



Department for
Business, Energy
& Industrial Strategy

2020 Government greenhouse gas conversion factors for company reporting

Major changes to the conversion factors



© Crown copyright 2020

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit www.nationalarchives.gov.uk/doc/open-government-licence/ or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

Any enquiries regarding this publication should be sent to Climatechange.Statistics@beis.gov.uk.

This document has been produced by Nikolas Hill, Rebekah Bramwell, Eirini Karagianni (Ricardo Energy & Environment) and Billy Harris (WRAP) for the Department for Business Energy & Industrial Strategy (BEIS).

1. Major Changes to the Conversion Factors

The following table provides a summary of major changes in conversion factors for the 2020 Greenhouse Gas (GHG) Conversion Factors, compared to the equivalent factors provided in the 2019 GHG Conversion Factors, and a short explanation for the reason for the change. We have considered major changes to be those greater than 5% for Scope 1 and 2 emission sources (applies to most fuel and electricity sources) and greater than 10% for Scope 3 (applies to most other emission sources). Please refer to the Glossary section at the end of this document for any acronyms used in the table below.

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
Fuels						
1	Liquified Petroleum Gas (LPG)	CH ₄	All	10 to 14%	Emission factors are calculated as a weighted average across all users. LPG emission factors are most sensitive to changes in the factors implied by the offshore combustion sector which saw trends shift between 2017/18. There has also been a slight change to the compositional assumptions behind the LPG calculations.	Section 2
2	Diesel (average biofuel blend)	CH ₄	tonnes and litres	-17%	Improvements due to penetration of Euro VI vehicles for most road transport modes - in line with the recent trend amongst the road transport sources from previous years as a result of this continued turnover (proportionally more vehicles which emit less CH ₄ per km).	Section 2
3	Diesel (average biofuel blend)	CH ₄	kWh (net and gross CV)	0% to -33%	Improvements due to penetration of Euro VI vehicles for most road transport modes - in line with the recent trend amongst the road transport sources from previous years as a result of this continued turnover (proportionally more vehicles which emit less CH ₄ per km). This has had the effect of reducing emissions by 17%. However, rounding of the small kWh factor has skewed this reduction in CH ₄ emissions.	Section 2

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
4	Diesel (100% mineral diesel)	CH ₄	tonnes and litres	-17%	Improvements due to penetration of Euro VI vehicles for most road transport modes - in line with the recent trend amongst the road transport sources from previous years as a result of this continued turnover (proportionally more vehicles which emit less CH ₄ per km).	Section 2
5	Diesel (100% mineral diesel)	CH ₄	kWh (net and gross CV)	0% to -33%	Improvements due to penetration of Euro VI vehicles for most road transport modes - in line with the recent trend amongst the road transport sources from previous years as a result of this continued turnover (proportionally more vehicles which emit less CH ₄ per km). This has had the effect of reducing emissions by 17%. However, rounding of the small kWh factor has skewed this reduction in CH ₄ emissions.	Section 2
6	Petrol (average biofuel blend)	N ₂ O	tonnes and litres	-5%	Continued fleet turnover to less polluting engines which reduces the overall N ₂ O emissions.	Section 2
7	Waste oils	CH ₄ and N ₂ O	kWh	-7% and -5%	Changed from using the fuel oil density and calorific values, to gas oil, to be more in line with the underlying NAEI database, as indications are that waste oils included in the NAEI are more similar to gas oil than fuel oil.	Section 2
8	Marine gas oil	CH ₄	kWh gross CV	-14%	Rounding of a very small number has caused a large percentage change compared to last year. Actual change, before rounding, is close to around 2%.	Section 2
9	Coal (industrial)	CH ₄	All	40%	The factor is calculated as a weighted average across all users (excluding domestic and power stations. The change to the relative proportions of the different coal users impacts on the weighted average factor.	Section 2
10	Coal (industrial)	N ₂ O	All	-17%	The factor is calculated as a weighted average across all users (excluding domestic and power stations. The change to the relative proportions of the different coal users impacts on the weighted average factor.	Section 2

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
11	Coal (electricity generation)	CH ₄ and N ₂ O	tonnes	-5%	The CV used to calculate the EF on a mass basis has changed from using DUKES data to using data from ETS for consistency with the data for carbon.	Section 2
12	Coal (domestic)	All	tonnes	5%	The CV used in the NAEI for domestic coal use has been revised to smooth an apparent inconsistency in the time series. This impacts on the EF on a mass basis as this is calculated from the energy-based EF.	Section 2
13	Coal (electricity generation - home produced coal only)	N ₂ O	All	-5%	Revision to the time-series of coal calorific values in DUKES means that the time-series averaged NCV/GCV ratio has changed. There are also wholesale changes to coal use in other industrial combustion, and in related sectors.	
Bioenergy						
14	Biodiesel (all types)	CO ₂ e	All	422%	Now accounting for fossil component of biodiesel to align with NAEI estimates; Based on stoichiometric analysis of chemical compounds (using C content to derive CEF). An assumption applied is that the methanol components of FAME and MTBE are fossil based.	Section 9
15	Grass/straw	CO ₂ e	All	84%	The emission factor is calculated as a weighted average for all uses, recalculations reflect the differing proportions allocated to each user in a given year. This year there has been an increase in the amount of straw used in agriculture stationary combustion which has a higher emission factor and a decrease of the straw used in power stations which has a lower emission factor. Driven by a revision to the activity estimates for power stations.	Section 9
Refrigerants and other						
No changes						Section 4

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
Passenger Vehicles						
16	Motorbike - large	CH ₄	km and miles	-11%	Emissions are reducing as more recent Euro standards (with lower EFs) penetrate into the fleet and the higher polluting earlier Euro standards are now reducing (in terms of share of vkm).	Section 5
17	Cars (by segment): all, Diesel	CH ₄	km	-19%	Large change to a small number but downward trend is as expected, due to penetration of later Euro standards in the fleet with lower EFs. Change not reflected in the EF for miles due to rounding of small numbers.	Section 5
18	Cars (by segment): Executive/Luxury, Unknown fuel	CH ₄	km and miles	-13%	As above	Section 5
19	Cars (by segment): Dual purpose, Unknown fuel	CH ₄	km	14%	Changed due to a greater proportion of petrol vehicles compared with last year.	Section 5
20	Cars (by size): all, Diesel	CH ₄	km	-19%	Large change to a small number but downward trend is as expected, due to penetration of later Euro standards in the fleet with lower EFs.	Section 5
21	Cars (by size): large, Hybrid	CH ₄	km	-11%	As above	Section 5
22	Cars (by size): large, Hybrid	CO ₂	km and miles	10%	Genuine trends in SMMT raw data values; gCO ₂ /km are lower and new registrations for large hybrid cars are higher compared with last year	Section 5
23	Cars (by size): large, Unknown	CH ₄	km	-11%	Large change to a small number but downward trend is as expected, due to penetration of later Euro standards in the fleet with lower EFs.	Section 5
24	Cars (by segment) - Supermini Plug-in Hybrid Electric Vehicle (PHEV)	CO ₂ and CO ₂ e	km and miles	-24%	Methodology improvement for supermini, in the small category which resulted in a reduced emission factor.	Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
25	Cars (by segment) - Supermini Plug-in Hybrid Electric Vehicle (PHEV)	CH ₄	km and miles	-22%	As above	Section 5
26	Cars (by segment) - Supermini Plug-in Hybrid Electric Vehicle (PHEV)	N ₂ O	km and miles	-25%	As above	Section 5
27	Cars (by size) - Small Plug-in Hybrid Electric Vehicle (PHEV)	CO ₂ and CO ₂ e	km and miles	-24%	As above	Section 5
28	Cars (by size) - Small Plug-in Hybrid Electric Vehicle (PHEV)	CH ₄	km and miles	-22%	As above	Section 5
29	Cars (by size) - Small Plug-in Hybrid Electric Vehicle (PHEV)	N ₂ O	km and miles	-25%	As above	Section 5
Delivery vehicles						
30	HGVs (all diesel)- All	CH ₄	km and miles	-25% to -11%	Due to more recent Euro standards (with lower EF) penetrating into the fleet	Section 6
31	HGVs refrigerated (all diesel)- All	CH ₄	km and miles	-25% to -11%	As above	Section 6
32	HGVs (all diesel)- Rigid- All	N ₂ O	km and miles	-21% to -18%	4% difference in the underlying NAEI database for N ₂ O for rigids, due to more recent Euro standard (equipped with NOx aftertreatment, i.e. with higher N ₂ O EFs) penetrating the fleet. The 2019 factor has been revised since the initial publication, the % difference here presents the change from the original data.	Section 6
33	HGVs refrigerated (all diesel)- Rigid- All	N ₂ O	km and miles	-21% to -18%	As above	Section 6

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
34	HGVs (all diesel)- Artics- All	N ₂ O	km and miles	16%	2% difference in the underlying NAEI database for articulated HGVs. This is due to later Euro standard (equipped with NO _x aftertreatment, i.e. with higher N ₂ O EFs) penetrating into the fleet. Difference also between the revised 2019 factor set has caused a larger % difference.	Section 6
35	HGVs refrigerated (all diesel)- Artics- All	N ₂ O	km and miles		As above	Section 6
36	Petrol Vans- Class I and III	CO ₂ and CO ₂ e	km and miles	-13% to -11%	Combination of reasons, changes in the NAEI CO ₂ factor due to more recent Euro standards with lower EFs that penetrate into the fleet and genuine trend in raw data (the 6-year weighted average of g CO ₂ /km for petrol Class I & III is lower than last year's average)	Section 6
37	Petrol Vans- All classes	N ₂ O	km and miles	-20% to -19%	General decrease expected as more recent euro standards with lower EFs penetrate into fleet.	Section 6
38	Diesel Vans- All classes	CH ₄	km	-100%	General decrease expected as more recent euro standards with lower EFs penetrate the fleet. The rounding (to 5 decimal places) of a very small number has caused the km figure to change to zero (causing a 100% difference) and changed the difference for miles to be 0%. Actual difference, before rounding, for all vans CH ₄ is -26%	Section 6
39	CNG Vans- Average class	N ₂ O	km and miles	-21% to -20%	Expect a general decrease as more recent Euro standard (with low EFs) penetrate the fleet.	Section 6
40	LPG Vans- Average class	N ₂ O	km and miles	-21% to -20%	As above	Section 6
UK Electricity						
41	UK Electricity	CO ₂ e and CO ₂	kWh	-9%	There was a significant decrease in coal generation, and an increase in renewable and nuclear generation since the previous year.	Section 3
42	UK Electricity	CH ₄	kWh	11%	Increase in municipal solid waste incineration which has higher CH ₄ emissions.	Section 3

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
UK electricity for EVs						
43	Cars (by segment) - All-Plug-in Hybrid Electric Vehicle (PHEV)	CO ₂ and CO ₂ e	km and miles	-53% to -18%	The combined result of a reduction in UK electricity emissions and changes to the calculation methodology.	Section 5
44	Cars (by segment) - Lower medium, Upper medium, Executive, Luxury, Sports, Dual purpose 4X4, MPV - Plug-in Hybrid Electric Vehicle (PHEV)	CH ₄	km and miles	-45% to -18%	As above	Section 5
45	Cars (by segment) - Lower medium, Upper medium, Executive, Luxury, Sports, Dual purpose 4X4, MPV - Plug-in Hybrid Electric Vehicle (PHEV)	N ₂ O	km and miles	-50% to -28%	As above	Section 5
46	Cars (by segment) - Dual purpose 4X4 - Battery Electric Vehicle (BEV)	CO ₂ and CO ₂ e	km and miles	-12%	Due to the reduction in UK electricity emissions compared to 2019.	Section 5
47	Cars (by segment) - Mini, Supermini, Lower medium, Luxury, MPV - Battery Electric Vehicle (BEV)	CH ₄	km and miles	13% to 21%	Due to the reduction in UK electricity emissions compared to 2019. The CH ₄ emissions of electricity have increased, but the large difference is due to rounding (5 decimal places) of a very small number.	Section 5
48	Cars (by size) - All- Plug-in Hybrid Electric Vehicle (PHEV)	CO ₂ and CO ₂ e	km and miles	-43% to -18%	The combined result of a reduction in UK electricity emissions and changes to the calculation methodology.	Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
49	Cars (by size) - Medium, Large, Average- Plug-in Hybrid Electric Vehicle (PHEV)	CH ₄	km and miles	-33% to -20%	As above	Section 5
50	Cars (by size) - Medium, Large, Average- Plug-in Hybrid Electric Vehicle (PHEV)	N ₂ O	km and miles	-37% to -31%	As above	Section 5
51	Cars (by size) - All - Battery Electric Vehicle (BEV)	CH ₄	km and miles	11% to 14%	Due to the change in UK electricity emissions compared to 2019. The CH ₄ emissions of electricity have increased, but the large difference is due to rounding (5 decimal places) of a very small number.	Section 5
52	Vans - All- Battery Electric Vehicle (BEV)	CO ₂ and CO ₂ e	tonne.km	-33% to -13%	Decrease reflects change in 2020 data for average load capacity. Also due to changes in the electricity emission factors.	Section 6
53	Vans - All- Battery Electric Vehicle (BEV)	CH ₄	tonne.km, km and miles	-19% to 14%	As above	Section 6
54	Vans - Class I, II and Average- Battery Electric Vehicle (BEV)	N ₂ O	tonne.km	-25% to -18%	As above	Section 6
Heat and Steam						
No changes						Section 3
Well-to-tank (WTT) - fuels						
55	Coal (domestic)	CO ₂ e	tonnes	9%	The CV used in the NAEI for domestic coal use has been revised to smooth an apparent inconsistency in the time series. This impacts on the EF on a mass basis as this is calculated from the energy-based EF.	Section 2

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
WTT - bioenergy						
56	Biodiesel (from Tallow)	CO ₂ e	All	26%	Due to changes to the carbon intensity in the underlying raw data from the DfT (RTFO 05 table).	Section 9
Transmission and distribution (T&D)						
57	UK Electricity T&D Losses	CO ₂ e and CO ₂	kWh	-8%	Decreased losses from the grid, coupled with lower emissions from generation.	Section 3
58	UK Electricity T&D Losses	CH ₄	kWh	20.0%	The burning of municipal solid waste for power generation has increased compared to last year which has higher CH ₄ emissions. Also, the impact of rounding of a very small number. Actual change before rounding is 12%.	Section 3
UK electricity T&D for EVs						
59	Cars (by segment) - All-Plug-in Hybrid Electric Vehicle (PHEV)	CO ₂ and CO ₂ e	km and miles	-53% to -17%	Due to revised methodology on the efficiency (Wh/km) factors and changes in the UK electricity emission factors	Section 5
60	Cars (by segment) - Sports - Plug-in Hybrid Electric Vehicle (PHEV)	CH ₄	km and miles	-100%	Rounding of a very small number has led to a 100% decrease.	Section 5
61	Cars (by segment) - Lower medium, Upper medium, Executive, Luxury, Sports, Dual purpose 4X4 - Plug-in Hybrid Electric Vehicle (PHEV)	N ₂ O	km and miles	-67% to -33%	Due to revised methodology on the efficiency (Wh/km) factors and changes in the UK electricity emission factors, coupled with rounding of small numbers.	Section 5
62	Cars (by segment) - Dual purpose 4X4 - Battery Electric Vehicle (BEV)	CO ₂ and CO ₂ e	km and miles	-11%	Due to the reduction in UK electricity emissions compared to 2019.	Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
63	Cars (by segment) - Supermini, Upper medium, Luxury, Dual purpose 4X4, MPV - Battery Electric Vehicle (BEV)	CH ₄	km and miles	50% to 100%	Due to the reduction in UK electricity emissions compared to 2019. The CH ₄ emissions of electricity have increased, but the large difference is due to rounding (5 decimal places) of a very small number.	Section 5
64	Cars (by segment) - Lower medium, Dual purpose 4X4, MPV - Battery Electric Vehicle (BEV)	N ₂ O	km and miles	-17% to 50%	Due to the reduction in UK electricity emissions compared to 2019. The large difference seen for N ₂ O is a result of rounding (5 decimal places).	Section 5
65	Cars (by size) - All- Plug-in Hybrid Electric Vehicle (PHEV)	CO ₂ and CO ₂ e	km and miles	-42 to -17%	Due to revised methodology on the efficiency (Wh/km) factors and changes in the UK electricity emission factors	Section 5
66	Cars (by size) - Medium, Large and Average- Plug-in Hybrid Electric Vehicle (PHEV)	N ₂ O	km and miles	-50% to -33%	As above	Section 5
67	Cars (by size) - Small and Large - Battery Electric Vehicle (BEV)	CH ₄	km and miles	50% to 100%	Due to the reduction in UK electricity emissions compared to 2019. The CH ₄ emissions of electricity have increased, but the large difference is due to rounding (5 decimal places) of a very small number.	Section 5
68	Cars (by size) - Medium and Small - Battery Electric Vehicle (BEV)	N ₂ O	km and miles	33% to 50%	Due to the small increase in UK electricity emissions for N ₂ O compared to 2019. The large difference seen for N ₂ O is a result of rounding (5 decimal places).	Section 5
69	Vans - All- Battery Electric Vehicle (BEV)	CO ₂ and CO ₂ e	tonne.km	-32% to -12%	Decrease reflects change in 2020 data for average load capacity. Also due to changes in the electricity emission factors.	Section 5
70	Vans - Class I and III- Battery Electric Vehicle (BEV)	CH ₄	tonne.km	-17% to 20%	As above	Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
71	Vans - Class I and III- Battery Electric Vehicle (BEV)	N ₂ O	tonne.km	-29% to -19%	As above	Section 5
WTT- UK elec						
72	WTT UK Electricity	CO ₂ e	kWh	-10%	There was a significant decrease in coal generation, and an increase in renewable and nuclear generation since the previous year.	Section 3
73	WTT UK Electricity T&D Losses	CO ₂ e	kWh	-9%	As above.	Section 3
WTT- overseas electricity (generation)						
74	WTT- overseas electricity (generation) - Electricity: France	kg CO ₂ e	kWh	-49%	Reflects trend in electricity conversion factor as reported by RTE.	Section 10
75	WTT- overseas electricity (generation) - Electricity: Ireland	kg CO ₂ e	kWh	-13%	Reflects trend in electricity conversion factor as reported by SEAI.	Section 10
76	WTT- overseas electricity (generation) - Electricity: Netherlands	kg CO ₂ e	kWh	-12%	Reflects trend in electricity conversion factor as reported by CBS.	Section 10
WTT- overseas electricity (T&D)						
77	WTT T&D losses - Electricity: Belgium	CO ₂ e	kWh	-11%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
78	WTT T&D losses - Electricity: Brazil	CO ₂ e	kWh	-10%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
79	WTT T&D losses - Electricity: Bulgaria	CO ₂ e	kWh	-12%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
80	WTT T&D losses - Electricity: Croatia	CO ₂ e	kWh	-13%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
81	WTT T&D losses - Electricity: Cyprus	CO ₂ e	kWh	-22%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
82	WTT T&D losses - Electricity: Denmark	CO ₂ e	kWh	-18%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
83	WTT T&D losses - Electricity: France	CO ₂ e	kWh	-46%	Large decrease in French electricity factor compared to previous year	Section 10
84	WTT T&D losses - Electricity: Gibraltar	CO ₂ e	kWh	-10%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
85	WTT T&D losses - Electricity: Greece	CO ₂ e	kWh	-74%	Losses have decreased substantially, compared to the 2019 update	Section 10
86	WTT T&D losses - Electricity: Hungary	CO ₂ e	kWh	-13%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
87	WTT T&D losses - Electricity: India	CO ₂ e	kWh	-11%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
88	WTT T&D losses - Electricity: Indonesia	CO ₂ e	kWh	-14%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
89	WTT T&D losses - Electricity: Ireland	CO ₂ e	kWh	-12%	Driven by a reduction in T&D losses and a ~ 13% reduction in WTT emissions	Section 10
90	WTT T&D losses - Electricity: Israel	CO ₂ e	kWh	-12%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
91	WTT T&D losses - Electricity: Japan	CO ₂ e	kWh	-17%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
92	WTT T&D losses - Electricity: Malta	CO ₂ e	kWh	-52%	Driven by a significant reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
93	WTT T&D losses - Electricity: Netherlands	CO ₂ e	kWh	-12%	Driven by a reduction in T&D losses and a ~ 12% reduction in WTT emissions	Section 10
94	WTT T&D losses - Electricity: New Zealand	CO ₂ e	kWh	-12%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
95	WTT T&D losses - Electricity: Philippines	CO ₂ e	kWh	-11%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
96	WTT T&D losses - Electricity: Romania	CO ₂ e	kWh	-11%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
97	WTT T&D losses - Electricity: Russian Federation	CO ₂ e	kWh	-10%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
98	WTT T&D losses - Electricity: Saudi Arabia	CO ₂ e	kWh	12%	T&D losses have increased compared to the previous year.	Section 10
99	WTT T&D losses - Electricity: Singapore	CO ₂ e	kWh	-39%	Driven by a significant reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
100	WTT T&D losses - Electricity: Slovak Republic	CO ₂ e	kWh	-14%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
101	WTT T&D losses - Electricity: Turkey	CO ₂ e	kWh	-16%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
102	WTT T&D losses - Electricity: Latin America (average)	CO ₂ e	kWh	-10%	Driven by a reduction in T&D losses and a ~ 6-7% reduction in WTT emissions	Section 10
WTT- heat and steam						
No changes						Section 3
Water supply						
No changes						Section 9
Water treatment						
No changes						Section 9
Business travel- air						
No changes						Section 8

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
WTT- Business travel- air						
No changes						Section 8
Business travel- sea						
No changes						Section 7
WTT- Business travel- sea						
No changes						Section 7
Business travel- land						
103	Motorbike - large	CH ₄	km and miles	-11%	Emissions are reducing as more recent Euro standards (with lower Efs) penetrate into the fleet and the higher polluting earlier Euro standards are now reducing (in terms of share of vkm).	Section 5
104	Local bus (not London)	CH ₄	passenger.km	-33%	Mainly due to decreased emissions as recent Euro standard (with lower EFs) penetrate into the fleet; also affected by increase in bus occupancy according to DfT stats	Section 5
105	Average local bus	CH ₄	passenger.km	-33%	As above	Section 5
106	Coach	CH ₄	passenger.km	-50%	As above	Section 5
107	Cars by segment: all, Diesel	CH ₄	km	-19%	Large change to a small value but downward trend is as expected, due to penetration of later Euro standards into the fleet with lower EFs.	Section 5
108	Cars by segment: Executive/Luxury, Diesel	CH ₄	km and miles	-13%	As above	Section 5
109	Cars (by segment): Dual purpose, Unknown fuel	CH ₄	km	14%	Changed due to a greater proportion of petrol vehicles compared with last year.	Section 5
110	Cars by size: all sizes, Diesel	CH ₄	km	-19%	Large change to a small number but downward trend is as expected, due to penetration of later Euro standards in the fleet with lower EFs.	Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
111	Cars (by size): large, Hybrid	CH ₄	km	-11%	As above	Section 5
112	Cars (by size): large, Hybrid	CO ₂	km and miles	10%	Trends in SMMT raw data values; gCO ₂ /km are lower and new registrations for large hybrid cars are higher vs last year	Section 5
113	Cars (by size): large, Unknown	CH ₄	km	-11%	Large change to a small number but downward trend is as expected, due to penetration of later Euro standards into the fleet with lower EFs.	Section 5
114	Regular taxi	CH ₄	passenger.km and km	0%	Large change to a small number but downward trend is as expected, due to penetration of later Euro standards into the fleet with lower EFs.	Section 5
115	Black cab	CH ₄	passenger.km and km	0%	As above	Section 5
116	National rail	CH ₄	passenger.km	-14%	This reduction is due to recent improvement work on the NAEI rail emission factors; its impact is reduced since this is combined with data for electric trains.	Section 5
117	National rail	CO ₂ e and CO ₂	passenger.km	-10%	The emission factor has reduced due to reductions in the underlying ORR data.	Section 5
118	International rail	CO ₂ e and CO ₂	passenger.km	-17%	This emission factor has decreased since last year due to decarbonisation in the grid electricity used for the different route sections. This varies from 1% to 45% depending on source and once combined with passenger numbers, km and kWh/km values this results in a range of 14% to 44%. The emission pulled in for use in this model is a weighted average.	Section 5
119	Light rail and tram	CO ₂ e and CO ₂	passenger.km	-15%	Driven by a reduction in electricity emissions and a change of raw data source for Tyne and Wear Metro	Section 5
120	London underground	CO ₂ e and CO ₂	passenger.km	-11%	Due to change in data provided by TfL.	Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
121	Cars (by segment and size) – All - Plug-in Hybrid Electric Vehicle (PHEV), Battery Electric Vehicle (BEV)	As seen in Passenger vehicles, UK electricity for EVs and UK electricity T&D for EVs				Section 5
Freighting goods						
122	Short-haul flights	CH ₄	tonne.km	-11%	For combination flights, which carry both passengers and cargo, the passenger: cargo ratios are only available from a 2012 dataset. For aircraft types not present in this dataset a gap filling process is used whereby data are extrapolated from similar aircraft types. Improvements to this process account for a 7.2% reduction in the emission factor. For CH ₄ , a further 3.4% reduction is attributable to the modernisation of the fleet.	Section 8
123	HGVs (all diesel)- All	CH ₄	tonne.km	-50% to -17%	Due to more recent Euro standards (with lower EF) penetrating into the fleet	Section 6
124	HGVs (all diesel)- All	CH ₄	km and miles	-27% to 16%	As above	Section 6
125	HGVs refrigerated (all diesel)- All	CH ₄	tonne.km	-50% to -17%	As above	Section 6
126	HGVs refrigerated (all diesel)- All	CH ₄	km and miles	-27% to 16%	As above	Section 6
127	HGVs (all diesel)- Rigid- All	N ₂ O	tonne.km	-29% to 3%	4% difference in the underlying NAEI database for N ₂ O for rigid, due to more recent Euro standard (equipped with NO _x aftertreatment, i.e. with higher N ₂ O EFs) penetrating into the fleet. The 2019 factor has been revised since the initial publication, the % difference here presents the change from the original data.	Section 6
128	HGVs (all diesel)- Rigid- All	N ₂ O	km and miles	-21% to -18%	As above	Section 6

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
129	HGVs refrigerated (all diesel)- Rigid- All	N ₂ O	tonne.km	-29% to 3%	As above	Section 6
130	HGVs refrigerated (all diesel)- Rigid- All	N ₂ O	km and miles	-21% to -18%	As above	Section 6
131	HGVs (all diesel)- Artics- All	N ₂ O	tonne.km	-27% to 14%	2% difference in the underlying NAEI database for articulated HGVs. This is due to later Euro standard (equipped with NO _x aftertreatment, i.e. with higher N ₂ O EFs) penetrating into the fleet. An error in the 2019 factor set caused a larger % difference.	Section 6
132	HGVs (all diesel)- Artics- All	N ₂ O	km and miles	14% to 16%	As above	Section 6
133	HGVs refrigerated (all diesel)- Artics- All	N ₂ O	tonne.km	-27% to 14%	As above	Section 6
134	HGVs refrigerated (all diesel)- Artics- All	N ₂ O	km and miles	14% to 16%	As above	Section 6
135	Petrol Vans- Class I and III	CO ₂ and CO ₂ e	km and miles	-13% to -11%	General decrease due to more recent Euro standards with lower EFs that penetrate into the fleet.	Section 6
136	Petrol Vans- All classes	N ₂ O	tonne.km, km and miles	-20% to -14%	as above	Section 6
137	Diesel Vans- All classes	CH ₄	tonne.km and km	-100% to -33%	General decrease expected as more recent Euro standards with lower EFs penetrate into the fleet. The rounding (in 5 decimal places) of a very small number has caused the km figure to change to zero (causing a 100% difference) and changed the difference for miles to 0%. Actual reduction, before rounding, for all vans CH ₄ is around 20-28%.	Section 6
138	CNG Vans- Average class	N ₂ O	tonne.km, km and miles	-21% to -19%	Expect a general decrease as more recent Euro standard (with low EFs) penetrate into the fleet.	Section 6
139	LPG Vans- Average class	N ₂ O	tonne.km, km and miles	-21% to -19%	as above	Section 6

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
140	Freight train	CO ₂	tonne.km	-23%	This is driven by retrospective revisions in the underlying ORR data.	Section 6
141	Freight train	CH ₄	tonne.km	-33%	Mainly due to rounding of a very small number	Section 6
142	Freight train	N ₂ O	tonne.km	-26%	This is driven by retrospective revisions in the underlying ORR data.	Section 6
143	Freight train	CO ₂ e	tonne.km	-23%	Reasons provided above for each gas.	Section 6
144	Vans – All – Battery Electric Vehicle (BEV)	As seen in Delivery vehicles, UK electricity for EVs and UK electricity T&D for EVs				Section 6
WTT passenger vehicles & business travel- land						
145	WTT- Cars by size: Large car, Hybrid	CO ₂ e	km and miles	11%	Due to changes in the CO ₂ factor for large hybrid cars; trends in SMMT raw data values; gCO ₂ /km are lower and new registrations for large hybrid cars are higher compared with last year	Section 5
146	WTT – train- International rail	CO ₂ e	passenger.km	-17%	This is a combination of reductions in the Eurostar emission factor and small changes in WTT share of the total UK grid electricity burden.	Section 5
147	WTT – train- Light rail and tram	CO ₂ e	passenger.km	-16%	Driven by a reduction in electricity emissions and a change of raw data source for Tyne and Wear Metro	Section 5
148	WTT- train- London Underground	CO ₂ e	passenger.km	-12%	This is driven by a combination of changes in raw data provided by TfL and trend in electricity EF.	Section 5
149	WTT- Cars (by segment) - Supermini, Upper medium, Executive, Luxury, Sports - Plug-in Hybrid Electric Vehicle (PHEV)	WTT- CO ₂ e	km and miles	-21% to -10%	The combined result of a reduction in UK electricity emissions and changes to the calculation methodology.	Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
150	WTT- Cars (by size) - Small and Large - Plug-in Hybrid Electric Vehicle (PHEV)	WTT-CO ₂ e	km and miles	-21% to -11%	As above	Section 5
151	WTT- Cars (by segment) - Dual purpose 4X4 - Battery Electric Vehicle (BEV)	WTT-CO ₂ e	km and miles	-13%	Due to the reduction in UK electricity emissions compared to 2019.	Section 5
WTT delivery vehicles & freighting goods						
152	WTT- HGVs (all diesel)- Rigid (>7.5 tonnes-17 tonnes)	CO ₂ e	tonne.km	-13%	See "Freighting goods" tab for reasons	Section 6
153	WTT- HGVs refrigerated (all diesel)- Rigid (>7.5 tonnes-17 tonnes)	CO ₂ e	tonne.km	-13%	As above	Section 6
154	WTT - Petrol Vans- Class I and III	WTT-CO ₂ e	km and miles	-13% to -10%	Combination of reasons, changes in the NAEI CO ₂ factor due to more recent Euro standards with lower Efs that penetrate into the fleet and genuine trend in raw data (the 6-year weighted average of g CO ₂ /km for petrol Class I & III is lower than last year's average)	Section 6
155	WTT- train- Freight train	CO ₂ e	tonne.km	-23%	This is driven by retrospective revisions in the underlying ORR data.	Section 6
156	WTT- vans	WTT-CO ₂ e	tonne.km	-27% to -14%	Decrease reflects change in 2020 data for average load capacity. Also due to changes in the electricity emission factors.	Section 6

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
Hotel Stay						
157	Hotel stay	CO ₂ e	Room per night	‘-28% to 60%	Changes in hotel stay factors are due to 1) changes in emission factors of purchased electricity in each country, as the majority of a typical hotel’s footprint is from its electricity usage 2) changes in the data set used to generate the median value for each country, as the data set tends to increase in size each year and add more records and 3) changes in weather and occupancy that cause energy load changes in each hotel. Further info can be found here: https://scholarship.sha.cornell.edu/cgi/viewcontent.cgi?article=1270&context=chrrpubs	Section 11
Managed assets- electricity						
158	See "UK electricity" for reasons for changes					Section 3
Managed assets- vehicles						
159	Motorbike - large	CH ₄	km and miles	-11%	Emissions are reducing as more recent Euro standards (with lower EFs) penetrate into the fleet and the higher polluting earlier Euro standards are now reducing (in terms of share of vkm).	Section 5
160	Managed cars (by segment): all, Diesel	See equivalent conversion factors in "Passenger vehicles" for reasons for changes				Section 5
161	Managed cars (by segment): Executive/Luxury/Dual purpose, Unknown					Section 5
162	Managed cars (by size): all, Diesel					Section 5
163	Managed cars (by size): large, Hybrid					Section 5

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
165	Managed cars (by size): large, Unknown	See “Delivery vehicles” for changes in km				Section 5
166	Managed HGV (all diesel)					Section 6
167	Managed HGV refrigerated (all diesel)					
168	Managed cars (by segment and size)- All	As seen in “Business travel – land”				Section 5
169	Managed vans					Section 5
Outside of scopes						
170	Diesel (average biofuel blend)	CO ₂	All	27%	The % of biodiesel within forecourt diesel increased	Section 9
Scope 3: Material use						
171	Construction, Average construction - Primary material production	CO ₂ e	tonne	14%	Improved methodology - soils and mixed waste removed from calculation as should only cover composition of procured materials, not waste.	Section 12
172	Construction, Average construction -- Open loop source	CO ₂ e	tonne	-100%	Removed; open loop covers only materials recovery facility (MRF) reprocessing to material input for a product. Does not correspond to anything for mixed C&D waste	Section 12
173	Construction, Wood - Primary material production	CO ₂ e	tonne	-25%	Improved methodology - now based on Ecolnvent data for clarity and transparency	Section 12
174	Construction, Wood - Closed-loop source	CO ₂ e	tonne	20%	Revised based on new values Wilson (2010) for production of fibreboard	Section 12
175	Other, glass - Open-loop source	CO ₂ e	tonne	-16%	Previous calculation contained an error	Section 12

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per "unit" of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
176	Organic, Compost derived from garden waste - Primary material production	CO ₂ e	tonne	608%	Update using new data (Boldrin) - previous numbers did not take account of CH ₄ or N ₂ O emissions	Section 12
177	Organic, Compost derived from food and garden waste - Primary material production	CO ₂ e	tonne	587%	Update using new data (Boldrin) - previous numbers did not take account of CH ₄ or N ₂ O emissions	Section 12
178	Metal: aluminium cans and foil (excl. forming) - Primary material production	CO ₂ e	tonne	-29%	Revised to remove forming emissions to bring in line with scope	Section 12
179	Metal: aluminium cans and foil (excl. forming) - Closed-loop source	CO ₂ e	tonne	-67%	As above	Section 12
180	Metal: mixed cans - Primary material production	CO ₂ e	tonne	-21%	Changed due to reduction in aluminium factor (above)	Section 12
181	Metal: mixed cans - Closed-loop source	CO ₂ e	tonne	-30%	As above	Section 12
182	Plastics: average plastic rigid - 'Closed-loop source	CO ₂ e	tonne	10%	Previous calculation contained an error.	Section 12
183	Plastics: PS (incl. forming) - Open-loop source	CO ₂ e	tonne	-64%	Brought into line with other polymers as open loop covers only MRF sorting, cleaning etc.	Section 12
184	Paper and board: board' - Closed-loop source	CO ₂ e	tonne	-11%	Revised to include latest European Federation of Corrugated Board Manufacturers (FeFco) data	Section 12

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
Waste: Waste disposal						
185	Construction, Aggregates- Re-use	CO ₂ e	tonne	-100%	Factors for re-use have been removed. Reuse is not a waste management process and does not fall under the Scope 3 emissions factors for waste disposal. While preparation for re-use is a waste management route, no published data source enables a robust estimate of transport distances (and hence impact) to be made.	Section 12
186	Construction, Average construction - Re-use	CO ₂ e	tonne	-100%	As above	Section 12
187	Construction, Average construction - Open-loop	CO ₂ e	tonne	-26%	The previous figure included some process emissions, whilst it should only include transport related emissions.	Section 12
188	Construction, Asbestos - Landfill	CO ₂ e	tonne	353%	Revised to account for need for hazardous landfill.	Section 12
189	Construction, Asphalt - Re-use	CO ₂ e	tonne	-100%	Factors for re-use have been removed. Reuse is not a waste management process and does not fall under the Scope 3 emissions factors for waste disposal. While preparation for re-use is a waste management route, no published data source enables a robust estimate of transport distances (and hence impact) to be made.	Section 12
190	Construction, Asphalt - Open-loop	CO ₂ e	tonne	-26%	The previous figure included some process emissions, whilst it should only include transport related emissions.	Section 12
191	Construction, Tyres - Re-use	CO ₂ e	tonne	-100%	Factors for re-use have been removed. Reuse is not a waste management process and does not fall under the Scope 3 emissions factors for waste disposal. While preparation for re-use is a waste management route, no published data source enables a robust estimate of transport distances (and hence impact) to be made.	Section 12
192	Construction, Tyres- Open-loop	CO ₂ e	tonne	-100%	The factor has been removed. Open-loop recycling for tyres is not a valid Scope 3 waste disposal method.	Section 12

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

Ref. number	Emission factor	GHG	Unit (all units are kgCO ₂ e per “unit” of GHG, unless stated)	Magnitude of change vs 2019 update	Reason for change	For more information see relevant section in methodology report:
193	Construction, Wood - Re-use	CO ₂ e	tonne		Factors for re-use have been removed. Reuse is not a waste management process and does not fall under the Scope 3 emissions factors for waste disposal. While preparation for re-use is a waste management route, no published data source enables a robust estimate of transport distances (and hence impact) to be made.	Section 12
194	Construction, Wood - Open-loop	CO ₂ e	tonne	-100%	The factor has been removed. Open-loop recycling for wood is not a valid Scope 3 waste disposal method.	Section 12
195	Other, Clothing - Re-use	CO ₂ e	tonne	-100%	Factors for re-use have been removed. Reuse is not a waste management process and does not fall under the Scope 3 emissions factors for waste disposal. While preparation for re-use is a waste management route, no published data source enables a robust estimate of transport distances (and hence impact) to be made.	Section 12
196	Refuse, Municipal waste - Landfill	CO ₂ e	tonne	-25%	Remodelling based on the most up to date 2017 compositional analysis.	Section 12
197	Refuse, Commercial and industrial waste - Landfill	CO ₂ e	tonne	359%	Remodelling based on the most up to date 2017 compositional analysis.	Section 12
198	Electrical items, Batteries - Open-loop	CO ₂ e	tonne	-67%	Recycling - old figure based on unclear data and scope. Have reconciled with revised method.	Section 12
199	Electrical items, Batteries - Landfill	CO ₂ e	tonne	13%	Corrected error; old figure excluded transport to site.	Section 12

Glossary

Abbreviation	Definition
ANPR	Automatic Number Plate Recognition
BEV	Battery electric vehicle
CAA	Civil Aviation Authority
CBS	National Bureau for Statistics in the Netherlands
CEF	Carbon emission factor
CH ₄	Methane
CHP	Combined Heat and Power
CHPQA	Combined Heat and Power Quality Assurance
CNG	Compressed natural gas
CO ₂	Carbon dioxide
DfT	Department for Transport
DUKES	Digest of UK Energy Statistics
EEA	European Environment Agency
EF	Emission factor
ETS	Emissions Trading System
FAME	Fatty Acid Methyl Ester
GCV	Gross calorific value
GHG	Greenhouse gas
GVW	Gross vehicle weight
GWP	Global Warming Potential
HGVs	Heavy goods vehicles
IPCC	Intergovernmental Panel on Climate Change
LCA	Life cycle assessment
LGVs	Light goods vehicles
LPG	Liquefied petroleum gas
MTBE	Methyl tert-butyl ether
NAEI	National Atmospheric Emissions Inventory
NCV	Net calorific value
NEDC	New European Driving Cycle
N ₂ O	Nitrous oxide
ORR	Office of Rail and Road

2020 Government greenhouse gas conversion factors for company reporting: Major changes to the Conversion Factors

PHEV	Plug-in hybrid electric vehicle
RoPax	Roll on/roll off a passenger
RTE	French transmission system operator
RTFO	Renewable Transport Fuel Obligation
RW	Real-world
SEAI	Sustainable Energy Authority of Ireland
SECR	Streamlined Energy and Carbon Reporting
SMMT	Society of Motor Manufacturers and Traders
T&D	Transmission & Distribution
TfL	Transport for London
TTW	Tank-To-Wheel (i.e. direct emissions at the point of use)
UK GHGI	UK's Greenhouse Gas Inventory
UNFCCC	United Nations Framework Convention on Climate Change
WLTP	Worldwide Harmonised Light Vehicle Test Procedure
WTT	Well-To-Tank (i.e. upstream emissions from the production of fuel or electricity)
WTW	Well-To-Wheel (= Well-To-Tank + Tank-To-Wheel)
xEV	Generic term for battery electric vehicles (BEV), plug-in hybrid electric vehicles (PHEV), range-extended electric vehicles (REEV) and fuel cell electric vehicles (FCEV)

This publication is available from: www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

If you need a version of this document in a more accessible format, please email enquiries@beis.gov.uk. Please tell us what format you need. It will help us if you say what assistive technology you use.