



Department
of Energy &
Climate Change

The UK's Small Emitter and Hospital Opt-Out Scheme

Guidance document

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General information

Purpose

- 1.1. This document applies to operators of eligible UK installations that have chosen to opt-out from the EU Emissions Trading System (ETS) during Phase III (2013-2020) and are participating in the UK's Small Emitter and Hospitals Opt-out Scheme instead. The scheme has been made available in the UK in accordance with Article 27 of the Directive 2003/87/EC of the European Parliament and of the Council¹, as revised by Directive 2009/29/EC². Installations in the Small Emitter and Hospitals Opt-out Scheme are covered by the legislative provisions applying to excluded installations in the Greenhouse Gas Emissions Trading Scheme Regulations 2012 ("the 2012 GHG Regulations")³.

Territorial extent

- 1.2. The Small Emitter and Hospital Opt-out Scheme applies in England, Northern Ireland, Scotland and Wales.
- 1.3. Policy responsibility for the EU ETS lies with the Department of Energy and Climate Change (DECC), together with the Northern Ireland Executive, the Scottish Government, and the Welsh Government. References to the Government in this consultation document also cover the Devolved Administrations.

Additional copies

- 1.4. You may make copies of this document without seeking permission. An electronic version can be found at: <https://www.gov.uk/government/publications/uk-small-emitter-and-hospital-opt-out-scheme>
- 1.5. Other versions of the document in Braille, large print or audio-cassette are available on request. Versions written in Welsh can also be made available. Please contact the DECC EU ETS team using the above details to request alternative versions. The reference for this policy document is: URN: 15D/506- The UK's Small Emitter and Hospital Opt-out Scheme.

Queries

- 1.6. Please direct any queries about the UK's Small Emitter and Hospital Opt-out Scheme to:

¹ Directive 2003/87/EC <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:275:0032:0032:EN>:

² Directive 2009/29/EC <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:140:0063:0087:en:PDF>

³ S.I. 2012/3038, as amended by (inter alia) the Greenhouse Gas Emissions Trading Scheme (Amendment) Regulations 2013 (S.I. 2013/1037), the Greenhouse Gas Emissions Trading Scheme and National Emissions Inventory (Amendment) Regulations 2013 (S.I. 2013/3135), the Greenhouse Gas Emissions Trading Scheme (Amendment) Regulations 2014 (S.I. 2014/3125) and the Greenhouse Gas Emissions Trading Scheme (Amendment) Regulations 2015 (S.I. 2015/1849).

- 1.7. EU ETS Team, Department of Energy & Climate Change, 3 Whitehall Place, London SW1A 2AW; or email: eu.ets@decc.gsi.gov.uk.
- 1.8. Please note that no further applications can be made to join the scheme.

Introduction

The European Union Emissions Trading System (EU ETS)

- 2.1. The EU ETS is a system for greenhouse gas emission allowance trading within the European Community. Phase I took place from 2005 to 2007 and Phase II from 2008 to 2012. We are currently in Phase III of the EU ETS and Phase IV will begin from 2021.
- 2.2. The rationale behind emissions trading is that it enables emission reductions to take place where the cost of the reduction is lowest, thus lowering the overall cost of tackling climate change. More abatement will be undertaken by operators with lower abatement costs, therefore reducing the overall costs of meeting the emissions target (or cap) set by the trading system. The EU ETS in Phase III covers larger-scale combustion of fuels and specific heavy emitting industries, such as electricity generation, iron, steel and primary aluminium, mineral processing industries (e.g. cement manufacture), and pulp and paper processing industries.
- 2.3. All operators under the EU ETS must monitor and report their emissions. At the end of each year they are required to surrender allowances to account for their actual emissions. One tonne of carbon dioxide equivalent is equal to one EU allowance (EUA). In Phase III most industrial operators continue to receive a share of their allowances for free, based on benchmarking. Operators can buy allowances to meet their surrender obligations and, where an operator receives a free allocation, they have the flexibility to sell any surplus allowances generated from reducing their emissions below their allocation.
- 2.4. Directive 2003/87/EC of the European Parliament and of the Council established the EU ETS for the beginning of Phase I in 2005. Directive 2009/29/EC ('the revised ETS Directive')⁴ was agreed in December 2008 and adopted in April 2009 making provisions for Phase III of the EU ETS (2013-2020). The revised ETS Directive introduced significant modifications to the EU ETS for Phase III so that it makes a more efficient and greater contribution to tackling climate change, and creates more predictable market conditions and improved certainty for industry.
- 2.5. The 2009 revised ETS Directive introduced a centralised, EU-wide cap on emissions for Phase III, which declines over time, delivering an overall reduction of 21% below 2005 verified emissions by 2020. It also includes provisions for the introduction of new sectors and gases, and harmonised rules on free allocation with a move toward greater auctioning of allowances. These rules are designed to ensure a more consistent approach to implementation of the EU ETS across the EU in Phase III.

Exclusion of Small Emitters and Hospitals from the EU ETS in Phase III

- 2.6. Article 27 of the revised ETS Directive provides for Member States to be able to opt out hospitals and small emitter installations of the EU ETS in Phase III. Member States

⁴ Directive 2009/29/EC <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:140:0063:0087:en:PDF>

wishing to offer the opt-out must put in place national measures so that participating installations deliver emission reductions at an equivalent level to the EU ETS. This ensures that the environmental goals of the EU ETS are preserved.

- 2.7. The UK actively supported the inclusion of these provisions in the revised EU ETS Directive in recognition of the fact that the administrative costs faced by smaller emitters under the EU ETS are disproportionately high per tonne of CO₂, compared to the costs for installations with larger emissions⁵.
- 2.8. The UK's equivalent measure, the Small Emitter and Hospital Opt-out Scheme (the Opt-out Scheme), was designed in consultation⁶ with relevant stakeholders in order to deliver reduced regulatory costs compared to the EU ETS, consistent with the broader agenda on better regulation. The Government also worked closely with those other Member States offering national equivalent measures, to promote policy alignment and ensure that UK industry is not placed at a competitive disadvantage in the EU. Through this work and detailed discussions with the European Commission – which must approve the equivalent measures of Member States – the Government has secured deregulatory benefits for UK industry whilst ensuring that incentives for emission reductions are retained and that the UK scheme is compliant with EU legislative requirements.
- 2.9. The main regulatory cost savings of the opt-out are provided through:
 - an option for risk-based auditing of emissions instead of third party verification;
 - no requirement to hold an active registry operator holding account;
 - the replacement of the requirement to surrender allowances with an installation emission reduction target
 - a less burdensome procedure for adjusting targets to take into account changes in capacity.
- 2.10. An impact assessment, published in 2012⁷, set out the costs and benefits of the options considered during the development of the UK's approach.

Implementation of the Small Emitter and Hospitals Opt-out Scheme in the UK

- 2.11. Excluded installations taking part in the Opt-out Scheme do not need to surrender emission allowances to cover their emissions and therefore do not receive any allowances for free. However, installations will receive a free allocation should eligible operators choose to remain in the EU ETS or if their participation in the opt-out was rejected as ineligible by the Commission.
- 2.12. The European Commission approved NIMs⁸ submissions on the 5th of September 2013⁹. Operators participating in the opt-out are not included in the NIMs, as they are no

⁵ Aether (2010). Assessing the cost to UK operators of compliance with the EU Emissions Trading System

⁶ Including a formal consultation exercise in 2010

(<http://webarchive.nationalarchives.gov.uk/20110508074721/http://www.decc.gov.uk/en/content/cms/consultations/smallemit/smallemit.aspx>), informal consultation on draft proposals through stakeholder meetings and ongoing discussions with the Department of Health, and members of the UK Emissions Trading Group. Annex 5 provides a summary of the Government response to the 2010 formal consultation.

⁷ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/48569/5370-ia-eu-ets-small-emitter-hospital-opt-out.pdf

⁸ National Implementation Measures ("NIMs"), under which a provisional free allocation of allowances was calculated for all EU ETS installations

⁹ <https://www.gov.uk/guidance/participating-in-the-eu-ets>

longer part of the main ETS scheme. The list of emissions targets for operators in the Small Emitter Opt-Out can be found in Appendix I.

- 2.13. The data of any operators re-entering the main ETS scheme is re-submitted to the Commission for approval ahead of allocating any free allocation.
- 2.14. As with the EU ETS, the Opt-out Scheme is regulated in the UK by the Environment Agency, the Scottish Environment Protection Agency (SEPA), Natural Resources Wales (NRW), the Chief Inspector (NI) and DECC offshore. Regulator costs of administering the scheme are recovered through operator fees.

Eligibility for the Opt-out Scheme

- 3.1. Eligible installations were those that met the criteria for exclusion as a small emitter or hospital installation under Article 27 of the revised ETS Directive and the 2012 GHG Regulations. Such installations also had to be in the main ETS scheme prior to joining the opt-out. Only those installations that requested to be included in the Opt-out Scheme by 18 July 2012 were eligible for inclusion in the Scheme.
- 3.2. A small emitter is an installation with:
 - a) reported annual emissions¹⁰ less than 25,000tCO₂e in 2008 and all following years (excluding emissions from biomass)¹¹
 - b) and, where Annex I of the EU ETS Directive¹² combustion activity is undertaken, a net rated thermal input below 35MW in 2008, 2009 and 2010¹³.
- 3.3. A hospital installation is an installation that in any scheme year:
 - a) exports no more than 15% of heat produced by the installation to an establishment other than a hospital;
 - b) if the installation is not operated by a hospital, supplies no less than 85% of the heat it produces to one or more hospitals¹⁴.
- 3.4. The revised EU ETS Directive did not provide for new entrants to the EU ETS during Phase III to be excluded from the main ETS and take part in the Opt-out Scheme. Installations had to have been incumbent to Phase II of the EU ETS to be eligible. An incumbent is an installation carrying out a Phase II Annex I activity that either:
 - a) obtained a greenhouse gas emission permit before 30th of June 2011, or
 - b) was in fact operating on or before that date and had obtained all other relevant environmental permits.
- 3.5. In practice, incumbent installations are those that are included in the UK's NIMs. Installations that did not request to be included in the Small Emitter Opt-out by 18 July 2012 are not eligible to join the opt-out at a later date.
- 3.6. Article 27 of the ETS Directive applies only to stationary installations; therefore aircraft operators are not eligible to participate in the opt-out.

¹⁰ Emissions must be determined on a Phase III basis, as was required in the 2011 national data collection exercise for the determination of free allocations for Phase III.

¹¹ Article 27 (1) and 27 (1)(b) of the revised ETS Directive

¹² <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02003L0087-20140430>

¹³ Article 27 (1) of the revised ETS Directive

¹⁴ See Schedule 5, paragraph 1(c) of the draft GHG Regulations 2012.

Small Emitter and Hospital Opt-out Scheme

Overview

- 4.1. This section sets out the key design features and requirements of the Opt-out Scheme. Many of the conditions for excluded installations participating in the Opt-out Scheme are the same as for EU ETS installations. Annex 1 provides an overview of the main similarities and differences for operators of excluded installations and EU ETS installations during Phase III.
- 4.2. Excluded installations do not need to surrender allowances for their emissions and therefore do not receive any allowances for free. Excluded installations are still required to hold a permit but this is an 'excluded installation emissions permit' which reflects the specific requirements of the Opt-out Scheme. The most significant of these is the requirement to comply with an individual emissions reduction target and to pay a civil penalty¹⁵ for any emissions above that target. The penalty price per tonne of carbon dioxide equivalent (tCO₂e) is equivalent to the EU Emission Allowance (EUA) price, and the details on how the penalty price is calculated are provided in 4.22.
- 4.3. Under the Opt-out Scheme, operators wishing to continue participating in the carbon market (trading allowances) will have to open a new type of registry account as existing registry operator holding accounts will be set to excluded and effectively become inactive. Excluded installations are required to report annually according to EU Monitoring and Reporting Regulations¹⁶, as implemented in excluded installation emission permits, but are exempt from ETS provisions on third party verification. Excluded installation emission reports undergo risk-based auditing carried out by the regulator, but the operator may choose to undertake third party verification instead.

Installation emissions reduction targets

- 4.4. Operators of excluded installations must comply with an annual target to reduce emissions for their installation during the period 2013-2020. For each installation that supplied the required verified data, two sets of draft targets were calculated by the regulator according to two different methods: 1) historical emissions and 2) EU ETS preliminary free allocation levels. These methods are outlined below.
- 4.5. Whilst there was no scope for negotiation over the basis for setting the level of annual targets, **operators were able to decide which of the two targets they would like to accept. Upon making their decision, operators were no longer be able to change their minds.**
- 4.6. Where necessary, targets may be adjusted by Government to reflect any relevant changes in policy, such as amendments to the carbon leakage list or changes to the

¹⁵ In this circumstance, although "civil penalty" is the term being used, this is not considered to be an enforcement measure.

¹⁶ <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32012R0601>

climate change obligations of the UK or the EU. Targets will not be adjusted retrospectively.

- 4.7. Final agreed targets can be found in Appendix I.

Methodologies for setting emissions reduction targets

- 4.8. To provide flexibility to accommodate the range of business circumstances across the UK, there were two options for setting emissions reduction targets for excluded installations. The first method for calculating installation targets used historic emissions over the period 2008-2010 and the second approach used the preliminary level of free allowances that would have been allocated to the installation for free under the EU ETS in Phase III.

Option 1: Historic emissions (2008-2010)

- 4.9. Under this option, the target for 2013 for each installation was set according to the average of that installation's historical emissions over the period 2008-2010, reduced by 5.22%. This is equivalent to the calculation carried out to set the overall EU ETS cap for Phase III on the basis of the Phase II cap.
- 4.10. For all sectors, irrespective of carbon leakage status, subsequent annual targets declined at 1.74% per year of the baseline level (average 2008-2010 emissions). This annual reduction trajectory is consistent with the annual reduction in the EU ETS cap in Phase III. The cross sectoral correction factor¹⁷ was not applied.
- 4.11. Where an installation was not in operation for all of 2008, 2009 and 2010 then the annual emissions in each full year during 2008- 2010 in which the installation was in operation was used to set the baseline. Where the installation was not in operation for a full year at all during that period, the baseline for setting emission reduction targets was reviewed by the regulator on request.

Option 2: Preliminary level of free allocation for EU ETS Phase III

- 4.12. Under this option, targets were set according to the preliminary level of allowances an installation would have been allocated for free under the EU ETS in Phase III.
- 4.13. For sectors not at significant risk of carbon leakage (using the same criteria as the main ETS), this meant a target set according to 80% of the relevant benchmark in 2013, declining to 30% of benchmark in 2020. For sectors deemed to be at significant risk of carbon leakage, the target was set at 100% of the benchmark for the entire period 2013-2020, with no decline.
- 4.14. Calculations of draft targets on this basis, including the application of benchmarks or fall back approaches and historic activity levels, were undertaken in accordance with the Community Implementation Measures (CIMs)¹⁸ and associated Commission guidance. This is with the exception of the treatment of emissions from heat where there are cross boundary heat flows between installations.
- 4.15. Where there are cross boundary heat flows, the historical activity used to determine the target included activity that was associated with exported heat but excluded activity that was associated with imported heat, irrespective of whether the other installation in the

¹⁷ The European Commission was required to issue a cross-sectoral correction factor, as set out in Article 10a(5) of the EU ETS Directive, to ensure that the total allocations given to EU ETS installations does not exceed the cap determined by the Commission in 2010. Such a factor would reduce free allocations to installations by the determined proportion, and may vary annually throughout Phase III.

¹⁸ Commission Decision 2011/278/EU: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:130:0001:0045:EN:PDF>
¹⁸ http://ec.europa.eu/clima/policies/ets/benchmarking/index_en.htm

heat transfer was an EU ETS participant. In other words, the target took into account all reportable emissions from the installation.

- 4.16. The levels free allocations for UK installations are set out in the UK's NIMs¹⁹.

Adjustment of targets on change of capacity or operation

- 4.17. To allow for business expansion, targets may be increased where an installation extended its net capacity after 30 June 2011 by installing a new source stream or increasing the capacity of an existing source stream through a physical change. From 1 January 2013 operators have been able to submit an application to the regulator for an increase in target to take account of eligible increases in installed capacity. Increases in target are calculated on the basis of relevant EU ETS benchmarks multiplied by the maximum output capacity of the net increase in capacity. This initial target number is modified by both a capacity utilization factor and an annual reduction factor. For small emitter installations targets may not exceed 24,999tCO₂e in any one year. There is no maximum target for hospital installations.
- 4.18. Further details on the method for the target adjustment are provided at Annex 2.
- 4.19. Targets will not be reduced, for example, to accommodate any reduction in capacity or partial closures. However, in the event of any change in capacity, the operator of an excluded installation is required to notify the regulator.²⁰

Compliance with emissions reduction targets

- 4.20. An installation's annual emission reduction targets are contained in the 'excluded installation emission permit'. If the emissions from an installation exceed the target in any year then operators are required to pay a civil penalty for those excess emissions²¹. The penalty price per tonne of carbon dioxide equivalent (tCO₂e) above the target is set in line with the EU Emission Allowance (EUA) price (according to the methodology below).
- 4.21. Further civil penalties apply where the excess emissions civil penalty is not paid by the date specified on the civil penalty notice, usually one month from the date of issue. These civil penalties are set out in the 2012 GHG Regulations.²²

Setting the price for the excess emissions civil penalty

- 4.22. The price for the excess emissions civil penalty is based on the average²³ end of day settlement price of the EU Emission Allowance (EUA) December futures contract²⁴ of the relevant compliance year. The average is calculated according to the full year of settlement prices. The penalty price applying to a compliance year is set on 11 November of the preceding year, for example:

The penalty price for emissions in 2016 will be published on 11 November 2015. This would be set according to the average EUA December 2016 futures contract price as traded across a year from November 2014 to November 2015.

¹⁹ <https://www.gov.uk/participating-in-the-eu-ets>

²⁰ Paragraph 3(9)(b) of Schedule 5 of the 2012 GHG Regulations

²¹ Regulation 59 of the 2012 GHG Regulations.

²² SI 2012/3038

²³ The average will be a simple arithmetic mean of the closing prices across all relevant days of trading.

²⁴ The trading exchange with the greatest volume of trading across the whole period will be used to determine the relevant futures prices.

- 4.23. Indicative prices for future compliance years are also published each November. In addition, the trading prices of the relevant December future contracts provide operators with an indication of the likely penalty price in any given year.

Banking of overachievement against the emissions reduction target

- 4.24. Where operators overachieve in relation to their target they are able to bank that overachievement for compliance in the next year. This banking is carried out automatically by the regulator with the target in the installation's permit amended to take into account the banked amount. Operators receive a notification from the regulator of this change to their permit which specifies the new target level.
- 4.25. Banked amounts that are not used for compliance in the following year will be banked again. However, for small emitter installations targets may not exceed 24,999tCO_{2e} in any one year.
- 4.26. Banking aims to incentivise early action and to accommodate the fact that for some installations the target will become significantly more stringent over time.

Monitoring, reporting and verification of emissions

- 4.27. Excluded installations are required to monitor and report their emissions data in line with EU Monitoring and Reporting Regulation (MRR)²⁵, as implemented through excluded installation emission permits, and according to a monitoring plan approved by the regulator. This plan forms part of the excluded installation emissions permit. Operators of excluded installations are required to monitor emissions and provide an annual emission report to the regulator via the ETSWAP portal²⁶, as is the case for EU ETS participants.
- 4.28. Excluded installations are not required carry out full monitoring of emissions from small source streams cumulatively not exceeding 1000 tCO₂ annually; this is referred to as the de minimis rule. Operators of eligible installations are able to submit to the regulator a reasonable estimate of the annual emissions emitted from de minimis source streams for inclusion in their monitoring plan, subject to approval by the regulator. This figure may then be reported in annual emission reports in each subsequent year of the scheme as the emissions from the de minimis source(s).
- 4.29. The de minimis rule does not apply to small emitter excluded installations with annual emissions higher than 20,000tCO₂ in the previous year.
- 4.30. Furthermore, the MRR contains a number of provisions that aim to simplify the requirements for small emitters in Phase III. These are set out at Annex 3 and will be applied to excluded installations through their permits. The de minimis rule set out above supplements provisions under the MRR for simplified arrangements for de minimis source streams with annual emissions jointly not exceeding 1,000 tCO₂²⁷.
- 4.31. Operators of excluded installations are required to notify the regulator if they will, or are likely to, cease to be eligible for exclusion. For example, if emissions exceed 25,000tCO₂ or if the installation no longer fits the definition of a hospital installation²⁸.
- 4.32. Operators face penalties for misreporting, as they do under the EU ETS. These are set out in the 2012 GHG Regulations.

²⁵ <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32012R0601>

²⁶ Emissions Trading Scheme Workflow Automated Process: <http://www.environment-agency.gov.uk/business/topics/pollution/127314.aspx>

²⁷ Monitoring and Reporting Regulation Article 19 (3) (b).

²⁸ Paragraphs 3(4) and 3(5) of Schedule 5 of the 2012 GHG Regulations

Risk-based auditing

- 4.33. In contrast to the EU ETS, annual emission reports are not required to be verified by a third party in accordance with EU Accreditation and Verification Regulations²⁹.
- 4.34. Where an operator of an excluded installation does not wish to have their data verified by a third party, annual emissions reports will be audited by the regulator. This audit programme aims to deliver administrative cost savings to operators of excluded installations.
- 4.35. The regulator will aim to audit excluded installations at least twice during the lifetime of the scheme (2013-2020). However, all annual reports will be checked and undergo a risk assessment. Where installations match predefined risk criteria, it is likely they will be audited more frequently. Excluded installations which have annual emissions above 20,000tCO₂ will be audited annually.
- 4.36. The steps for risk-based auditing each year are as follows:
- 1) Operators **self-verify their annual emissions reports** and formally certify to the regulator that reported emissions data are free from material misstatements³⁰.
 - 2) All emissions reports undergo an **initial check and risk assessment** by the regulator.
 - 3) A **proportion of excluded installations are audited each year**. These are determined on the basis of the risk assessment or to fulfil the requirement that each installation is audited twice during the period 2013-2020.
 - 4) If an installation is selected for audit, operators will be **requested to submit information to the regulator**. This would normally be the same kinds of information required by a third party verifier, such as for example, invoices or records of fuel purchases and production data.
 - 5) The **regulator will examine the submitted information** to check for discrepancies e.g. correct use of calculations, consistency and completeness of records.
 - 6) Where necessary, installations will be subject to a more **in-depth review** and possibly a **site visit**.
- 4.37. Operators that choose to have their annual emission reports verified by a third party (in accordance with the EU Accreditation and Verification Regulations) are excluded from the risk-based auditing programme.
- 4.38. The auditing programme is subject to cost recovery by the regulator (see fees section below).

The compliance year

- 4.39. The compliance year remains the calendar year, with monitoring beginning on 1 January and ending on 31 December. Operators are required to submit self-verified annual emission reports by 31 March of the following year. See Annex 4 for a table setting out the compliance timeline.

²⁹ <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32012R0600>

³⁰ Paragraph 3 (7) (a) (ii) of Schedule 5 of the 2012 GHG Regulations

Registry Accounts

- 4.40. Operators of excluded installations cannot hold an active ETS registry operator holding account. If an operator holding account is already held for an installation, as required by the EU Registries Regulation 389/2013³¹, they will have their registry accounts set to 'excluded' status. This ensures that no allowances are required to be surrendered from the account but also means that no allowances will be able to be transferred into or out of the account.
- 4.41. Where an excluded installation re-enters the EU ETS during Phase III (see below), the operator will be required to set up or reopen an operator holding account for that installation.

Fees and charges

- 4.42. Excluded installations will generally face the same types of fees and charges as EU ETS participants, including an annual subsistence fee. Whilst the costs of fees and charges may vary from those under EU ETS, it is unlikely that the costs will be significantly different from current EU ETS charges for smaller emitting installations (Category A within main ETS).

³¹ <http://eur-lex.europa.eu/legal-content/EN/TEXT/?uri=CELEX:32013R0389>

Re-entering the EU ETS

- 5.1. Excluded installations cannot choose to re-enter the EU ETS during 2013-2020. However, excluded installations will be required to re-enter the EU ETS from the beginning of the following calendar year if at any point during 2013-2020 they fail to meet the terms of the Opt-out Scheme.³²
 - A small emitter installation that no longer meets the definition of a small emitter as annual emissions have risen to exceed 25,000tCO₂;
 - A hospital installation that has ceased to primarily provide services to a hospital and therefore no longer meets the definition of a hospital installation;
 - The operator of the installation commits a sufficiently serious breach of the excluded installations emissions permit.
 - The regulator may require the installation to re-enter the EU ETS if the operator fails to pay a civil penalty issued under Regulation 56 for failure to pay the civil penalty under Regulation 55 for exceeding an emissions target for an excluded installation.
- 5.2. Operators are required to notify the regulator if they believe they will, or are likely to, cease to be eligible for the Opt-out Scheme.
- 5.3. If an installation is required to re-enter the EU ETS it will do so at the beginning of the next calendar year and will be required to comply in full with the requirements of the EU ETS from that point onward. Schedule 6A of the 2012 Greenhouse Gas Regulations applies to operators transitioning from the Small Emitter Opt-out to main ETS. The installation will be given a free allocation drawn from the pool of allowances available for auctioning in the UK. The level will be that which is set out in the UK's final National Implementation Measures (NIMs) adjusted according to Commission procedures on free allocation to take into account relevant changes in capacity or operations.
- 5.4. On re-entering the EU ETS operators will be subject to the provisions in the 2012 GHG Regulations for 'installations' and would also remain liable for any unpaid penalties and any further sanctions applied for non-payment of those penalties arising from their time in the opt-out.

Inter-linkages with other UK climate policies

- 5.5. Excluded installations are treated as if they were full participants of the EU ETS in relation to exemptions applying to all EU ETS installations under Climate Change Agreements and the Carbon Reduction Commitment (CRC) Energy Efficiency Scheme.

³² Paragraph 7 (1) of Schedule 5 of the 2012 GHG Regulations

Annex I: Comparison between the Opt-out Scheme and the EU ETS

Policy Feature	Opt-out Scheme	EU ETS
Permits	Operators must hold a permit to operate, which will include an approved monitoring plan: “excluded installations permit”.	Operators must hold a permit to operate, which will include an approved monitoring plan: “greenhouse gas emissions permit”.
Level of target or free allocation	Emission reduction target for each year, included in the permit. Operator has chosen between two methods for setting the target.	Free allocation. Set according to EU rules.
Incentive for emissions reductions	Civil penalty on emissions above the annual emission reduction target.	Trade and surrender allowances to cover emissions.
Price on emissions	Penalty price set in line with EUA price.	Market price of EUAs (with potential to surrender CERs ³³ against a proportion of emissions).
Flexibility between years	Where emissions are below the emissions reduction target, the unused portion is banked for use in compliance the next year.	Allowances are retained in the operator’s registry account if not surrendered or sold.
Change in capacity or operation	Increase in target on an extension of installed capacity. Target increase based on net increase in maximum output capacity (design capacity). No limit on level of increase of target as long as it remains within the threshold of	Increase in free allocation on a significant extension of installed capacity. Free allocation level based on production data. Increase in free allocation

³³ Certified Emission Reduction Units

	<p>25kt/CO₂ for small emitter installations, and no limit at all for hospital installations.</p> <p>No reduction in target on decrease in capacity but these must be notified to the regulator.</p>	<p>drawn from New Entrants Reserve.</p> <p>Reduction in free allocation on decrease in capacity, partial closure or closure.</p>
Monitoring and Reporting	<p>Must submit annual emissions report to regulator by 31 March.</p> <p>According to the MRR, with simplifications for low emitters and specific reporting rule for de minimis sources.</p>	<p>Must submit annual emissions report to regulator by 31 March.</p> <p>According to the Monitoring and Reporting Regulation.</p>
Verification of reported emissions	<p>Risk-based auditing by the regulator, unless operator chooses third party verification instead.</p>	<p>Third party verification, according to the Accreditation and Verification Regulation.</p>
Active registry operator holding account	<p>No. Set to excluded.</p>	<p>Required for compliance.</p>
Exiting the scheme when still in operation	<p>Only if installation no longer meets eligibility criteria or if operator is in significant breach of permit conditions.</p> <p>Installations are re-entered into the EU ETS.</p>	<p>Only if installation drops below the inclusion threshold for the EU ETS.</p>
Fees	<p>Fees and charges set to recover costs to the regulator of administering the scheme.</p>	<p>Fees and charges set to recover costs to the regulator of administering the scheme.</p>

Annex 2: Increase in target as the result of a net increase in capacity

Eligibility

A capacity extension will be eligible for an increase in emissions target only where it results in a net increase in capacity and where this is the result of installing a new source stream or increasing the capacity of an existing source stream through a physical change. The physical change must have an impact on the technical configuration and functioning of the emission producing processes and equipment, i.e. there must be a clear link between the physical change and net increase in capacity.

This means that organisational or operational changes will not be eligible and nor will physical changes that do not impact on the installation's capacity. Replacement of equipment is not sufficient to qualify as a capacity extension; any replacement must also lead to a net increase in capacity.

The capacity extension must not have been included in setting the existing installation target either through the baseline targets set at the beginning of the opt out or through previous target increase applications. The extension of capacity must have been installed after 30 June 2011 unless the operator can provide evidence that an extension of capacity installed before this date was not included when the baseline target was set.

The increase in capacity must be genuine and permanent. Regulators may revoke the target increase where a capacity extension leading to the target increase is uninstalled within a year of being installed.

Determining the amount of target increase

There are four variables for determining extension of target.

1. Maximum output capacity of net increase in capacity

The maximum output capacity of the capacity extension will be determined by the rated capacity or design capacity of the extension, taking into account any physical restrictions, as if it were operated for a full day. Where a rated or design capacity is not applicable, the maximum output capacity will be determined by way of a design report supported by evidence from testing to establish the maximum daily level of production or throughput of the capacity extension.

Operators will not be required to provide 90 days of production data as under an application for free allocation from the New Entrants Reserve in the EU ETS.

The net increase in capacity will be determined from a baseline of the installed maximum output capacity at the last time that installation targets were set or increased. Previous reductions in capacity will not be taken into account in the baseline.

To determine the net increase in capacity, evidence of the baseline maximum output capacity will also be required if there has been a decrease in capacity since targets were last set. A

baseline may be required if the change involves replacement of some existing equipment.

Example 1. Three boilers of 2MW (total = 6MW) are removed and replaced by one larger boiler with a 6MW capacity. This change is not eligible for a target increase.

*Example 2. Three boilers of 2MW (total = 6MW) are removed and replaced by one larger boiler with an 8MW capacity. In this case, an application could be made for an increase in target in respect of the **net** capacity increase i.e. 2MW. This net increase would then need to be converted into the unit of the applicable benchmark as if the capacity were in operation for full day.*

*Example 3: New brick kiln of capacity 540 tonnes per day is installed replacing an existing kiln of 220 tonnes per day. In this case, an application could be made for an increase in target in respect of the **net** capacity increase i.e. 320 tonnes per day.*

The net increase in capacity must be expressed in those units defined for the applicable product benchmark, or for heat installations in terajoules of measurable heat, for fuel benchmarks in terajoules of fuel input and for process emissions in tonnes of CO₂e.

The maximum daily output capacity will be converted into an annual figure, for example, by multiplying the maximum daily production capacity in tonnes of product by 365 days.

2. Benchmark relevant to the extension of capacity

The relevant product, heat, fuel or process emission benchmarks for the installation or sub installation where extension of capacity has been installed will be those set out in Annex I and Annex II and Article 10 (b) (iii) of the Community Implementation Measures.³⁴

3. Capacity Utilisation Factor

The capacity utilisation factor will relate to the reasonable level of expected activity (production or throughput) of the extension of capacity as a proportion of the maximum output capacity.

4. Annual Reduction Factor

The annual reduction factor will reduce the target amount in each scheme year by -1.74%. Therefore the annual reduction factors will be:

Year	Annual Reduction Factor
2013	1.0000
2014	0.9826
2015	0.9652
2016	0.9478
2017	0.9304
2018	0.9130
2019	0.8956
2020	0.8782

This ensures emission reduction incentives are maintained over time and is in line with annual reductions under the historic emission approach to setting targets and the linear reduction factor

³⁴ European Commission Decision 2011/278/EU <http://eur-lex.europa.eu/LexUriServ/Lex2015UriServ.do?uri=CELEX:32011D0278:EN:NOT>

applied to extension of capacity under the EU ETS.

Cross boundary heat flows

Where the installation has cross boundary heat flows, the target increase will be given to the installation generating the heat or emissions, as opposed to the installation consuming the heat.

Therefore, as with setting initial targets under the allocation approach, the capacity used to determine the increase in target will include capacity that is associated with exported heat but exclude capacity associated with imported heat irrespective of whether the other installation sending or receiving the heat is in the EU ETS.

Procedure for applications for an extension

Applications may only be made once the capacity extension has been installed. Applications must be made by 31 December in the year in which the capacity increase occurred or within 3 months of the date of the capacity increase, whichever is later.

Data provided to substantiate a capacity extension will not be required to be verified by a third party but regulators will check the data provided before taking a decision about the application. Subsequent auditing will also examine the capacity extension and targets may be adjusted if the application was based on incorrect data.

The regulator must determine duly made applications within 2 months.

The increase in target will take effect from the date at which the increased capacity is installed and operational and will therefore be backdated. In the year in which the capacity extension takes place the installation will receive an increase in target in proportion to the number of days in which the increased capacity was installed and operational in that year.

No increase in target for small emitter installations may result in an annual target of more than 24,999tCO₂e, increasing beyond that threshold will lead to the installation moving back to the main scheme. There is no maximum target for hospital installations.

There will be no limit to the level of target increases granted across the Opt-out Scheme provided they remain within the threshold of 25kt/CO₂ for small emitter installations, and there is no limit at all for hospital installations.

Annex 3: MRR exemptions and provisions for small emitters

The Monitoring and Reporting Regulation has a number of provisions that aim to simplify the requirements for small emitters that will apply to all excluded installations:

- Exemption from providing supporting documents that show evidence of compliance with uncertainty thresholds and, where applicable, applied tiers (Article 47 (3));
- Exemption from providing results of a risk assessment that demonstrate the adequacy of the control activities (Article 47 (3));
- Exemption from requirement to supply an improvement report on monitoring plans, except where issues are highlighted by auditing (or verification) (Article 47 (3));
- Ability to determine the amount of fuel or material used using purchasing records or estimated stock changes without providing an uncertainty assessment (Article 47 (4));
- Exemption from providing the uncertainty assessment for the requirement to determine stock data at the beginning and end of the reporting period if the storage capacity is < 5% of the typical annual consumption of fuel or material (Article 47 (5));
- Dispensation to use tier 1 as a minimum tier for determining activity data and calculation factors (Article 47 (6));
- Ability to use any laboratory that is technically competent and has quality control measures in place to determine calculation factors (Article 47 (7));

In addition, all excluded installations that do not undertake Annex I nitrous oxide activities will be able to take advantage of further rules providing for the use of standardised monitoring plans, such as those already used in the UK. (Article 13 (1))

Annex 4: Compliance timeline

Compliance year	
1 January – 31 December	<p>Monitoring of emissions and begin preparing annual report</p> <p>Operators are required to notify the regulator if emissions are likely to exceed small emitter threshold (25000tCO₂) or if the installation will cease being a hospital installation.</p>
Following year	
1 January	Installations that are no longer eligible to be excluded are re-entered into the EU ETS.
31 March	Operators must submit completed annual emissions report and self certify that these are free from material misstatements
April	Regulators carry out initial checks on annual emission reports
April – December	Regulators issue excess emissions civil penalty notices.
May – December	The deadline for payment of excess emissions civil penalty invoice will ordinarily be 1 month after civil penalty notice is issued.
April – December	<p>Regulators carry out risk analysis and auditing (both desk based and site visits).</p> <p>If required, regulators may issue additional excess emission civil penalty invoices where annual reports are amended</p>

Appendix I: List of emissions targets

The purpose of this document is to show which targets the operators originally selected when they entered the small emitter opt-out. Up-to-date targets can be obtained from the regulators. Units are in tCO₂.

Installation ID	Operator name	Installation Name	2013	2014	2015	2016	2017	2018	2019	2020
EPSP3109EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Allington	3912	3840	3768	3696	3625	3553	3481	3409
EPSP3110EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Baston	3497	3433	3369	3305	3240	3176	3112	3048
EPSP3111EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Criggion	3910	3838	3767	3695	3623	3551	3480	3408
EPSP3113EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Pateley Bridge	1838	1804	1771	1737	1703	1669	1636	1602
EPSP3114EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Penderyn	2887	2834	2781	2728	2675	2622	2569	2516
EPSP3115EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Runcorn	2180	2140	2100	2060	2020	1980	1940	1900
EPSP3116EA	Civil & Marine Limited	Civil & Marine - Purfleet	6530	6410	6290	6170	6050	5931	5811	5691
EPSP3117EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Tytherington	3138	3080	3023	2965	2908	2850	2792	2735
EPSP3119EA	Hanson Quarry Products Europe	Hanson Quarry Products Europe - Wigan	4993	4901	4809	4718	4626	4534	4443	4351
ETSP3001EA	Mars Petcare UK	Mars Petcare UK - Peterborough	5574	5472	5369	5267	5165	5062	4960	4858
ETSP3014EA	CEMEX UK OPERATIONS LTD	ASTON CHURCH ROAD,SALTLEY,BIRMINGHAM	3231	3172	3112	3053	2994	2934	2875	2816
ETSP3015EA	CEMEX UK OPERATIONS LTD	DOVE HOLES QUARRY ROADSTONE COATING PLANT	3746	3677	3608	3540	3471	3402	3333	3265
ETSP3016EA	CEMEX UK OPERATIONS LTD	ELY COATING PLANT	1935	1899	1864	1828	1793	1757	1722	1686
ETSP3017EA	CEMEX UK OPERATIONS LTD	FORREST WOOD QUARRY	2791	2740	2689	2638	2587	2535	2484	2433
ETSP3018EA	CEMEX UK OPERATIONS LTD	PANT-Y-PWLL-DWR QUARRY STONE COATING PLANT	1704	1673	1641	1610	1579	1548	1516	1485
ETSP3019EA	CEMEX UK OPERATIONS LTD	LEYBURN COATING PLANT	1965	1929	1893	1857	1821	1785	1749	1713
ETSP3020EA	CEMEX UK OPERATIONS LTD	HOPE STREET SALFORD	3370	3308	3246	3184	3122	3060	2999	2937
ETSP3022EA	CEMEX UK OPERATIONS LTD	WICKWAR QUARRY COATING PLANT	4776	4688	4600	4513	4425	4337	4250	4162
ETSP3026EA	Tarmac Limited	Eaton Hall	3039	2983	2928	2872	2816	2760	2704	2649
ETSP3029EA	Tarmac Limited	Bredbury Asphalt	4430	4349	4268	4186	4105	4024	3942	3861
ETSP3031EA	Tarmac Limited	Pant Asphalt	3536	3471	3406	3341	3276	3212	3147	3082
ETSP3032EA	Tarmac Limited	Caldon Low Asphalt	5617	5514	5411	5308	5204	5101	4998	4895

ETSP3034EA	Tarmac Limited	Mancetter Asphalt	4479	4397	4315	4233	4150	4068	3986	3904
ETSP3035EA	Tarmac Limited	Bayston Hill Asphalt	3172	3114	3055	2997	2939	2881	2823	2764
ETSP3039EA	Tarmac Limited	Halecombe Asphalt	6273	6158	6042	5927	5812	5697	5582	5467
ETSP3040EA	Tarmac Limited	Stancombe Asphalt	2637	2589	2540	2492	2443	2395	2347	2298
ETSP3042EA	Tarmac Limited	Cairneyhill Asphalt	5618	5515	5412	5309	5206	5103	5000	4896
ETSP3044EA	Tarmac Limited	Barrasford Asphalt	2641	2592	2544	2495	2447	2398	2350	2301
ETSP3045EA	Tarmac Limited	Coxhoe Asphalt	1756	1724	1692	1659	1627	1595	1563	1531
ETSP3047EA	Tarmac Limited	Parkstone Asphalt	1955	1920	1884	1848	1812	1776	1740	1704
ETSP3049EA	Tarmac Limited	Harlow Asphalt	3224	3164	3105	3046	2987	2928	2869	2809
ETSP3064EA	Walkers Snack Foods Ltd, Peterlee	Snacks Manufacturing Plant	14542	14275	14008	13741	13474	13207	12940	12673
ETSP3068EA	Tarmac Limited	Stowfield Asphalt	2395	2351	2307	2263	2219	2175	2131	2087
ETSP3069EA	Tarmac limited	Ipswich Asphalt	4777	4690	4602	4514	4427	4339	4251	4164
ETSP3072	Tata Steel UK Ltd	Tata Steel Narrow Strip	14486	14486	14486	14486	14486	14486	14486	14486
ETSP3078EA	Aggregate Industries UK Limited	Moorcroft Ammann Plant	2920	2867	2813	2760	2706	2652	2599	2545
ETSP3085EA	Aggregate Industries UK Limited	Haughmond Hill Asphalt Plant	3259	3199	3139	3079	3020	2960	2900	2840
ETSP3086EA	Aggregate Industries UK Limited	Greenwich Asphalt Plant	4788	4700	4613	4525	4437	4349	4261	4173
ETSP3091EA	Aggregate Industries UK Limited	Melbur Asphalt Plant	1377	1351	1326	1301	1276	1250	1225	1200
ETSP3094EA	Aggregate Industries UK Limited	Crawley Asphalt Plant	2932	2878	2824	2770	2717	2663	2609	2555
ETSP3097EA	Tendley Quarries Limited	Tendley Quarry	1604	1574	1545	1515	1486	1456	1427	1398
ETSP3100EA	Elstow Asphalt Ltd	Elstow Asphalt	3426	3364	3301	3238	3175	3112	3049	2986
ETSP3102EA	Lafarge Aggregates Renishaw	Lafarge Aggregates	1753	1721	1689	1656	1624	1592	1560	1528
ETSP3103EA	Aggregate Industries UK Limited	Westleigh Barber Greene	3580	3515	3449	3383	3317	3252	3186	3120
ETSP3105S	Breedon Aggregates Scotland Limited (formerly Ennstone Thistle)	Ethiebeaton Quarry	2809	2757	2706	2654	2603	2551	2499	2448
ETSP3125	Breedon Aggregates England Ltd	Cloud Hill Quarry	4852	4763	4674	4585	4496	4406	4317	4228
ETSP3126	Breedon Aggregates England Ltd	Leaton Quarry	5009	4917	4825	4733	4641	4550	4458	4366
ETSP3127EA	Breedon Aggregates England Ltd	Leinthall Quarry	1250	1227	1204	1181	1158	1135	1112	1089
ETSP3129EA	Polestar UK Print Ltd (Varnicoat)	Polestar UK Print Ltd (Varnicoat)	14037	13780	13522	13264	13007	12749	12491	12234
ETSP3134EA	Sheffield Forgemasters Engineering Limited	Sheffield Forgemasters Foundry	5593	5490	5388	5285	5182	5080	4977	4874
ETSP3142EA	Westbury Dairies	Westbury Dairies	13561	13312	13063	12814	12565	12316	12067	11818
ETSP3146EA	Midland Quarry Products	Wednesbury Asphalt Plant	3248	3188	3128	3069	3009	2950	2890	2830
ETSP3151EA	Innospec Widnes Ltd	Innospec Widnes Ltd	18518	18178	17838	17498	17158	16818	16478	16138

ETSP3152EA	Monier Ltd	Bedworth Works	8763	8602	8441	8281	8120	7959	7798	7637
ETSP3154EA	Alba Proteins Penrith	Alba Proteins	16984	15468	13950	12434	10919	9403	7885	6369
ETSP3155EA	Omega Proteins	Erlings Works	12049	10973	9897	8821	7746	6671	5594	4519
ETSP3156EA	P Waddington & Co Ltd	The Refinery	6103	5991	5879	5767	5655	5543	5431	5319
ETSP3157EA	A Hughes & Son (Skellingthorpe) Ltd	Jerusalem Farm	7268	6619	5970	5321	4672	4024	3374	2726
ETSP3158NI	Foyle Food Group Ltd	Foyle Meats/ Protein	8772	7989	7206	6423	5640	4857	4073	3290
ETSP3160EA	United Asphalt Ltd	Benninghoven Plant	3380	3317	3255	3193	3131	3069	3007	2945
ETSP3164EA	Acenta	Acenta Steel Hot Rolled Division	7610	7610	7610	7610	7610	7610	7610	7610
ETSP3165EA	Momentive Specialty Chemicals	Peerlee site	4207	4130	4052	3975	3898	3821	3744	3666
ETSP3166S	Dundas Chemical Company (Mosspark) Ltd	Dumfries	9987	9096	8203	7312	6421	5529	4637	3746
ETSP3167S	Dundas Chemical Company (Mosspark) Ltd	Caledonian Proteins	4504	4102	3699	3297	2895	2494	2091	1689
GB-EA-ETCO2-0036	Peter Grant Papers Limited	Peter Grant Papers Limited	4583	4499	4415	4331	4247	4163	4079	3994
GB-EA-ETCO2-0068	Epsom & St Helier University Hospitals NHS Trust	St. Helier Hospital Engineering Installations	3376	3314	3252	3190	3128	3066	3004	2942
GB-EA-ETCO2-0090	FRESHFIELD LANE BRICKWORKS LTD	FRESHFIELD LANE BRICKWORKS LTD	14043	13785	13528	13270	13012	12754	12496	12239
GB-EA-ETCO2-0092	Vernacare Limited	Vernacare	5693	5693	5693	5693	5693	5693	5693	5693
GB-EA-ETCO2-0137	Molson Coors Brewing Company (UK) Ltd	Towers Brewery	6031	5920	5809	5699	5588	5477	5366	5256
GB-EA-ETCO2-0140	District Energy Ltd	Solutia Generating Plant	7250	7117	6983	6850	6717	6584	6451	6318
GB-EA-ETCO2-0141	District Energy Ltd	Sevington Generating Plant	7588	7449	7310	7170	7031	6892	6752	6613
GB-EA-ETCO2-0148	District Energy Ltd	Aberdare Generating Plant	6774	6649	6525	6401	6276	6152	6028	5903
GB-EA-ETCO2-0149	District Energy Ltd	Bridgwater Generating Plant	5877	5769	5661	5553	5445	5337	5230	5122
GB-EA-ETCO2-0196	Hinton Perry & Davenhill Ltd	Hinton Perry and Davenhill Ltd	7487	7349	7212	7074	6937	6799	6662	6525
GB-EA-ETCO2-0199	Naylor Drainage	Naylor Drainage	6357	6241	6124	6007	5891	5774	5657	5540
GB-EA-ETCO2-0204	Humber Growers Ltd.	Poolbank CHP	5259	5162	5066	4969	4872	4776	4679	4583
GB-EA-ETCO2-0278	E.ON UK Cogeneration Ltd	Queens Medical Centre (NUH) CHP Plant	25768	25295	24822	24349	23876	23403	22930	22457
GB-EA-ETCO2-0284	E.ON UK Cogeneration Ltd	St James Hospital CHP Plant	22297	21887	21478	21069	20659	20250	19841	19431
GB-EA-ETCO2-0289	South Tees Hospitals NHS Trust	Energy Centre	9628	9452	9275	9098	8921	8745	8568	8391
GB-EA-ETCO2-0317	Nestle Purina Petcare Ltd.	Nestle Purina Wisbech Boiler House	16755	16447	16140	15832	15525	15217	14910	14602
GB-EA-	Nestlé UK Ltd	Combustion Process - Nestle UK, Tutbury	13223	12980	12738	12495	12252	12009	11767	11524

ETCO2-0318											
GB-EA-ETCO2-0322	Unilever UK Limited	Port Sunlight Factory	8446	8291	8136	7981	7826	7671	7516	7361	
GB-EA-ETCO2-0323	United Lincolnshire Hospitals NHS Trust	Lincoln County Hospital	8533	8376	8220	8063	7906	7750	7593	7436	
GB-EA-ETCO2-0325	Scottish Power Generation Ltd	Cowley Hill	7784	7641	7498	7355	7213	7070	6927	6784	
GB-EA-ETCO2-0326	Scottish Power Generation Ltd	Scottish Power Generation Ltd Greengate	6497	6378	6259	6140	6020	5901	5782	5662	
GB-EA-ETCO2-0330	Scottish Power Generation Ltd	Greengate	6317	6201	6085	5969	5853	5737	5621	5505	
GB-EA-ETCO2-0333	Dairy Crest Group plc	Dairy Crest Ltd - Chard	2823	2772	2720	2668	2616	2564	2512	2461	
GB-EA-ETCO2-0339	Arjowiggins Chartham Ltd	Arjowiggins Chartham Ltd	21706	21308	20909	20511	20112	19714	19315	18917	
GB-EA-ETCO2-0353	Carlton Main Brickworks Ltd	Carlton Main Brickworks Ltd	12754	12520	12286	12051	11817	11583	11349	11115	
GB-EA-ETCO2-0381	Ahlstrom Chirnside Limited	Ahlstrom Chirnside Limited	3207	3207	3207	3207	3207	3207	3207	3207	
GB-EA-ETCO2-0409	Basildon & Thurrock University Hospitals NHS Trust	Basildon Hospital	8003	7856	7710	7563	7416	7269	7122	6975	
GB-EA-ETCO2-0422	Billerud Beetham Ltd	Billerud Beetham Ltd	19160	18808	18456	18104	17753	17401	17049	16698	
GB-EA-ETCO2-0430	Bloomsbury Heat & Power	Bloomsbury Heat & Power	8171	8021	7871	7721	7571	7421	7271	7121	
GB-EA-ETCO2-0454	Sheffield Forgemasters Steel Ltd	Sheffield Forgemasters Steel Melting Shop	8937	8773	8609	8445	8281	8117	7952	7788	
GB-EA-ETCO2-0458	United Lincolnshire Hospitals NHS Trust	Pilgrim Hospital	6075	5963	5852	5740	5629	5517	5406	5294	
GB-EA-ETCO2-0459	Furness Brick & Tile Co Ltd	Furness Brick & Tile Co Ltd	4752	4665	4578	4490	4403	4316	4229	4142	
GB-EA-ETCO2-0467	Northcot Brick Ltd	Northcot Brick Ltd	7947	7801	7655	7509	7363	7217	7072	6926	
GB-EA-ETCO2-0471	Muntons Plc	Muntons Plc -Cedar Maltings	21137	20749	20361	19973	19585	19197	18809	18421	
GB-EA-ETCO2-0483	Ibstock Brick Ltd.	Ibstock Brick Ltd. - Aldridge	7368	7232	7097	6962	6827	6691	6556	6421	
GB-EA-ETCO2-0484	Ibstock Brick Ltd.	Ibstock Brick Ltd.- Ashdown	14068	13809	13551	13293	13035	12776	12518	12260	
GB-EA-ETCO2-0485	Ibstock Brick Ltd.	Ibstock Brick Ltd.- Atlas	12525	12295	12065	11836	11606	11376	11146	10916	
GB-EA-ETCO2-0486	Ibstock Brick Ltd.	Ibstock Brick Ltd - Birtley	7927	7782	7636	7491	7345	7200	7054	6909	
GB-EA-ETCO2-0487	Ibstock Brick Ltd.	Ibstock Brick Ltd. - Cattybrook	17667	17343	17019	16694	16370	16046	15721	15397	
GB-EA-ETCO2-0488	Ibstock Brick Ltd.	Ibstock Brick Ltd. - Chailey	3956	3883	3811	3738	3666	3593	3520	3448	
GB-EA-ETCO2-0489	Ibstock Brick Ltd.	Ibstock Brick Ltd. - Chesterton	13688	13437	13186	12934	12683	12432	12181	11929	
GB-EA-	Ibstock Brick Ltd.	Ibstock Brick Ltd - Ellistown	10365	10175	9984	9794	9604	9414	9223	9033	

ETCO2-0491											
GB-EA-ETCO2-0494	Ibstock Brick Ltd.	Ibstock Brick Ltd - Laybrook	16201	15904	15606	15309	15012	14714	14417	14119	
GB-EA-ETCO2-0497	Ibstock Brick Ltd.	Ibstock Brick Ltd - Nostell	9455	9281	9108	8934	8761	8587	8413	8240	
GB-EA-ETCO2-0500	Ibstock Brick Ltd.	Ibstock Brick Ltd - Ravenhead	12844	12608	12373	12137	11901	11665	11429	11194	
GB-EA-ETCO2-0502	Ibstock Brick Ltd.	Ibstock Brick Ltd - South Holmwood	11016	10814	10612	10410	10208	10005	9803	9601	
GB-EA-ETCO2-0505	Ibstock Brick Ltd.	Ibstock Brick Ltd - Throckley	14666	14397	14128	13858	13589	13320	13051	12781	
GB-EA-ETCO2-0506	Ibstock Brick Ltd.	Ibstock Brick Ltd - West Hoathly	9273	9103	8933	8762	8592	8422	8252	8082	
GB-EA-ETCO2-0519	Michelmersh Brick & Tile Co Ltd	Michelmersh Brick & Tile Works	7940	7794	7648	7503	7357	7211	7065	6920	
GB-EA-ETCO2-0521	Blockleys Brick Ltd	Blockleys Brickworks	15706	15418	15129	14841	14553	14264	13976	13688	
GB-EA-ETCO2-0526	SSEPD (Operations) Ltd	Five Oaks Generations Plants	210	206	202	198	195	191	187	183	
GB-EA-ETCO2-0530	SSEPD (Operations) Ltd	Thatcham	560	550	540	530	519	509	499	488	
GB-EA-ETCO2-0531	SSE Generation Ltd	Whedale Power Station	20014	19646	19279	18911	18544	18177	17809	17442	
GB-EA-ETCO2-0547	SSE Generation Ltd	South Cornelly Power Station	4992	4901	4809	4717	4626	4534	4442	4351	
GB-EA-ETCO2-0550	SSE Generation Ltd	Chippenham Power Station	5238	5142	5046	4950	4854	4758	4661	4565	
GB-EA-ETCO2-0582	Aintree University Hospitals NHS Foundation Trust	University Hospital Aintree	10017	9834	9650	9466	9282	9098	8914	8730	
GB-EA-ETCO2-0663	Dalkia Utilities Services	Energy Centre - Freeman Hospital	19556	19197	18838	18479	18120	17761	17402	17043	
GB-EA-ETCO2-0668	Dalkia Utilities Services	Energy Centre - Chemtura UK Ltd	10556	10362	10168	9974	9781	9587	9393	9199	
GB-EA-ETCO2-0681	Dalkia Utilities Services	Energy Centre - Royal Liverpool University Hospital	24560	24109	23658	23207	22756	22305	21854	21404	
GB-EA-ETCO2-0704	University Hospital Birmingham NHS Trust	Queen Elizabeth Medical Centre	15038	14762	14486	14209	13933	13657	13381	13105	
GB-EA-ETCO2-0716	Hull & East Yorkshire Hospitals NHS Trust	Hull & East Yorkshire Hospitals NHS Trust	5815	5709	5602	5495	5388	5282	5175	5068	
GB-EA-ETCO2-0717	The Natural History Museum	Central Boilerhouse - District Heating	8522	8366	8210	8053	7897	7740	7584	7427	
GB-EA-ETCO2-0725	Dalkia Utilities Services	Energy Centre - Royal Victoria Infirmary	25365	24899	24434	23968	23502	23037	22571	22105	
GB-EA-ETCO2-0740	Daniel Thwaites PLC	Boilerhouse	4135	4060	3984	3908	3832	3756	3680	3604	
GB-EA-ETCO2-0749	The Leeds Teaching Hospitals NHS Trust	St James Hospital (excluding CHP)	5481	5380	5279	5179	5078	4978	4877	4776	
GB-EA-ETCO2-0750	SCA Hygiene Products UK Ltd	SCA Hygiene Products UK Ltd - Chesterfield Paper Mill	12367	12140	11913	11686	11459	11232	11005	10778	
GB-EA-	Preston Board and Packaging	Preston Board & Packaging Ltd	12162	12162	12162	12162	12162	12162	12162	12162	

ETCO2-1021										
GB-EA-ETCO2-1025	East Sussex Hospitals NHS Trust	Eastbourne District General Hospital	5972	5862	5753	5643	5533	5424	5314	5205
GB-EA-ETCO2-1026	Molson Coors Brewing Company (UK) Ltd	Molson Coors Brewing Company (UK) Ltd	6898	6771	6645	6518	6391	6265	6138	6012
GB-EA-ETCO2-1037	Ministry of Defence	RAF Fylingdales	30	30	29	29	28	27	27	26
GB-EA-ETCO2-1067	Guys and St. Thomas' Hospital NHS Trust	St. Thomas' Hospital	15576	15290	15004	14718	14432	14146	13860	13574
GB-EA-ETCO2-1069	Guys and St. Thomas' NHS Trust	Guys Hospital	13510	13262	13014	12766	12518	12270	12022	11774
GB-EA-ETCO2-1079	Sheffield Teaching Hospitals NHS Trust	Northern General Hospital - Boiler House	15153	14874	14596	14318	14040	13762	13484	13205
GB-EA-ETCO2-1080	Sheffield Teaching Hospitals NHS Trust	Royal Hallamshire Hospital	11635	11421	11208	10994	10780	10567	10353	10140
GB-EA-ETCO2-1083	Royal Bolton Hospital NHS Foundation Trust	Royal Bolton Hospital	9009	8843	8678	8513	8347	8182	8016	7851
GB-EA-ETCO2-1087	United Bristol Healthcare NHS Trust	Boilerhouse	10902	10702	10502	10302	10102	9901	9701	9501
GB-EA-ETCO2-1091	Cogenco	Tangmere CHP	19786	19422	19059	18696	18333	17969	17606	17243
GB-EA-ETCO2-1100	H. J. Heinz Company Limited	Boiler House - Kendal	6423	6306	6188	6070	5952	5834	5716	5598
GB-EA-ETCO2-1103	Interserve (Facilities Management) Ltd	Russells Hall Hospital	10241	10053	9865	9677	9489	9301	9113	8925
GB-EA-ETCO2-1104	Great Ormond Street Hospital for Children NHS Trust	Great Ormond Street Hospital for Children NHS Trust	4209	4131	4054	3977	3900	3822	3745	3668
GB-EA-ETCO2-1106	Carlsberg UK Ltd	Carlsberg UK Ltd - Northampton Brewery	12426	12197	11969	11741	11513	11285	11057	10829
GB-EA-ETCO2-1108	ROYAL DEVON AND EXETER NHS FOUNDATION TRUST	ROYAL DEVON & EXETER NHS FOUNDATION TRUST	6783	6659	6534	6410	6285	6161	6036	5912
GB-EA-ETCO2-1110	University Southampton NHS Foundation Trust	Southampton General Hospital	13827	13573	13320	13066	12812	12558	12304	12050
GB-EA-ETCO2-1129	North West London Hospital NHS Trust	North wick Park and St Marks Hospital	7987	7841	7694	7547	7401	7254	7108	6961
GB-EA-ETCO2-1131	Medway NHS Foundation Trust	Medway Maritime Hospital Estates Department	5761	5655	5549	5443	5338	5232	5126	5020
GB-EA-ETCO2-1135	SI Group - UK, Ltd	SI Group - UK, Ltd - Four Ashes	19044	18694	18345	17995	17646	17296	16946	16597
GB-EA-ETCO2-1145	Addenbrookes NHS Trust	Addenbrookes CESU	20226	19854	19483	19112	18740	18369	17998	17627
GB-EA-ETCO2-1147	RFMD(UK) Limited	RFMD(UK)Ltd	2791	2791	2791	2791	2791	2791	2791	2791
GB-EA-ETCO2-1161	J G PEARS (NEWARK) LTD	J G PEARS (NEWARK) LTD	10413	10222	10031	9840	9649	9458	9266	9075
GB-EA-ETCO2-1170	YORK HOSPITALS NHS FOUNDATION TRUST	YORK HOSPITALS NHS FOUNDATION TRUST	5407	5308	5208	5109	5010	4911	4811	4712
GB-EA-ETCO2-1175	University Hospitals of Leicester NHS Trust	University Hospitals of Leicester NHS Trust	9989	9806	9623	9439	9256	9072	8889	8706
GB-EA-	Bardmilne Ltd	University of York	7436	7299	7163	7026	6890	6753	6617	6480

ETCO2-1176										
GB-EA-ETCO2-1179	Salford Royal NHS Foundation Trust	Salford Royal Hospital	4300	4221	4142	4063	3984	3905	3826	3747
GB-EA-ETCO2-1184	DONCASTER & BASSETLAW HOSPITALS NHS TRUST	Doncaster Royal Infirmary Boiler House	7379	7243	7108	6972	6837	6702	6566	6431
GB-EA-ETCO2-1190	Barking, Havering and Redbridge Hospitals NHS Trust	King George Hospital	4249	4171	4093	4015	3937	3859	3781	3703
GB-EA-ETCO2-1194	Oxford Radcliffe Hospitals NHS Trust	John Radcliffe Hospital	7817	7674	7530	7387	7243	7100	6956	6813
GB-EA-ETCO2-1195	North Bristol NHS Trust	North Bristol NHS Trust - Southmead Hospital	7716	7574	7433	7291	7149	7008	6866	6724
GB-EA-ETCO2-1200	Stansted Airport Ltd	Stansted Airport	2961	2906	2852	2798	2743	2689	2635	2580
GB-EA-ETCO2-1202	NGT(papermill) Ltd	NGT Papermill Ltd	12500	12270	12041	11811	11582	11352	11123	10894
GB-EA-ETCO2-1208	East Lancashire Hospitals NHS Trust	Royal Blackburn Hospital	7403	7268	7132	6996	6860	6724	6588	6452
GB-EA-ETCO2-1209	Pirelli Tyres Ltd	Pirelli Tyres - Carlisle	17928	17599	17270	16940	16611	16282	15953	15624
GB-EA-ETCO2-1210	The Pennine Acute Hospitals NHS Trust	North Manchester General Hospital	6985	6857	6729	6601	6473	6344	6216	6088
GB-EA-ETCO2-1211	Chelsea and Westminster Healthcare trust	Chelsea and Westminster Hospital	4850	4761	4672	4583	4494	4405	4316	4227
GB-EA-ETCO2-1212	Central Manchester & Manchester Children's University Hospital NHS	Central Manchester & Manchester Childrens University Hospitals NHS Trust	15193	14915	14636	14357	14078	13799	13520	13241
GB-EA-ETCO2-1228	Royal Free Hospital Hampstead NHS	Royal Free Hospital	20206	19835	19464	19093	18722	18351	17980	17609
GB-EA-ETCO2-1230	North Bristol NHS Trust	Frenchay Hospital	4545	4461	4378	4295	4211	4128	4044	3961
GB-EA-ETCO2-1246	Wienerberger Ltd	SMEED DEAN BRICKWORKS	5810	5704	5597	5490	5384	5277	5170	5064
GB-EA-ETCO2-1247	Wienerberger Ltd	Ewhurst Brickworks	10597	10597	10597	10597	10597	10597	10597	10597
GB-EA-ETCO2-1248	Hanson Building Products Limited	Hanson Building Products - Wilnecote Works	11856	11638	11420	11203	10985	10767	10550	10332
GB-EA-ETCO2-1256	Diageo Great Britain Limited	Diageo Runcorn Packaging	6119	6007	5894	5782	5670	5557	5445	5333
GB-EA-ETCO2-1257	St Georges Healthcare NHS Trust	St Georges Hospital	21916	21513	21111	20709	20306	19904	19502	19099
GB-EA-ETCO2-1260	Arjo Wiggins Ivybridge Limited	ARJO WIGGINS Ivybridge Limited	4213	4136	4058	3981	3904	3826	3749	3672
GB-EA-ETCO2-1270	Buckinghamshire Hospitals NHS Trust	Stoke Mandeville Hospital	6745	6621	6497	6374	6250	6126	6002	5878
GB-EA-ETCO2-1277	County Durham & Darlington NHS Foundation Trust	Darlington Memorial Hospital	4345	4265	4185	4106	4026	3946	3866	3787
GB-EA-ETCO2-1289	Serco Services	Norfolk & Norwich University Hospital	6979	6851	6723	6595	6466	6338	6210	6082
GB-EA-ETCO2-1299	Barclays Bank PLC	Murray House	921	905	888	871	854	837	820	803
GB-EA-	Carillion Services Ltd	Queen Alexandra Hospital	9340	9169	8998	8826	8655	8483	8312	8140

ETCO2-1305											
GB-EA-ETCO2-1306	Premier Foods Group Ltd	R.F.Brookes	11682	11468	11253	11039	10824	10610	10395	10181	
GB-EA-ETCO2-1333	Shasun Pharma Solutions Ltd.	Shasun Pharma Solutions	7835	7691	7547	7403	7259	7116	6972	6828	
GB-EA-ETCO2-1345	Marston's Plc	Marston's Brewery	4585	4501	4417	4333	4249	4164	4080	3996	
GB-EA-ETCO2-1346	The First Milk Cheese Company Limited	The First Milk Cheese Company Limited	9530	9355	9180	9005	8830	8655	8480	8305	
GB-EA-ETCO2-1347	Skanska Rashleigh Weatherfoil Limited	Boilerhouse	7455	7318	7181	7044	6907	6770	6634	6497	
GB-EA-ETCO2-1356	St Helens & Knowsley Hospitals (NHS) Trust	Whiston Hospital	5326	5228	5130	5033	4935	4837	4739	4642	
GB-EA-ETCO2-1364	Marston's PLC	Marstons Beer Company PLC - Park Brewery	3871	3800	3729	3658	3586	3515	3444	3373	
GB-EA-ETCO2-1371	Southend University Hospital NHS Foundation Trust	Southend University Hospital	3510	3445	3381	3317	3252	3188	3123	3059	
GB-EA-ETCO2-1372	Nottingham University Hospitals NHS Trust	Nottingham University Hospitals NHS Trust	22804	22385	21967	21548	21129	20711	20292	19874	
GB-EA-ETCO2-1408	Unilever UK Ltd	Unilever UK Ltd	5277	5180	5083	4987	4890	4793	4696	4599	
GB-EA-ETCO2-1417	MARLEY ETERNIT LIMITED	Marley Eternit Limited - Keele Works	16097	15802	15506	15211	14915	14620	14324	14029	
GB-EA-ETCO2-1418	Barclays Capital Services Limited	Barclays Capital - 5 North Colonnade	87	85	84	82	81	79	78	76	
GB-EA-ETCO2-1420	The First Milk Cheese Company Limited	The First Milk Cheese Company Ltd	12037	11816	11595	11374	11153	10932	10711	10490	
GB-EA-ETCO2-1421	Skanska Rashleigh Weatherfoil Ltd	Energy Centre	7207	7074	6942	6810	6677	6545	6413	6281	
GB-EA-ETCO2-1431	Skanska Rashleigh Weatherfoil Limited	Derby Hospitals NHS Foundation Trust	6356	6239	6122	6006	5889	5772	5656	5539	
GB-EA-ETCO2-1443	Royal United Hospital Bath NHS Trust	Royal United Hospital Bath NHS	6135	6023	5910	5797	5685	5572	5460	5347	
GB-EA-ETCO2-1476	Imperial College Healthcare NHS Trust	Charing Cross Boilerhouse	7730	7588	7446	7304	7162	7020	6878	6737	
GB-EA-ETCO2-1477	Imperial College Healthcare NHS Trust	Hammersmith Hospital Energy Centre	8145	7996	7846	7697	7547	7398	7248	7099	
GB-EA-ETCO2-1481	Fine Organics Limited	Fine Organics Seal Sands Facility	15423	15140	14857	14574	14291	14007	13724	13441	
GB-EA-ETCO2-1487	Skanska Rashleigh Weatherfoil Limited	Sherwood Forest Hospitals NHS Foundation Trust	8232	8081	7930	7779	7628	7477	7325	7174	
GB-EA-ETCO2-1491	Gerber Juice Company Ltd	Gerber Juice Company Ltd	7616	7476	7336	7197	7057	6917	6777	6637	
GB-EA-ETCO2-1494	Hedon Salads Limited	Hedon Salads Newport Energy Centre	7984	7838	7691	7544	7398	7251	7105	6958	
GB-EA-ETCO2-1496	University Hospital of North Staffordshire NHS Trust	University Hospital North Staffordshire	5253	5157	5060	4964	4867	4771	4675	4578	
GB-EA-ETCO2-1504	Birmingham District Energy Company Ltd	Aston University Energy Centre	7565	7426	7287	7148	7009	6871	6732	6593	
GB-EA-	City Hospitals Sunderland NHS Foundation Trust	City Hospitals Sunderland NHS Foundation Trust	10433	10241	10050	9858	9667	9475	9284	9092	

ETCO2-1506											
GB-EA-ETCO2-1508	Dalkia Utilities Services plc	Energy Centre	14338	14075	13811	13548	13285	13022	12759	12495	
GB-EA-ETCO2-1511	Utilities Services (Mediacity UK) Ltd	Peel Media City Tri gen Energy Centre	3125	2846	2567	2288	2009	1730	1451	1172	
GB-EA-ETCO2-1519	Cadbury UK Ltd	Boilerhouse - Chirk	5551	5449	5347	5245	5144	5042	4940	4838	
GB-EA-ETCO2-1520	Cadbury UK Ltd	Boilerhouse - Marlbrook	17313	16995	16677	16360	16042	15724	15406	15088	
GB-EA-ETCO2-1521	Cadbury UK Ltd	Energy Centre - Sheffield	10110	9925	9739	9554	9368	9182	8997	8811	
GB-EA-ETCO2-1524	Disley Tissue Ltd	Disley Tissue Ltd	13079	12838	12598	12358	12118	11878	11638	11398	
GB-EA-ETCO2-1529	SAICA PACK UK Ltd	BOILER HOUSE	2504	2458	2412	2366	2320	2274	2228	2183	
GB-EA-ETCO2-1535	Magners GB Ltd	Magners GB Ltd	5042	4950	4857	4764	4672	4579	4487	4394	
GB-EA-ETCO2-1536	Cofely Ltd	Nestlé Dalston Boiler House	7764	7621	7479	7336	7194	7051	6909	6766	
GB-EA-ETCO2-1544	Heart of England NHS Trust	Birmingham Heartlands Hospital	7395	7260	7124	6988	6852	6717	6581	6445	
GB-EA-ETCO2-1545	Cereal Partners UK	CPUK Staverton	18945	18597	18249	17901	17553	17206	16858	16510	
GB-EA-ETCO2-1592	UK Power Reserve Ltd	Matthews Power Station	5217	5121	5025	4929	4834	4738	4642	4546	
GB-EA-ETCO2-1593	Union papertech Ltd	Simpson Clough Paper Mil	5404	5305	5206	5106	5007	4908	4809	4710	
GB-EA-ETCO2-1601	Skanska Rashleigh Weatherfoil	Walsall Manor Hospital	5466	5365	5265	5165	5064	4964	4864	4763	
GB-EA-ETCO2-1609	Skanska Rashleigh Weatherfoil	St Barts Hospital	5014	4922	4830	4738	4646	4554	4462	4370	
GB-ETS-0006-04	Belfast Health & Social Care Trust	The Royal Hospitals	15960	15667	15374	15081	14788	14495	14202	13909	
GB-ETS-0012-04	Altnagelvin WH&SC Trust	Altnagelvin WH&SC Trust	16871	16561	16251	15942	15632	15322	15012	14703	
GB-ETS-0017-04	Belfast Health & Social Care Trust	Belfast City Hospital	9876	9695	9514	9332	9151	8970	8788	8607	
GB-ETS-0022-04	Glanbia Cheese Ltd	Glanbia Cheese Ltd	10937	10737	10536	10335	10134	9934	9733	9532	
GB-ETS-0025-04	LE Pritchitt & Co. Ltd	Pritchitts	6177	6064	5951	5837	5724	5610	5497	5384	
GB-ETS-E-10034	NHS Lothian - University Hospitals Division	NHS Lothian	7384	7249	7113	6978	6842	6706	6571	6435	
GB-ETS-E-10040	SSE Generation Ltd	Ninewells Hospital	14322	14059	13797	13534	13271	13008	12745	12482	
GB-ETS-E-10041	SSE Generation Ltd	Western General Hospital	11530	11319	11107	10895	10684	10472	10260	10049	
GB-ETS-E-10053	The University Court of the University Of Edinburgh	University of Edinburgh	14604	14336	14068	13800	13532	13263	12995	12727	
GB-ETS-E-	The University Court of the University of	University of Edinburgh	8955	8791	8626	8462	8297	8133	7969	7804	

10054	Edinburgh										
GB-ETS-E-10056	Serco Ltd	Forth Valley Acute Hopsital	3216	3157	3098	3039	2980	2921	2862	2803	
GB-ETS-E-10058	Sapphire Paper Mill	Fourstones Paper Mill	3842	3771	3701	3630	3560	3489	3419	3348	
GB-ETS-N-20009	Grampian NHS Board	Aberdeen Royal Infirmary	15415	15132	14849	14566	14283	14000	13717	13434	
GB-ETS-N-20015	SSEPD (Operations) Ltd	Loch Carnan Power	1654	1624	1594	1563	1533	1503	1472	1442	
GB-ETS-N-20020	University of Aberdeen	University court of university of aberdeen	7680	7539	7398	7257	7116	6975	6834	6693	
GB-ETS-N-20028	SSEPD (Operations) Ltd	Arnish Point Isle of Lewis	6433	6315	6197	6079	5961	5842	5724	5606	
GB-ETS-W-30003	Tennent Caledonian Breweries UK Ltd	Wellpark Brewery	9152	8984	8816	8648	8480	8312	8144	7976	
GB-ETS-W-30019	NHS Greater Glasgow	Western Infirmary	4953	4862	4771	4680	4589	4498	4408	4317	
GB-ETS-W-30020	NHS Greater Glasgow	Gartnavel General Hospital	5198	5102	5007	4911	4816	4721	4625	4530	
GB-ETS-W-30021	NHS Greater Glasgow	Stobhill General Hospital	4342	4262	4182	4103	4023	3943	3864	3784	
GB-ETS-W-30022	NHS Greater Glasgow	Glasgow Royal Infirmary	11614	11401	11188	10975	10761	10548	10335	10122	
GB-EA-ETCO2-1335	CityWest homes	PDHU Pump House	12809.517	12574.356	12339.195	12104.034	11868.873	11633.712	11398.55	11163.39	
GB-EA-ETCO2-1060	Cardiff and Vale University Health Board	University Hospital Wales	13477.716	13230.288	12982.86	12735.432	12488.004	12240.576	11993.15	11745.72	
GB-EA-ETCO2-1120	Greene King Brewing & Retailing Ltd	Westgate Brewery	4951.3072	4860.4096	4769.512	4678.6144	4587.7168	4496.8192	4405.922	4315.024	
GB-EA-ETCO2-1352	Interserve Ltd	University College London Hospital	3637.6564	3570.8752	3504.094	3437.3128	3370.5316	3303.7504	3236.969	3170.188	
GB-ETS-E-10051	Haden Building Management Ltd / Balfour Beatty WorkPlace	Royal Infirmary of Edinburgh	3653.000	3208.000	2763.000	2317.000	1871.000				

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