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## ANNEX V

Rules for calculating the greenhouse gas impact of biofuels, bioliquids and their fossil fuel comparators

## C.Methodology

12. Emissions from transport and distribution,  $e_{td}$ , shall include emissions from the transport and storage of raw and semi-finished materials and from the storage and distribution of finished materials. Emissions from transport and distribution to be taken into account under point 6 shall not be covered by this point.