

ANNEX II **U.K.**

**Tier thresholds for calculation-based methodologies
related to installations (Article 12(1))**

3. Definition of tiers for calculation factors for mass balances **U.K.**

Where an operator uses a mass balance in accordance with Article 25, it shall use the tier definitions of this section.

3.1. Tiers for carbon content **U.K.**

The operator shall apply one of the tiers listed in this point. For deriving the carbon content from an emission factor, the operator shall use the following equations:

(a) for emission factors expressed as t CO₂/TJ : $C = (EF \times NCV) / f$

(b) for emission factors expressed as t CO₂/t : $C = EF / f$

In those formulae, C is the carbon content expressed as fraction (tonne carbon per tonne product), EF is the emission factor, NCV is the net calorific value, and f is the factor laid down in Article 36(3).

Where a biomass fraction is determined for a mixed fuel or material, the tiers defined shall relate to the total carbon content. The biomass fraction of the carbon shall be determined using the tiers defined in section 2.4 of this Annex.

- Tier 1 : The operator shall apply one of the following:
- (a) the carbon content derived from standard factors listed in Annex VI sections 1 and 2;
 - (b) other constant values in accordance with points (d) or (e) of Article 31(1), where no applicable value is contained in Annex VI sections 1 and 2.
- Tier 2a : The operator shall derive the carbon content from country specific emission factors for the respective fuel or material in accordance with points (b) or (c) of Article 31(1).
- Tier 2b : The operator shall derive the carbon content from emission factors for the fuel based on one of the following established proxies in combination with an empirical correlation as determined at least once per year in accordance with Articles 32 to 35:
- (a) density measurement of specific oils or gases common, for example, to the refinery or steel industry;
 - (b) net calorific value for specific coals types.

The operator 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 operator shall determine the carbon content in accordance with the relevant provisions of Articles 32 to 35.

3.2. Tiers for net calorific values **U.K.**

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 601/2012 (repealed), Division 3.. (See end of Document for details)

The tiers defined in section 2.2 of this Annex shall be used.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EU) No 601/2012 (repealed), Division 3..