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# Guidance on greenhouse gas reporting requirements for UK transport fuel suppliers

Applies to fuel supplied from 01/01/2021

REMOVED

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# Guidance on greenhouse gas reporting requirements for UK transport fuel suppliers

## Introduction

1. This document explains how to comply with the [Motor Fuel \(Road Vehicle and Mobile Machinery\) Greenhouse Gas Emission Reporting Regulations 2012 No. 3030](#) ('the GHG Reporting Regulations').
2. This document should be read in conjunction with the [guidance](#) on the Renewable Transport Fuel Obligations Order 2007 No. 3072 as amended ('the RTFO Order'), as these schemes operate closely in parallel.
3. The Department for Transport RTFO Unit ('the Administrator') is responsible for administering the requirements of the GHG Reporting Regulations and supporting fuel suppliers to comply. The RTFO Unit can be contacted by emailing [RTFO-compliance@dm.gov.uk](mailto:RTFO-compliance@dm.gov.uk).
4. All personal data collected as part of this guidance will be processed in accordance with the privacy information notice (Annex B:).

## The GHG Reporting Regulations

5. The GHG Reporting Regulations apply to fuel suppliers who have supplied over 400,000 litres of liquid fuel and/or kilograms of gaseous fuel for use in road vehicles and/or non-road transport applications in the UK during a given obligation period. The reporting period under the GHG Reporting Regulations runs from 1 January to 31 December.
6. Initially, the GHG Reporting Regulations required suppliers to register with the Administrator and open an account, and report annually on the amount, energy content and GHG emissions of relevant fuels supplied.
7. The regulations were subsequently amended in 2018 to introduce a GHG reduction target. Suppliers were required to reduce the average GHG intensity of their fuels by at least 4% in 2019 and 6% in 2020, compared to the EU average 2010 baseline of 94.1 gCO<sub>2</sub>e/MJ.

8. To support fuel suppliers in meeting this target, a flexible mechanism with tradeable GHG credits was introduced. Credits were issued for each kg of CO<sub>2</sub>e saved below the GHG target level for the relevant year. Through this mechanism, UK fuel suppliers successfully met their 6% reduction target for 2020 with an overall reduction of 6.2%.
9. After 2020, there is no GHG reduction target but suppliers must continue to meet the reporting requirements set by the GHG Reporting Regulations (paragraph 17). This document outlines the information that suppliers do, or do not, need to provide in order to comply with the reporting requirements of the GHG Reporting Regulations from 1 January 2021 onwards.
10. For RTFO registered suppliers, in most instances the information provided in order to comply with the RTFO, such as fuel quantity submissions and RTFC applications, will be sufficient to meet the reporting requirements of the GHG Reporting Regulations (see paragraphs 18 & 19). Suppliers of fossil fuel gases are not obliged under the RTFO and therefore information relating to the supply of such fuels used in relevant modes must be reported independently (see paragraph 39).
11. Where a fuel supplier fails to meet the requirements placed on them by the GHG Reporting Regulations, the Administrator has the power to impose civil penalties (see Annex A:)

## Scope of the GHG Reporting Regulation

12. The GHG Reporting Regulations apply to parties supplying over 450,000 litres of liquid or kilograms of gaseous fuel used in road vehicles or non-road transport (see paragraph 13). This reporting threshold figure relates to the combined liquid volume in litres, plus gaseous mass in kg, of all the relevant fuel types (see paragraph 14) by the company in the reporting period.
13. For the purposes of the GHG Reporting Regulations, “non-road transports” has the same meaning as for the RTFO and includes the following transport modes:
  - non-road mobile machinery (NRMM)<sup>1</sup>
  - inland waterway vessels which do not normally operate at sea
  - recreational craft which do not normally operate at sea
  - alternatively powered trains that don’t already fall within the definition of NRMM (e.g. hydrogen fuel cell-powered trains)<sup>2</sup>
  - alternatively powered non-road vehicles which don’t already fall within the definition of NRMM<sup>3</sup>
  - tractors

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<sup>1</sup> NRMM is defined as any vehicle which falls within the scope of [Regulation \(EU\) 2016/1628](#) and includes any mobile generator, machinery (including construction and loading vehicles), rail vehicle, inland waterways vessel (excluding ferries) or inshore pleasure craft (that does not need a maritime safety certificate) which makes use of an internal combustion engine.

<sup>2</sup> Only classed as a non-road transport in the case of fuel supplied after 1 January 2022.

<sup>3</sup> Only classed as a non-road transport in the case of fuel supplied after 1 January 2022.

14. For suppliers above the reporting threshold, the following fuel types used for road vehicles and/or non-road transport must be reported under the GHG Reporting Regulations:

- fossil fuels, including diesel, petrol, gasoil
- low-carbon fossil fuels, including natural gas and some hydrogen fuels of fossil origin
- wholly renewable biofuels
- partially renewable biofuels
- renewable fuels of non-biological origin (RFNBOs), including hydrogen
- partially renewable fuels that are part RFNBO, part non-RFNBO

15. The GHG Reporting Regulations place a duty on the Administrator to require suppliers to provide information on:

- the amount of fuel (volume in litres, or for gaseous fuels in kilograms)
- the amount of energy supplied
- whether the fuel is fossil, renewable or partially renewable
- the proportions of renewable fuels that are sustainable
- the GHG intensity of each type of fuel
- the additional sustainability information in respect of each type of biofuel

16. The RTFO Order and the GHG Reporting Regulations are closely aligned in the information they require as well as transport modes and fuels they effect. Consequently, for RTFO registered suppliers, in most instances the information provided in order to comply with the RTFO, such as fuel quantity submissions and RTFC applications, will be sufficient to meet the reporting requirements of the GHG Reporting Regulations.

17. Table 1 summarises what requirements in addition to those already required under the RTFO which suppliers will typically need to meet in order to comply with the GHG Reporting Regulations, noting particular exceptions (though please note the exception in paragraph 18).

Description	Requirement to register separately with the Administrator (see page 7)	Requirement to report information to the Administrator (see page 9)
RTFO obligated supplier, does not supply fossil fuels	x	x
RTFO obligated supplier, supplies fossil gases	x	✓
Supplier not RTFO-obligated, supplies fossil fuel gases	✓	✓

Table 1 Summary of what different suppliers need to do in order to meet the reporting requirements of the GHG Reporting Regulations.

## Suppliers of fuel already obligated under the Renewable Transport Fuel Obligation Order (2007)

18. The Administrator will consider that suppliers already registered under the RTFO have already complied with the requirement to register with the Administrator and to

open an account. RTFO registered suppliers will therefore automatically fulfil this requirement and no further action on this is required from the supplier.

19. Where the fuel has been reported via the RTFO, the Administrator will accept this as also having been reported under the GHG Reporting Regulations without any additional actions needed from suppliers (though please note the exception in paragraph 21).
20. Please note that in using the RTFO data to apply to the GHG Reporting Regulations the following will apply:
  - For renewable fuels, the carbon intensity provided as part of RTFC applications will be used, and energy content information will be applied by the Administrator based on the [RTFO Standard Data](#).
  - For fossil fuel, the Administrator will apply standard carbon intensity and energy factors also from the [RTFO Standard Data](#).
21. If the fuel is not listed in the [RTFO Standard Data](#), or the supplier is aware that the energy content and/or carbon intensity of their fuel is significantly different to the values listed in the standard data, then the fuel suppliers must provide this information.
22. Fossil fuel gases such as CNG, LNG or LPG are not obligated under the RTFO and therefore information relating to the supply of such fuels used in use in road vehicles and/or non-road transport applications in the UK must be reported independently. This information is required even when a supplier is already obligated under the RTFO for other fuels.

## Requirement to register for an account with the Administrator

23. Under the GHG Reporting Regulations, any company that owns and supplies 450,000 litres/kg or more of fuel for use in road vehicles or non-road transport applications in the UK during the course of an obligation period, must register with the Administrator.
24. RTFO registered suppliers are considered to have already registered with the Administrator for the purposes of the GHG Reporting Regulations (see paragraph 23).
25. Suppliers must have begun the process of opening an account within 28 days of having passed the 450,000 litre (or kilogram) threshold within an obligation period.

Obligated parties failing to begin the process of opening an account within 28 days of becoming obligated are liable for a civil penalty up to a maximum of £50,000 or 10% of their annual turnover (whichever is the lesser amount).

## Registration

27. To register, obligated suppliers need to fill in the registration template available on request from the Administrator. Template forms should be requested and completed

forms returned by email to [rtfo-compliance@dft.gov.uk](mailto:rtfo-compliance@dft.gov.uk). Once the Administrator is satisfied that they have a valid reason for applying for an account, they will be sent the reporting template. Note that the same Unit in the DfT that administers the RTFO also administers the GHG Reporting Regulations.

28. Companies applying for an account must provide:

- full company name
- any other name(s) the company may be known or trading as
- full business address and contact details
- the full name, position, email and phone number of a person with legal responsibility for the company ('the nominated contact person')
- Companies House number (where applicable)

29. The Administrator will acknowledge new account applications within 10 working days and inform the applicant of whether any additional information is required.

30. There is no fee associated with the registration and reporting process.

31. All information collected will be processed according to the privacy information notice (Annex B:).

### Changing information concerning an account

32. All account holders are required to ensure that the information concerning their account is accurate.

33. If details of the account holder change between reporting intervals, an update should be sent to the Administrator, providing the new information.

### Account closure

34. The Administrator may close an account when a non-obligated supplier no longer has good reason to hold an account.

If an account holder wishes to close their account, the nominated contact person of the company or authorised professional advisors of the account holder must write to the Administrator as soon as possible stating the reasons for the closure request.

35. The Administrator may close an account when no data has been reported in the preceding 36 months.

36. Once an account has been closed, the account will become inactive. However, data already recorded will be retained for ten years and may continue to be reported as official statistics.



## Reinstating a closed account

38. The Administrator may reinstate a closed account if the circumstances warrant this. Any such application will be dealt with on a case-by-case basis and the Administrator may require new copies of the evidence required at registration.

## Requirement to report information pertaining to fossil fuel gases

39. Fossil fuel gas suppliers should meet the reporting requirement by completing and returning the reporting template available on request from the Administrator. Template reporting forms should be requested and completed forms returned by email to [rtfo-compliance@dft.gov.uk](mailto:rtfo-compliance@dft.gov.uk).
40. The Administrator expects that fuel that is only reported on under the GHG Reporting Regulations (and not the RTFO) will be gaseous fossil fuel. We anticipate that any supplier of renewable or partially renewable gaseous fuel will already be an account holder under the RTFO in order to benefit from the certificates that are issued to such fuel under the RTFO. If this is not the case, please contact the Administrator to discuss whether you are also obligated to report and would benefit from opening an account under the RTFO.
41. Fossil fuel gas suppliers who are not already registered with the Administrator for the purposes of the RTFO should first register with the Administrator before meeting their reporting requirements (see paragraph 27).
42. The Administrator publishes data on fuel supply under the RTFO and may also do so for information provided under the GHG reporting regulations. Any information published will include data on individual supplier fuel volumes. It would include the proportions of the different types of fuel supplied and the average carbon intensity for each fuel supplier.

## Information to report

43. Suppliers of fossil fuel gases should report on the amounts (in kg) of fuel that are owned at the UK drop point for supply for use in road vehicles and non-road transport applications in the UK. If fuel is not owned by the supplier then this does not need to be reported.
44. The information required under the GHG Reporting Regulations is listed in paragraph 15. However, in the case of fossil fuel gases it is anticipated that suppliers only need to report the amount of fuel. The template provided by the Administrator automatically determines the energy supplied and greenhouse gas intensity of the fuel based on default values as provided in the [RTFO Standard Data](#).
45. Whether or not a fuel is covered by the Motor Fuel GHG Regulations is independent of whether or not that fuel is blended, at any blend rate, with any other fuel.

46. The Administrator will presume that fuel supplied under the following [HMRC duty codes](#) is obligated and used in a relevant end use:
- Natural gas including biogas (HMRC duty code 591)
  - Road fuel gas other than natural gas (HMRC duty code 592) e.g. liquefied petroleum gas (LPG) (only the biogas element of this duty code is covered by the RTFO)
47. The duty codes mentioned in paragraph 46 are not exhaustive and may be updated from time to time. If you supply any other gaseous fuel for a relevant use under another HMRC duty code and think you may have an obligation, please contact the Administrator via [rtfo-compliance@dft.gov.uk](mailto:rtfo-compliance@dft.gov.uk).
48. The Administrator has access to HMRC fuel duty data<sup>4</sup> and will use this to validate quantities of fuel supplied. Where there are any discrepancies the Administrator may require you to provide information as to why this is and evidence to substantiate this information.
49. If fuel is exported from the UK and duty is reclaimed (whether by the supplier or another party), please contact the Administrator to discuss how this should be reported.
50. The Administrator has the right to require a supplier to provide a third-party verifier's opinion upon all or any of the information provided. However, we do not generally expect this to be required.
51. If the gas is renewable then sustainability must be proven as per the [RTFO Guidance](#). However, if this is done under the RTFO, it does not need to be done again.

### Reporting periods and details

52. Reporting periods run from 1 January to 31 December each year.
53. Reports are required by the 15 September after the end of each reporting period (or the next working day after 15 September). The 15 September has been chosen to coincide with the RTFO obligation period's 'redemption' date (when suppliers have to meet their obligation) and therefore to minimise reporting burdens on parties obligated by both the RTFO and the GHG Reporting Regulations.
54. Reports may be submitted early.

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<sup>4</sup> This access is granted by law and the data is subject to strict data protection provisions.

## Annex A: Civil Penalties

A.1 The GHG Reporting Regulations provide the Administrator the power to issue civil penalties should a supplier:

- fail to report GHG intensity of fuel supplied (Regulation 4(2))
- fail to supply a verifiers report in respect of renewable transport fuel supplied (Regulation 6(1)) - see the [RTFO third party assurance guidance](#) for more details
- fail to provide supporting evidence of the GHG intensity of fossil and renewable transport fuel supplied (including, where appropriate, a verifier's report)
- fail to provide accurate information regarding the GHG reporting items (including, where appropriate, a verifier's report)
- fail to apply for a GHG Mechanism account from the Administrator within 28 days of the supplier becoming aware of it (see paragraph 23)
- where a supplier or other person has taken reasonable steps to ensure that information is accurate but the supplier has subsequently become aware (either through their own or another person's actions) that it is in fact inaccurate and has failed to inform the Administrator within 20 days of becoming aware

A.2 For information, or evidence or supporting information, that relates to the establishment of an account, a supplier or other person is not liable for a civil penalty if they inform the Administrator within 20 days of becoming aware (either through their own actions or another party's actions) that the information is no longer accurate. If the Administrator becomes aware that such information or evidence is inaccurate, a supplier is not liable for a civil penalty if the supplier investigates and, if necessary, remedies the inaccuracy within a time period set by the Administrator.

A.3 A supplier or other person is not liable for a civil penalty if they inform the Administrator within 20 days of becoming aware that the information is no longer accurate, so long as the Administrator is informed before or on the date immediately after the obligation period to which that volume relates. This applies whether this is due to the supplier's own actions or another party's actions. If the Administrator becomes aware that such information or evidence is inaccurate, a supplier is not liable for a civil penalty if they:

- are not informed of this by the Administrator before or on 16 August immediately after the obligation period to which that volume relates

- investigate, and if necessary remedy, the inaccuracy within a time period set by the Administrator

## Communicating civil penalty notices

- A.4 A civil penalty notice will be given, by written notice, from the Administrator, to the defaulter, detailing the amount, the reason for the penalty and informing the supplier or other person of their rights to appeal.

## Amount of civil penalties

- A.5 The maximum civil penalty charge proposed is the lesser of £50k or 10% of applicable turnover.

## Objections to civil penalties

- A.6 A supplier or other person who wishes to object to a civil penalty must do so in writing within 28 days of being issued with the civil penalty notice. The supplier must state the grounds for the objection.
- A.7 The Administrator will consider the objection and will inform the supplier or other person in writing of the outcome of that consideration.
- A.8 The objection will be considered by officials in DfT, other than those working in the RTFO Unit or those involved in the decision to issue the civil penalty notice.
- A.9 A supplier or other person may also challenge the outcome of the Administrator's decision through the courts.

## Appeals to civil penalties

- A.10 An appeal can be made under section 131 of the Energy Act 2004 on either or both of the following grounds: that the recipient considers that they are not liable to pay the penalty and/or that the amount of the penalty is too high.

## Enforcing civil penalties

- A.11 Where a civil penalty is not paid by the date specified in the civil penalty notice (i) interest will be applied at 5% above the Bank of England base rate (calculated on a daily basis) as of the day before the civil penalty is due and (ii) the total sum will be a debt recoverable by the Administrator. Non-payment of a civil penalty may therefore result in further action being taken through the courts to recover this debt.
- A.12 Where a supplier objects to, or appeals against, a civil penalty, interest shall accrue while the objection or appeal is being considered, and the supplier shall be liable to pay that interest where an objection or appeal is dismissed.

## Annex B: Privacy information notice

- REMOVED**
- B.1 The Department for Transport (DfT) is collecting this data to support compliance with the [Motor Fuel \(Road Vehicle and Mobile Machinery\) Greenhouse Gas Emissions Reporting Regulations 2012 No. 3030](#) ('the GHG Reporting Regulations'). To enable this process, we need to collect certain contact information from you in the form of your name, phone number and email address.
- B.2 This collection and processing of personal data is necessary for compliance with the GHG Reporting Regulations. DfT will, under data protection law, be the Controller for this information. DfT's [privacy policy](#) has more information about your rights in relation to your personal data, how to complain and how to contact the Data Protection Officer.
- B.3 DfT publishes high-level data on fuel supply for the RTFO and may also do so for information provided under the GHG Reporting Regulations. Any information published will not include personal information or data.
- B.4 Any personal information you provide will be kept securely and retained until the account is closed or your contact information is updated by the account holder, up to a maximum of three years.