STATUTORY INSTRUMENTS

2018 No. 374

The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018

PART 4

GREENHOUSE GAS EMISSIONS AMENDMENTS

Introductory

28. The Motor Fuel (Road Vehicle and Mobile Machinery) Greenhouse Gas Emissions Reporting Regulations 2012(**1**) are amended in accordance with this Part.

Amendment of regulation 2

29.—(1) Regulation 2 (interpretation) is amended as follows.

(2) Omit the definition of "the directive".

(3) Move the definition of "the RTFO Order" to the appropriate place in the alphabetical order.

(4) Omit the definition of "the Renewable Energy Directive".

(5) In the appropriate places, insert—

""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(**2**);

(ii) in relation to Northern Ireland, has the meaning given in paragraph 2 of Schedule 7 to the Electricity (Northern Ireland) Order 1992(**3**);

(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

(**1**) S.I. 2012/3030.
(**2**) 1989 c.29. There are amendments to Schedule 7 to the Electricity Act 1989, but these are not relevant to these Regulations.
(**3**) 1992 No. 231 (N.I. 1). There are amendments to Schedule 7 to the Electricity (Northern Ireland) Order 1992, but these are not relevant to these Regulations.

the Hydrocarbon Oil Duties Act 1979(**4**) to pay the duty of excise with which that fuel is chargeable took effect;";

""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;";

""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(**5**);";

""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;";

""electricity supplier"—

(a) in relation to Great Britain, has the meaning given in section 6 of the Electricity Act 1989(**6**);

(b) in relation to Northern Ireland, has the meaning given in Article 3 of the Electricity (Northern Ireland) Order 1992(**7**);";

""emissions savings" has the meaning given in regulation 16A;";

""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;";

""GHG Directive" means Council Directive (EU) 2015/652 of 20 April 2015 laying down calculation methods and reporting requirements pursuant to the directive(**8**);";

""GHG reduction obligation" has the meaning given in regulation 6B;";

""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;";

""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(**9**) ("the JRC Well-to-Tank Report");

(**4**) 1979 c.5.
(**5**) 2010 c.4.
(**6**) There are amendments to section 6 of the Electricity Act 1989, but these are not relevant to these Regulations.
(**7**) Article 3 of the Electricity (Northern Ireland) Order 1992 was amended by the Electricity Regulations (Northern Ireland) 2007 (S.R. 2007/321). There are other amendments to Article 3 but these are not relevant to these Regulations.
(**8**) OJ L 107 25.4.2015 p.26.
(**9**) A copy of the report can be obtained from the Joint Research Centre, Via Enrico Fermi 2749, TP 230, 21027 Ispra (VA), Italy and a copy of Appendix I to the report can be viewed online at: https://iet.jrc.ec.europa.eu/about-jec/sites/iet.jrc.ec.europa.eu.about-jec/files/documents/report_2013/wtt_appendix_1_v4_july_2013_final.pdf.

(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;";

""MJ" means megajoule, and references to "/MJ" mean "per megajoule";";

""non-road transports" has the meaning given in article 2 of the RTFO Order;";

""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;";

""the Renewable Energy Directive" means Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009(**10**) on the promotion of the use of energy from renewable sources, etc.;";

""RTF certificate" has the meaning given in section 127 of the Energy Act 2004;";

""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;";

""UER" means a reduction in upstream emissions;";

""unit GHGi threshold" has the meaning given in regulation 6B(2);";

""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;";

""verifier's assurance report" means a report which meets the requirements of regulation 6;".

(6) Omit the definition of "the fuel baseline standard".

(7) Omit the definition of "greenhouse gas emissions per unit of energy".

(8) For the definition of "non-regulated supplier", substitute—

""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;".

(9) For the definition of "relevant feedstock", substitute—

""relevant feedstock" has the meaning given in article 2 of the RTFO Order;".

(10) In the definition of "the reporting deadline", for "29th November", in each place where it occurs, substitute "15th September".

(11) For the definition of "supplier", substitute—

""supplier" means—

(a) a supplier of energy products;

(b) an electricity supplier;".

(12) Omit the definition of "supply".

(**10**) The Renewable Energy Directive was amended by Council Directive 2013/18/EU of 13 May 2013 (OJ L 158 10.6.2013 p.230) and Directive (EU) 2015/1513.

Amendment of regulation 3

30.—(1) Regulation 3 (definitions of energy products and relevant use) is amended as follows.

(2) In paragraph (3)—

(a) after "Regulations" insert ", unless specified otherwise,";

(b) after "liquid fuel" insert "(and vice-versa)".

(3) For paragraph (4), substitute—

"(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.".

(4) Omit paragraph (5).

(5) Before paragraph (6), insert—

"(5A) "Biofuel" has the meaning given in section 132(1) of the Energy Act 2004.".

(6) After paragraph (9), insert—

"(10) "RFNBO" has the meaning given in article 3 of the RTFO Order.".

Amendment of regulation 4

31. In regulation 4(1) (the motor fuel greenhouse gas reporting requirement), for "time when the requirement to pay the duty of excise with which they are chargeable takes effect" substitute "assessment time".

Amendment of regulation 5

32.—(1) Regulation 5 (determinations of amounts and greenhouse gas intensity of energy products for relevant use) is amended as follows.

(2) For the heading, substitute "Determinations of amounts, energy content and GHGi of energy products".

(3) In paragraph (1), for "at the time when the requirement to pay the duty of excise upon it takes effect," substitute ", other than renewable transport fuel which is to be used as fuel for aircraft, at the assessment time,".

(4) For paragraph (2), substitute—

"(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 the Schedule 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.".

(5) In paragraph (3)—

(a) in sub-paragraph (a), for "(2)" substitute "(2)(a) to (d), which are relevant to the partially renewable transport fuel concerned,";

(b) in sub-paragraph (b), after "purposes" insert ", and the calculations at paragraph (2)(e) apply to the percentage of the energy content of the fuel which is so treated".

(6) Omit paragraph (4).

(7) After paragraph (5), insert—

"(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.".

(8) In paragraph (6)—

(a) before sub-paragraph (a), omit "is";

(b) in sub-paragraph (a), at the beginning, insert "is";

(c) in sub-paragraph (b), at the beginning, insert "is";

(d) in sub-paragraph (c), at the beginning, insert "is";

(e) in sub-paragraph (d), at the beginning, insert "is";

(f) after sub-paragraph (d), insert—

"(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).

(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.".

Amendment of regulation 6

33.—(1) Regulation 6 (verifier's assurance report) is amended as follows.

(2) For paragraph (1), substitute—

"(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.".

(3) In paragraph (4), at the beginning, for "A" substitute "Subject to paragraph (6), a".

(4) In paragraph (5), omit sub-paragraph (a) (definition of "connected person").

(5) After paragraph (5), insert—

"(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".".

Insertion of Part 2A

34. After Part 2 (the motor fuel greenhouse gas reporting requirement), insert—

"PART 2A

THE GHG EMISSIONS THRESHOLD AND THE GHG REDUCTION OBLIGATION

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

(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—

$$P = \left(\frac{((GHGi \times AF) - Z) \times V \times ED}{1000} \right) - D$$

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.".

Amendment of regulation 7

35. In regulation 7(1) (administration), after "reporting requirement" insert ", matters in relation to any GHG reduction obligation of a supplier and GHG credits".

Amendment of regulation 8

36.—(1) Regulation 8 (establishment of accounts) is amended as follows.

(2) In paragraph (1)—

(a) for "greenhouse gas emissions per unit" substitute "GHGi";

(b) in sub-paragraph (a), after "reporting requirement" insert "or a GHG reduction obligation".

(3) After paragraph (1), insert—

"(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.".

(4) In paragraph (2), after "paragraph (1)" insert "or (1A)".

(5) After paragraph (3), insert—

"(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.".

(6) In paragraph (5), omit "in order to satisfy the Administrator that the person is, or is likely to become, a supplier of energy products for relevant use".

Amendment of regulation 9

37.—(1) Regulation 9 (power of the Administrator to require further information or evidence) is amended as follows.

(2) In paragraph (1)—

(a) for "8" substitute "8(1)";

(b) after "reporting requirement" insert "or a GHG reduction obligation";

(c) for "information or produce" to the end, substitute "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.".

(3) After paragraph (1), insert—

"(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.".

Amendment of regulation 10

38.—(1) Regulation 10 (closure of accounts) is amended as follows.

(2) The existing provision is renumbered as paragraph (1).

(3) In paragraph (1) (as so renumbered), for "8" substitute "8(1)".

(4) After paragraph (1), insert—

"(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.".

Amendment of regulation 12

39. In regulation 12 (processing of information and evidence), in paragraph (1)(a)(i), after "reporting requirement" insert "or a GHG reduction obligation".

Substitution of regulation 13

40. For regulation 13 (duty to require information from regulated suppliers), substitute—

"**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.".

Amendment of regulation 14

41.—(1) Regulation 14 (power to require information from non-regulated suppliers) is amended as follows.

(2) Before paragraph (1), insert—

"(A1) This regulation applies to non-regulated suppliers to which regulation 13 does not apply.".

(3) In paragraph (2), for "paragraph (1) of regulation 13" substitute "paragraph (2) of regulation 13".

Amendment of regulation 15

42.—(1) Regulation 15 (mass balance system) is amended as follows.

(2) In paragraph (2), for "13(5)(b)(i)" substitute "13(6)(b)(i)".

(3) In paragraph (4), for "13(5)" substitute "13(6)".

Insertion of regulation 15A

43. After regulation 15, insert—

"**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.".

Amendment of regulation 16

44.—(1) Regulation 16 (other powers and duties conferred and imposed on the Administrator) is amended as follows.

(2) In paragraph (1)(a)—

(a) after "reporting requirement" insert "and GHG reduction obligations";

(b) after "that requirement" insert "or such an obligation".

(3) In paragraph (1)(b), for "13(1)(a)(i) to (iii)" substitute "13(2)".

(4) After paragraph (1)(c), insert—

"(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.".

(5) For paragraph (3), substitute—

"(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;

(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.".".

Insertion of Part 3A

45. After Part 3 (administration), insert—

"PART 3A

GHG CREDITS

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—

$$N = \frac{(TGHGi - (GHGi \times AF)) \times V \times ED}{1000}$$

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—

(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(**11**); 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,

(**11**) UK Treaty Series No.6 (2005); Cm 6485, also available online at http://treaties.fco.gov.uk/docs/pdf/2005/TS0006.pdf.

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;

(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

(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—

$$\text{Buy-out amount (pence)} = (\text{N} - \text{GHG credits redeemed}) \times 7.4$$

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.

(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.".

Amendment of regulation 17

46.—(1) Regulation 17 (reliance upon RTF certificates, etc.) is amended as follows.

(2) In the heading, for "to prove sustainability of" substitute "as evidence in relation to".

(3) For paragraph (1), substitute—

"(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.".

(4) Omit paragraph (5).

Amendment of regulation 18

47.—(1) Regulation 18 (civil penalties) is amended as follows.

(2) In paragraph (1), for "or 16(4)", substitute "16(4) or 16F(6)".

(3) In paragraph (2), for "13(5) or 14(5)" substitute "13(2), 13(6), 14(5), 16B(5) or 16E(13)".

(4) In paragraph (3), after "subsequently" insert ", 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".

(5) For paragraph (4), substitute—

"(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.".

Amendment of regulation 25

48. In regulation 25 (review of implementation)—

(a) omit paragraph (2);

(b) omit paragraph (4).

Substitution of regulation 26

49. For regulation 26 (review of regulations), substitute—

"**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(**12**) 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

(**12**) Section 30 of the Small Business, Enterprise and Employment Act 2015 (c.26) was amended by section 19 of the Enterprise Act 2016 (c.12).

(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).".

Insertion of Schedule

50. After regulation 26, insert—

"SCHEDULE Regulation 13(2)

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

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—

(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(**13**); 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(**14**); and

(**13**) OJ L 310 22.12.1995 p.5.

(**14**) OJ L 343 29.12.2015 p.1, as amended by Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 (OJ L 69 15.3.2016 p.1) and Commission Delegated Regulation (EU) 2016/651 of 5 April 2016 (OJ L 111 27.4.2016 p.1).

(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(**15**);

(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.

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;

(**15**) OJ L 343 29.12.2015 p.558, as amended by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 (OJ L 149 13.6.2017 p.19).

(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(**16**) on approaches to quantify, verify, validate, monitor and report UERs;

(c) the UER is associated with a UER project which started after 1st January 2011;

(d) the UER is or was generated only during the 2020 calendar year;

(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(**17**) 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(**18**) on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council; and

(**16**) The European Commission's Guidance Note is undated and has no version number. A copy can be obtained from the European Commission, DG Climate Action, B-1049 Brussels, Belgium or online at https://ec.europa.eu/clima/sites/clima/files/guidance_note_on_uer_en.pdf.

(**17**) OJ L 181 12.7.2012 p.1.

(**18**) OJ L 181 12.7.2012 p.30, as amended by Commission Regulation (EU) No 206/2014 of 4 March 2014 (OJ L 65 5.3.2014 p.27) and Commission Regulation (EU) No 743/2014 of 9 July 2014 (OJ L 201 10.7.2014 p.1).

(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)(**19**).

(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.".

(**19**) Copies of each of the ISO standards listed can be obtained from the International Organisation for Standardisation, ISO Central Secretariat, Chemin de Blandonnet 8, CP 401 - 1214 Vernier, Geneva, Switzerland (https://www.iso.org/store.html).