

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 (Text with EEA relevance)

## CHAPTER III

### MONITORING OF EMISSIONS FROM STATIONARY INSTALLATIONS

#### SECTION 2

#### *Calculation-based methodology*

#### *Subsection 5*

#### *Treatment of biomass*

#### *Article 38*

#### **Biomass source streams**

1 The operator may determine the activity data of a biomass source stream without using tiers and providing analytical evidence regarding the biomass content, where that source stream consists exclusively of biomass and the operator can ensure that it is not contaminated with other materials or fuels.

2 The emission factor of biomass shall be zero.

The emission factor of each fuel or material shall be calculated and reported as the preliminary emission factor, determined in accordance with Article 30, multiplied by the fossil fraction of the fuel or material.

3 Peat, xylite and fossil fractions of mixed fuels or materials shall not be considered biomass.

4 Where the biomass fraction of mixed fuels or materials is equal or higher than 97 %, or where, due to the amount of the emissions associated with the fossil fraction of the fuel or material, it qualifies as a *de minimis* source stream, the competent authority may allow the operator to apply no-tier methodologies, including the energy balance method, for determining activity data and relevant calculation factors.

#### *Article 39*

#### **Determination of biomass and fossil fraction**

1 For mixed fuels or materials, the operator may either assume the absence of biomass and apply a default fossil fraction of 100 %, or determine a biomass fraction in accordance with paragraph 2, applying tiers as defined in section 2.4 of Annex II.

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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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2 Where, subject to the tier level required, the operator 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 operator 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 operator shall submit an alternative estimation method to determine the biomass fraction to the competent authority for approval. For fuels or materials originating from a production process with defined and traceable input streams, the operator may base the estimation on a mass balance of fossil and biomass carbon entering and leaving the process.

The Commission may provide guidelines on further applicable estimation methods.

3 By way of derogation from paragraphs 1 and 2 and Article 30, where the guarantee of origin has been established in accordance with Articles 2(j) and 15 of Directive 2009/28/EC for biogas injected into and subsequently removed from a gas network, the operator shall not use analyses to determine the biomass fraction.

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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\(3\)](#)