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*Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2018/2066. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## ANNEX II

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

#### 5. DEFINITION OF TIERS FOR CALCULATION FACTORS FOR CO<sub>2</sub> PROCESS EMISSIONS FROM OTHER MATERIALS THAN CARBONATES

Process materials giving rise to CO<sub>2</sub> emissions, including urea, coke, graphite and other non-carbonate carbon containing materials, shall be monitored using an input-based approach according to this section, unless included in a mass balance.

##### 5.1 **Tiers for emission factors**

The tiers defined in section 2.1 of this Annex shall be used.

##### 5.2 **Tiers for net calorific value (NCV)**

If the process material contains combustible carbon, the operator shall report the NCV value. The tiers defined in section 2.2 of this Annex shall be used.

##### 5.3 **Tiers for conversion / oxidation factors**

If the process material contains combustible carbon, the operator shall apply an oxidation factor. For this purpose the tiers defined in section 2.3 of this Annex shall be used.

In all other cases the operator shall apply a conversion factor. For this purpose the following tier definitions shall apply:

**Tier 1:** A conversion factor of 1 shall be used.

**Tier 2:** Carbon leaving the process shall be considered by means of a conversion factor with a value between 0 and 1. The operator may assume complete conversion for one or several inputs and attribute unconverted materials or other carbon to the remaining inputs. The additional determination of relevant chemical parameters of the products shall be carried out in accordance with Articles 32 to 35.

##### 5.4 **Tiers for biomass fraction**

The tiers defined in section 2.4 of this Annex shall be used.

**Changes to legislation:**

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2018/2066. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to :**

- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2020/1557 art. 35\(3\)-\(8\)](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2021/1455 art. 22\(2\)-\(9\)](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2022/1173 art. 13](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 4 by [S.I. 2023/850 art. 8\(2\)](#)
- Regulation amendment to earlier affecting provision S.I. 2020/1265, Sch. 7 para. 13 by [S.I. 2022/1173 art. 17\(3\)](#)
- Regulation modified by [S.I. 2020/1265 art. 24Sch. 4](#)
- Regulation modified by [S.I. 2020/1265 Sch. 7 para. 13](#)
- Regulation modified by 2019 c. 1, s. 77(4) (as substituted) by [2020 c. 14 Sch. 12 para. 7\(3\)](#)
- Regulation power to amend conferred by 2019 c. 1, ss. 76, 77 (as amended) by [2020 c. 14 Sch. 12 para. 4\(4\)\(b\)\(i\)7\(2\)\(b\)](#)
- Regulation power to amend conferred by 2019 c. 1, ss. 76, 77 (as amended) by [2020 c. 14 Sch. 12 para. 5\(b\)7\(2\)\(b\)](#)
- Regulation restricted by [S.I. 2020/1265 Sch. 8 para. 5\(3\)](#)