

*ANNEX X***Minimum content of Annual Reports (Article 67(3))****1. Annual emission reports of stationary source installations**

The annual emission report of an installation shall at least contain the following information:

- (1) Data identifying the installation, as specified in Annex IV to Directive 2003/87/EC, and its unique permit number;
- (2) Name and address of the verifier of the report;
- (3) The reporting year;
- (4) Reference to and version number of the relevant approved monitoring plan;
- (5) Relevant changes in the operations of an installation and changes as well as temporary deviations that occurred during the reporting period to the monitoring plan approved by the competent authority; including temporal or permanent changes of tiers, reasons for those changes, starting date for the changes, and starting and ending dates of temporal changes;
- (6) Information for all emissions sources and source streams consisting of at least:
  - (a) the total emissions expressed as t CO<sub>2(e)</sub>;
  - (b) where greenhouse gases other than CO<sub>2</sub> are emitted, the total emissions expressed as t;
  - (c) whether the measurement or the calculation methodology referred to in Article 21 is applied;
  - (d) the tiers applied;
  - (e) activity data:
    - (i) in the case of fuels the amount of fuel (expressed as tonnes or Nm<sup>3</sup>) and the net calorific value (GJ/t or GJ/Nm<sup>3</sup>) reported separately;
    - (ii) for all other source streams the amount expressed as tonnes or Nm<sup>3</sup>;
  - (f) emission factors, expressed in accordance with the requirements set out in Article 36(2); biomass fraction, oxidation and conversion factors, expressed as dimensionless fractions;
  - (g) where emission factors for fuels are related to mass instead of energy, proxy data for the net calorific value of the respective source stream;
- (7) Where a mass balance methodology is applied, the mass flow, and carbon content for each source stream into and out of the installation; biomass fraction and net calorific value, where relevant;

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- (8) Information to be reported as memo items, consisting of at least:
- (a) amounts of biomass combusted, expressed in TJ, or employed in processes, expressed in t or Nm<sup>3</sup>;
  - (b) CO<sub>2</sub> emissions from biomass, expressed in t CO<sub>2</sub>, where measurement-based methodology is used to determine emissions;
  - (c) a proxy for the net calorific value of the biomass source streams used as fuel, where relevant;
  - (d) amounts and energy content of bioliquids and biofuels combusted, expressed in t and TJ;
  - (e) CO<sub>2</sub> transferred to an installation or received from an installation, where Article 49 is applicable, expressed in t CO<sub>2</sub>;
  - (f) inherent CO<sub>2</sub> transferred to an installation or received from an installation, where Article 48 is applicable, expressed in t CO<sub>2</sub>;
  - (g) where applicable, the name of the installation and its identification code as recognised in accordance with Regulation (EU) No 1193/2011:
    - (i) of the installation(s) to which CO<sub>2</sub> is transferred in accordance with points (e) and (f) of this point (8);
    - (ii) of the installation(s) from which CO<sub>2</sub> is received in accordance with points (e) and (f) of this point (8);
  - (h) transferred CO<sub>2</sub> from biomass, expressed in t CO<sub>2</sub>;
- (9) Where a measurement methodology is applied:
- (a) where CO<sub>2</sub> is measured as the annual fossil CO<sub>2</sub>-emissions and the annual CO<sub>2</sub>-emissions from biomass use;
  - (b) the measured greenhouse gas concentrations and the flue gas flow expressed as an annual hourly average, and as an annual total value;
- (10) Where a methodology referred to in Article 22 is applied, all data necessary for determining the emissions for the emission sources and source streams for which that methodology is applied, as well as proxy data for activity data, calculation factors and other parameters which would be reported under a tier methodology;
- (11) Where data gaps have occurred and have been closed by surrogate data in accordance with Article 65(1):
- (a) the source stream or emission source to which each data gap applies;
  - (b) the reasons for each data gap;
  - (c) the starting and ending date and time of each data gap;
  - (d) the emissions calculated based on surrogate data;

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- (e) where the estimation method for surrogate data has not yet been included in the monitoring plan, a detailed description of the estimation method including evidence that the methodology used does not lead to an underestimation of emissions for the respective time period;
- (12) Any other changes in the installation during the reporting period with relevance for that installation's greenhouse gas emissions during the reporting year;
- (13) Where applicable, the production level of primary aluminium, the frequency and average duration of anode effects during the reporting period, or the anode effect overvoltage data during the reporting period, as well as the results of the most recent determination of the installation-specific emission factors for CF<sub>4</sub> and C<sub>2</sub>F<sub>6</sub> as outlined in Annex IV, and of the most recent determination of the collection efficiency of the ducts;
- (14) Waste types used within the installation and emissions resulting from their use as fuels or input materials shall be reported using the classification of the Community list of wastes specified in Commission Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste<sup>(1)</sup>. For those purposes the respective six digit codes shall be added to the names of the relevant waste types used in the installation.

Emissions occurring from different emission sources, or source streams of the same type of a single installation belonging to the same type of activity may be reported in an aggregate manner for the type of activity.

Where tiers have been changed within a reporting period, the operator shall calculate and report emission as separate sections of the annual report for the respective parts of the reporting period.

Operators of CO<sub>2</sub> storage sites may use simplified emission reports after closure of the storage site in accordance with Article 17 of Directive 2009/31/EC containing at least the elements listed under points 1 to 5, provided the greenhouse gas emissions permit contains no emission sources.

## 2. Annual emission reports of aircraft operators

The emission report for an aircraft operator shall at least contain the following information:

- (1) Data identifying the aircraft operator as set out by Annex IV to Directive 2003/87/EC, and the call sign or other unique designators used for air traffic control purposes, as well as relevant contact details;
- (2) Name and address of the verifier of the report;
- (3) The reporting year;
- (4) Reference to and version number of the relevant approved monitoring plan;

<sup>(1)</sup> OJ L 226, 6.9.2000, p. 3.

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- (5) Relevant changes in the operations and deviations from the approved monitoring plan during the reporting period;
- (6) The aircraft registration numbers and types of aircraft used in the period covered by the report to perform the aviation activities covered by Annex I to Directive 2003/87/EC carried out by the aircraft operator;

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- (7) The total number of flights per State pair covered by the report;

(7a) Mass of fuel (in tonnes) per fuel type per State pair;

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- (8) Total CO<sub>2</sub> emissions in tonnes of CO<sub>2</sub> disaggregated by the Member State of departure and arrival;
- (9) Where emissions are calculated using an emission factor or carbon content related to mass or volume, proxy data for the net calorific value of the fuel;
- (10) Where data gaps have occurred and have been closed by surrogate data in accordance with Article 65(2):

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- (a) the number of flights expressed as percentage of annual flights for which data gaps occurred; and the circumstances and reasons for data gaps that apply;

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- (b) the estimation method for surrogate data applied;
- (c) the emissions calculated based on surrogate data;

(11) Memo-items:

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- (a) the number of flights expressed as percentage of annual flights (rounded to the nearest 0,1 %) for which data gaps occurred; and the circumstances and reasons for data gaps that apply;

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- (b) the net calorific value of alternative fuels;

(12) As an annex to the annual emission report, the operator shall include annual emissions and annual numbers of flights per aerodrome pair. Upon request of the operator the competent authority shall treat that information as confidential.

### 3. Tonne-kilometre data reports of aircraft operators

The tonne-kilometre data report for an aircraft operator shall at least contain the following information:

- (1) Data identifying the aircraft operator as set out by Annex IV to Directive 2003/87/EC, and the call sign or other unique designator used for air traffic control purposes, as well as relevant contact details;
- (2) Name and address of the verifier of the report;
- (3) The reporting year;
- (4) Reference to and version number of the relevant approved monitoring plan;
- (5) Relevant changes in the operations and deviations from the approved monitoring plan during the reporting period;

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- (6) The aircraft registration numbers and types of aircraft used in the period covered by the report to perform the aviation activities covered by Annex I to Directive 2003/87/EC carried out by the aircraft operator;
- (7) Chosen method for calculating the mass of passengers and checked baggage, as well as freight and mail;
- (8) Total number of passenger-kilometres and tonne-kilometres for all flights performed during the year to which the report relates falling within the aviation activities listed in Annex I to Directive 2003/87/EC;
- (9) For each aerodrome pair, the: ICAO designator of the two aerodromes; distance (great circle distance + 95 km) in km; total number of flights per aerodrome pair in the reporting period; total mass of passengers and checked baggage (tonnes) during the reporting period per aerodrome pair; total number of passengers during the reporting period; total number of passenger multiplied by kilometres per aerodrome pair; total mass of freight and mail (tonnes) during the reporting period per aerodrome pair; total tonne-kilometres per aerodrome pair (t km).