fuel streams, where the fuel streams do not fall within the category referred to in point (a).

By way of derogation from Article 14(2), the competent authority may allow the regulated entity not to modify the monitoring plan where, on the basis of verified emissions, the threshold for the classification of a fuel stream as a de minimis fuel stream referred to in the first subparagraph is exceeded, but the regulated entity demonstrates to the satisfaction of the competent authority that this threshold has not already been exceeded within the past five reporting periods and will not be exceeded again in subsequent reporting periods.

4. Where the average annual verified emissions used to determine category of the regulated entity as referred to in paragraph 2 are not available or no longer representative for the purpose of paragraph 2, the regulated entity shall use a conservative estimate of annual average emissions, with the exclusion of CO_2 stemming from biomass to determine the category of the regulated entity.

5. For the purpose of this Article, Article 38(5) shall apply.

Article 75f

Monitoring methodology

Each regulated entity shall determine the annual CO_2 emissions from activities referred to in Annex III to Directive 2003/87/EC by multiplying for each fuel stream the released fuel amount by the corresponding unit conversion factor, the corresponding scope factor and the corresponding emission factor.

The emission factor shall be expressed as tonnes of CO_2 per terajoule (t CO_2/TJ) consistent with the use of the unit conversion factor.

The competent authority may allow the use of emission factors for fuels expressed as tCO_2/t or tCO_2/Nm³. In such cases, the regulated entity shall determine emissions by multiplying the released fuel amount, expressed as tonnes or normal cubic meters, by the corresponding scope factor and the corresponding emission factor.

Article 75g

Temporary changes to the monitoring methodology

1. Where it is for technical reasons temporarily not feasible to apply the monitoring plan as approved by the competent authority, the regulated entity concerned shall apply the highest achievable tier or, except for the scope factor, a conservative no-tier approach if application of a tier is not achievable, until the conditions for application of the tier approved in the monitoring plan have been restored.

The regulated entity shall take all necessary measures to allow the prompt resumption of the application of the monitoring plan as approved by the competent authority.

2. The regulated entity concerned shall notify the competent authority of the temporary change referred to in paragraph 1 to the monitoring methodology without undue delay to the competent authority, specifying:

(a) the reasons for deviating from the monitoring plan as approved by the competent authority;

(b) the details of the interim monitoring methodology that the regulated entity is using to determine the emissions until the conditions for the application of the monitoring plan as approved by the competent authority have been restored;

(c) the measures the regulated entity is taking to restore the conditions for the application of the monitoring plan as approved by the competent authority;

(d) the anticipated point in time when application of the monitoring plan as approved by the competent authority will be resumed.

SECTION 2

Calculation-based methodology

Subsection 1

General

Article 75h

Applicable tiers for released fuel amounts and calculation factors

1. When defining the relevant tiers for major fuel streams, to determine the released fuel amounts and each calculation factor, each regulated entity shall apply the following:

(a) at least the tiers listed in Annex V, in the case of a category A entity, or where a calculation factor is required for a fuel stream that is a commercial standard fuel;

(b) in cases other than those referred to in point (a), the highest tier as defined in Annex IIa.

However, for released fuel amounts and calculation factors of major fuel streams the regulated entity may apply a tier up to two levels lower than required in accordance with the first subparagraph, with a minimum of tier 1, where it shows to the satisfaction of the competent authority that the tier required in accordance with the first subparagraph, or where applicable the next highest tier, is technically not feasible or incurs unreasonable costs.

2. For de minimis fuel streams, the regulated entity may determine released fuel amounts and each calculation factor by using conservative estimates instead of using tiers, unless a defined tier is achievable without additional effort.

For fuel streams referred to under the first subparagraph, the regulated entity may determine released fuel amounts based on invoices or purchase records, unless a defined tier is achievable without additional effort.

3. Where the competent authority has allowed the use of emission factors expressed as t CO_2/t or t CO_2/Nm^3 for fuels, the unit conversion factor may be monitored using a conservative estimate instead of using tiers, unless a defined tier is achievable without additional effort.

Article 75i

Applicable tiers for the scope factor

1. When defining the relevant tiers for fuel streams, to determine the scope factor, each regulated entity shall apply the highest tier as defined in Annex IIa.

However, the regulated entity may apply a tier one level lower than required in accordance with the first subparagraph where it shows to the satisfaction of the competent authority that the tier required in accordance with the first subparagraph is technically not feasible, incurs unreasonable costs, or that methods listed in Article 75l(2), points (a) to (d), are not available.

If the second subparagraph is not applicable, the regulated entity may apply a tier two levels lower than required in accordance with the first subparagraph, with a minimum of tier 1, where it shows to the satisfaction of the competent authority that the tier required in accordance with the first subparagraph is technically not feasible, incurs unreasonable costs, or that, based on a simplified uncertainty assessment, the methods set out in lower tiers lead to a more accurate determination of whether the fuel is used for combustion in sectors covered by Annex III to Directive 2003/87/EC.

Where, for a fuel stream, the regulated entity uses more than one method listed in Article 75l(2), (3) and (4), it shall be required to show that the conditions of this paragraph are met only with respect to the share of the released fuel amount for which the lower tier method is requested.

2. For de minimis fuel streams, the regulated entity shall not be required to show that the conditions in paragraph 1 are met, unless a defined tier is achievable without additional effort.

Subsection 2

Released fuel amounts

Article 75j

Determination of released fuel amounts

1. The regulated entity shall determine the released fuel amounts of a fuel stream in one of the following ways:

(a) where the regulated entities and the fuel streams covered correspond to entities with reporting obligations under and energy products subject to national legislation transposing Directives 2003/96/EC and (EU) 2020/262, on the basis of the measurement methods used for the purposes of those acts when those methods are based on national metrological control;

(b) on the basis of aggregation of measurement of quantities at the point where the fuel streams are released for consumption;

(c) on the basis of continual measurement at the point where the fuel streams are released for consumption.

However, the competent authorities may require the regulated entities to use, where applicable, only the method referred to in the first subparagraph, point (a).

2. Where it is technically not feasible or would incur unreasonable costs to determine released fuel amounts for the entire calendar year, and subject to the approval by the competent authority, the regulated entity may choose the next most appropriate day to separate one monitoring year from the subsequent year, and reconcile accordingly to the calendar year required. The deviations involved for one or more fuel streams shall be documented in the monitoring plan, clearly recorded, form the basis of a value representative for the calendar year, and be considered consistently in relation to the next year. The Commission may provide the relevant guidelines.

When determining the released fuel amounts in accordance with paragraph 1, point (b) and (c) of this Article, Articles 28 and 29 shall apply, with the exception of Article 28(2), second subparagraph, second sentence and third subparagraph. For that purpose, any reference to operator or installation is to be read as if it were a reference to the regulated entity.

The regulated entity may simplify the uncertainty assessment by assuming that the maximum permissible errors specified for the measuring instrument in service is to be regarded as the uncertainty over the whole reporting period as required by the tier definitions in Annex IIa.

3. By way of derogation from Article 75h, where the method referred to in point (a) of paragraph 1 of this Article is used, the regulated entity may determine the released fuel amounts without using tiers. The competent authorities shall report to the Commission by 30 June 2026 on the practical application and levels of uncertainty of the method referred to in that point.

Subsection 3

Calculation factors

Article 75k

Determination of calculation factors

1. Article 30, Article 31(1), (2) and (3) and Articles 32, 33, 34, and 35 shall apply. For that purpose:

(a) any reference to operator is to be read as if it were a reference to the regulated entity;

(b) any reference to activity data is to be read as if it were a reference to the released fuel amounts;

(c) any reference to fuels or materials is to be read as if it were a reference to fuels as defined in Article 3(af) of Directive 2003/87/EC;

(d) any reference to Annex II is to be read as if it were a reference to Annex IIa.

2. The competent authority may require the regulated entity to determine the unit conversion factor and emission factor of fuels as defined in Article 3(af) of Directive 2003/87/EC using the same tiers as required for commercial standard fuels provided that, at the national or regional level, any of the following parameters exhibit a 95 % confidence interval of:

(a) below 2 % for net calorific value;

(b) below 2 % for emission factor, where the released fuel amounts are expressed as energy content.

Before application of this derogation, the competent authority shall submit for the approval of the Commission a summary of the method and data sources used to determine whether one of these conditions is met in the last 3 years and to ensure that the values used are consistent with the average values used by operators at the corresponding national or regional level. The competent authority may collect or request such evidence. At least every 3 years it shall review the values used and notify the Commission if there are any significant changes, taking into account the average of the values used by the operators at the corresponding national or regional level.

The Commission may regularly review the relevance of this provision and the conditions set in this paragraph in light of developments on the fuels market and European standardisation processes.

Article 75l

Determination of the scope factor

1. Where the released fuel amounts of a fuel stream are used only for combustion in sectors covered by Annex III to Directive 2003/87/EC, the scope factor shall be set at 1.

Where the released fuel amounts of a fuel stream are used only for combustion in sectors covered by Chapters II and III of Directive 2003/87/EC, with the exception of installations excluded under Article 27a of that Directive, the scope factor shall be set at zero, provided that the regulated entity demonstrates that double counting referred to in Article 30f(5) of Directive 2003/87/EC was avoided.

The regulated entity shall determine a scope factor for each fuel stream either by applying the methods referred to in paragraph 2, or a default value in accordance with paragraph 3, depending on the applicable tier.

2. The regulated entity shall determine the scope factor on the basis of one or more of the following methods, in accordance with the requirements of the applicable tier as set out in Annex IIa to this Regulation:

(a) methods based on the physical distinction of fuel flows, including methods based on the distinction of geographical region or based on the use of separate measuring instruments;

(b) methods based on the chemical properties of fuels, which allow regulated entities to demonstrate that the relevant fuel can only be used for combustion in specific sectors, due to legal, technical or economic reasons;

(c) use of fiscal marker in accordance with Council Directive 95/60/EC (**);

(d) use of the verified annual emissions report referred to in Article 68(1);

(e) chain of traceable contractual arrangements and invoices ("chain of custody"), representing the whole supply chain from the regulated entity to the consumers, including final consumers;

(f) use of national markers or colours (dyes) for fuels, based on national legislation;

(g) indirect methods allowing an accurate differentiation of the end uses of the fuels at the time when they are released for consumption, such as sector-specific consumption profiles, typical ranges of capacity of consumers' fuel consumption levels, and pressure levels such as those of gaseous fuels, provided that the use of that method is approved by the competent authority. The Commission may provide guidelines on applicable indirect methods.

3. Where subject to the required tiers, applying the methods listed in paragraph 2 is technically not feasible or would incur unreasonable costs, the regulated entity may use a default value of 1.

4. By way of derogation from paragraph 3, the regulated entity may apply a default value lower than 1, provided that:

(a) for the purposes of reporting emissions in the reporting years 2024 to 2026 the regulated entity demonstrates to the satisfaction of the competent authority that using default values lower than 1 leads to a more accurate determination of emissions, or

(b) for the purposes of reporting emissions in the reporting years as from 1 January 2027 the regulated entity demonstrates to the satisfaction of the competent authority that using default values lower than 1 leads to a more accurate determination of emissions and that at least one of the following conditions is met:

   (i) the fuel stream is a de-minimis fuel stream;

   (ii) the default value for the fuel stream is not lower than 0,95 for fuel uses in sectors covered by Annex III to Directive 2003/87/EC or not higher than 0,05 for fuel uses in sectors not covered by that Annex.

5. Where, for a fuel stream, the regulated entity uses more than one method listed in paragraphs 2, 3 and 4, it shall determine the scope factor as the weighted average of the different scope factors resulting from the use of each method. For each method used, the regulated entity shall submit information on the type of method, the associated scope factor, released fuel amount and the code from the common reporting format for national greenhouse gas inventory systems, as approved by the respective bodies of the United Nations Framework Convention on Climate Change (Common Reporting Format (CRF) code), at the level of detail available.

6. By way of derogation from paragraph 1 of this Article and Article 75i, a Member State may require regulated entities to use a specific method referred to in paragraph 2 of this Article or a default value for a certain fuel type or in a certain region within their territory. The use of default values on national level shall be subject to the approval of the Commission.

When approving the default value in accordance with the first subparagraph, the Commission shall consider the appropriate level of harmonisation of methodologies between Member States, the balance between accuracy, administrative efficiency and cost pass-on implications for consumers, as well as possible risk of evasion of obligations under Chapter IVa of Directive 2003/87/EC.

Any default value for the national fuel stream used under this paragraph shall not be lower than 0,95 for fuel uses in sectors covered by Annex III to Directive 2003/87/EC or not higher than 0,05 for fuel uses in sectors not covered by that Annex.

7. The regulated entity shall specify the applied methods or default values in the monitoring plan.

Subsection 4

Treatment of biomass

Article 75m

Release of biomass fuel streams

1. Article 38 and Article 39, with the exception of paragraphs 2 and 2a, shall apply. For that purpose:

(a) any reference to operator is to be read as if it were a reference to the regulated entity;

(b) any reference to activity data is to be read as if it were a reference to the released fuel amounts;

(c) any reference to source streams is to be read as if it were a reference to fuel streams;

(d) any reference to Annex II is to be read as if it were a reference to Annex IIa;

(e) any reference to paragraph 39(2) is to be read as a reference to paragraph 3 of this Article.

2. Where Article 38(5) is applicable, the threshold derogations in accordance with Article 29(1), fourth subparagraph, of Directive (EU) 2018/2001 shall be taken into consideration, provided that the regulated entity can show the relevant evidence to the satisfaction of the competent authority. The Commission may provide guidelines on how to further apply these thresholds derogations.

3. Where, subject to the tier level required, the regulated entity 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 regulated entity 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 regulated entity shall submit an alternative estimation method to determine the biomass fraction to the competent authority for approval.

SECTION 3

Other provisions

Article 75n

Regulated entities with low emissions

1. The competent authority may consider a regulated entity to be a regulated entity with low emissions where at least one of the following conditions is met:

(a) from 2027 to 2030 the average verified annual emissions in the 2 years preceding the reporting period, with the exclusion of CO_2 stemming from biomass, were less than 1 000 tonnes of CO_2 per year;

(b) from 2031 the average annual emissions of that regulated entity reported in the verified emissions reports during the trading period immediately preceding the current trading period, with the exclusion of CO_2 stemming from biomass, were less than 1 000 tonnes of CO_2 per year;

(c) where the average annual emissions referred to in point (a) are not available or no longer representative for the purpose of point (a), but the annual emissions of that regulated entity for the next 5 years, with the exclusion of CO_2 stemming from biomass, will be, based on a conservative estimation method, less than 1 000 tonnes of $CO_{2(e)}$ per year.

For the purpose of this paragraph, Article 38(5) shall apply.

2. The regulated entity with low emissions shall not be required to submit the supporting documents referred to in Article 12(1), third subparagraph.

3. By way of derogation from Article 75j, the regulated entity with low emissions may determine the amount of fuel released by using available and documented purchasing records and estimated stock changes.

4. By way of derogation from Articles 75h, the regulated entity with low emissions may apply as a minimum tier 1 for the purposes of determining released fuel amounts and calculation factors for all fuel streams, unless higher accuracy is achievable without additional effort for the regulated entity.

5. For the purpose of determining calculation factors on the basis of analyses in accordance with Article 32, the regulated entity with low emissions may use any laboratory that is technically competent and able to generate technically valid results using the relevant analytical procedures and provides evidence for quality assurance measures as referred to in Article 34(3).

6. Where a regulated entity with low emissions subject to simplified monitoring exceeds the threshold referred to in paragraph 2 in any calendar year, this regulated entity shall notify the competent authority thereof without undue delay.

The regulated entity shall, without undue delay, submit a significant modification of the monitoring plan within the meaning of Article 15(3), point (b), to the competent authority for approval.

However, the competent authority shall allow that the regulated entity continues simplified monitoring provided that that regulated entity demonstrates to the satisfaction of the competent authority that the threshold referred to in paragraph 2 has not already been exceeded within the past five reporting periods and will not be exceeded again from the following reporting period onwards.

Article 75o

Data management and control

The provisions of Chapter V shall apply. In this regard, any reference to the/an operator shall be read as if it were a reference to the regulated entity.

Article 75p

Annual emission reports

1. From 2026, the regulated entity shall submit to the competent authority by 30 April of each year an emissions report that covers the annual emissions in the reporting period and that is verified in accordance with Implementing Regulation (EU) 2018/2067.

In 2025, the regulated entity shall submit to the competent authority by 30 April an emissions report that covers the annual emissions in 2024. The competent authorities shall ensure that the information provided in that report is in accordance with the requirements of this Regulation.

However, competent authorities may require regulated entities to submit the annual emission reports referred to in this paragraph before 30 April, provided the report is submitted at the earliest 1 month after the deadline set out in Article 68(1).

2. The annual emissions reports referred to in paragraph 1 shall contain at least the information listed in Annex X.

Article 75q

Reporting on improvements to the monitoring methodology

1. Each regulated entity shall regularly check whether the monitoring methodology applied can be improved.

Regulated entities shall submit to the competent authority for approval a report containing the information referred to in paragraph 2 or 3, where appropriate, by the following deadlines:

(a) for a category A entity, by 31 July every 5 years;

(b) for a category B entity, by 31 July every 3 years;

(c) for any regulated entity that is using the default scope factor as referred to in Article 75l(3) and (4), by 31 July 2026.

However, the competent authority may set an alternative date for submission of the report, but no later date than 30 September of the same year and may approve, together with the monitoring plan or the improvement report, an extension of the deadline applicable pursuant to the second subparagraph, if the regulated entity provides evidence to the satisfaction of the competent authority upon submission of a monitoring plan in accordance with Article 75b or upon notification of updates in accordance with that Article, or upon submission of an improvement report in accordance with this Article, that the reasons for unreasonable costs or for improvement measures being technically not feasible will remain valid for a longer period of time. The extension shall take into account the number of years for which the regulated entity provides evidence. The total time period between improvement reports shall not exceed 4 years for a category B regulated entity or 5 years for a category A regulated entity.

2. Where the regulated entity does not apply to major fuel streams at least the tiers required pursuant to the first subparagraph of Article 75h(1) and pursuant to Article 75i(1), the regulated entity shall provide a justification as to why it is technically not feasible or would incur unreasonable costs to apply the required tiers.

However, where evidence is found that measures needed for reaching those tiers have become technically feasible and do not any more incur unreasonable costs, the regulated entity shall notify the competent authority of appropriate modifications of the monitoring plan in accordance with Article 75b, and submit proposals for implementing the related measures and its timing.

3. Where the regulated entity applies a default scope factor as referred to in Article 75l(3) and (4), the regulated entity shall providea justification as to why it is technically not feasible or would incur unreasonable costs to apply any other method referred to in Article 75l(2) for one or more major or de minimis fuel streams.

However, where evidence is found that for those fuel streams it has become technically feasible and does not any more incur unreasonable costs to apply any other method referred to in Article 75l(2), the regulated entity shall notify the competent authority of appropriate modifications of the monitoring plan in accordance with Article 75b and submit proposals for implementing the related measures and its timing.

4. Where the verification report established in accordance with Implementing Regulation (EU) 2018/2067 states outstanding non- conformities or recommendations for improvements, in accordance with Articles 27, 29 and 30 of that Implementing Regulation, the regulated entity shall submit to the competent authority for approval a report by 31 July of the year in which that verification report is issued by the verifier. That report shall describe how and when the regulated entity has rectified or plans to rectify the non- conformities identified by the verifier and to implement recommended improvements.

The competent authority may set an alternative date for submission of the report as referred to in this paragraph, but no later date than 30 September of the same year. Where applicable, such report may be combined with the report referred to in paragraph 1 of this Article.

Where recommended improvements would not lead to an improvement of the monitoring methodology, the regulated entity shall provide a justification of why that is the case. Where the recommended improvements would incur unreasonable costs, the regulated entity shall provide evidence of the unreasonable nature of the costs.

5. Paragraph 4 of this Article shall not apply where the regulated entity has already resolved all non-conformities and recommendations for improvement and has submitted related modifications of the monitoring plan to the competent authority for approval in accordance with Article 75b of this Regulation before the date set pursuant to paragraph 4 of this Article.

Article 75r

Determination of emissions by the competent authority

1. The competent authority shall make a conservative estimate of the emissions of a regulated entity, taking into account cost pass-on implications for consumers, in any of the following situations:

(a) no verified annual emission report has been submitted by the regulated entity by the deadline required pursuant to Article 75p;

(b) the verified annual emissions report referred to in Article 75p is not in compliance with this Regulation;

(c) the annual emissions report of a regulated entity has not been verified in accordance with Implementing Regulation (EU) 2018/2067.

2. Where a verifier has stated, in the verification report pursuant to Implementing Regulation (EU) 2018/2067, the existence of non-material misstatements which have not been corrected by the regulated entity before issuing the verification report, the competent authority shall assess those misstatements and, where appropriate, make a conservative estimate of the emissions of the regulated entity, taking into account cost pass-on implications for consumers. The competent authority shall inform the regulated entity whether and which corrections are required to the annual emissions report. The regulated entity shall make that information available to the verifier.

3. Member States shall establish an efficient exchange of information between competent authorities responsible for approval of monitoring plans and competent authorities responsible for acceptance of annual emissions reports.

Article 75s

Access to information and rounding of data

Article 71 and Article 72(1) and (2) shall apply. In this regard, any reference to operators or aircraft operators shall be read as a reference to the regulated entities.

Article 75t

Ensuring consistency with other reporting

For the purposes of reporting emissions of activities listed in Annex III to Directive 2003/87/EC:

(a) the sectors in which the fuels as defined in Article 3, point (af), of Directive 2003/87/EC are released for consumption and are combusted shall be labelled using the CRF codes;

(b) the fuels as defined in Article 3, point (af), of Directive 2003/87/EC shall be labelled using the CN-codes in accordance with national legislation transposing Directives 2003/96/EC and 2009/30/EC, where relevant;

(c) to ensure consistency with reporting for tax purposes pursuant to national legislation transposing Directives 2003/96/EC and (EU) 2020/262, the regulated entity shall use, where relevant, the economic operator registration and identification number pursuant to Regulation (EU) No 952/2013 (***), the excise number pursuant to Regulation (EU) No 389/2012 (****) or the national excise registration and identification number issued by the relevant authority pursuant to national legislation transposing Directive 2003/96/EC, when reporting their contact details in the monitoring plan and emission report.

Article 75u

Information technology requirements

The provisions of Chapter VII shall apply. In this regard, any reference to operator and aircraft operator shall be read as if it were a reference to the regulated entity.

CHAPTER VIIb

HORIZONTAL PROVISIONS RELATED TO THE MONITORING OF EMISSIONS FROM REGULATED ENTITIES

Article 75v

Avoiding double counting through monitoring and reporting

1. Member States shall facilitate the efficient exchanges of information which enable the regulated entities to determine the end use of the fuel released for consumption.

2. Each operator shall, together with their verified emission report in accordance with Article 68(1), submit information in accordance with Annex Xa. Member States may require that operators make the relevant information listed in Annex Xa available to the regulated entity concerned earlier than 31 March of the reporting year.

3. Each regulated entity shall, together with their verified emission report in accordance with Article 75p(1), submit information on the consumers of the fuels it released for consumption as listed in Annex Xb.

4. Each regulated entity which releases fuel for combustion, in sectors covered by Chapter III of Directive 2003/87/EC, shall determine their emissions in the report referred to in Article 75p(1) of this Regulation by using the information from operator's reports submitted in accordance with Annex Xa to this Regulation and by deducting the relevant amounts of fuels referred to in those reports. The amounts of fuels acquired but not used in the same year may only be deducted if the operator's verified emission report of the year following the reporting year confirms they have been used for activities referred to in Annex I to Directive 2003/87/EC. Otherwise, the difference shall be reflected in the verified emission reports of the regulated entity of that year.

5. Where the amounts of fuels used are deducted in the year following the reporting year, the deduction shall be established in the form of absolute emissions reductions, derived from multiplying the amount of fuels used by the operator by the corresponding emission factor in the monitoring plan of the regulated entity.

6. Where the regulated entity cannot establish that the fuels released for consumption are used for combustion in sectors subject to Chapter III of Directive 2003/87/EC, paragraphs 4 and 5 shall not apply.

7. Member States may require that the provisions of this Article which concern operators are also applied by aircraft operators.

Article 75w

Prevention of fraud and obligation to cooperate

1. In order to ensure the accurate monitoring and reporting of emissions covered by Chapter IVa of Directive 2003/87/EC, Member States shall establish measures against fraud and determine the penalties to be imposed in the event of fraud which are commensurate with their purpose and which have an adequate deterrent effect.

2. In addition to obligations established pursuant to Article 10, the competent authorities designated pursuant to Article 18 of Directive 2003/87/EC, shall cooperate and exchange information with competent authorities charged with supervision pursuant to national legislation transposing Directives 2003/96/EC and (EU) 2020/262, where relevant, for the purposes of this Regulation, including to detect infringements and impose penalties referred to in paragraph 1 or other corrective measures in accordance with Article 16 of Directive 2003/87/EC.

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(*) Directive 2014/31/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to the making available on the market of non-automatic weighing instruments (OJ L 96, 29.3.2014, p. 107).

(**) Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene (OJ L 291, 6.12.1995, p. 46).

(***) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

(****) Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1).';

(25) Annex I is amended as follows:

(a) Section 1 is amended as follows:

(i) in paragraph (1), point (f), the reference to the harmonised standard 'ISO 14001:2004' is replaced by a reference to the harmonised standard 'ISO 14001:2015';

(ii) in paragraph (7), point (d), the reference to 'Regulation (EU) No 1193/2011' is replaced by the following

'Regulation (EU) 2019/1122 (*)

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(*) Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3).';

(iii) the following paragraph 10 is added:

'(10) Where applicable, by 31 December 2026, a description of the procedure used to submit information as described in Article 75v(2).';

(b) Section 2 is amended as follows:

(i) the title is replaced by the following:

'MINIMUM CONTENT OF MONITORING PLANS FOR AVIATION';

(ii) in paragraph (1), point (i), the reference to the harmonised standard 'ISO 14001:2004' is replaced by a reference to the harmonised standard 'ISO 14001:2015';

(iii) in paragraph (1), the following points are added:

'(l) where applicable, a description of the procedure used to assess if biofuel complies with Article 38(5);

(m) where applicable, a description of the procedure used to determine biofuel quantities and to ensure no double counting occurs in accordance with Article 54;

(n) where applicable, a description of the procedure used to assess if eligible aviation fuel complies with Article 54a(2);

(o) where applicable a description of the procedure used to determine eligible aviation fuel quantities and to ensure no double counting according to Article 54a.';

(iv) in paragraph (2), points (f) and (g) are deleted;

(c) Section 3 is deleted;

(d) the following Section is added:

'4. MINIMUM CONTENT OF THE MONITORING PLANS FOR REGULATED ENTITIES

The monitoring plan for regulated entities shall contain at least the following information:

(1) general information on the regulated entity:

(a) the identification of the regulated entity, contact details including address, and where relevant the economic operator registration and identification number pursuant to Regulation (EU) No 952/2013, the excise number pursuant to Regulation (EU) No 389/2012 or the national excise registration and identification number issued by the relevant authority pursuant to national legislation transposing Directive 2003/96/EC, used for reporting for tax purposes pursuant to national legislation transposing Directives 2003/96/EC and (EU) 2020/262;

(b) a description of the regulated entity, containing a list of fuel streams to be monitored, the means through which the fuel streams are released for consumption, the end use(s) of the fuel stream released for consumption including the CRF code, at the level of aggregation available, and meeting the following criteria:

(i) the description is to be sufficient for demonstrating that neither data gaps nor double counting of emissions occur;

(ii) a simple diagram of the information referred to in point (b), first subparagraph, describing the regulated entity, the fuel streams, the means through which the fuels as defined in Article 3(af) of Directive 2003/87/EC are released for consumption, measuring instruments and any other parts of the regulated entity relevant for the monitoring methodology including data flow activities and control activities;

(iii) where the regulated entities and the fuel streams covered correspond to entities with reporting obligations under and fuels subject to national legislation transposing Directive 2003/96/EC or 2009/30/EC, a simple diagram of the measurement methods used for the purposes of those acts;

(iv) where applicable, a description of any deviations from the start and end of the monitoring year in accordance with Article 75j(2);

(c) a description of the procedure for managing the assignment of responsibilities for monitoring and reporting within the regulated entity, and for managing the competences of responsible personnel;

(d) a description of the procedure for regular evaluation of the monitoring plan's appropriateness, covering at least the following:

(i) checking the list of fuel streams, ensuring completeness and that all relevant changes in the nature and functioning of the regulated entity will be included in the monitoring plan;

(ii) assessing compliance with the uncertainty thresholds for released fuel amounts and other parameters, where applicable, for the applied tiers for each fuel stream;

(iii) assessing potential measures for improvement of the monitoring methodology applied, in particular the method for determining the scope factor;

(e) a description of the written procedures of the data flow activities pursuant to Article 58, including a diagram where appropriate for clarification;

(f) a description of the written procedures for the control activities established pursuant to Article 59;

(g) where applicable, information on relevant links between the regulated entity's activity listed in Annex III to Directive 2003/87/EC and reporting for tax purposes pursuant reporting to national legislation transposing Directives 2003/96/EC and (EU) 2020/262;

(h) the version number of the monitoring plan and the date from which that version of the monitoring plan is applicable;

(i) the category of the regulated entity;

(2) a detailed description of the calculation-based methodologies, consisting of the following:

(a) for each fuel stream to be monitored, a detailed description of the calculation-based methodology applied, including a list of input data and calculation formulae used, the methods to determine the scope factor, a list of the tiers applied for released fuel amounts, all relevant calculation factors, the scope factor and, at the level of aggregation known, the CRF-codes of the end use(s) of fuel stream released for consumption;

(b) where the regulated entity intends to make use of simplification for de-minimis fuel streams, a categorisation of the fuel streams into major and de-minimis fuel streams;

(c) a description of the measurement systems used, and their measurement range, uncertainty and location of the measuring instruments to be used for each of the fuel streams to be monitored;

(d) where applicable, the default values used for calculation factors indicating the source of the factor, or the relevant source, from which the default factor will be retrieved periodically, for each of the fuel streams;

(e) where applicable, a list of the analysis methods to be used for the determination of all relevant calculation factors for each of the fuel streams, and a description of the written procedures for those analyses;

(f) where applicable, a description of the procedure explaining the sampling plan for the sampling of fuels to be analysed, and the procedure used to revise the appropriateness of the sampling plan;

(g) where applicable, a list of laboratories engaged in carrying out relevant analytical procedures and, where the laboratory is not accredited as referred to in Article 34(1) a description of the procedure used for demonstrating the compliance with equivalent requirements in accordance with Article 34(2) and (3);

(3) where applicable, a description of the procedure used to assess if biomass fuel streams comply with Article 38(5) and, where relevant, Article 75m(2);

(4) where applicable, a description of the procedure used to determine biogas quantities based on purchase records in accordance with Article 39(4);

(5) where applicable, a description of the procedure used to submit information as described in Article 75v(3) and receive information pursuant to Article 75v(2).';

(26) in Annex II, Section I, Table 1 is amended as follows:

(i) the third row (concerning 'solid fuels') is replaced by the following:

'Solid fuels, excluding waste	Amount of fuel [t]	± 7,5 %	± 5 %	± 2,5 %	± 1,5 %';

(ii) after the third row (concerning 'solid fuels'), the following row is inserted:

'Waste	Amount of fuel [t]	± 7,5 %	± 5 %	± 2,5 %	± 1,5 %':

(27) the following Annex IIa is inserted:

'ANNEX IIa

Tier definitions for calculation-based methodologies related to regulated entities

1. DEFINITION OF TIERS FOR RELEASED FUEL AMOUNTS

The uncertainty thresholds in Table 1 shall apply to tiers relevant to released fuel amounts' requirements in accordance with Article 28(1), point (a), and Article 29(2), first subparagraph. The uncertainty thresholds shall be interpreted as maximum permissible uncertainties for the determination of fuel streams over a reporting period.

Table 1

Tiers for released fuel amounts (maximum permissible uncertainty for each tier)

Fuel stream type	Parameter to which the uncertainty is applied	Tier 1	Tier 2	Tier 3	Tier 4
Combustion of fuels					
Commercial standard fuels	Amount of fuel [t] or [Nm^3] or [TJ]	±7,5 %	±5 %	±2,5 %	±1,5 %
Other gaseous and liquid fuels	Amount of fuel [t] or [Nm^3] or [TJ]	±7,5 %	±5 %	±2,5 %	±1,5 %
Solid fuels	Amount of fuel [t] or [TJ]	±7,5 %	±5 %	±2,5 %	±1,5 %

2. DEFINITION OF TIERS FOR CALCULATION FACTORS AND THE SCOPE FACTOR

Regulated entities shall monitor CO_2 emissions from all types of fuels released for consumption in sectors listed in Annex III to Directive 2003/87/EC or included in the Union system under Article 30j of that Directive using the tier definitions laid down in this section.

2.1. **Tiers for emission factors**

Where a biomass fraction is determined for a mixed fuel, the tiers defined shall relate to the preliminary emission factor. For fossil fuels, the tiers shall relate to the emission factor.

Tier 1: The regulated entity shall apply one of the following:

(a) the standard factors listed in section 1 of Annex VI;

(b) other constant values in accordance with Article 31(1), point (e), where no applicable value is contained in section 1 of Annex VI.

Tier 2a: The regulated entity shall apply country specific emission factors for the respective fuel in accordance with Article 31(1), points (b) and (c).

Tier 2b: The regulated entity shall derive emission factors for the fuel based on net calorific value for specific coal types, in combination with an empirical correlation as determined at least once per year in accordance with Articles 32 to 35 and 75m.

The regulated entity shall ensure that the correlation satisfies the requirements of good engineering practice and that it is applied only to values of the proxy which fall into the range for which it was established.

Tier 3: The regulated entity shall apply one of the following:

(a) determination of the emission factor in accordance with the relevant provisions of Articles 32 to 35;

(b) the empirical correlation as specified for Tier 2b, where the regulated entity demonstrates to the satisfaction of the competent authority that the uncertainty of the empirical correlation does not exceed 1/3 of the uncertainty value to which the regulated entity has to adhere with regard to the released fuel amounts determination of the relevant fuel.

2.2. **Tiers for unit conversion factor**

Tier 1: The regulated entity shall apply one of the following:

(a) the standard factors listed in section 1 of Annex VI;

(b) other constant values in accordance with Article 31(1), point (e), where no applicable value is contained in section 1 of Annex VI.

Tier 2a: The regulated entity shall apply country specific factors for the respective fuel in accordance with Article 31(1), point (b) or (c).

Tier 2b: For commercially traded fuels the unit conversion factor as derived from the purchasing records for the respective fuel shall be used provided it has been derived based on accepted national or international standards.

Tier 3: The regulated entity shall determine the unit conversion factor in accordance with Articles 32 to 35.

2.3. **Tiers for biomass fraction**

Tier 1: The regulated entity shall apply an applicable value published by the competent authority or the Commission, or values in accordance with Article 31(1).

Tier 2: The regulated entity shall apply an estimation method approved in accordance with Article 75m(3), second subparagraph.

Tier 3a: The regulated entity shall apply analyses in accordance with Article 75m(3), first subparagraph, and in accordance with Articles 32 to 35.

Where a regulated entity assumes a fossil fraction of 100 % in accordance with Article 39(1), no tier shall be assigned for the biomass fraction.

Tier 3b: For fuels originating from a production process with defined and traceable input streams, the regulated entity may base the estimation on a mass balance of fossil and biomass carbon entering and leaving the process, such as the mass balance system in accordance with Article 30(1) of Directive (EU) 2018/2001.

2.4. **Tiers for the scope factor**

Tier 1: The regulated entity shall apply a default value in accordance with Article 75l(3) or (4).

Tier 2: The regulated entity shall apply methods in accordance with Article 75l(2), points (e) to (g).

Tier 3: The regulated entity shall apply methods in accordance with Article 75l(2), points (a) to (d).';

(28) Annex III is amended as follows:

(a) the title is replaced by the following:

'**Monitoring methodologies for aviation (Article 53)**';

(b) in Section 2, Table 1 is replaced by the following:

'Table 1

Fossil aviation CO_2 factors (preliminary emission factors)

Fuel	Emission factor (t CO_2/t fuel)
Aviation gasoline (AvGas)	3,10
Jet gasoline (Jet B)	3,10
Jet kerosene (Jet A1 or Jet A)	3,16';

(29) Annex IV is amended as follows:

(a) Section 10 is amended as follows:

(i) paragraph A is replaced by the following:

'A. **Scope**

The operator shall include at least the following potential sources of CO_2 emissions: calcination of limestone, dolomite or magnesite in the raw materials, non-carbonate carbon in raw materials, conventional fossil kiln fuels, alternative fossil-based kiln fuels and raw materials, biomass kiln fuels (biomass wastes) and other fuels.

Where the burnt lime and the CO_2 stemming from the limestone are used for purification processes, such that approximately the same amount of CO_2 is bound again, the decomposition of carbonates as well as the purification process shall not be required to be included separately in the monitoring plan of the installation.';

(ii) paragraph B is replaced by the following:

'B. **Specific monitoring rules**

Emissions from combustion shall be monitored in accordance with section 1 of this Annex. Process emissions from carbonates in raw materials shall be monitored in accordance with section 4 of Annex II. Carbonates of calcium and magnesium shall be always taken into account. Other carbonates and non- carbonate carbon in the raw material shall be taken into account, whenever they are relevant for emission calculation.

For the input-based methodology, carbonate content values shall be adjusted for the respective moisture and gangue content of the material. In the case of magnesia production, other magnesium bearing minerals than carbonates shall be taken into account, as appropriate.

Double counting or omissions resulting from returned or by-pass material shall be avoided. When applying Method B, lime kiln dust shall be considered a separate source stream where relevant.';

(b) in Section 11, paragraph B is replaced by the following:

'B. **Specific monitoring rules**

Emissions from combustion, including flue gas scrubbing, shall be monitored in accordance with section 1 of this Annex. Process emissions from non-carbonate raw materials, including coke, graphite and coal dust, shall be monitored in accordance with section 4 of Annex II. Carbonates to be taken into account include at least $CaCO_3$, $MgCO_3$, Na_2CO_3, $NaHCO_3$, $BaCO_3$, Li_2CO_3, K_2CO_3, and $SrCO_3$. Only Method A shall be used.

By way of derogation from section 4 of Annex II, the following tier definitions for the emission factor of carbonate-containing raw materials shall apply.

Tier 1: Stoichiometric ratios as listed in section 2 of Annex VI shall be used. The purity of relevant input materials shall be determined by means of industry best practice.

Tier 2: The determination of the amount of relevant carbonates in each relevant input material shall be carried out in accordance with Articles 32 to 35.

By way of derogation from section 4 of Annex II for the conversion factor, only tier 1 shall be applicable for all process emissions from carbonate and non-carbonate containing raw materials.';

(30) Annex V is amended as follows:

(a) the title is replaced by the following:

'**Minimum tier requirements for calculation-based methodologies involving category A installations referred to in Article 19(2), point (a), and category A entities referred to in Article 75e(2), point (a), and calculation factors for commercial standard fuels used by category B and C installations referred to in Article 19(2), points (b) and (c), and category B entities referred to in Article 75e(2), point (b)**';

(b) Table 1 is amended as follows:

(i) the third row (concerning 'solid fuels') is replaced by the following:

'Solid fuels, excluding waste	1	2a/2b	2a/2b	n.a.	1	n.a.';

(ii) after the third row (concerning 'solid fuels'), the following row is added:

'Waste	1	2a/2b	2a/2b	n.a.	1	n.a.';

(31) in Annex V, the following Table 2 is added:

'Table 2

Minimum tiers to be applied for calculation-based methodologies in the case of category A entities and in the case of calculation factors for commercial standard fuels for regulated entities in accordance with Article 75e(2), point (a)

Fuels stream type	Amount of fuel released	Unit conversion factor	Emission factor (*)
Commercial standard fuels	2	2a/2b	2a/2b
Other gaseous and liquid fuels	2	2a/2b	2a/2b
Solid fuels	1	2a/2b	2a/2b

(*) Tiers for the emission factor relate to the preliminary emission factor. For mixed materials, the biomass fraction shall be determined separately. Tier 1 shall be the minimum tier to be applied for the biomass fraction in the case of category A entities and in the case of commercial standard fuels for all regulated entities in accordance with Article 75e(2), point (a)';

(32) in Annex VI, Section 1, Table 1, the following row is inserted after the 47th row (concerning 'Waste tyres'):

'Municipal waste (non-biomass fraction)	91,7	n.a.	IPCC 2006 GL';

(33) Annex IX is replaced by the following:

'ANNEX IX

Minimum data and information to be retained in accordance with Article 67(1)

Operators, aircraft operators and regulated entities shall retain at least the following:

1. COMMON ELEMENTS FOR INSTALLATIONS, AIRCRAFT OPERATORS AND REGULATED ENTITIES

(1) The monitoring plan approved by the competent authority;

(2) Documents justifying the selection of the monitoring methodology and the documents justifying temporal or non-temporal changes of monitoring methodologies and, where applicable, tiers approved by the competent authority;

(3) All relevant updates of monitoring plans notified to the competent authority in accordance with Article 15, and the competent authority's replies;

(4) All written procedures referred to in the monitoring plan, including the sampling plan where relevant, the procedures for data flow activities and the procedures for control activities;

(5) A list of all versions used of the monitoring plan and all related procedures;

(6) Documentation of the responsibilities in connection to the monitoring and reporting;

(7) The risk assessment performed by the operator, aircraft operator or regulated entity, where applicable;

(8) The improvement reports in accordance with Article 69;

(9) The verified annual emission report;

(10) The verification report;

(11) Any other information that is identified as required for the verification of the annual emissions report.

2. SPECIFIC ELEMENTS FOR STATIONARY SOURCE INSTALLATIONS

(1) The greenhouse gas emissions permit, and any updates thereof;

(2) Any uncertainty assessments, where applicable;

(3) For calculation-based methodologies applied in installations:

(a) the activity data used for any calculation of the emissions for each source stream, categorised according to process and fuel or material type;

(b) a list of all default values used as calculation factors, where applicable;

(c) the full set of sampling and analysis results for the determination of calculation factors;

(d) documentation about all ineffective procedures corrected and correction action taken in accordance with Article 64;

(e) any results of calibration and maintenance of measuring instruments.

(4) For measurement-based methodologies in installations, the following additional elements:

(a) documentation justifying the selection of a measurement-based methodology;

(b) the data used for the uncertainty analysis of emissions from each emission source, categorised according to process;

(c) the data used for the corroborating calculations and results of the calculations;

(d) a detailed technical description of the continuous measurement system including the documentation of the approval from the competent authority;

(e) raw and aggregated data from the continuous measurement system, including documentation of changes over time, the log-book on tests, down-times, calibrations, servicing and maintenance;

(f) documentation of any changes to the continuous measurement system;

(g) any results of the calibration and maintenance of measuring instruments;

(h) where applicable, the mass or energy balance model used for the purpose of determining surrogate data in accordance with Article 45(4) and underlying assumptions;

(5) Where a fall-back methodology as referred to in Article 22 is applied, all data necessary for determining the emissions for the emission sources and source streams for which that methodology is applied, as well as proxy data for activity data, calculation factors and other parameters which would be reported under a tier methodology;

(6) For primary aluminium production, the following additional elements:

(a) documentation of results from measurement campaigns for the determination of the installation specific emission factors for CF_4 and C_2F_6;

(b) documentation of the results of the determination of the collection efficiency for fugitive emissions;

(c) all relevant data on primary aluminium production, anode effect frequency and duration or overvoltage data;

(7) For CO_2 capture, transport and geological storage activities, where applicable, the following additional elements:

(a) documentation of the amount of CO_2 injected into the storage complex by installations carrying out geological storage of CO_2;

(b) representatively aggregated pressure and temperature data from a transport network;

(c) a copy of the storage permit, including the approved monitoring plan, pursuant to Article 9 of Directive 2009/31/EC;

(d) the reports submitted in accordance with Article 14 of Directive 2009/31/EC;

(e) reports on the results of the inspections carried out in accordance with Article 15 of Directive 2009/31/EC;

(f) documentation on corrective measures taken in accordance with Article 16 of Directive 2009/31/EC.

3. SPECIFIC ELEMENTS FOR AVIATION ACTIVITIES

(1) A list of aircraft owned, leased-in and leased-out, and necessary evidence for the completeness of that list; for each aircraft the date when it is added to or removed from the aircraft operator's fleet;

(2) A list of flights covered in each reporting period including, for each flight, the ICAO designator of the two aerodromes, and necessary evidence for the completeness of that list;

(3) Relevant data used for determining the fuel consumption and emissions;

(4) Documentation on the methodology for data gaps where applicable, the number of flights where data gaps occurred, the data used for closing the data gaps, where they occurred, and, where the number of flights with data gaps exceeded 5 % of flights that were reported, reasons for the data gaps as well as documentation of remedial actions taken.

4. SPECIFIC ELEMENTS FOR REGULATED ENTITIES

(1) A list of fuel streams in each reporting period and necessary evidence for completeness of that list, including the categorisation of fuel streams;

(2) the means through which the fuels as defined in Article 3, point (af) of Directive 2003/87/EC are released for consumption and where available, the types of intermediate consumers, where this would not cause disproportionate administrative burden;

(3) the type of end use, including the relevant CRF code of the final sectors in which the fuel as defined in Article 3, point (af), of Directive 2003/87/EC is consumed, at the level of aggregation available;

(4) relevant data used for determining the released fuel amounts for each fuel stream;

(5) a list of default values used and calculation factors, where applicable;

(6) the scope factor for each fuel stream, including an identification of each final consumption sector and all relevant underlying data for this identification;

(7) the tiers applicable including justifications for deviation from required tiers;

(8) the full set of sampling and analysis results for the determination of calculation factors;

(9) documentation about all ineffective procedures corrected and correction action taken in accordance with Article 64;

(10) any results of calibration and maintenance of measuring instruments;

(11) a list of installations to which fuel as defined in Article 3 (af) of Directive 2003/87/EC is released for consumption, including names, address and permit number and released fuel amounts supplied to those installations for the reporting periods.';

(34) Annex X is amended as follows:

(a) Section 1 is amended as follows:

(i) paragraph (1) is replaced by the following:

'(1) Data identifying the installation, as specified in Annex IV to Directive 2003/87/EC, and its unique permit number except for installations for the incineration of municipal waste;';

(ii) in paragraph (6), the following point (h) is added:

'(h) where a source stream is a type of waste, the relevant waste codes pursuant to Commission Decision 2014/955/EU (*).

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(*) Commission Decision 2014/955/EU of 18 December 2014 amending Decision 2000/532/EC on the list of waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council (OJ L 370, 30.12.2014, p. 44).';

(iii) in paragraph (9), the following point (c) is added:

'(c) where applicable, a proxy for the energy content from fossil fuels and materials and from biomass fuels and materials.';

(b) Section 2 is amended as follows:

(i) paragraph (8) is replaced by the following:

'(8) Mass of fuel (in tonnes) per fuel type per State pair, including information on all of the following:

(a) Whether the biofuels comply with Article 38(5);

(b) Whether the fuel is an eligible aviation fuel;

(c) For eligible aviation fuels, the fuel type as defined in Article 3c(6) of Directive 2003/87/EC;';

(ii) paragraph (9) is replaced by the following:

'(9) Total CO_2 emissions in tonnes of CO_2 using the preliminary emission factor as well as the emission factor disaggregated by the Member State of departure and arrival, including CO_2 from biofuels which do not comply with Article 38(5);';

(iii) in paragraph (12), point (a) is replaced by the following:

'(a) amount of biofuels used during the reporting year (in tonnes) listed per fuel type, and whether the biofuels comply with Article 38(5);';

(iv) the following paragraph (12a) is added:

'(12a) Total amount of eligible aviation fuels used during the reporting year (in tonnes) listed per fuel type as per Article 3c(6) of Directive 2003/87/EC;';

(v) paragraph (13) is replaced by the following:

'(13) As an annex to the annual emission report, the aircraft operator shall include annual emissions and annual numbers of flights per aerodrome pair. If applicable, the amount of eligible aviation fuel (in tonnes) shall be indicated per aerodrome pair. Upon request of the operator the competent authority shall treat that information as confidential.';

(c) Section 3 is deleted;

(d) the following Section 4 is added:

'4. ANNUAL EMISSION REPORTS OF REGULATED ENTITIES

The annual emission report of a regulated entity shall at least contain the following information:

(1) Data identifying the regulated entity, as specified in Annex IV to Directive 2003/87/EC, and its unique greenhouse gas permit number;

(2) Name and address of the verifier of the report;

(3) The reporting year;

(4) Reference to and version number of the latest approved monitoring plan and the date from which it is applicable, as well as reference to and version number of any other monitoring plans relevant for the reporting year;

(5) Relevant changes in the operations of the regulated entity and changes as well as temporary deviations that occurred during the reporting period to the monitoring plan approved by the competent authority; including temporal or permanent changes of tiers, reasons for those changes, starting date for the changes, and starting and ending dates of temporal changes;

(6) Information for all fuel streams consisting of at least:

(a) the total emissions expressed as t CO_2, including CO_2 from biomass fuel streams which do not comply with Article 38(5);

(b) the tiers applied;

(c) released fuel amounts, (expressed as tonnes, Nm^3 or TJ,) and the unit conversion factor, expressed in appropriate units, reported separately, where applicable;

(d) emission factors, expressed in accordance with the requirements set out in Article 75f; biomass fraction, expressed as dimensionless fractions;

(e) where emission factors for fuels are related to mass or volume instead of energy, values determined pursuant to Article 75h(3) for the unit conversion factor of the respective fuel stream;

(f) the means through which the fuel is released for consumption;

(g) the end use(s) of the fuel stream released for consumption including the CRF code, at the level of detail available;

(h) the scope factor, expressed as dimensionless fraction, up to three decimal points. Where, for a fuel stream, more than one method is used to determine the scope factor, the information on the type of method, the associated scope factor, the released fuel amount and the CRF code at the level of detail available;

(i) where the scope factor is zero pursuant to Article 75l(1):

(i) A list of all entities covered by Chapters II and III of Directive 2003/87/EC identified by their name, address and, where applicable, unique permit number;

(ii) The released fuel amounts supplied to each entity covered by Chapters II and III of Directive 2003/87/EC for the relevant reporting period, expressed as t, Nm^3, or TJ, as well as the corresponding emissions.

(7) Information to be reported as memo items, consisting of at least:

(a) a proxy for the net calorific value of the biomass fuel streams, where relevant;

(b) emissions, amounts and energy content of biofuels and bioliquids released for consumption, expressed in t and TJ, and information whether such biofuels and bioliquids comply with Article 38(5);

(8) Where data gaps have occurred and have been closed by surrogate data in accordance with Article 66(1):

(a) the fuel stream to which each data gap applies;

(b) the reasons for each data gap;

(c) the starting and ending date and time of each data gap;

(d) the emissions calculated based on surrogate data;

(e) where the estimation method for surrogate data has not yet been included in the monitoring plan, a detailed description of the estimation method including evidence that the methodology used does not lead to an underestimation of emissions for the respective time period;

(9) Any other changes in the regulated entity during the reporting period with relevance for that regulated entity's greenhouse gas emissions during the reporting year.';

(35) the following Annexes are added:

'ANNEX Xa

Reports on fuel suppliers and fuel use of stationary installations and, where relevant, aircraft operators and shipping companies

Together with the information contained in the annual emission report pursuant to Annex X to this Regulation, the operator shall submit a report with the following information for each purchased fuel as defined in Article 3(af) of Directive 2003/87/EC:

(a) name, address and unique permit number of the fuel supplier which is registered as regulated entity. In cases where the fuel supplier is not a regulated entity, the operators shall submit, where available, a list of all suppliers of fuels, from direct fuel suppliers up to the regulated entity, including their name, address and unique permit number;

(b) the types and amounts of fuels acquired from each supplier referred to in point (a) during the relevant reporting period;

(c) the amount of fuel used for activities referred to in Annex I to Directive 2003/87/EC from each fuel supplier during the relevant reporting period.

ANNEX Xb

Reports on released fuels by regulated entities

Together with the information contained in the annual emission report pursuant to Annex X to this Regulation, the regulated entity shall submit a report with the following information for each purchased fuel as defined in Article 3, point (af), of Directive 2003/87/EC:

(a) name, address and unique permit number of the operator and, where relevant, the aircraft operator and shipping company, to whom the fuel is released. In other cases where the fuel is meant for end use in sectors covered by Annex I to Directive 2003/87/EC the regulated entity shall submit, where available, a list of all consumers of fuels, from direct buyer down to the operator, including their name, address and unique permit number, where this would not cause disproportionate administrative burden;

(b) the types and amounts of fuels sold to each buyer referred to in point (a) during the relevant reporting period.

(c) the amount of fuel used for activities referred to in Annex I to Directive 2003/87/EC for each buyer referred to in point (a) during the relevant reporting period.'.

Article 2

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2024.

However, Article 1, points (24), (25)(a)(iii), (25)(d), (27), (30)(a), (31), (33), (34)(d) and (35) shall apply from 1 July 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12 October 2023.

For the Commission
The President
Ursula VON DER LEYEN