
STATUTORY INSTRUMENTS

2012 No. 3030

CLIMATE CHANGE

The Motor Fuel (Road Vehicle and Mobile Machinery) Greenhouse Gas Emissions Reporting Regulations 2012

<i>Made</i>	- - - -	<i>5th December 2012</i>
<i>Laid before Parliament</i>		<i>6th December 2012</i>
<i>Coming into force</i>	- -	<i>1st January 2013</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 2(2) of, and paragraph 1A of Schedule 2 to, the European Communities Act 1972 (“the 1972 Act”)(**1**).

The Secretary of State is a Minister designated for the purposes of section 2(2) of the 1972 Act in relation to the environment(**2**) and in relation to energy and energy sources(**3**).

These Regulations make provision for a purpose mentioned in section 2(2) of the 1972 Act and it appears to the Secretary of State that it is expedient for any reference in these Regulations to Annex IV to Directive [98/70/EC](#) of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels and amending Council Directive [93/12/EEC](#)(**4**) to be construed as a reference to that Annex as amended from time to time.

PART 1

Introductory Provisions

Citation and commencement

1. These Regulations may be cited as the Motor Fuel (Road Vehicle and Mobile Machinery) Greenhouse Gas Emissions Reporting Regulations 2012 and come into force on 1st January 2013.

(1) [1972 c.68](#); section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act [2006 \(c. 51\)](#) and by section 3(3) and Part 1 of the Schedule to the European Union (Amendment) Act [2008 \(c. 7\)](#). Paragraph 1A of Schedule 2 was inserted by section 28 of the Legislative and Regulatory Reform Act [2006 \(c.51\)](#). Paragraph 1A(1)(b) of Schedule 2 was then amended by section 3(3) of the European Union (Amendment) Act [2008 \(c. 7\)](#).

(2) [S.I. 2008/301](#).

(3) [S.I. 2010/761](#).

(4) OJ No L 350, 28.12.1998, p. 58. The Directive has been amended by Commission Directive [2000/71/EC](#), Directive [2003/17/EC](#), Regulation [\(EC\) No 1882/2003](#), Directive [2009/30/EC](#) and Commission Directive 2011/63/EU.

Changes to legislation: The Motor Fuel (Road Vehicle and Mobile Machinery) Greenhouse Gas Emissions Reporting Regulations 2012 is up to date with all changes known to be in force on or before 19 July 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

II Reg. 1 in force at 1.1.2013, see [reg. 1](#)

Interpretation

2. In these Regulations—

^{F1} ...

^{F2} ...

“account holder” has the meaning given in regulation 8;

[^{F3}“additional sustainability information” has the meaning given in the RTFO Order;]

[^{F4}“assessment time”—

- (a) in relation to renewable aviation turbine fuel (within the meaning given in article 3 of the RTFO Order), has the meaning given in article 2 of the RTFO Order;
- (b) in relation to renewable hydrogen or hydrogen from fossil fuel sources, means the time at which is it sold to a retail customer;
- (c) in relation to gaseous renewable transport fuels which are to be used only in non-road transports, means the time at which the fuel is set aside for such use;
- (d) in relation to electricity for use in electric road vehicles, means the time at which the electricity is given through an appropriate meter, and for this purpose “appropriate meter”—
 - (i) in relation to Great Britain, has the meaning given in paragraph 1 of Schedule 7 to the Electricity Act 1989;
 - (ii) in relation to Northern Ireland, has the meaning given in paragraph 2 of Schedule 7 to the Electricity (Northern Ireland) Order 1992;
- (e) in relation to any energy product, other than fossil fuel for use in aircraft, which does not fall within sub-paragraph (a), (b) or (c), means the time at which the requirement under the Hydrocarbon Oil Duties Act 1979 to pay the duty of excise with which that fuel is chargeable took effect;]

[^{F4}“CO_{2eq}” means carbon dioxide equivalent GHG emissions, and references to “gCO_{2eq}” and “kgCO_{2eq}” mean “grams of carbon dioxide equivalent GHG emissions” and “kilograms of carbon dioxide equivalent GHG emissions”, respectively;]

[^{F4}“connected person” means, in relation to a supplier, a person who is connected with the supplier within the meaning of section 1122 of the Corporation Tax Act 2010;]

[^{F4}“the directive” means [Directive 98/70/EC](#) of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels, etc., and a reference in these Regulations to Annex IV to the directive is a reference to that Annex as amended from time to time;]

[^{F4}“electricity supplier”—

- (a) in relation to Great Britain, has the meaning given in section 6 of the Electricity Act 1989;
- (b) in relation to Northern Ireland, has the meaning given in Article 3 of the Electricity (Northern Ireland) Order 1992;]

[^{F4}“emissions savings” has the meaning given in regulation 16A;]

^{F5} ...

“the fossil fuel comparator” has the meaning given in paragraph 19 of Part C of Annex IV to the directive;

“GHG” means greenhouse gas;

[^{F4}“GHG credit” means a document or record (which may be electronic)—

- (a) issued to a supplier by the Administrator under Part 3A; and
- (b) which certifies that the supplier to which it is issued has achieved the emissions savings stated in the credit (as to which, see regulation 16A) in relation to the reporting period concerned;]

[^{F4}“GHG Directive” means Council Directive (EU) 2015/652 of 20 April 2015 laying down calculation methods and reporting requirements pursuant to the directive;]

[^{F4}“GHG reduction obligation” has the meaning given in regulation 6B;]

“the GHG reporting requirement” means the requirement imposed by regulation 4;

[^{F4}“GHGi”, in relation to an energy product or electricity, means the GHG emissions per unit of energy of the energy product or the electricity, measured in gCO_{2eq}/MJ;]

^{F6}
...

[^{F4}“lower heating value” means—

- (a) in relation to an energy product consisting of biofuel—
 - (i) where that biofuel is of a type listed in Annex III to the Renewable Energy Directive, the lower calorific value for the particular type of biofuel set out in Annex III to that Directive;
 - (ii) where that biofuel is not of a type listed in Annex III to the Renewable Energy Directive, subject to the Administrator’s approval, the lower heating value for that type of fuel set out in Part 2 of Appendix I to the European Commission’s Joint Research Centre Well-to-Tank Report, version 4, of July 2013 (“the JRC Well-to-Tank Report”);
- (b) in relation to an energy product consisting of fuel of non-biological origin, the lower heating value for that type of fuel set out in Part 2 of Appendix I to the JRC Well-to-Tank Report;]

[^{F4}“MJ” means megajoule, and references to “/MJ” mean “per megajoule”;

[^{F7}“non-regulated supplier” means—

- (a) an electricity supplier;
- (b) a supplier, other than an electricity supplier, which is not subject to the GHG reporting requirement imposed under regulation 4;]

[^{F4}“non-road transports” has the meaning given in article 2 of the RTFO Order;]

[^{F4}“predominant conversion technology” means the technology or mechanism used to convert energy in an energy product or in electricity into energy for the purpose of generating propulsion or movement;]

“regulated supplier” means a supplier upon whom the GHG reporting requirement is imposed under regulation 4;

[^{F8}“relevant feedstock” has the meaning given in article 2 of the RTFO Order;]

[^{F4}“the Renewable Energy Directive” means [Directive 2009/28/EC](#) of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources, etc.;]

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“the reporting deadline” means [^{F9}15th September] (or the next working day after [^{F9}15th September], if [^{F9}15th September] is not a working day) immediately following the end of a reporting period;

“reporting period” means a period beginning with 1st January in a year and ending with 31st December in that same year;

“road vehicle” means a vehicle constructed or adapted for use on roads, but does not include any vehicle which is an excepted vehicle within the meaning given by the Hydrocarbon Oil Duties Act 1979⁽⁵⁾;

[^{F4}“RTF certificate” has the meaning given in section 127 of the Energy Act 2004;]

^{F10}“the RTFO Order” means the Renewable Transport Fuel Obligations Order 2007 ^{F11}...;

[^{F4}“SME” means a business which —

- (a) employs fewer than 250 persons; and
- (b) has—
 - (i) an annual turnover which does not exceed 50 million euros in value; or
 - (ii) an annual balance sheet total which does not exceed 43 million euros in value;]

[^{F12}“supplier” means—

- (a) a supplier of energy products;
- (b) an electricity supplier;]

^{F13} ...

[^{F14}“sustainability criteria” has the meaning given in the RTFO Order;]

[^{F15}“sustainable feedstock” has the meaning given in the RTFO Order;]

[^{F4}“UER” means a reduction in upstream emissions;]

[^{F4}“unit GHGi threshold” has the meaning given in regulation 6B(2);]

[^{F4}“upstream emissions”, in relation to an energy product, means all greenhouse gas emissions occurring prior to the raw material entering a refinery or a processing plant where the energy product was produced;]

[^{F4}“verifier’s assurance report” means a report which meets the requirements of regulation 6;]

“working day” means any day other than—

- (a) Saturday or Sunday;
- (b) Christmas Day or Good Friday; or
- (c) a day which is a bank holiday under the Banking and Financial Dealings Act 1971⁽⁶⁾ in any part of the United Kingdom.

- | | |
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| F1 | Words in reg. 2 omitted (15.4.2018) by virtue of The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374) , regs. 1, 29(2) |
| F2 | Words in reg. 2 omitted (15.4.2018) by virtue of The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374) , regs. 1, 29(4) |
| F3 | Words in reg. 2 substituted (1.1.2022) by The Renewable Transport Fuel Obligations (Amendment) Order 2021 (S.I. 2021/1420) , arts. 1, 15(2)(a) (with art. 16) |

(5) 1979 c.5. The phrase “excepted vehicle” is defined at section 27 of, and Schedule 1 to, the 1979 Act.

(6) 1971 c.80.

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- F4** Words in [reg. 2](#) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(5\)](#)
- F5** Words in [reg. 2](#) omitted (15.4.2018) by virtue of The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(6\)](#)
- F6** Words in [reg. 2](#) omitted (15.4.2018) by virtue of The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(7\)](#)
- F7** Words in [reg. 2](#) substituted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(8\)](#)
- F8** Words in [reg. 2](#) substituted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(9\)](#)
- F9** Words in [reg. 2](#) substituted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(10\)](#)
- F10** Reg. 2 definition moved (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(3\)](#)
- F11** Words in [reg. 2](#) omitted (1.1.2022) by virtue of The Renewable Transport Fuel Obligations (Amendment) Order 2021 (S.I. 2021/1420), arts. 1, [15\(2\)\(b\)](#) (with art. 16)
- F12** Words in [reg. 2](#) substituted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(11\)](#)
- F13** Words in [reg. 2](#) omitted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, [29\(12\)](#)
- F14** Words in [reg. 2](#) substituted (1.1.2022) by The Renewable Transport Fuel Obligations (Amendment) Order 2021 (S.I. 2021/1420), arts. 1, [15\(2\)\(c\)](#) (with art. 16)
- F15** Words in [reg. 2](#) substituted (1.1.2022) by The Renewable Transport Fuel Obligations (Amendment) Order 2021 (S.I. 2021/1420), arts. 1, [15\(2\)\(d\)](#) (with art. 16)

Commencement Information

- I2** Reg. 2 in force at 1.1.2013, see [reg. 1](#)

Definitions of energy products and relevant use

3.—(1) The following paragraphs of this regulation define the various descriptions of energy product referred to in these Regulations and the relevant use of such products for the purposes of these Regulations.

(2) “Energy product” means—

- (a) liquid fuel; or
- (b) gaseous fuel;

but does not include detergents, cetane improvers, lubricity improvers, viscosity improvers, oxidation inhibitors, gum inhibitors, anti-corrosive preparations and like substances intended for use as fuel additives.

(3) For the purposes of these Regulations [^{F16}, unless specified otherwise,] one kilogram of gaseous fuel is to be treated as equivalent to one litre of liquid fuel [^{F17}(and vice-versa)].

[^{F18}(3A) For the purposes of these Regulations, references to a type of energy product as being “renewable” are references to an energy product of that type which meets the definition of “renewable transport fuel”.

(4) “Relevant use” means use within the United Kingdom in non-road transports or road vehicles.]

^{F19}(5)

[^{F20}(5A) “Biofuel” has the meaning given in section 132(1) of the Energy Act 2004.]

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(6) “Fossil fuel” means coal, substances produced directly or indirectly from coal, lignite, natural gas, crude liquid petroleum, or petroleum products where—

- (a) “natural gas” means any gas derived from natural strata; and
- (b) “petroleum products” means the following substances produced directly or indirectly from crude, that is to say, fuels, lubricants, bitumen, wax, industrial spirits and any wide-range substance (meaning a substance whose final boiling point at normal atmospheric pressure is more than 50°C higher than its initial boiling point).

(7) “Renewable transport fuel” is liquid fuel or gaseous fuel produced wholly or partially from a relevant feedstock whether blended with fossil fuel or not.

(8) “Wholly renewable transport fuel” means renewable transport fuel which is produced wholly from a relevant feedstock.

(9) “Partially renewable transport fuel” means renewable transport fuel other than wholly renewable transport fuel.

[^{F21}(10) “RFNBO” has the meaning given in article 3 of the RTFO Order.]

- F16** Words in [reg. 3\(3\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **30(2)(a)**
- F17** Words in [reg. 3\(3\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **30(2)(b)**
- F18** [Reg. 3\(3A\)\(4\)](#) substituted for [reg. 3\(4\)](#) (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **30(3)**
- F19** [Reg. 3\(5\)](#) omitted (15.4.2018) by virtue of [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **30(4)**
- F20** [Reg. 3\(5A\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **30(5)**
- F21** [Reg. 3\(10\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **30(6)**

Commencement Information

- I3** Reg. 3 in force at 1.1.2013, see [reg. 1](#)

PART 2

The Motor Fuel Greenhouse Gas Reporting Requirement

The Motor Fuel Greenhouse Gas Reporting Requirement

4.—(1) Subject to paragraph (3), the motor fuel greenhouse gas reporting requirement (“the GHG reporting requirement”) mentioned in paragraph (2) is imposed on every supplier of energy products for relevant use who in a reporting period owns such products at the [^{F22}assessment time].

(2) The GHG reporting requirement is a requirement, for each reporting period, for the supplier to produce to the Administrator on or before the reporting deadline, or such later date as the Administrator may notify to the supplier for the purposes of this paragraph, information and evidence in accordance with regulations 13 and 15 in respect of all the energy products it supplied for relevant use during the reporting period.

(3) But the GHG reporting requirement does not apply to a supplier who, in a reporting period, supplies less than 450,000 litres of energy products for relevant use.

F22 Words in [reg. 4\(1\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, 31

Commencement Information

I4 Reg. 4 in force at 1.1.2013, see [reg. 1](#)

[^{F23}Determinations of amounts, energy content and GHGi of energy products]

5.—(1) Where it is shown that a person owns an amount of petrol, diesel fuel, low sulphur gas oil or renewable transport fuel [^{F24}, other than renewable transport fuel which is to be used as fuel for aircraft, at the assessment time,] it is to be presumed, unless the contrary is shown, that that amount of fuel is supplied for relevant use.

[^{F25}(2) Subject to paragraphs (2A) and (3)—

- (a) in the case of renewable transport fuel which meets the sustainability criteria, the GHGi referable to an amount of that fuel are to be calculated by reducing the fossil fuel comparator by the applicable percentage, with that percentage being calculated in accordance with paragraph 3(3) of [^{F26}Schedule 1] to the RTFO Order;
- (b) in the case of biofuel (including biofuel for use in aviation) where the fuel does not meet the sustainability criteria or in respect of which the supplier does not submit a verifier's assurance report, the GHGi referable to an amount of that fuel—
 - (i) are the relevant weighted value; or
 - (ii) if there is no such relevant weighted value, are to be reported as “unknown”;
- (c) in the case of RFNBO in respect of which the supplier does not submit a verifier's assurance report, the GHGi referable to an amount of that fuel—
 - (i) are the relevant weighted value; or
 - (ii) if there is no such relevant weighted value, are to be reported as “unknown”;
- (d) in the case of RFNBO which does not fall within sub-paragraph (a), but in respect of which the supplier submits a verifier's assurance report, the GHGi of that fuel is the value verified by the verifier's assurance report;
- (e) in the case of fuels other than renewable transport fuels or electricity, the GHGi referable to an amount of that fuel—
 - (i) are the relevant weighted value; or
 - (ii) if there is no such relevant weighted value, are to be reported as “unknown”.

(2A) For the purposes of paragraph (2)(b), (c) and (e), the relevant weighted value used or to be used, and any decision as to whether there is an appropriate relevant weighted value, in relation to the fuel in question, is subject to the Administrator's approval.]

(3) In the case of partially renewable transport fuel—

- (a) the calculations at paragraph [^{F27}(2)(a) to (d), which are relevant to the partially renewable transport fuel concerned,] only apply to the percentage of the energy content of the fuel which is attributable to relevant feedstocks; and
- (b) the remainder of the fuel is to be treated as if it were fossil fuel for these purposes [^{F28}, and the calculations at paragraph (2)(e) apply to the percentage of the energy content of the fuel which is so treated].

^{F29}(4)

(5) For the purposes of paragraph (1)—

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- (a) “petrol” has the same meaning as in Article 2(1) of the directive;
- (b) “diesel fuel” has the same meaning as “diesel fuels” as defined in Article 2(2) of the directive; and
- (c) “low sulphur gas oil” means any petroleum-derived liquid—
 - (i) which falls within CN codes 2710 19 41 and 2710 19 45; and
 - (ii) the sulphur content of which does not exceed the level specified in regulation 5B(1) (b) of the Motor Fuel (Composition and Content) Regulations 1999(7).

[^{F30}(5A) For the purposes of paragraph (2) and (2A), “relevant weighted value” means—

- (a) in relation to paragraph (2)(b) and (c), the weighted life cycle GHG intensity value for the equivalent fossil fuel set out in paragraph 5 of Part 2 of Annex I to the GHG Directive;
- (b) in relation to paragraph (2)(e), the weighted life cycle GHG intensity value for the fuel in question set out in paragraph 5 of Part 2 of Annex I to the GHG Directive.]

(6) For the purposes of paragraph (3), where the partially renewable transport fuel ^{F31}...—

- (a) [^{F32}is] fatty-acid-methyl-ester, the percentage of the energy content of the fuel which is attributable to relevant feedstocks is deemed to be 100%;
- (b) [^{F33}is] bio-ethyl-tertiary-butyl-ether, the percentage of the energy content of the fuel which is attributable to relevant feedstocks is deemed to be 37%;
- (c) [^{F34}is] bio-methyl-tertiary-butyl-ether, the percentage of the energy content of the fuel which is attributable to relevant feedstocks is deemed to be 22%;
- (d) [^{F35}is] bio-tertiary-amyl-ethyl-ether, the percentage of the energy content of the fuel which is attributable to relevant feedstocks is deemed to be 29%.

[^{F36}(e) is hydrotreated vegetable oil derived from relevant feedstocks which is thermochemically treated with hydrogen derived from a non-biological origin, the percentage of the energy content of the fuel which is attributable to relevant feedstocks is deemed to be 100%;

- (f) contains RFNBO, where the process energy used to produce the RFNBO is electricity that is entirely taken from the national electricity grid of the country in which the RFNBO is or was produced, the percentage of the energy content of the fuel which is attributable to relevant feedstocks is deemed to be the annual average percentage of electricity for that country’s national grid which is produced from renewable sources other than biomass (within the meaning given in article 2(2) of the RTFO Order).]

[^{F37}(7) But if the Administrator considers that it is not appropriate to use the methodology in paragraph (6)(f) to determine the percentage of the energy content of the fuel which is attributable to relevant feedstocks, that percentage is to be determined in accordance with such other methodology as the Administrator may consider appropriate in a particular case.]

- F23** Reg. 5 heading substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **32(2)**
- F24** Words in reg. 5(1) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **32(3)**
- F25** Reg. 5(2)(2A) substituted for reg. 5(2) (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **32(4)**
- F26** Words in reg. 5(2)(a) substituted (1.1.2022) by [The Renewable Transport Fuel Obligations \(Amendment\) Order 2021 \(S.I. 2021/1420\)](#), arts. 1, **15(3)** (with art. 16)
- F27** Words in reg. 5(3)(a) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **32(5)(a)**

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- F28** Words in reg. 5(3)(b) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(5)(b)**
- F29** Reg. 5(4) omitted (15.4.2018) by virtue of The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(6)**
- F30** Reg. 5(5A) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(7)**
- F31** Word in reg. 5(6) omitted (15.4.2018) by virtue of The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(8)(a)**
- F32** Word in reg. 5(6)(a) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(8)(b)**
- F33** Word in reg. 5(6)(b) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(8)(c)**
- F34** Word in reg. 5(6)(c) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(8)(d)**
- F35** Word in reg. 5(6)(d) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(8)(e)**
- F36** Reg. 5(6)(e)(f) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(8)(f)**
- F37** Reg. 5(7) inserted (15.4.2018) by The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 (S.I. 2018/374), regs. 1, **32(8)(f)**

Commencement Information

- I5** Reg. 5 in force at 1.1.2013, see **reg. 1**

Verifier's assurance report

6.—^{F38}(1) A regulated supplier which supplies biofuel which is for relevant use must submit to the Administrator a verifier's assurance report which gives details of—

- (a) the compliance of the biofuel supplied with the sustainability criteria; and
- (b) the additional sustainability information in respect of that biofuel.]

(2) The report referred to in paragraph (1) must be submitted to the Administrator on or before the reporting deadline or such later date as the Administrator may notify to the supplier for the purposes of this paragraph.

(3) But a verifier's assurance report need not be submitted in respect of—

- (a) any proportion of the renewable transport fuel supplied which the supplier accepts cannot be shown to comply with the sustainability criteria; and
- (b) matters already confirmed by a verifier's assurance report submitted to the Administrator under the RTFO Order.

(4) ^{F39}Subject to paragraph (6), a] verifier's assurance report must—

- (a) confirm that the assurance procedures used in the preparation of the report—
 - (i) met the requirements in respect of limited assurance engagements prescribed in ISAE 3000(8), or an equivalent standard; and
 - (ii) were undertaken by a person with appropriate expertise who is not the supplier or a connected person;

(8) The International Standard on Assurance Engagements 3000 is set out from page 292 of Part II of the publication entitled "Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements" (2010 edition) (ISBN 978-1-60815-052-6) published by the International Federation of Accountants. Copies can be obtained from www.ifac.org.

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- (b) be prepared by a person with appropriate expertise who is not the supplier or a connected person and in accordance with the requirements in respect of limited assurance engagements prescribed in ISAE 3000, or an equivalent standard;
 - (c) consider whether the relevant systems used to collate and report—
 - (i) information relating to the compliance of renewable transport fuel with the sustainability criteria; and
 - (ii) the additional sustainability information;
 are likely to produce relevant data which is reasonably accurate and reliable and whether there are controls in place to help protect against material misstatements due to fraud or error;
 - (d) where the verifier intends to use as evidence work performed by the supplier or another party, consider the frequency and methodology of sampling used by that party and the robustness of the relevant data; and
 - (e) state whether anything has come to the verifier's attention to indicate that—
 - (i) the relevant data has not been prepared in accordance with any guidance produced by the Administrator under regulation 16; and
 - (ii) the information or evidence provided by the supplier under regulation 4 is not accurate.
- (5) In paragraph (4)—
- ^{F40}(a)
- (b) "ISAE 3000" means the International Standard on Assurance Engagements 3000 promulgated by the International Federation of Accountants;
 - (c) "relevant data" means—
 - (i) the information referred to in paragraph (4)(c); and
 - (ii) any other information or data on which that information is based;
 - (d) "relevant systems" means the systems by which the relevant data were produced;
 - (e) "sampling" means sampling for the purposes of obtaining or checking the relevant data.

[^{F41}(6) If the Administrator requires a supplier to produce a verifier's assurance report under regulation 13(4)(a) (see also regulation 13(8)), then paragraph (4) has effect as if for "limited assurance engagements", in both places where the words occur, there were substituted "limited assurance engagements or, if the Administrator requires, reasonable assurance engagements".]

F38 Reg. 6(1) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **33(2)**

F39 Words in reg. 6(4) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **33(3)**

F40 Reg. 6(5)(a) omitted (15.4.2018) by virtue of [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **33(4)**

F41 Reg. 6(6) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **33(5)**

Commencement Information

I6 Reg. 6 in force at 1.1.2013, see [reg. 1](#)

[^{F42}PART 2A

THE GHG EMISSIONS THRESHOLD AND THE GHG REDUCTION OBLIGATION

F42 Pt. 2A inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, 34

Application of Part 2A

6A. This Part applies to regulated suppliers in relation to the reporting periods beginning on 1st January 2019 and 1st January 2020.

The unit GHGi threshold and the GHG reduction obligation

6B.—(1) This regulation applies to an energy product supplied by a regulated supplier if—

- (a) the energy product was supplied for relevant use;
- (b) the energy product was supplied in a reporting period to which this Part applies (the “applicable reporting period”);
- (c) where the assessment time falls within that period, the energy product was owned by the regulated supplier at that time; and
- (d) the condition in paragraph (2) is met.

(2) The condition is that the GHGi of the energy product is higher than the amount (the “unit GHGi threshold”) specified in column (1) of the following table for the applicable reporting period specified in column (2) of the table—

(1) Unit GHGi threshold	(2) Applicable reporting period
90.34 gCO _{2eq} /MJ	2019
88.45 gCO _{2eq} /MJ	2020

(3) A regulated supplier which supplies one or more energy products to which this regulation applies in a reporting period incurs a GHG reduction obligation in respect of that period.

(4) If a regulated supplier incurs a “GHG reduction obligation” the supplier must account to the Administrator for the amount of that supplier’s GHG reduction obligation (as to which, see regulation 6C) by—

- (a) notifying the Administrator of a debit, from the supplier’s account, of GHG credits equal to the value of all or part of the GHG reduction obligation in accordance with regulation 16F (whether the credits were issued to the regulated supplier under regulation 16C or transferred to the supplier under regulation 16D);
- (b) making payment to the Administrator in accordance with regulation 16F (payments).

Calculation, and notification, of amount of GHG reduction obligation

6C.—(1) The Administrator must—

- (a) calculate the amount, expressed in kgCO_{2eq}, of the supplier’s GHG reduction obligation; and

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- (b) inform the supplier of that amount as soon as reasonably practicable after the end of the reporting period concerned.
- (2) The Administrator must calculate the amount described in paragraph (1)(a) as follows—
 - (a) apply the formula in paragraph (3) to calculate the amount (“P”), expressed in kgCO_{2eq}, for each energy product to which regulation 6B applies in respect of the reporting period concerned; and
 - (b) add together the results of the calculations under sub-paragraph (a).
- (3) Subject to paragraph (4), P is calculated as follows—

$$P = (((GHGi \times AF) - Z) \times V \times ED / 1000) - D$$
 where—
 - GHGi is the GHGi of the energy product;
 - AF is the adjustment factor set out in paragraph (5);
 - Z is the unit GHGi threshold for the reporting period concerned;
 - V is the amount of the energy product supplied, expressed in—
 - (a) kilograms for gaseous fuels; or
 - (b) litres for liquid fuels;
 - ED is the lower heating value of the energy product supplied, expressed in—
 - (a) MJ per kilogram for gaseous fuels; or
 - (b) MJ per litre for liquid fuels;
 - D is—
 - (a) in the case of a supplier which supplied fewer than 10 million litres of energy product with a GHGi above the unit GHGi threshold for relevant use in the reporting period concerned—
 - (i) 59,352 kgCO_{2eq}, where that period is that beginning on 1st January 2019;
 - (ii) 89,029 kgCO_{2eq}, where that period is that beginning on 1st January 2020; and
 - (b) in the case of a supplier which supplied 10 million litres or more of energy product with a GHGi above the unit GHGi threshold for relevant use in the reporting period concerned, 0.
- (4) If P is calculated to be a negative number, then P is instead deemed to be zero.
- (5) The adjustment factor (AF) in the formula in paragraph (3) is—
 - (a) if the predominant conversion technology is an internal combustion engine, 1;
 - (b) if the predominant conversion technology is a battery electric powertrain, 0.4; or
 - (c) if the predominant conversion technology is a hydrogen fuel cell electric powertrain, 0.4.]

PART 3

Administration

Administration

7.—(1) The Administrator must administer the GHG reporting requirement [F43, matters in relation to any GHG reduction obligation of a supplier and GHG credits] in accordance with these Regulations.

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(2) The Secretary of State is appointed as the Administrator.

F43 Words in [reg. 7\(1\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **35**

Commencement Information

I7 Reg. 7 in force at 1.1.2013, see [reg. 1](#)

Establishment of accounts

8.—(1) The Administrator must establish and maintain an account, in which the [^{F44}GHGi] of energy supplied are to be recorded, for each person who—

- (a) is, or is likely to become, subject to the GHG reporting requirement [^{F45}or a GHG reduction obligation];
- (b) applies for an account; and
- (c) satisfies the Administrator that the person is, or is likely to become, a supplier of energy products for relevant use.

[^{F46}(1A) The Administrator may establish and maintain an account for any person not falling within paragraph (1) who intends to apply for, or trade or invest in, GHG credits.]

(2) The Administrator may record such other matters as the Administrator thinks fit in any account established under paragraph (1) [^{F47}or (1A)].

(3) A person must apply for an account under paragraph (1) not later than the end of the period of 28 days beginning on the date on which the person becomes a regulated supplier.

[^{F48}(3A) The Administrator may not establish an account for any person under this regulation unless the Administrator is satisfied that the person has consented to allowing the Administrator such access to premises (other than a dwelling), computers, records or documents as the Administrator may from time to time require in order to verify information given by the person.]

(4) The Administrator must, so far as reasonably practicable, identify all regulated suppliers.

(5) A supplier or other person who applies for an account under this regulation must provide such information or produce such evidence (or both) to the Administrator as the latter may reasonably request ^{F49}....

(6) A supplier or other person who applies for an account under this regulation must ensure that the information provided or evidence produced is accurate to the best of the supplier's or other person's knowledge and belief.

(7) The Administrator may reject any application under this regulation if the Administrator reasonably believes that the information or evidence provided to the Administrator under this regulation is inaccurate or incomplete.

(8) An “account holder” is a supplier or other person for whom the Administrator establishes an account pursuant to this regulation.

F44 Words in [reg. 8\(1\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **36(2)(a)**

F45 Words in [reg. 8\(1\)\(a\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **36(2)(b)**

F46 [Reg. 8\(1A\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **36(3)**

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- F47** Words in [reg. 8\(2\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [36\(4\)](#)
- F48** [Reg. 8\(3A\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [36\(5\)](#)
- F49** Words in [reg. 8\(5\)](#) omitted (15.4.2018) by virtue of [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [36\(6\)](#)

Commencement Information

- I8** Reg. 8 in force at 1.1.2013, see [reg. 1](#)

Power of the Administrator to require further information or evidence

9.—(1) Where the Administrator has reason to believe that an account holder for whom an account has been established pursuant to regulation ^[F50]8(1) is not subject, and is not likely to become subject, to the GHG reporting requirement ^[F51]or a GHG reduction obligation], the Administrator may require the account holder to provide such ^[F52]evidence or information to the Administrator as may be necessary to satisfy the Administrator as to whether the account holder is subject, or is likely to become subject, to the GHG reporting requirement or a GHG reduction obligation.]

^[F53](1A) Where the Administrator has reason to believe that an account holder for whom an account has been established under regulation 8(1A) is holding that account for a purpose other than trading or investing in GHG credits, the Administrator may require the account holder to provide such evidence or information to the Administrator as may be necessary to satisfy the Administrator as to whether the account holder holds the account for the purpose of trading or investing in GHG credits.]

(2) An account holder must—

- (a) provide the information or produce the evidence required under this regulation; and
- (b) ensure that the information provided or evidence produced is accurate to the best of the account holder's knowledge and belief.

- F50** Word in [reg. 9\(1\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [37\(2\)\(a\)](#)
- F51** Words in [reg. 9\(1\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [37\(2\)\(b\)](#)
- F52** Words in [reg. 9\(1\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [37\(2\)\(c\)](#)
- F53** [Reg. 9\(1A\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [37\(3\)](#)

Commencement Information

- I9** Reg. 9 in force at 1.1.2013, see [reg. 1](#)

Closure of accounts

10

^[F54](1) Where the Administrator is satisfied that an account holder for whom an account has been established pursuant to regulation ^[F55]8(1) is not subject, and is not likely to become subject, to the GHG reporting requirement, the Administrator may close that account.

[^{F56}(2) The Administrator must close an account established under regulation 8(1) if the Administrator considers that the account holder no longer has good reason to hold the account.

(3) The Administrator may close an account established under regulation 8(1A) if—

- (a) all GHG credits standing to the credit of the account have been revoked or may no longer be produced as evidence of emissions savings and the Administrator—
 - (i) is no longer satisfied that the account holder is holding the account for the purpose of applying for, or trading or investing in, GHG credits; or
 - (ii) is satisfied that the account holder has failed to comply with regulation 8(5), (6) or 9(1A); or
- (b) in the immediately preceding period of 36 months—
 - (i) no GHG credit has been issued to the account holder; or
 - (ii) no GHG credit has been credited to the account of the account holder.]

F54 Reg. 10 renumbered as reg. 10(1) (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **38(2)**

F55 Word in reg. 10(1) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **38(3)**

F56 Reg. 10(2)(3) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **38(4)**

Commencement Information

I10 Reg. 10 in force at 1.1.2013, see [reg. 1](#)

Managing accounts

11. Subject to the provisions of these Regulations, the Administrator may manage accounts, including amending details of accounts, and consolidating the accounts of account holders, as the Administrator thinks fit.

Commencement Information

I11 Reg. 11 in force at 1.1.2013, see [reg. 1](#)

Processing of information and evidence

12.—(1) The Administrator must—

- (a) record and retain information submitted for the purpose of—
 - (i) establishing that a supplier is, or reasonably expects to be, subject to the GHG reporting requirement [^{F57}or a GHG reduction obligation]; or
 - (ii) calculating the greenhouse gas emissions referable to the energy products supplied by each account holder; and
- (b) correct any error which is discovered in information stored by the Administrator in relation to an account.

(2) The period for which the Administrator must retain any information pursuant to paragraph (1) is such period as the Administrator considers is reasonable, but it must not be a period of less than ten years beginning with the date of receipt of the information.

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(3) The Administrator may record and retain, for purposes connected with the carrying out of the Administrator's functions, such other information as the Administrator thinks fit.

F57 Words in [reg. 12\(1\)\(a\)\(i\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), [regs. 1, 39](#)

Commencement Information

I12 Reg. 12 in force at 1.1.2013, see [reg. 1](#)

[^{F58}Duty to require information from regulated suppliers and applicants for GHG credits

13.—(1) This regulation applies to—

- (a) regulated suppliers, for the purposes of the GHG reporting requirement;
- (b) a supplier applying for GHG credits.

(2) Upon request by the Administrator, a supplier to which this regulation applies must provide to the Administrator such of the evidence or information in the Schedule as the Administrator specifies.

(3) When requiring a supplier to provide evidence or information under paragraph (2), the Administrator must impose requirements as to—

- (a) the form in which the evidence or information is to be provided;
- (b) the methodology to be used in calculating and providing the evidence or information; and
- (c) the period within which the evidence or information must be provided.

(4) The Administrator may require a supplier to—

- (a) provide such evidence as the Administrator may determine is necessary in order to substantiate information which the supplier is to provide or has provided to the Administrator under this regulation;
- (b) provide the Administrator with such information as the Administrator may require for purposes connected with the carrying out of the Administrator's functions.

(5) In exercising the power under paragraph (4) the Administrator may impose requirements as to—

- (a) the form in which the evidence or information must be provided;
- (b) the methodology to be used in calculating, compiling and providing the evidence or information; and
- (c) the period within which the evidence or information must be provided.

(6) Where the Administrator imposes a requirement under this regulation on a supplier to provide evidence or information, the supplier must—

- (a) provide that evidence or information; and
- (b) ensure that it is—
 - (i) accurate; and
 - (ii) provided in such form, and using such methodology, and within such period, as the Administrator requires.

(7) Nothing in this regulation obliges the Administrator to impose a requirement on a regulated supplier to provide evidence or information to confirm matters previously reported by the same supplier to the Administrator under the RTFO Order.

(8) The power of the Administrator to require a supplier to provide evidence under paragraph (4) (a) includes the power to require the supplier to produce a verifier's assurance report in relation

to any of the following (where the supplier has applied for a GHG credit in relation to any of the following)—

- (a) electricity supplied for use in electric road vehicles;
- (b) gaseous renewable transport fuel which is to be used only in non-road transports;
- (c) RFNBO, in respect of which no RTF certificate has been issued under the RTFO Order;
- (d) renewable hydrogen or hydrogen from fossil fuel sources;
- (e) renewable transport fuel for use in aviation;
- (f) a UER.]

F58 Reg. 13 substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **40**

Power to require information from non-regulated suppliers

14.—^{F59}(A1) This regulation applies to non-regulated suppliers to which regulation 13 does not apply.]

(1) The Administrator may impose a requirement on a non-regulated supplier to provide the Administrator with such information as the Administrator may require for purposes connected with the carrying out of the Administrator's functions.

(2) Without prejudice to the generality of paragraph (1), the Administrator may require a non-regulated supplier to provide the Administrator with the information, in relation to that supplier, which is referred to in ^{F60}paragraph (2) of regulation 13], and references in that paragraph to the "reporting period" are to be treated as references to such period during a reporting period as the Administrator notifies to the supplier for the purposes of this paragraph.

(3) The Administrator may require a non-regulated supplier to produce such evidence as the Administrator may determine is necessary in order to substantiate information which the supplier has provided to the Administrator under this regulation.

(4) The Administrator may impose requirements as to—

- (a) the form in which the information or evidence must be provided;
- (b) the methodology to be used in calculating and providing the information or evidence; and
- (c) the period within which it must be provided.

(5) Where the Administrator imposes a requirement under this regulation on a non-regulated supplier to provide information or evidence, the supplier must provide that information or evidence and ensure that it is—

- (a) accurate to the best of the supplier's knowledge and belief; and
- (b) provided in such form, using such methodology, within such period and in relation to such period as the Administrator requires.

F59 Reg. 14(A1) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **41(2)**

F60 Words in reg. 14(2) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **41(3)**

Commencement Information

I13 Reg. 14 in force at 1.1.2013, see [reg. 1](#)

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Mass balance system

15.—(1) When providing information or evidence to the Administrator relating to the compliance of renewable transport fuel with the sustainability criteria and relating to the additional sustainability information, a supplier must use a mass balance system in accordance with this regulation.

(2) In using a mass balance system, and notwithstanding regulations [F61 13(6)(b)(i)] and 14(5) (a), a supplier may report that the relevant feedstock or fuel has sustainability characteristics other than its actual sustainability characteristics if the condition in paragraph (3) is met.

(3) That condition is that none of the relevant feedstock or fuel which is subject to that mass balance system is reported to have sustainability characteristics other than those attributed to it by that system.

(4) In this regulation, “report” means to produce information or evidence in accordance with regulations [F62 13(6)] and 14(5), and “reported” is to be construed accordingly.

(5) A mass balance system is a system which—

- (a) allows amounts of relevant feedstock or fuel with different sustainability characteristics to be mixed (“the mixture”);
- (b) provides for the sustainability characteristics of amounts added to the mixture to be attributed to other amounts withdrawn from the mixture; and
- (c) requires the sustainability characteristics attributed to the sum of the amounts withdrawn from the mixture to be the same, and in the same quantities, as the sustainability characteristics attributed to the sum of the amounts added to the mixture.

(6) For the purposes of paragraphs (2) to (5), the sustainability characteristics of relevant feedstock or fuel include—

- (a) its type;
- (b) its place of origin; and
- (c) any other matter relevant to its compliance with the sustainability criteria.

F61 Word in [reg. 15\(2\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [42\(2\)](#)

F62 Word in [reg. 15\(4\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [42\(3\)](#)

Commencement Information

I14 Reg. 15 in force at 1.1.2013, see [reg. 1](#)

[F63] Data allocation system: information on the origin and place of purchase of an energy product received from multiple sources

15A.—(1) This regulation applies where a supplier is providing information to the Administrator for the purposes of regulation 13(2) in relation to an energy product (“relevant energy product”) or crude oil (“relevant crude”) which—

- (a) has been received by a supplier from multiple sources; and
- (b) has become a mixture of energy products or relevant crudes of different origins or places of purchase.

(2) The supplier may use a data allocation system in accordance with this regulation instead of providing information on the origin or place of purchase of the relevant energy product or the relevant crude in the terms required by regulation 13(2).

(3) If the condition in paragraph (4) is met, the supplier may report to the Administrator the ratios of the relevant energy product or the relevant crude used by the refinery (or the refineries) from which the supplier received the material which is subject to the data allocation system.

(4) The condition is that the origin and the place of purchase of the relevant energy product or the relevant crude which is subject to the data allocation system are identical to the origin and the place of purchase attributed to it by that system.

(5) A data allocation system is a system which—

- (a) allows amounts of energy products or crude oil of different origins or places of purchase to be mixed (“the mixture”);
- (b) provides for the origins or the places of purchase of amounts added to the mixture to be attributed to other amounts withdrawn from the mixture; and
- (c) requires the origins or the places of purchase attributed to the sum of the amounts withdrawn from the mixture to be the same, and in the same proportions, as the origins or the places of purchase attributed to the sum of the amounts added to the mixture.

(6) In this regulation, “origin” and “place of purchase” have the meanings given in paragraph 11 of the Schedule.]

F63 Reg. 15A inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, 43

Other powers and duties conferred and imposed on the Administrator

16.—(1) In addition to the duties imposed upon the Administrator elsewhere in these Regulations, the Administrator has the following duties—

- (a) to publicise the GHG reporting requirement [^{F64}and GHG reduction obligations] so as to ensure, so far as reasonably practicable, that it is brought to the attention of suppliers who are or may be subject to that requirement [^{F65}or such an obligation];
- (b) to verify, so far as reasonably practicable, the information provided pursuant to regulation [^{F66}13(2)] by each account holder;
- (c) to ensure, so far as reasonably practicable, that there is no regulated supplier who, though subject to the GHG reporting requirement, is failing to report the information and evidence required by regulation 4(2).
- [^{F67}(d) where a GHG credit is transferred between account holders, to record that fact in the relevant accounts;
- (e) to ensure, so far as reasonably practicable, that there is no regulated supplier which, having failed to produce the evidence required to discharge fully the GHG reduction obligation for a reporting period, is failing to pay the sum due under regulation 16F.]

(2) In so far as it is not reasonably practicable for the Administrator under paragraph (1)(b) to verify the information provided by a regulated supplier as to the amount of each type of energy product supplied, the Administrator may require that supplier to submit a verifier’s report, meeting the requirements of regulation 6(4) modified in accordance with paragraph (3), in respect of that information.

[^{F68}(3) For the purposes of paragraph (2), regulation 6(4) is to have effect as if, for regulation 6(4) (c), there were substituted—

“(c) consider whether the relevant systems used—

- (i) to collate and report information relating to the amount of each type of energy product supplied;

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(ii) in the case of crude oil, to report its origin, and the reasonable steps taken to ascertain its origin;

(iii) in the case of refined fuel (including refined biofuel), to report its place of purchase, and the reasonable steps taken to ascertain its place of purchase,

are likely to produce data which is reasonably accurate and reliable and whether there are controls in place to help protect against material misstatements due to fraud or error, and for these purposes “origin” and “place of purchase” have the meanings given in paragraph 11 of the Schedule.”.]

(4) Where the Administrator imposes a requirement on a regulated supplier to submit a verifier’s report under paragraph (2), that report must be submitted to the Administrator by such date as the Administrator notifies to the supplier for the purposes of this paragraph.

(5) In addition to the powers conferred upon the Administrator elsewhere in these Regulations, the Administrator may—

- (a) take reasonable steps to promote good working relationships with suppliers of energy products for relevant use and others having an interest in the implementation of these Regulations; and
- (b) publish such guidance as the Administrator thinks fit for purposes connected with the implementation of provision made by or under these Regulations.

- F64** Words in [reg. 16\(1\)\(a\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [44\(2\)\(a\)](#)
- F65** Words in [reg. 16\(1\)\(a\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [44\(2\)\(b\)](#)
- F66** Words in [reg. 16\(1\)\(b\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [44\(3\)](#)
- F67** [Reg. 16\(1\)\(d\)\(e\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [44\(4\)](#)
- F68** [Reg. 16\(3\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [44\(5\)](#)

Commencement Information

- I15** Reg. 16 in force at 1.1.2013, see [reg. 1](#)

^{F69}PART 3A

GHG CREDITS

- F69** [Pt. 3A](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [45](#)

GHG credits: calculation of CO_{2eq} savings

16A.—(1) A supplier, or in the case of a UER, a regulated supplier, may apply to the Administrator for one GHG credit for each whole kgCO_{2eq} saved (the “emissions saving”) by the supplier, or in the case of emissions savings attributable to a UER, by the regulated supplier, during the reporting periods beginning on 1st January 2019 and 1st January 2020.

(2) An application for GHG credits must be made in accordance with regulation 16B.

(3) Except in respect of emissions savings attributable to a UER, the Administrator must calculate the supplier's emissions savings ("N") by—

- (a) applying the formula in paragraph (4), in respect of—
 - (i) each energy product supplied by the supplier which has a GHGi which is lower than the unit GHGi threshold for the reporting period concerned;
 - (ii) electricity supplied by the supplier for use in electric road vehicles; and
- (b) adding together the results of the calculations under sub-paragraph (a).

(4) The formula is—

$$N = (TGHGi - (GHGi \times AF)) \times V \times ED1000$$

where—

N is the amount of kgCO_{2eq} saved;

TGHGi is the unit GHGi threshold for the reporting period concerned;

GHGi is the GHGi of the energy product or of the electricity;

AF is the adjustment factor set out in paragraph (6);

V is the amount of the energy product, or of electricity, supplied, expressed in—

- (a) kilograms for gaseous fuels;
- (b) litres for liquid fuels; or
- (c) kilowatt hours for electricity used in electric road vehicles;

ED is—

- (a) in the case of an energy product, its lower heating value expressed in—
 - (i) MJ per kilogram for gaseous fuels; or
 - (ii) MJ per litre for liquid fuels;
- (b) in the case of electricity used in electric road vehicles, 3.6 MJ per kilowatt hour.

(6) The adjustment factor (AF) in the formula in paragraph (4) is—

- (a) if the predominant conversion technology is an internal combustion engine, 1;
- (b) if the predominant conversion technology is a battery electric powertrain, 0.4; or
- (c) if the predominant conversion technology is a hydrogen fuel cell electric powertrain, 0.4.

(7) Where the emissions savings are attributable to a UER, the Administrator must ensure that the savings are calculated in accordance with the UER calculation requirements set out in paragraph 19 of the Schedule.

Applications for GHG credits

16B.—(1) An application for GHG credits must be made—

- (a) in electronic form, through a website specified by the Administrator for that purpose; or
- (b) in such other manner as the Administrator determines in a particular case.

(2) The evidence which must be included in the application is—

- (a) a declaration from an individual nominated by the applicant which confirms that the information submitted in the application and, if different, the information referred to in paragraph (3)(b), is accurate;
- (b) a declaration from an individual nominated by the applicant which confirms that the emissions savings claimed have not already been, and will not be, counted under or in relation to—

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- (i) Article 7a of the directive in any other state;
 - (ii) the Kyoto Protocol to the United Nations Framework Convention on Climate Change, signed at Kyoto on 11th December 1997; or
 - (iii) a GHG reduction obligation of another supplier;
 - (c) the evidence or information required under regulation 13 which relates to the GHG credit applied for;
 - (d) such other evidence as the Administrator may reasonably determine is necessary, and in such form as the Administrator may reasonably determine is appropriate, in order to substantiate the information provided by the applicant in relation to the emissions savings claimed.
- (3) An applicant for GHG credits must also satisfy the following conditions in order for the applicant to be issued with GHG credits—
- (a) the applicant has an account under regulation 8;
 - (b) where the energy product concerned is biofuel, the applicant has provided the Administrator with a verifier's assurance report in respect of the information submitted in connection with the application relating to the compliance of the biofuel with the sustainability criteria;
 - (c) the Administrator is satisfied, so far as is reasonably practicable, that the evidence or information provided by the supplier under paragraph (2)(c) fulfils the criteria set out in paragraph (6);
 - (d) any duty of excise payable in relation to the energy product in respect of which the emissions savings are claimed has been paid; and
 - (e) the applicant makes the application for the GHG credit by 12th May immediately following the reporting period during which—
 - (i) the energy product was supplied;
 - (ii) the electricity was supplied for use in electric road vehicles;
 - (iii) the emissions saving was generated by the UER,
 or such later date as the Administrator may notify to the applicant for the purposes of this sub-paragraph.
- (4) For the purposes of this regulation, “the energy product” is the energy product in respect of which the application for GHG credits has been made.
- (5) A person who makes a declaration for the purposes of this regulation must ensure that the evidence or information submitted in or with the application is accurate.
- (6) The criteria referred to in paragraph (3)(c) are that the evidence or information—
- (a) is accurate; and
 - (b) has been provided—
 - (i) in such form;
 - (ii) using such methodology; and
 - (iii) within such period,
 as the Administrator notifies for the purposes of regulation 13 or 14, or failing such notification, as the Administrator notifies for the purposes of this paragraph.
- (7) A supplier is not required to submit evidence or information to the Administrator as part of an application for a GHG credit under these Regulations if the supplier has already submitted the same or equivalent evidence or information as part of an application for RTF certificates.

(8) The Administrator must consider an application for GHG credits in parallel with any application made by the same person at the same time for RTF certificates.

Issue of GHG credits: requirements and supplementary

16C.—(1) The Administrator must issue a supplier with GHG credits for the supplier's emissions savings if the requirements in paragraphs (2) to (5) are met.

(2) The requirements in regulation 16B(1) to (3) and (5), which are relevant to the supplier's emissions savings to which the application for GHG credits relates, must be met.

(3) In relation to an application for a GHG credit arising from emissions savings which are attributable to an energy product, the energy product must be (or have been)—

- (a) owned by the supplier at the assessment time;
- (b) supplied by the supplier at, or for delivery to, places in the United Kingdom during a reporting period mentioned in regulation 16A(1); and
- (c) for use in aircraft, non-road transports or road vehicles.

(4) In relation to an application for a GHG credit arising from emissions savings which are attributable to electricity for use in electric road vehicles, the electricity must be (or have been) supplied by the electricity supplier at the assessment time.

(5) In relation to an application for a GHG credit arising from emissions savings which are attributable to a UER, the UER must—

- (a) meet the UER eligibility requirements; and
- (b) be calculated in accordance with the UER calculation requirements,

set out in the Schedule.

(6) A GHG credit must be issued as soon as reasonably practicable after an application for it has been made in accordance with regulation 16B.

(7) For the purposes of these Regulations, the Administrator issues a GHG credit to a supplier by recording the credit in the account of the supplier.

(8) As soon as reasonably practicable after issuing a GHG credit, the Administrator must notify the supplier of the issue of the credit.

(9) If an account holder asks the Administrator for information as to the number of GHG credits held to the credit of the holder's account, the Administrator must provide that information to the account holder as soon as is reasonably practicable after receipt of the request.

Transfers of GHG credits

16D.—(1) A transfer of a GHG credit may be made between any persons who are account holders on such terms and in exchange for such payment as those persons agree.

(2) Such a transfer is not effective unless—

- (a) the transferor notifies the Administrator of the following details of the transfer—
 - (i) the name of the account holder to whom the credit is transferred;
 - (ii) the date of the transfer ("the notified date"); and
 - (iii) the reporting period in respect of which the credit was issued;
- (b) the transferor so notifies the Administrator—
 - (i) through a website specified by the Administrator for that purpose; or
 - (ii) in another manner, in a case where the Administrator determines that it is necessary to allow notification in that manner;

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- (c) the transferor so notifies the Administrator—
 - (i) on the date of the transfer; or
 - (ii) before the date of the transfer, in which case the notification must be within the period of one month ending with the day before the date of the transfer;
 - (d) the transfer relates to not more than one transferee;
 - (e) the GHG credit is held to the credit of the transferor's account at the date and time of the transfer; and
 - (f) the Administrator is satisfied that, at the date of the transfer, the credit is not capable of being revoked under regulation 16E.
- (3) Where—
- (a) a transfer relates to some (but not all) of the GHG credits held by a transferor on the date of the transfer; and
 - (b) the GHG credits held by the transferor on that date were not all issued at the same date and time,

it is to be presumed, unless the transferor notifies the Administrator otherwise at the same time as notifying the Administrator of the details of the transfer in accordance with paragraph (2)(a), that the transfer relates to the credits which were issued at the earlier dates and times.

(4) In the event of there being an insufficient number of credits held in a transferor's account on the notified date to transfer credits to more than one transferee, the Administrator must give priority to the transfer which was first notified to the Administrator.

(5) For the purposes of these Regulations, the Administrator transfers a GHG credit from one account holder to another account holder by recording a debit of a GHG credit in the transferor's account and a credit of a GHG credit in the transferee's account.

Revocation of GHG credits

16E.—(1) Subject to the following paragraphs, the Administrator may revoke a GHG credit where the Administrator is satisfied that—

- (a) the declaration provided in relation to that credit pursuant to regulation 16B(2)(a) is, or was, false;
- (b) the credit was issued as a consequence of any fraudulent behaviour, statement or undertaking on the part of the supplier to which it was issued, any connected person or any person who has produced the verifier's assurance report;
- (c) the information provided to the Administrator in relation to the credit pursuant to regulation 13(2) was materially inaccurate;
- (d) the evidence provided in relation to the information referred to in sub-paragraph (c) was insufficient to substantiate it; or
- (e) a verifier's assurance report in relation to that credit was materially inaccurate.

(2) Before revoking a GHG credit, the Administrator must give notice in writing to the supplier to which the credit was issued and, where the credit has been transferred to another person, to whose credit the GHG credit is held, to that other person.

- (3) The notice must state—
- (a) that the Administrator is proposing to revoke the GHG credit;
 - (b) the grounds for the proposed revocation;
 - (c) that the supplier and any transferee may make representations in writing to the Administrator in relation to the proposed revocation; and

- (d) that any such representations must be made within such period as the Administrator specifies, being a period of not less than 14 days beginning on the date of receipt of the notice.
- (4) The Administrator—
 - (a) must consider representations made under paragraph (3);
 - (b) must decide whether to revoke the GHG credit; but
 - (c) may not revoke the credit—
 - (i) before the end of the period of 28 days beginning on the date of the notice; and
 - (ii) later than 16th July (or the next working day after 16th July, if 16th July is not a working day) immediately following the reporting period during which the GHG credit was issued.
- (5) Where the Administrator revokes a GHG credit, the Administrator must, within the period of 7 days beginning on the date of revocation—
 - (a) give notice (the “revocation notice”) in writing of such revocation to the supplier to which the credit was issued, and to any transferee; and
 - (b) state in the revocation notice—
 - (i) the grounds for the revocation;
 - (ii) that the supplier or any transferee (or both) may apply to the Administrator by notice (the “reconsideration notice”), in writing, to reconsider the revocation; and
 - (iii) the requirements about the reconsideration notice which are set out in paragraph (7).
- (6) Where the Administrator revokes a GHG credit, the supplier to which the credit was issued or any transferee (or both) may apply to the Administrator to reconsider the revocation by way of a reconsideration notice.
- (7) A reconsideration notice must—
 - (a) be given to the Administrator within the period of 14 days beginning on the date of receipt of the revocation notice;
 - (b) set out the grounds for reconsidering the revocation; and
 - (c) contain any representations which the supplier or transferee wishes to make in relation to the reconsideration of the revocation.
- (8) Where a reconsideration notice is given, the Administrator must—
 - (a) consider any representations which the supplier or transferee has made under paragraph (7); and
 - (b) reconsider the revocation within the period of 10 days beginning on the date of receipt of the reconsideration notice.
- (9) On reconsidering the revocation, the Administrator must—
 - (a) reinstate the GHG credit; or
 - (b) confirm the revocation of the credit on the grounds referred to in paragraph (5)(b)(i) or on other grounds.
- (10) The Administrator must give notice in writing of the Administrator’s decision and, in the case of a confirmation of a revocation of a GHG credit, of the grounds for that revocation, to the supplier to which the credit was issued, and to any transferee.
- (11) Where—
 - (a) the Administrator does not reconsider the revocation by the date referred to in paragraph (8); or

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(b) a GHG credit is revoked but is subsequently reinstated, the credit is deemed to have been reinstated immediately before the end of the reporting period to which the credit relates.

(12) The Administrator may hold an oral hearing before making a decision on a proposed revocation or on a reconsideration of a revocation.

(13) A person who provides information or produces evidence to the Administrator in respect of a proposed revocation or a reconsideration of a revocation must ensure that that information or evidence is accurate.

Payments

16F.—(1) As soon as reasonably practicable after the end of each reporting period mentioned in regulation 16A(1), the Administrator must notify a regulated supplier of the following—

- (a) the emissions savings needed in order for that supplier to meet its GHG reduction obligation in relation to that period; and
 - (b) the number of GHG credits being held to the credit of the supplier's account which may be used as evidence for the purposes of meeting the supplier's GHG reduction obligation in relation to that period.
- (2) A credit may be produced as evidence by the supplier pursuant to these Regulations—
- (a) by means of an electronic submission transmitted to a website specified by the Administrator for that purpose, which identifies the credit of a GHG credit in the supplier's account; or
 - (b) by other means, in a case where the Administrator determines that it is necessary to allow production of a GHG credit by those means.

(3) A regulated supplier must notify the Administrator of the number of GHG credits held in the supplier's account which are to be counted towards the discharge of the supplier's GHG reduction obligation for the reporting period in question, and which are to be debited accordingly from the account.

(4) That notification must be given to the Administrator by no later than 15th September (or the next working day after 15th September, if 15th September is not a working day) immediately following the reporting period to which the GHG credit relates.

(5) Where a regulated supplier fails to notify the Administrator of the number of GHG credits to be counted by the date mentioned in paragraph (4), the Administrator must deem the number to be nil.

(6) A regulated supplier which does not, by virtue of paragraph (3), wholly discharge its GHG reduction obligation for a reporting period by the date specified in paragraph (4) must pay to the Administrator a sum (the "buy-out amount") determined in accordance with paragraph (7).

(7) The buy-out amount is determined as follows—

Buy-out amount (pence) = (N–GHG credits redeemed)×7.4

where—

"N" is the amount of the supplier's GHG reduction obligation for the reporting period concerned, expressed in kgCO_{2eq} and rounded up or down to the nearest kilogram, calculated in accordance with regulation 6C;

"GHG credits redeemed" is the number of GHG credits redeemed by the supplier, within the reporting period, for credit against the supplier's GHG reduction obligation.

(8) The period within which the buy-out amount must be paid to the Administrator (the "buy-out payment period") is the period beginning on 1st January immediately following the reporting period in question and ending on 26th October of that year.

Changes to legislation: The Motor Fuel (Road Vehicle and Mobile Machinery) Greenhouse Gas Emissions Reporting Regulations 2012 is up to date with all changes known to be in force on or before 19 July 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(9) Where a supplier does not pay all of the buy-out amount to the Administrator before the end of the buy-out payment period—

- (a) the unpaid buy-out amount carries interest at the rate specified in paragraph (10), and is to be calculated in accordance with paragraph (11); and
- (b) the unpaid buy-out amount, and any unpaid interest, is a debt due from the supplier to the Administrator until it has been paid in full.

(10) The rate for the purpose of paragraph (9)(a) is 5 percentage points above the base rate of the Bank of England as at the day immediately after the last day of the buy-out payment period in question.

(11) The interest is to be calculated on a daily basis for the period beginning on the day immediately after the last day of the buy-out payment period in question, and ending on the date on which payment is received by the Administrator.]

PART 4

Discharge of reporting requirement

Reliance upon RTF certificates [^{F70}as evidence in relation to] renewable transport fuel

17.—[^{F71}(1) A RTF certificate may be relied upon, by the supplier which was initially awarded the certificate, as evidence that the renewable transport fuel to which the certificate relates—

- (a) satisfies the sustainability criteria;
- (b) provides assurance and verification as to the volumes of fuel supplied; and
- (c) demonstrates the GHGi of the fuel.]

(2) A supplier must notify the Administrator of each such certificate which it wishes to be taken into account in discharging that supplier's GHG reporting requirement for each reporting period.

(3) The notification in paragraph (2) must be given to the Administrator on or before the reporting deadline immediately following the end of the reporting period or such later date as the Administrator may notify to the supplier for the purposes of this paragraph.

(4) Where a supplier fails to notify the Administrator that it wishes any RTF certificate to be taken into account by the date mentioned in paragraph (3), the Administrator may deem that the supplier wishes to rely upon that certificate.

^{F72}(5)

F70 Words in [reg. 17](#) heading substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [46\(2\)](#)

F71 [Reg. 17\(1\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [46\(3\)](#)

F72 [Reg. 17\(5\)](#) omitted (15.4.2018) by virtue of [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [46\(4\)](#)

Commencement Information

I16 [Reg. 17](#) in force at 1.1.2013, see [reg. 1](#)

PART 5

Civil penalties

Civil penalties

18.—(1) A supplier is liable to a civil penalty if that supplier contravenes regulations 4(2), 6(1), 8(3) [^{F73}16(4) or 16F(6)].

(2) A supplier or other person is liable to a civil penalty if at the time that supplier or other person provides the information or evidence referred to in regulation 8(6), 9(2), [^{F74}13(2), 13(6), 14(5), 16B(5) or 16E(13)]—

- (a) that supplier or other person has not taken reasonable steps to ensure that the information or evidence is accurate; or
- (b) that supplier or other person has taken reasonable steps to ensure that the information or evidence is accurate, but the condition set out in paragraph (3) is subsequently satisfied.

(3) In the case of paragraph (2)(b), the condition is that the supplier or other person has subsequently [^{F75}, but not later than 16th August (or the next working day after 16th August, if 16th August is not a working day) immediately following the reporting period to which the information or evidence relates]—

- (a) become aware that the information or evidence is or may be inaccurate but has not informed the Administrator of that fact within 20 working days of so becoming aware;
- (b) been informed by the Administrator that the information or evidence is or may be inaccurate but has not investigated and remedied the inaccuracy within such period as may reasonably be allowed by the Administrator; or
- (c) become aware (other than by being informed by the Administrator) that the information or evidence is or may be inaccurate but has not investigated and remedied the inaccuracy within such period as may reasonably be allowed by the Administrator.

[^{F76}(4) The amount of a civil penalty under this regulation is—

- (a) in the case of an account holder who has gained, or attempted to gain, one or more GHG credits by contravening a provision referred to in paragraph (1) or (2), an amount which is equivalent to the lesser of—
 - (i) twice the value of the GHG credits which the account holder has gained, or attempted to gain; or
 - (ii) 10 per cent of the turnover of the specified business of the supplier; and
- (b) in any other case, £50,000 or the amount equal to 10 per cent of the turnover of the specified business of the supplier, whichever is the lesser.

(4A) In paragraph (4)(a), the value of a GHG credit is equivalent to the buy-out amount, determined in accordance with regulation 16F(7), for the reporting period in respect of which the GHG credit is issued or would have been issued.]

(5) For the purposes of paragraph (4), the turnover of the specified business of the supplier is the applicable turnover for the business year preceding the date of the civil penalty notice.

(6) Where the business year preceding the date of the civil penalty notice does not equal 12 months, the turnover is the amount which bears the same proportion to the applicable turnover during that business year as 12 months does to the period of that business year.

(7) Where there is no preceding business year, the turnover is the applicable turnover of the supplier for the period of 12 months ending on the last day of the month preceding the month in which the date of the civil penalty notice falls.

(8) Where in the application of paragraph (7) the supplier has applicable turnover for a period of less than 12 months, the turnover is the amount which bears the same proportion to the applicable turnover during the period for which the supplier has applicable turnover as 12 months does to that period.

(9) In this regulation—

“applicable turnover” means the amounts, ascertained in conformity with normal accounting practice in the United Kingdom, which are—

- (a) derived by the supplier from the supply of energy products for relevant use; and
- (b) computed on an accruals basis so that those amounts relating to the period for which the turnover is being determined are taken into account, without regard to the date of invoice or receipt of payment;

after deduction of trade discounts, value added tax and any other taxes based on such amounts;

“business year” means a period of more than 6 months in respect of which a supplier publishes accounts or, if no such accounts have been published for the period, prepares accounts; and

“date of the civil penalty notice” means the date on which the Administrator gives notice under regulation 19.

F73 Words in [reg. 18\(1\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [47\(2\)](#)

F74 Words in [reg. 18\(2\)](#) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [47\(3\)](#)

F75 Words in [reg. 18\(3\)](#) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [47\(4\)](#)

F76 [Reg. 18\(4\)\(4A\)](#) substituted for [reg. 18\(4\)](#) (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, [47\(5\)](#)

Commencement Information

I17 Reg. 18 in force at 1.1.2013, see [reg. 1](#)

Civil penalty notices

19.—(1) Where the Administrator is satisfied that a person (the “defaulter”) is liable to a civil penalty, the Administrator may give a notice to the defaulter imposing on the defaulter a penalty of such amount, subject to regulation 18(4), as the Administrator considers appropriate.

(2) A notice under paragraph (1) (a “civil penalty notice”) must be given by written notice to the defaulter.

(3) A civil penalty notice must—

- (a) set out the Administrator’s reasons for deciding that the defaulter is liable to a penalty;
- (b) state the amount of the penalty that is being imposed;
- (c) set out a date before which the penalty must be paid to the Administrator;
- (d) describe how payment may be made;
- (e) explain the steps that the defaulter may take if the defaulter objects to the penalty; and
- (f) set out and explain the powers of the Administrator to enforce the penalty.

(4) The date before which the penalty must be paid (the “date for payment”) must not be less than 28 days after the giving of the civil penalty notice.

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(5) For the purpose of this regulation, the “date for payment” of a civil penalty by a defaulter is the latest of the following—

- (a) the date set out in the civil penalty notice by which the penalty was imposed;
- (b) if a civil penalty is reduced following an objection to a civil penalty notice under regulation 20, the date 28 days after the date on which the Administrator gives its decision;
- (c) if a civil penalty is reduced following an appeal against a civil penalty notice under regulation 21, the date 28 days after the date on which the court gives its decision.

(6) Where a defaulter does not pay all or any part of the penalty to the Administrator by the date for payment—

- (a) the sum outstanding is to increase at the rate specified in paragraph (7) and the increase is to be calculated in accordance with paragraph (8); and
- (b) the increased sum is a debt due from the defaulter to the Administrator until it has been paid in full.

(7) The rate for the purposes of paragraph (6)(a) is 5 percentage points above the base rate of the Bank of England as at the date for payment.

(8) The increase is to be calculated on a daily basis beginning on the date for payment, and ending on the date on which payment is received by the Administrator.

Commencement Information

I18 Reg. 19 in force at 1.1.2013, see [reg. 1](#)

Objections to civil penalties

20.—(1) A person to whom a civil penalty notice is given may give notice to the Administrator that that person (the “objector”) objects to the penalty on one or both of the following grounds—

- (a) that the objector is not liable to pay it;
- (b) that the amount of the penalty is too high.

(2) The notice of objection—

- (a) must set out the grounds of the objection and the objector’s reasons for objecting on those grounds; and
- (b) must be given to the Administrator in the manner specified in paragraph (8) and within the period of 28 days beginning on the day immediately after the day on which the civil penalty notice is given.

(3) The Administrator must consider a notice of objection given in accordance with this regulation and may then—

- (a) cancel the penalty;
- (b) reduce it;
- (c) increase it; or
- (d) confirm it.

(4) The Administrator must not enforce a penalty in respect of which the Administrator has received a notice of objection before the Administrator has notified the objector of the outcome of the consideration of the objection.

(5) That notification of the outcome of the consideration must be given in the manner specified in paragraph (9)—

- (a) before the end of the period of 28 days beginning on the day immediately after the day on which the notice of objection is given to the Administrator; or
 - (b) within such longer period as the Administrator may agree with the objector.
- (6) Where, on consideration of an objection, the Administrator increases the penalty, the Administrator must revoke the original civil penalty notice and give the objector a new civil penalty notice setting out the amount of the new penalty which may include any interest accrued to the date of the new civil penalty notice.
- (7) Where, on consideration of an objection, the Administrator reduces the penalty, the notification mentioned in paragraph (5) must set out the reduced amount and in determining that amount the Administrator may take account of any interest accrued on the reduced penalty.
- (8) For the purposes of paragraph (2)(b) the manner in which the notice of objection must be given to the Administrator is—
- (a) by delivering it to the Administrator;
 - (b) by leaving it at the address of the Administrator; or
 - (c) by sending it by post to the Administrator at that address.
- (9) For the purposes of paragraph (5) the manner in which the notification of the outcome of the Administrator's consideration must be given is—
- (a) by delivering it to the objector;
 - (b) by leaving it at the objector's proper address; or
 - (c) by sending it by post to the objector at that address.
- (10) The notification or document may be given or sent to a body corporate by being given or sent to the secretary or clerk of that body.
- (11) The notification or document may be given or sent to a firm by being given or sent to—
- (a) a partner in the firm; or
 - (b) a person having the control or management of the partnership business.
- (12) The notification or document may be given or sent to an unincorporated body or association by being given or sent to a member of the governing body of the body or association.
- (13) For the purposes of this regulation and section 7 of the Interpretation Act 1978⁽⁹⁾ (service of documents by post) in its application to this regulation, the proper address of a person is—
- (a) in the case of a body corporate, the address of the registered or principal office of the body;
 - (b) in the case of a firm, or an unincorporated body or association, the address of the principal office of the firm, body or association;
 - (c) in the case of a person to whom the notification or other document is given or sent in reliance on any of paragraphs (10) to (12), the proper address of the body corporate, firm or (as the case may be) other body or association in question; and
 - (d) in any other case, the last known address of the person in question.
- (14) In the case of—
- (a) a company registered outside the United Kingdom;
 - (b) a firm carrying on business outside the United Kingdom; or
 - (c) an unincorporated body or association with offices outside the United Kingdom;
- the references in paragraph (13) to its principal office include references to its principal office within the United Kingdom (if any).

(9) 1978 c.30.

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(15) For the purposes of this regulation “delivering” includes transmitting by means of an electronic communications network, or by other means but in a form that nevertheless requires the use of apparatus by the recipient to render it intelligible.

Commencement Information

I19 Reg. 20 in force at 1.1.2013, see [reg. 1](#)

Appeals against civil penalties

21.—(1) A person to whom a civil penalty notice is given may appeal to the court on one or both of the following grounds—

- (a) that that person is not liable to pay the penalty;
- (b) that the amount of the penalty is too high.

(2) An appeal under this regulation must be brought within such period after the giving of the civil penalty notice as may be set out in rules of court.

(3) On an appeal under this regulation, the court may—

- (a) allow the appeal and cancel the penalty;
- (b) allow the appeal and reduce the penalty; or
- (c) dismiss the appeal.

(4) An appeal under this regulation is to be by way of a rehearing of the Administrator’s decision to impose the penalty.

(5) The matters to which the court may have regard when determining an appeal under this regulation include all matters that the court considers relevant, including—

- (a) matters of which the Administrator was unaware when making the decision; and
- (b) matters which (apart from this paragraph) the court would be prevented from having regard to by virtue of rules of court.

(6) An appeal under this regulation may be brought in relation to a penalty irrespective of whether a notice of objection under regulation 20 has been given in respect of that penalty or whether the Administrator has increased, confirmed or reduced the penalty under that regulation.

(7) In this regulation “the court” means—

- (a) in England and Wales or Northern Ireland, the High Court; and
- (b) in Scotland, the Court of Session.

Commencement Information

I20 Reg. 21 in force at 1.1.2013, see [reg. 1](#)

PART 6

Disclosure of information held by Revenue and Customs

Disclosure of information held by Revenue and Customs

22.—(1) This regulation applies to information held by or on behalf of the Commissioners for Her Majesty's Revenue and Customs in connection with their functions under or by virtue of the Hydrocarbon Oil Duties Act 1979⁽¹⁰⁾.

(2) Such information may be disclosed to—

- (a) the Administrator; or
- (b) an authorised person;

for the purposes of or in connection with the Administrator's functions.

(3) In this Part “authorised person” means a person who—

- (a) provides services to, or exercises functions on behalf of, the Administrator; and
- (b) is authorised by the Administrator to receive information to which this regulation applies.

(4) The Administrator may authorise such a person to receive information to which this regulation applies either generally or for a specific purpose.

Commencement Information

I21 Reg. 22 in force at 1.1.2013, see [reg. 1](#)

Further disclosure of information

23.—(1) This regulation applies to information disclosed under regulation 22, other than information which is also provided to the Administrator or an authorised person otherwise than under that regulation.

(2) Information to which this regulation applies may not be disclosed—

- (a) by the Administrator;
- (b) by an authorised person; or
- (c) by any other person who obtains it in the course of providing services to, or exercising functions on behalf of, the Administrator;

except as permitted by the following provisions of this regulation.

(3) Paragraph (2) does not apply to a disclosure made—

- (a) by the Administrator to an authorised person;
- (b) by an authorised person to the Administrator; or
- (c) by an authorised person to another authorised person;

for the purposes of, or in connection with, the discharge of the Administrator's functions.

(4) Paragraph (2) does not apply to a disclosure if it is—

- (a) authorised by an enactment;
- (b) made in pursuance of an order of a court;

⁽¹⁰⁾ 1979 c.5.

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- (c) made for the purposes of a criminal investigation or criminal proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Administrator has functions;
- (d) made for the purposes of civil proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Administrator has functions;
- (e) made with the consent of the Commissioners for Her Majesty's Revenue and Customs; or
- (f) made with the consent of each person to whom the information relates.

Commencement Information

I22 Reg. 23 in force at 1.1.2013, see [reg. 1](#)

Wrongful disclosure

24.—(1) A person commits an offence if—

- (a) that person discloses information about a person in contravention of regulation 23(2); and
- (b) the person's identity is specified in the disclosure or can be deduced from it.

(2) In paragraph (1) “information about a person” means revenue and customs information relating to a person within the meaning of section 19(2) of the Commissioners for Revenue and Customs Act 2005⁽¹¹⁾ (wrongful disclosure).

(3) It is a defence for a person charged with an offence under this regulation to prove that the person reasonably believed—

- (a) that the disclosure was lawful; or
- (b) that the information had already and lawfully been made available to the public.

(4) A person guilty of an offence under this regulation is liable—

- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; or
- (b) on summary conviction, to imprisonment for a term not exceeding three months, or to a fine of no more than level 5 on the standard scale, or both.

(5) A prosecution for an offence under this regulation—

- (a) may be brought in England and Wales only with the consent of the Director of Public Prosecutions;
- (b) may be brought in Northern Ireland only with the consent of the Director of Public Prosecutions for Northern Ireland.

Commencement Information

I23 Reg. 24 in force at 1.1.2013, see [reg. 1](#)

(11) 2005 c.11.

PART 7

Review of implementation and Regulations

Review of implementation

^{F77}25.

F77 Reg. 25 omitted (28.10.2021) by virtue of [The Renewable Energy, Energy Efficiency and Motor Fuel Emissions \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/1115\)](#), regs. 1, 4

[^{F78}Review

26.—(1) The Secretary of State must from time to time—

- (a) carry out a review of the regulatory provision contained in these Regulations; and
- (b) publish a report setting out the conclusions of the review.

(2) The first report must be published before 15th April 2023.

(3) Subsequent reports must be published at intervals not exceeding 5 years.

(4) Section 30(3) of the Small Business, Enterprise and Employment Act 2015 requires that a review carried out under this regulation must, so far as is reasonable, have regard to how the directive and the GHG Directive are implemented in other member States.

(5) Section 30(4) of the Small Business, Enterprise and Employment Act 2015 requires that a report published under this regulation must, in particular—

- (a) set out the objectives intended to be achieved by the regulatory provision referred to in paragraph (1)(a);
- (b) assess the extent to which those objectives are achieved;
- (c) assess whether those objectives remain appropriate; and
- (d) if those objectives remain appropriate, assess the extent to which they could be achieved in another way which involves less onerous regulatory provision.

(6) In this regulation, “regulatory provision” has the same meaning as in sections 28 to 32 of the Small Business, Enterprise and Employment Act 2015 (see section 32 of that Act).]

F78 Reg. 26 substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, 49

Signed by the authority of the Secretary of State

Norman Baker
Parliamentary Under Secretary of State
Department for Transport

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[^{F79}SCHEDULE

Regulation 13(2)

Evidence or information to be provided by a supplier to the Administrator under regulation 13(2)

F79 Sch. inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, 50

General information

1. Information in relation to the identity of the supplier.
2. Information as to whether the supplier has supplied any of the following during a reporting period—
 - (a) energy products for relevant use;
 - (b) electricity for use in electric road vehicles;
 - (c) energy products for use in aircraft.

Information about energy products

3. Information as to—
 - (a) the total amount of each type of energy product supplied during a reporting period, expressed as—
 - (i) the volume of liquid energy product supplied in litres; or
 - (ii) the weight of gaseous energy product supplied in kilograms; and
 - (b) the amount of energy of the energy products falling within sub-paragraph (a), expressed in MJ and calculated using the lower heating value.
4. Information as to how much of an energy product supplied during a reporting period is—
 - (a) fossil fuel (including fossil fuel blended with other fuel);
 - (b) wholly renewable transport fuel (excluding fossil fuel blended with wholly renewable transport fuel);
 - (c) partially renewable transport fuel (excluding fossil fuel blended with partially renewable transport fuel).
5. Information as to how much of the energy content of the wholly renewable transport fuel referred to in paragraph 4(b) is attributable to sustainable feedstock.
6. Information as to how much of the energy content of the partially renewable transport fuel referred to in paragraph 4(c) is attributable to sustainable feedstock.
7. Information as to the GHGi of each type of energy product supplied during a reporting period.
8. Information as to the provisional mean values of the estimated indirect land-use change emissions in gCO_{2eq}/MJ from biofuels, in accordance with Annex V to the directive.
9. Information as to the lower heating value for each type of energy product supplied during a reporting period.
10. The additional sustainability information in respect of any relevant renewable transport fuel supplied during a reporting period.
- 11.—(1) If known or if reasonably ascertainable, and subject to regulation 15A and to sub-paragraphs (2) and (3), information as to—

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- (a) the origin of any energy product supplied during a reporting period; and
 - (b) the place of purchase of any energy product supplied during a reporting period.
- (2) For the purposes of reporting under sub-paragraph (1)(a), where multiple feedstocks are used in the production of an energy product, a supplier must report on—
- (a) the quantity in litres; and
 - (b) the origin,
- of the finished product (comprising those feedstocks) supplied during the reporting period.
- (3) For the purposes of sub-paragraph (1)(a), “origin” means—
- (a) in relation to a supplier which is not an SME, in respect of fuel that is not renewable transport fuel—
 - (i) the feedstock trade name listed in paragraph 7 of Part 2 of Annex I to the GHG Directive, but only where suppliers hold the necessary information by virtue of—
 - (aa) being a person or undertaking importing crude oil from third countries or receiving a crude oil delivery from a member State (other than the United Kingdom) pursuant to Article 1 of Council Regulation (EC) No 2964/95 of 20 December 1995 introducing registration for crude oil imports and deliveries in the Community; or
 - (bb) arrangements to share information agreed with other suppliers; or
 - (ii) in cases not falling within sub-paragraph (i), whether or not the fuel originated from within the EU;
 - (b) in respect of biofuel, the biofuel production pathway set out in Annex IV to the directive;
 - (c) in respect of renewable transport fuel for which a production pathway is not set out in Annex IV to the directive, the type of fuel and the type of feedstock used to produce it;
 - (d) in relation to a supplier that is an SME, in respect of fuel that is not renewable transport fuel, whether or not the fuel originated from within the EU.
- (4) But “origin” in sub-paragraph (5) has its natural and ordinary meaning.
- (5) For the purposes of sub-paragraph (1)(b), “place of purchase” means—
- (a) in relation to a supplier which is not an SME, in respect of fuel that is not renewable transport fuel, the country and name of the processing facility where the fuel or energy underwent the last substantial transformation used to confer the origin of the fuel or energy in accordance with—
 - (i) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code; and
 - (ii) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code;
 - (b) in respect of renewable transport fuel, the country of origin of the feedstock used to produce the fuel;
 - (c) in relation to a supplier which is an SME, in respect of fuel that is not renewable transport fuel, whether or not the fuel was purchased within the EU.
- 12.** Information as to the raw material source and process for fuels other than biofuel and electricity supplied during a reporting period, as set out in paragraph 5 of Part 2 of Annex I to the GHG Directive.

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13. In the case of biofuel, evidence that the biofuel meets the sustainability criteria.

14. Information as to the adjustment factor (see regulations 6C and 16A) for powertrain efficiencies that applies to an energy product.

Information about electricity for use in electric road vehicles

15. If known or if reasonably ascertainable, information as to actual usage of electricity supplied by the supplier for use in electric road vehicles during a reporting period, or if information as to such actual usage is not known or not reasonably ascertainable, information as to estimated usage of electricity in such vehicles during that period.

16. Information as to the GHGi of the electricity supplied for use in electric road vehicles, during a reporting period.

17. Information as to the adjustment factor (see regulation 16A) for powertrain efficiencies that apply to electricity supplied for use in electric road vehicles.

General information about a UER

18. Information as to—

- (a) the start date of the UER project (which must be after 1st January 2011);
- (b) the annual emission reductions of the UER, expressed in kgCO_{2eq};
- (c) the amount of emissions savings claimed by the supplier in respect of a UER;
- (d) the period during which the claimed UER occurred;
- (e) the location of the UER project which is closest to the source of the upstream emissions, expressed in latitude and longitude coordinates in degrees to the fourth decimal place;
- (f) the hypothetical GHG emissions that would have occurred in the absence of the UER, and GHG emissions after implementation of the UER, expressed in gCO_{2eq}/MJ of feedstock produced;
- (g) any unique identification or registration number in relation to—
 - (i) the UER, including any project or scheme to which the UER relates or under which it was carried out;
 - (ii) the calculation methodology in relation to the UER;
- (h) where the UER project relates to oil extraction, the average annual historical and reporting year gas-to-oil ratio in solution, reservoir pressure, depth and well production rate of the crude oil in question.

UER eligibility requirements and calculation requirements

19.—(1) Evidence demonstrating that—

- (a) the UER complies with the UER eligibility requirements;
- (b) the UER has been calculated in accordance with the UER calculation requirements.

(2) The “UER eligibility requirements” are that—

- (a) the person applying for a GHG credit in respect of a UER is a regulated supplier;
- (b) the UER is only applied to the upstream emission’s part of the average default values for petrol, diesel, compressed natural gas or liquefied petroleum gas set out in the European Commission’s Guidance Note on approaches to quantify, verify, validate, monitor and report UERs;

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- (c) the UER is associated with a UER project which started after 1st January 2011;
 - (d) the UER is or was generated only [^{F80} in the reporting period in respect of which the application for a GHG credit is being made];
 - (e) the UER must not also be, or have been, used in, or claimed for compliance with, any other emissions reduction requirements or in relation to another emissions offset scheme; and
 - (f) the UER satisfies the local regulatory practice test (as to which, see sub-paragraph (4)).
- (3) The “UER calculation requirements” are that—
- (a) the UER must be, or have been, estimated and validated in accordance with principles and standards identified in international standards, and in particular—
 - (i) ISO 14064 (edition 1);
 - (ii) ISO 14065 (edition 2); and
 - (iii) ISO 14066 (edition 1);
 - (b) the UER, and the hypothetical GHG emissions that would have occurred in the absence of the UER, must be monitored, reported and verified in accordance with ISO 14064 (edition 1) to the same standards as would be achieved by monitoring, reporting and verification under—
 - (i) [Commission Regulation \(EU\) No 600/2012](#) of 21 June 2012 on the verification of greenhouse gas emission reports and tonne-kilometre reports and the accreditation of verifiers pursuant to [Directive 2003/87/EC](#) of the European Parliament and of the Council; and
 - (ii) [Commission Regulation \(EU\) No 601/2012](#) of 21 June 2012 on the monitoring and reporting of greenhouse gas emissions pursuant to [Directive 2003/87/EC](#) of the European Parliament and of the Council; and
 - (c) the verification of methods for estimating the UER must be carried out in accordance with part 3 of ISO 14064 (edition 1) and the organisation verifying this must be accredited in accordance with ISO 14065 (edition 2).
- (4) In this paragraph, “local regulatory practice test” means that, in the place or country in or from which the UER originates, the UER—
- (a) is not required under local laws or regulations there; or
 - (b) is required under local laws or regulations there, but evidence is provided by the person applying for a GHG credit in respect of that UER that those laws or regulations are not routinely enforced in that place or country.]

F80 Words in [Sch. para. 19\(2\)\(d\)](#) substituted (22.3.2019) by [The Alternative Fuel Labelling and Greenhouse Gas Emissions \(Miscellaneous Amendments\) Regulations 2019](#) (S.I. 2019/421), regs. 1(2), **22(2)**

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations transpose Articles 7a to 7e, and Annex IV, of Directive [98/70/EC](#) of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels (OJ L 350, 28.12.1998, pp. 58–68) as inserted by Directive [2009/30/EC](#) of the European Parliament and of the Council of 23 April 2009 (OJ L 140, 5.6.2009, pp. 88–113).

These Regulations require suppliers of fuel for use in road vehicles and various forms of mobile machinery to report on the greenhouse gas (“GHG”) intensity of their fuels and upon the sustainability of any biofuels supplied.

Part 2 of the Regulations imposes on fuel suppliers who supply liquid or gaseous fuel in the United Kingdom for use in road vehicles, non-road mobile machinery (including inland waterway vessels which do not normally operate at sea), tractors and recreational craft which do not normally operate at sea (“relevant use”), an obligation to report on the GHG intensity of their fuels and upon the sustainability of any biofuels supplied (“the GHG reporting requirement”, *regulation 4*). Biofuels must be shown, by means of a verifier’s assurance report, to meet specified sustainability criteria. Otherwise, any biofuels supplied will be deemed to have a GHG intensity at least equal to that of fossil fuel. Small suppliers, specifically those who supply less than 450,000 litres of fuel for relevant use in a given year, are exempted from the requirement.

Part 3 provides that the Secretary of State is the Administrator of this obligation (*regulation 7*). This Part makes provision for the Administrator to establish and maintain accounts for regulated fuel suppliers (*regulations 8 to 11*). It also confers powers and imposes duties on the Administrator as regards requiring information from both regulated and non-regulated fuel suppliers and other matters (*regulations 12 to 16*).

Part 4 provides that Renewable Transport Fuel Certificates awarded to suppliers by the Administrator of the Renewable Transport Fuel Obligation scheme can be produced as evidence, though only by suppliers to whom they were originally awarded under that scheme, that any biofuels supplied meet the biofuel sustainability criteria (*regulation 17*).

Part 5 empowers the Administrator to impose civil penalties when various provisions of the Regulations are contravened (*regulation 18*) and makes provision for the giving of civil penalty notices by the Administrator (*regulation 19*). It also provides for the process of objecting to a civil penalty (*regulation 20*) and for appeals to be made to the High Court (in England and Wales or Northern Ireland) or the Court of Session (in Scotland) where a person disputes a liability to a penalty or claims that the penalty is too high (*regulation 21*).

Part 6 makes provision enabling information to be disclosed by Her Majesty’s Revenue and Customs (“HMRC”) to the Administrator, as well as prohibiting further disclosure of that information. The information in question is restricted to information held in connection with HMRC’s functions under or by virtue of the Hydrocarbon Oil Duties Act 1979. This is to limit the information to that which is relevant to the Administrator’s functions.

Regulation 22 permits such information to be disclosed to the Administrator or an authorised person.

Regulation 23 prohibits the disclosure of such information by the Administrator, an authorised person or any other person who obtains it in the course of providing services to or acting on behalf of the Administrator, except in certain specified cases (for example a disclosure required by a court

order). The restrictions on further disclosure only apply to information received under regulation 22 that has not also been received by the Administrator or an authorised person by another means.

Wrongful disclosure contrary to regulation 23 is an offence under *regulation 24* if the information is about a person who is identified in or identifiable from the disclosure. The offence is triable either summarily or on indictment. Regulation 24 provides that a person convicted on indictment may be imprisoned for up to 2 years or fined or both, and that on summary conviction a person is liable to imprisonment for up to 3 months or to a fine not exceeding level 5 on the standard scale or both. A person charged with an offence under regulation 24 has a defence if that person can prove that they reasonably believed that the disclosure was lawful or that the information was already lawfully in the public domain.

Part 7 places an ongoing duty on the Secretary of State to keep under review and to determine from time to time what further steps may be necessary to meet the requirements of Directive [98/70/EC](#) (*regulation 25*). The Secretary of State must then take such steps as the Secretary of State determines are necessary. This Part also requires the Secretary of State to review the operation and effect of these Regulations and to publish a report within five years after they come into force and within every five years after that though only to the extent that these obligations have not already been satisfied by work performed in pursuance of regulation 25 (*regulation 26*). Following a review it will fall to the Secretary of State to consider whether the Regulations should remain as they are, or be revoked or be amended. A further instrument would be needed to revoke the Regulations or to amend them.

A Transposition Note in respect of the relevant parts of Directive [98/70/EC](#) as amended has been laid before each House of Parliament.

An impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Low Carbon Fuels Division, Department for Transport, Great Minster House, 33 Horseferry Road, London SW1P 4DR (telephone 020 7944 4378). That impact assessment and an Explanatory Memorandum are available alongside the instrument on the UK legislation website, www.legislation.gov.uk. A copy of the impact assessment has been placed in the library of each House of Parliament.

A copy of the Directives referred to in this Explanatory Note may be obtained from the Office of Public Sector Information or viewed in the Official Journal of the European Union via the EUR-Lex website at <http://eur-lex.europa.eu/>.

Merchant Shipping Notices are published by the Maritime and Coastguard Agency and can be viewed on the Agency's website at <http://www.dft.gov.uk/mca/> which also has details of any amendments or replacements.

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Changes and effects yet to be applied to :

- Regulations revoked by [2023 c. 28 Sch. 1 Pt. 1](#)