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Guidance for the Ultra- Small Emitter Application Process for Existing USEs

Note

This document is intended to provide guidance for operators of installations. If there is any inconsistency between the guidance and legislation, the legislation prevails.

January 2025



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Any enquiries regarding this publication should be sent to us at: emissions.trading@energysecurity.gov.uk

About this guidance

This guidance has been developed by UK regulators and the UK ETS Authority to support existing Ultra-Small Emitters (“USEs”) who wish to apply for USE status for the 2026-2030 period. These are answers to questions that we are anticipating operators will ask.

This guidance document is not a legislative document, and operators should ensure that they have consulted the legislation listed in Section 8d below to ensure they are submitting the correct information. It is the operator’s responsibility to ensure that they have provided all the information required under the legislation.

Further information

If you have any policy queries, please contact the UK ETS team at the Department for Energy Security and Net Zero at Emissions.Trading@energysecurity.gov.uk

If you have any other technical questions, please contact your Regulator’s helpdesk. See contact details below to find the Regulator responsible for your installation and the email address for their helpdesk.

For sites in England: The Environment Agency: ethelp@environment-agency.gov.uk,

For sites in Scotland: Scottish Environment Protection Agency:
emission.trading@sepa.org.uk

For sites in Wales: National Resources Wales:
GHGHelp@naturalresourceswales.gov.uk.

For sites in Northern Ireland: NIEA: emissions.trading@daera-ni.gov.uk.

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This guidance document is for existing Ultra-Small Emitters (USEs) only, including those applying for free allocation.

Existing Greenhouse Gas Emitters (GHGEs) or Hospital and Small Emitters (HSEs) operators wishing to apply to join the USE list for the first time should consult *UKETS12 FAR – Guidance on completing the 2025 Baseline Data Collection and scheme status applications which will be published in advance of the submission window.*

1. Participating in the Ultra-Small Emitter (USE) Data Collection Exercise

a. Do I have to participate in this USE Data Collection exercise?

Between 1 April and 30 June 2025, all installation operators within scope of the UK Emissions Trading Scheme (UK ETS) are required to submit data to their regulator ahead of the next allocation period.

If you wish to have the status of a USE for the 2026-2030 period, you must participate and apply.

This guidance is designed for **existing USEs who are applying for USE status for the 2026-2030 period.**

Existing Greenhouse Gas Emitters (GHGE) or Hospital and Small Emitter (HSE) operators wishing to apply to join the USE list for the first time should consult *UKETS12 FAR – Guidance on completing the 2025 Baseline Data Collection and scheme status applications*, which will be published in advance of the submission window.

The deadline is fixed, and you are advised to engage with a suitably accredited verifier early to resolve any problems, and if appropriate, to also engage with your regulator as early as possible.

b. What will the information be used for?

The data supplied will be used by your Regulator and the UK ETS Authority to assess whether your installation is eligible for USE status for the 2026-2030 period.

c. What will I need to submit?

If you are an existing USE applying to join the USE list for 2026-2030, paragraph 3 of Schedule 8 to the Order sets out the information you are required to submit:

<https://www.legislation.gov.uk/ukxi/2020/1265/schedule/8>.

The operator must provide:

- a. Details of the installation.
- b. Evidence that the installation's reportable emissions in each of the 2021, 2022 and 2023 scheme years do not exceed the maximum amount.¹
- c. A verification report which verifies evidence of emissions as satisfactory.

¹ Pending outcome of technical consultation, please see section 1 m for further details

The UK ETS Authority has developed a USE Data Collection template which can be used by existing USEs to provide the above information. Existing USEs will be asked to submit their USE Data Collection template, with the verification report appended to it, to their regulator by email (these are listed below).

It will be the responsibility of the applicant to ensure that they provide the information required under paragraph 3 of Schedule 8 to the Order.

We anticipate that the template will be published by the UK ETS Authority in early 2025.

For all other operators, their Baseline Data Report, monitoring methodology plan (MMP) (if required) and verification reports will be submitted to regulators via METS.

Paragraph 3 of Schedule 8 to the Order sets out the conditions that must be met for an installation to be classed as a USE during the 2026-2030 allocation period. (Aircraft operators are not able to apply for USE status.) These include requirements that:

- The regulated activity must have begun to be carried out at the installation on or before 1 January 2021.
- The installation's reportable emissions in 2021, 2022 and 2023 scheme years do not exceed the maximum amount (2,499 tonnes CO₂e as per paragraph 1 of Schedule 8 to the Order).

Please note – The UK ETS Authority have consulted on a proposal to allow operators who started regulated activity after 1 January 2021 to apply for USE status for 2026-20230 and **are yet to publish the response**. This means we cannot currently confirm that we will be moving forward with the proposal. See Section 1(m) below for more information.

This proposal will apply to current main scheme operators who want to apply for USE status. Instructions will be published in advance of submission window.

d. Who needs to complete the USE Data Collection template?

The USE Data Collection template will need to be completed by the authorised representative of the operator in charge of the installation.

If the installation has been transferred to a different company, it is the responsibility of the authorised representative of the new operator to complete the USE Data Collection template.

e. What do I do if the installation is no longer operating a regulated activity?

Schedule 2 to the UK ETS Order sets out what amounts to a regulated activity: [The Greenhouse Gas Emissions Trading Scheme Order 2020](#)

You must contact your regulator as soon as possible via email and inform them you have ceased operating a regulated activity and provide evidence to show this to be the case. Your regulator will then review the evidence you have provided and confirm whether they agree with your assessment that you have ceased a regulated activity.

If your regulator agrees you have ceased, you do not need to submit a USE Data Collection Template or have your emissions verified.

f. Where can I get help from?

You should refer in the first instance to this document. Regulators contact details (for both queries and submissions) are detailed below.

For sites in England - the Environment Agency (EA) at ethelp@environment-agency.gov.uk.

For sites in Scotland - the Scottish Environment Protection Agency (SEPA) at emission.trading@sepa.org.uk.

For sites in Wales - National Resources Wales (NRW) at GHGHelp@naturalresourceswales.gov.uk.

For sites in Northern Ireland - the Northern Ireland Environment Agency (NIEA) at emissions.trading@daera-ni.gov.uk.

g. How do I submit my data?

Data collection templates will be published by the UK ETS Authority for use by operators, and we anticipate that these will be available to download from early 2025.

USEs will be asked to submit their USE Data Collection report via the contact email address for their relevant regulator which has been provided above.

h. Will the data need to be verified?

Yes. Existing USEs making an application for USE status are required to have their evidence verified as satisfactory in accordance with the Accreditation and Verification Regulation 2018 (AVR) (see para 3(7) of Schedule 8 to the UK ETS Order). As such, your emissions data must have been verified as satisfactory by a UKAS accredited verifier to demonstrate the fulfilment of the USE qualifying criteria.

i. Will I need a site visit as part of the verification process?

Yes, a site visit will be required by the verifier in accordance with [Schedule 8](#), paragraph 4 (11) of the UK ETS Order, which refers out to the Verification Regulation 2018. The site must have been visited at least once during the 2021-2025 allocation period.

j. What if I want to apply for Free Allocation?

Operators applying for USE status can also make an application for free allocation at the same time.

If you are an existing USE applying for USE status and you also wish to apply for Free Allocation (FA), you will need to submit an application for FA in addition to your application for USE status. The UK ETS Authority has developed a Baseline Data Report template which you can use to apply for FA. As such, you should submit a verified Baseline Data Report Template and MMP, unless your MMP has already been approved under Article 8 of the Free Allocation Regulation.

If you intend to apply for FA, please consult *UKETS12 FAR – Guidance on completing the 2025 Baseline Data Collection and scheme status applications*.

This guidance document is only designed to assist with the completion of the USE Data Collection template which is for the purpose of applying for USE status in the 2026-2030 period.

k. How do I access my monitoring plan?

You should have retained a copy of your last approved monitoring plan that you held at the time you were excluded from the scheme before 1st January 2021.

This should have been used for monitoring purposes since that date.

If required, you can contact your Regulator if you need a copy.

For sites in England: Environment Agency: ethelp@environment-agency.gov.uk

For sites in Scotland: Scottish Environment Protection Agency:
emission.trading@sepa.org.uk

For sites in Wales: National Resources Wales:
GHGHelp@naturalresourceswales.gov.uk.

For sites in Northern Ireland: NIEA: emissions.trading@daera-ni.gov.uk.

l. What happens if you think your installation's emissions may exceed 2,500 tCO₂ during the 2026-2030 period?

If you exceed the threshold for USE eligibility during the 2026-2030 period, you must rejoin the main UK ETS scheme (or, if eligible, become an HSE). If you think that it is a possibility that your installation may have to rejoin the main UK ETS, you must apply for FA during this application window if you wish to receive free allocation when you are subject to the main UK ETS.

This means that you must submit your independently verified Baseline Data Report and MMP to your regulator on or before 30 June 2025 (unless your MMP has already been approved under Article 8 of the FAR).

m. Technical Consultation – obtaining ultra-small emitter status for the 2026-3030 allocation period

In September 2024 the UK ETS Authority published a technical consultation including a proposed amendment to the eligibility criteria for USE applicants for the 2026-2030 period.²

The UK ETS Authority proposed that installations with **at least one full scheme year of operations** before the application deadline should be permitted to apply for USE status for 2026-2030 period.

Any operators who have begun operations after 1 January 2021 will be current participants in the main UK ETS and will therefore already have a permit and be required to monitor and verify their emissions annually. The proposal would allow the UK ETS Authority to assess applicants' status with the best available data, while keeping the assessment period and criteria the same for those installations who are existing USEs.

This proposal will apply to current main scheme operators who want to apply for USE status. Instructions will be published in advance of the submission window on how to submit data if installations fall into this category.

Please note we have yet to respond to the consultation. Meaning we cannot currently confirm that we will be moving forward with the proposal.

² [UK ETS Authority - Technical consultation September 2024.pdf](#)

2. Understanding the USE Data Collection Template

a. What is the purpose of the template?

The template can be used to provide details of your installation and evidence that your installation's reportable emissions for 2021, 2022 and 2023 were below the maximum amount, for the purpose of applying for USE status in the 2026-2030 period ³.

b. Can the template be used for main scheme participants?

No. If you are in the main UK ETS, please consult *UKETS12 FAR – Guidance on completing the 2025 Baseline Data Collection and scheme status applications and use the Baseline Data Report Template*, which will be published in advance of the data submission window.

The USE Data Collection template is to be used by existing USEs for the purpose of applying for USE status in the 2026-2030 period only. Existing GHGE or HSE operators wishing to apply to join the USE list for the first time should consult UKETS12 FAR and use the Baseline Data Report Template.

c. Do I need to fill anything else out?

Existing USEs applying for USE status can also make an application for FA at the same time. If you wish to do so, please consult *UKETS12 FAR – Guidance on completing the 2025 Baseline Data Collection and scheme status applications* and use the Baseline Data Report Template.

If you exceed the threshold for USE eligibility during the 2026-2030 period, you must rejoin the main UK ETS (or, if eligible, become an HSE). If you think that it is a possibility that your installation may have to rejoin the main UK ETS, you must apply for FA during this application window if you wish to receive free allocation when you are subject to the main UK ETS.

This means that you must submit the full, independently verified, Baseline Data Report Template and MMP to your regulator on or before 30 June 2025 (unless your MMP has already been approved under Article 8 of the FAR).

³ Note that pending the outcome of the technical consultation, some operators may need to submit 2024 data, please see section 1 m for further details.

3. Filling in the Template

a. How do I correctly fill in the template?

Please carefully review the guidelines and conditions tab within the Template. It sets out clearly how the template is to be filled in.



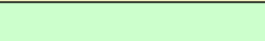


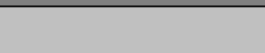
Please also ensure that you have referred to your previously held monitoring plan.

It is recommended that you go through the template from start to finish. There are a few functions which will guide you through the form which depend on previous input, such as cells changing colour if an input is not needed.

For consistency reasons please enter all data (e.g. ID of source streams) in the same order as in your last approved monitoring plan (same order and same IDs).

Please note the colour codes below within the USE Template to assist with filling the template in correctly.

Black bold text: This is text provided by the UK ETS template. DO NOT CHANGE

| | |
|---|--|
|  | Yellow fields indicate mandatory inputs. However, if the topic is not relevant for the installation, no input is required. Furthermore, information entered in earlier sections may make certain sections 'not relevant' or optional. In these situations, the field will be displayed in a different colour code. |
|  | Light yellow fields indicate that an input is optional. |
|  | Green fields show automatically calculated results. Red text indicates error messages (missing data etc.). |
|  | Shaded fields indicate that an input in another field makes the input here not relevant. |
|  | Grey shaded areas should be filled by Operators before publishing a customised version of the template. |
|  | Light grey areas are dedicated for navigation and hyperlinks. |

Navigation panels on top of each Sheet provide hyperlinks for quick jumps to individual input sections. The first line ("Table of contents", "Previous Sheet", "next Sheet", "Summary") and the points "Top of Sheet" and "End of Sheet" are the same for all Sheets. Depending on the Sheet, further menu items are added. If the background colour of one of the hyperlink areas turns red, this indicates that data is missing in the related section (not in all Sheets).

The template has been locked against data entry except for yellow fields. However, for transparency reasons, no password has been set. This allows for complete viewing of all formulae. When using this file for data entry, it is recommended to keep the protection in force. The Sheets should only be unprotected for checking the validity of formulae. It is recommended to do this in a separate file.

To protect formulae against unintended modifications, which usually lead to wrong and misleading results, it is of utmost importance NOT TO USE the CUT & PASTE. If you want to move data, first **COPY and **PASTE** them, and thereafter delete the unwanted data in the old (wrong) place. On the Installation Identification sheet you should specify:**

1. **Name of installation:** Should be the name as it appears in your last approved permit
2. **Who is your Regulator** – please state which Regulator is responsible for your installation
3. **Permit ID of the Installation** – this relates to the permit that was held and then revoked on 31 December 2020.
4. **Operator data:** name, address, phone numbers, email and the name of authorised representative. The operator is the person who operates or controls an installation or to whom decisive economic power over the technical functioning of the installation has been delegated. Please also state if the operator's name stated is on the previous permit via the True or False tab provided.
5. **Installation address:** address, city and country.

Contact Persons

You should specify the contact details of the person(s) responsible for completing or overseeing this report in case clarifications or communication is needed. For example:

- a) Authorised representative of the operator in charge of the installation; and
- b) Primary contact person for technical questions.

Also, for both persons the contact details should be reported, such as: name, email and telephone number.

Verifier engaged for this report

You should specify:

- a) The name and address of the verifier, for example details of the **verification company**, in particular: company name, address and country.
- b) The authorised representative of the verifier: the person who carried out (or the person that the verification body authorises to sign off the verification report) the verification, in particular: name, e-mail address and telephone number.
- c) Information about the verifier's accreditation, particularly the verifier accreditation number.

4. Calculation and Submission of Emissions Data

a. What should applicants do before completing the USE template with their emissions data?

You should refer to your last approved monitoring plan found within the permit that was revoked prior to 1 January 2021.

The monitoring plan should then be reviewed and assessed against the current situation at the installation, **considering whether there have been any changes on site, such as the addition or removal of source streams and emissions sources.**

5. Changes to the monitoring plan and source streams

a. How do I identify my relevant source streams?

The permit that was revoked prior to 1 January 2021 will contain all details of your last approved monitoring plan including source streams, emission sources and emission points.

Please choose a relevant source stream type from the drop-down list provided within the template.

Then choose a source stream category from the drop-down list provided. The source stream category depends on the source stream type chosen and may be like e.g. "gaseous - natural gas", "liquid - heavy fuel oil", "limestone"

Then enter a source stream name, if appropriate. If the source stream category still represents a class of more aggregate fuels or materials, you may further specify the source stream by entering a name. Depending on the source stream category this input field will be mandatory or optional.

For consistency reasons please enter the source streams in the same order as in your last approved monitoring plan (same order and same IDs).

b. What is my source stream reference?

Please refer to the source stream reference set out in your monitoring plan. If you have used a source stream that is not detailed in your monitoring plan, please add it, following the referencing format in your monitoring plan.

c. What is my source stream type?

Please refer to the source stream type set out in your monitoring plan.

Source Stream Type consists of 2 parts: the regulated activity (paragraph 3 of Schedule 2 to the UK ETS Order) in which the fuel or material is used, and the type of fuel or material used.

Examples include the following:

- Natural Gas used in an installation with the regulated activity of “Combustion” would be classified under “Combustion: Other gaseous & liquid fuels”;
- Gas/Diesel Oil used in an installation with the regulated activity of “Combustion” would be classified under “Combustion: Commercial standard fuels” and;
- Keuper Marl used in an installation with the regulated activity of “Manufacture of Ceramics” would be classified under “Ceramics: Carbon inputs (Method A)”.

d. What is my source stream description?

Source Streams are the fuels and materials which are the source of greenhouse gas emissions at the installation. Please refer to your monitoring plan. You may need to add a source stream to the template if a fuel or material you use on site is not listed in your monitoring plan.

e. What calculation formula is to be used for the emissions data?

Your approved monitoring plan from your revoked permit should contain all the information you need to calculate your emissions including formulas, where to find any factors to be used and tiers to be applied.

There may have been changes at your installation since your permit was revoked, and these should be considered at the same time, amending your monitoring plan as appropriate.

However, for your information, the Monitoring and Reporting Regulation 2018 states the following:

To calculate combustion emissions, the standard methodology is as follows:

Activity Data (AD) x Net Calorific Value (NCV) x Emission Factor (EF) x Oxidation Factor (OxF)

Where activity data relates to the amount of fuel combusted.

To calculate process emissions per source stream the following methodology should be used:

Activity Data (AD) x Emission Factor (EF) x Conversion Factor (CF)

Where activity data relates to the material consumption, throughput or production output.

f. What tiers should I use?

The tiers for both activity data and calculation factors will be set out in your last approved monitoring plan.

g. What to do if there have been any changes to your monitoring plan

Consideration should also be given as to whether there have been any changes on site, and these should be included in your submission. If there are any changes to your site, for example new source streams, you must have a record of those changes and you must ensure that you include those emissions in your submission.

6. Managing Incomplete Data

a. How do we deal with incomplete data within the emissions data?

Where data gaps have occurred, the emissions must be entered on sheets C Source Streams and then also added to sheets D data gaps.

Where data relevant for the determination of the emissions of an installation are missing, the operator must use an appropriate estimation method for determining conservative estimate data for the respective time and missing parameter.

Please select the source stream from the drop-down list provided in the template or enter any other identification to identify (e.g. "gaps related to the fall-back approach") to which fuel, material, process or monitoring approach the data gap applies.

Please select the emission source (i.e. for measurement-based approaches) from the drop-down list provided in the template or enter any other identification to identify (e.g. "gaps related to the fall-back approach") to which fuel, material, process or monitoring approach the data gap applies.

Please briefly describe what kind of data gaps occurred, providing the reasons for their occurrence and describe how those data gaps have been closed.

Where the estimation method for surrogate data has not yet been included in the monitoring plan, please provide a detailed description of the estimation method including evidence that the methodology used does not lead to an underestimation of emissions for the respective time period.

b. What estimates should the data gap be based on?

Applicants should ensure their data gap is based on the most accurate data that is available and that their estimates are conservative. Further information on this can be found within the template. This is set out at the top of the Data Gaps Y1 tab.

Some examples of ways that can be used to close data gaps are as follows:

- Using readings of other measuring instruments of the same or lower quality
- Use of a correlated parameter
- Use of historical data
- It is important to ensure that the estimate is conservative. This means that you ensure that no underestimation of annual emissions occurs. This means adding a conservative safety margin to the estimated emissions, which could be on the basis of a percentage uplift.

7. Biomass

a. Do we need to enter data for biomass fuels?

Yes. In the template, in the source stream tabs, you are required to provide the following biomass emissions: biomass emissions, either from sustainable biomass, or from biomass for which sustainability criteria do not apply, in tonnes of CO₂ per year (these are biomass emissions as if they were non-zero rated).

Please see the Biomass Guidance available on gov.uk for further information on Biomass- [UK Emissions Trading Scheme \(UK ETS\): monitoring and reporting biomass in installations - GOV.UK](#)

8. Annex

a. Development and Support for the Template

This reporting template has been developed by the UK ETS Authority to assist operators who wish to apply for USE status for 2026-2030 period.

The UK ETS is given effect by the 'UK ETS Order', which is the Greenhouse Gas Emissions Trading Scheme Order 2020 (SI 2020/1265).

The UK ETS Order can be downloaded from here:

<https://www.legislation.gov.uk/ukxi/2020/1265/introduction>

The template has been developed to enable operators to provide evidence that they meet the condition 'the installation's reportable emissions in each of the 2021, 2022 and 2023 scheme years do not exceed the maximum amount'.

The template has not been developed to accommodate the minimum content of an AER.

b. Will there be further engagement to assist existing USE applicants in filling the template out correctly?

Yes. There will be further assistance provided applicants which will sit alongside this guidance document and help text within the template. An update will be provided shortly on the additional assistance.

You can also contact your Regulator, however, please do refer to this document before making contact.

c. Queries

For queries relating to UK ETS policy, please email ukets.authority@energysecurity.gov.uk.

If required, you can contact your Regulator:

For sites in England: Environment Agency: ethelp@environment-agency.gov.uk

For sites in Scotland: Scottish Environment Protection Agency:

emission.trading@sepa.org.uk

For sites in Wales: National Resources Wales:

GHGHelp@naturalresourceswales.gov.uk.

For sites in Northern Ireland: NIEA: emissions.trading@daera-ni.gov.uk.

d. Relevant legislation:

The rules on free allocation are contained within Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 as it forms part of UK domestic law. This Regulation is known as the Free Allocation Regulation:

<https://www.legislation.gov.uk/ukxi/2020/1265/article/27A>

For operators not eligible for FA, the requirement to submit data is contained in article 27A of the UK ETS Order:

<https://www.legislation.gov.uk/ukxi/2020/1265/article/27A>

For USE applicant criteria, and application detail, please refer to Schedule 8 to the UK ETS Order (which also refers to the modifications to the Verification Regulation for existing USEs): <https://www.legislation.gov.uk/ukxi/2020/1265/schedule/8>.

Schedule 8A to the UK ETS Order is also relevant for USE applicants: <https://www.legislation.gov.uk/ukxi/2020/1265/article/8A>.

*See paragraph 3(7) and of Schedule 8 to the UK ETS Order for more information on verification requirements for USE applicants.