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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 IV

### Activity-specific monitoring methodologies related to installations (Article 20(2))

#### 14. PULP AND PAPER PRODUCTION AS LISTED IN ANNEX I TO DIRECTIVE 2003/87/EC

##### A. **Scope**

The operator shall include at least the following potential sources of CO<sub>2</sub> emissions: boilers, gas turbines, and other combustion devices producing steam or power, recovery boilers and other devices burning spent pulping liquors, incinerators, lime kilns and calciners, waste gas scrubbing and fuel-fired dryers (such as infrared dryers).

##### B. **Specific monitoring rules**

The monitoring of emissions from combustion including flue gas scrubbing shall be carried out in accordance with section 1 of this Annex.

Process emissions from raw materials used as make-up chemicals, including at least limestone or soda ash, shall be monitored by Method A in accordance with section 4 of Annex II. CO<sub>2</sub> emissions from the recovery of limestone sludge in pulp production shall be assumed to be recycled biomass CO<sub>2</sub>. Only the amount of CO<sub>2</sub> proportional to the input from make-up chemicals shall be assumed to give rise to fossil CO<sub>2</sub> emissions.

For emissions from make-up chemicals, the following tier definitions for the emission factor 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. The derived values shall be adjusted in accordance with the moisture and gangue content of the applied carbonate materials.

**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. Stoichiometric ratios as listed in section 2 of Annex VI shall be used to convert composition data into emission factors, where relevant.

For the conversion factor, only tier 1 shall be applicable.

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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\(3\)](#)