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UKETS12 FAR – Guidance on completing the 2025 Baseline Data Collection and applying for HSE/USE status

February 2025

Notes for reviewers.

Version Number	Date	Summary of Edits	Author

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.

Contents

Overview of this guidance

What is the purpose of this guidance document?

This guidance document is intended for operators of installations within the current scope of the UK Emissions Trading Scheme (UK ETS). The submission window will be open from 1 April until 30 June 2025.

The Baseline Data Collection is an essential part of an application for free allocation (FA), and failure to submit a verified baseline data report (BDR) by the deadline will result in the installation not receiving any FA at any point during the second allocation period 2027 – 2030 (and, in certain cases, during the 2026 scheme year[1]) as set out in the Authority Response to the 'Moving the Second UK ETS Free Allocation Period'.[2] More information is provided in Section 2.

This guidance document is not a legislative document, and operators should ensure that they have consulted the legislation listed in Section 1.2 to ensure they are submitting the correct information.

In this guidance, we may refer to other guidance documents which have not yet been finalised at the time of publication, and we identify such documents in yellow highlight. Where highlighted guidance documents are referenced, operators should instead refer to their regulator in the first instance.

Why is this guidance relevant to my installation?

This guidance is important for the following types of operator:

- **All installation operators,** even those who do not want to apply for FA or will not be eligible for FA, in the next allocation period.
- **All installation operators who would like to apply for FA** in the next allocation period who either:
    - have been issued with a greenhouse gas emissions (GHGE) permit[3],
    - have been issued with a Hospital and Small Emitter (HSE) permit[4], or

[1] The BDR to be submitted during the April to June 2025 window will be used to determine the following installations entitlement to FA in the 2026 scheme year: (i) an installation was not an FA installation (within the meaning of article 4A of the UK ETS Order) for the 2021-2025 allocation period, (ii) an electricity generator that provides a statement that the condition in Article 2b(2) of the FAR will be met, and (iii) an electricity generator that does not meet the definition of 'electricity generator' in Article 2c(3) of the FAR by virtue of Article 2c(4) of the FAR.
[2] Please see the Authority Response to 'Moving the Second UK ETS Free Allocation Period' here.
[3] This includes installations an application for a GHGE permit has been made but not yet determined, as long as the permit is issued before 30 June 2025.
[4] This includes installations an application for an HSE permit has been made but not yet determined, as long as the permit is issued before 30 June 2025.

    - will hold Ultra Small Emitter (USE) status before or on 30 June 2025.

- **Those who wish to apply for HSE status** for 2026-2030 under Schedule 7 of the Greenhouse Gas Emissions Trading Scheme Order 2020 (the Order).

- **Those who wish to apply for USE status** for 2026-2030 under Schedule 8 of the Order **but are not currently USEs. Existing USEs should consult the separate guidance document.** See below for more information on this.

- Installations currently on the HSE or USE lists and wishing to be able to apply for FA for the 2026 scheme year and/or the 2027-2030 allocation period.

- Operators of installations currently classed as electricity generators, but that meet the criteria laid out in Article 2b of the FAR or their electricity produced falls under Article 2c(4) of the FAR, and wish to apply for FA for 2026 and/or the 2027-2030 allocation period.

Note: HSE and USE installation operators who believe they may exceed the USE or HSE emissions thresholds during the period 2026-2030 may wish to apply for FA, as in such circumstances they would be required to rejoin the main UK ETS scheme. USE or HSE installations that join the main scheme during any part of the period 2026-2030 will only be eligible for FA if they submit a full verified BDR in the 2025 submission window. USE and HSE installations should carefully consider the likelihood that they may exceed the relevant thresholds during the 2026-2030 period before submitting a full FA application or whether they may have other reasons to apply to participate in the main UK ETS instead and seek FA. Please note, if a HSE or USE eligible chooses to be a part of the main UK ETS, they cannot acquire HSE or USE status within the 2026-2030 allocation period.

All existing USEs should complete the separate USE template to demonstrate verified reportable emissions data and refer to the Ultra Small Emitter application process guidance document. If you are an existing USE applying for FA and/or HSE status, you should also refer to this guidance document and complete the BDR template. (Please see Section 3 for Verification requirements).

This document does not apply to UK ETS aviation operators, who are not required to submit data in this period.

How is this guidance structured?

The main body of this guidance document follows the order of the BDR template and the sections are labelled according to the sheet titles in the template. Not all sections will be relevant to all operators. Please refer to Table 1 (in Section 4 below) to determine which sections are relevant to your installation, with corresponding page links.

Where can I refer to the relevant legislation?

The following legislation will be referred to throughout this document. Most references to articles within this document refer to the UK ETS Order and to the FAR which are listed first.

- **The Greenhouse Gas Emissions Trading Scheme Order 2020 (the Order)** (https://www.legislation.gov.uk/uksi/2020/1265/contents)
- **The Free Allocation Regulation (FAR)** (https://www.legislation.gov.uk/eur/2019/331/contents) as it has effect in domestic law
- **The Monitoring and Reporting Regulation (MRR 2018)** (Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018) on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council (disregarding any amendments adopted after 11th November 2020) as given effect for the purpose of the UK ETS by article 24 of the Order and subject to the modifications made by Schedules 4, 7 and 8 to the Order
- **The Verification Regulation (VR 2018)** (Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018) on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (disregarding any amendments adopted after 11th November 2020) as given effect for the purpose of the UK ETS by article 25 of the Order and subject to the modifications in Schedules 5 and 8 to the Order

The Articles and Schedules in the above legislation that are related to specific types of operator are as follows:

- **For operators not applying for FA nor HSE/USE status,** the requirement to submit data is contained in article 27A of the Order: https://www.legislation.gov.uk/uksi/2020/1265/article/27A
- **For operators applying for FA,** application detail is included in Article 4 of the Free Allocation Regulation: https://www.legislation.gov.uk/eur/2019/331/article/4

- **For operators applying to be HSEs in the next period:** applicant criteria and application detail, is contained under Schedule 7 to the Order (which also modifies the MMR 2018 for HSE purposes): https://www.legislation.gov.uk/uksi/2020/1265/schedule/7

- **For operators applying to be USEs in the next period:** applicant criteria and application detail is contained under Schedule 8 to the Order (which also refers to the modifications to the MMR 2018 and VR 2018 for USE purposes): https://www.legislation.gov.uk/uksi/2020/1265/schedule/8

- **For operators applying to be HSEs and USEs in the next allocation period,** Schedule 8A to the Order is also relevant: https://www.legislation.gov.uk/uksi/2020/1265/article/8A.

Important information on submission of data

What are the deadlines for submitting my information?

The required information, for which the BDR has been designed to facilitate, **must be uploaded** to Manage your UK ETS reporting (METS) platform[5] by 30th June 2025 for each installation (unless you are an existing USE in which case you submit all of your documents via email to your regulator).

What data should I submit?

If not applying for FA, nor HSE or USE status, operators must submit the data as required by article 27A of the Order:

- Details of the installation, including details of any permit in force

- Activity information (that is to say, the information set out in section 1.3 of Annex 4 to the FAR)

- Details of eligibility for FA (that is to say, the information set out in section 1.4 of Annex 4 to the FAR)

- A statement that the operator is not applying for FA in the 2026-2030 allocation period[6] under Article 4 of the FAR.

If applying for FA, in accordance with Article 4(2) of the FAR, the operator must provide:

[5] https://manage-emissions-reporting.service.gov.uk/

[6] A recent consultation 'Moving the UK ETS Second Free Allocation Period' sought views on delaying the start of the next allocation period to 2027. If this proposal is implemented, legislation will be updated accordingly, and operators not applying for FA may need to provide statements that they are not applying for FA in either 2026 or 2027-2030.

- A BDR verified as satisfactory, including the operational data relating to their installation and sub-installations (this can be done using the BDR template provided by the UK ETS Authority)

- The monitoring methodology plan detailing how historic data for the baseline period were determined and how data will be determined going forward during the second allocation period (ONLY if this has not already been approved by the regulator).

- A verification report, with a positive opinion, proving that data have been verified by a third-party (a template will be made available to verifiers by the UK ETS Authority).

If applying to join the HSE list for 2026-2030[7], in accordance with Schedule 7 to the Order, the operator must provide:

- Details of the installation, including of any permit in force and evidence that the installation meets Condition A, B or C.

The evidence must be verified as satisfactory in accordance with the VR 2018 or, where relevant, set out in an emissions report accompanied by a declaration (referred to in this guidance as a 'self-declaration') stating the following:

- that in preparing the emissions report the operator has complied with the MRR 2018,

- the operator has complied with the monitoring plan,

- the emissions report is free from material misstatements.

If you are an existing GHGE or HSE permit holder applying for USE status for 2026-2030, the operator, in accordance with Schedule 8 to the Order, must provide:

- Details of the installation, including of any permit in force and evidence that (a) a regulated activity began to be carried out at the installation on or before 1st January 2021[8]; and (b) the installation's reportable emissions in each of the 2021, 2022 and 2023 scheme years did not exceed the maximum amount (2,499 tCO_2e). As with applications for HSE status, the

[7] The Authority Response to the consultation 'Moving the UK ETS Second Free Allocation Period', which proposed to delay the start of the next allocation period to 2027, confirms that the next period in which HSE or USE status can be granted will remain as 2026-2030. Please see full response here: https://www.gov.uk/government/consultations/uk-emissions-trading-scheme-free-allocation-review#:~:text=As%20a%20result%20of%20the,allocation%20period%20to%20include%202026

[8] The UK ETS Authority has recently published the Authority Response to the Consultation on technical and operational amendments including confirmation of our intent to implement legislation to allow operators who began a regulated between 2 January 2021 and 1 January 2024 to become eligible to apply for USE status in the 2026-2030 period.

evidence of reportable emissions must be verified as satisfactory or set out in an emissions report accompanied by a self-declaration.

How do I submit my information?

A task will appear on your task list within the METS platform. You will also be notified of this task via email. To submit your information, this task on the METS platform needs to be completed. Existing USE applicants will send their USE reports, along with verification reports and the BDR if applicable, to regulators via email which are provided below:

For sites in England - the Environment Agency (EA) at etsdatacollection@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.
For offshore facilities - the Offshore Petroleum Regulator for Environment and Decommissioning (OPRED) at OPRED@energysecurity.gov.uk.

Caveat to the BDC and preliminary free allocation values

As previously communicated, the UK ETS Authority has announced to operators that the start of the second allocation period will be moved from 2026 to 2027 for FA purposes. This follows recognition of stakeholder views and concerns over the potential misalignment of industrial decarbonisation and carbon leakage policy. This change also enables us to align the implementation of the Free Allocation Review with the introduction of the UK Carbon Border Adjustment Mechanism
(CBAM), ensuring a holistic policy approach to carbon leakage, and providing additional time for policy development in what is a complex and challenging area. These are important decisions which will impact the future of business and industry, and we want to get them right.

Following this announcement, any changes to FA policy following the Free Allocation Review will take effect from 2027. The Free Allocation Review consultation sought views on some changes to FA rules, such as changes to the carbon leakage list and application of the carbon leakage exposure factor, which, if implemented, could change eligibility for FA. Depending on the outcome of the Free Allocation Review, some installations' eligibility to FA could change after the baseline data collection exercise has concluded. In addition, the indicative FA values produced by the BDR template may be subject to revision following the

publication of any changes to the FA rules resulting from the Free Allocation Review.

The Authority response to the consultation to move the start of the second allocation period from 2026 to 2027 has now been published on gov.uk and sets out timings for the second stage of the FA application and more information on any requirements following the baseline data collection exercise. The UK ETS Authority is providing the current guidance now, to ensure that all operators have early notice on requirements for the April-June 2025 baseline data collection period. These changes do not impact what information needs to be submitted in the baseline data collection period in 2025.

UK Carbon Border Adjustment Mechanism

On October 30th 2024, the government issued a response to the consultation on implementing the UK CBAM, confirming that a CBAM is being introduced in 2027, and will apply to all goods in the aluminium, cement, fertiliser, hydrogen, and iron & steel sectors. UK ETS operators within CBAM sectors should apply for free allowances as usual by completing this baseline data collection exercise. The UK ETS Authority published a consultation on how to adjust free allowances in CBAM sectors.[9] This opened on 16 December 2024 and all responses should be submitted prior to closing on 10 March 2025 at 11:59pm.

Verification requirements

What are the verification requirements?

Operators applying for FA are required to have their BDR verified as satisfactory in accordance with the VR 2018 (see Article 4(2)(a) of the FAR).

Operators applying for HSE status under Condition B or C are required to have the evidence of their historic reportable emissions verified as satisfactory in accordance with the VR 2018. Alternatively, the relevant emissions reports must be accompanied by a self-declaration referred to in para 11(2)(b)(ii) of Schedule 7 to the Order (see para 5(6) of Schedule 7 to the Order). The same obligations may apply to operators applying under Condition A (see para 6(3) of Schedule 7 to the Order).

Operators applying for USE status are required to have the evidence of their reportable emissions verified as satisfactory in accordance with the VR 2018. Alternatively, the relevant emissions reports must be accompanied by a self-declaration referred to in para 11(2)(b)(ii) of Schedule 7 to the Order (see para 3(7) of Schedule 8 to the Order).

[9] https://www.gov.uk/government/consultations/uk-emissions-trading-scheme-free-allocation-review-carbon-leakage

Operators providing information under article 27A of the Order, i.e. those not applying for FA nor HSE/USE status, are not required to have their information verified (see article 27A of the Order).

It is the operator's responsibility to ensure that they have complied with the legislation and provided verified data where required.

What does this mean for me?

Those applying for FA must have their BDR verified irrespective of whether they have previously provided verified data to their regulator which covers the baseline period.

If you are an existing HSE applying for either HSE or USE status, you will have been required to provide emissions reports to your regulator in each scheme year you were an HSE. This emissions report would have been verified as satisfactory in accordance with the VR 2018 or would have been accompanied by the self-declaration outlined at para 11(2)(b) of Schedule 7 to the Order. If these reports show that you meet Condition A, B or C for HSE status, or the condition for USE status, then you may decide that they can be your evidence of your reportable emissions and, because they have already been verified or accompanied by the self-declaration, you are not be required to get them re-verified/re-declared.

If you are an existing USE applying for either HSE or USE status, it is unlikely that you would have provided your emissions information to your regulator before. As such, you will not have pre-existing evidence of your reportable emissions, which has been verified as satisfactory in accordance with the VR 2018, that you can use as part of your HSE or USE application. Therefore, you will need to provide evidence that you meet Condition A, B or C for HSE status, or the condition for USE status, and the evidence must be verified as satisfactory in accordance with the VR 2018. The USE Data Collection template has been designed for use by existing USEs, so that you can include evidence of your reportable emissions and provide this to a verifier for verification. If you are an existing USE, please consult the Ultra-Small Emitter application process guidance.

If you are **only** providing data under article 27A of the Order, you are not required to have this information verified.

Relevance of sections to each type of operator

Which sections of the BDR template are relevant to my installation?

Not all sections in this document (and correspondingly, the BDR template) are relevant for all installations. Table 1 indicates which sections of the template are relevant depending on the type of installation or type of application.

Installations that are not applying for FA or HSE or USE status, or installations that received a permit before 30 June 2025 but have not operated in the baseline period, need only complete Sections A.I ("Identification of the Installation"), A.II ("Information on this baseline data report") and, when relevant, A.IV ("List of technical connections").

Applicants applying for USE status or HSE status need only complete Sections A.I ("Identification of the Installation"), A.II ("Information on this baseline data report"), part of D.I.2 ("Emissions") and, if relevant, the supporting HSE evidence of Section I.I (HSE applicants' supporting evidence).

All installations eligible for FA should fill in the template if they wish to apply to receive FA in the 2027-2030 allocation period, and in some cases, in the 2026 scheme year. An overview of the sections to be filled in is given in the table below. Note that the table is indicative only.

It is the operator's responsibility to ensure that they have provided all the information that is required under the legislation.

Relevant sections of BDR template and submission requirements

	Type of UK ETS operator	**Sections of BDR template**	**Monitoring Methodology Plan**	**Verification report with positive opinion**
1	Electricity generator	• Sheet A • Sheet I (I Specific) • If applying for FA, see row (5)	• If applying for FA, yes (see row (5) below) • If not applying for FA, no	• If applying for FA – your BDR must be verified • If not applying for FA – does not need to be verified (if applying for USE or HSE status, please see row (2) or row (3))
2	HSE applicant	• Sheet A • D.I.2 (Emissions) • Sheet I part 2 (HSE applicants' supporting evidence) • If applying for FA, see row (5)	• No, unless you are also applying for FA in which case, yes (see row (5) below)	• If applying for FA – your BDR must be verified • If not applying for FA – your evidence of historic reportable emissions must be verified or accompanied by a self-declaration (this may not be required for Condition A)

3	USE applicant: current GHGE or HSE permit holders (existing USEs see USE guidance)	• Sheet A • D.I.2 (Emissions) • If applying for FA, see row (5)	• No, unless you are also applying for FA in which case, yes (see row 5 below)	• If applying for FA – your BDR must be verified • If not applying for FA – your evidence of reportable emissions must be verified or accompanied by a self-declaration
4	Operators not applying for FA nor HSE/USE status	• Sheet A	• No	• Does not need to be verified
5	Operators applying for FA	• All sheets except B+C (if supplying aggregated data in Sheet D) and Sheet I (if exporting electricity))	• Yes (unless previously approved under Article 8 of the FAR)	• Your BDR must be verified

Any UK operator that wishes to be eligible to apply for a free allocation of allowances for the 2027-2030 allocation period and, in some cases, to apply for FA for the 2026 scheme year, should submit an independently verified BDR that meets the requirements of Article 4 of the FAR to the relevant regulator (EA in England, SEPA in Scotland, NRW in Wales, NIEA in Northern Ireland and OPRED for offshore installations) by 30 June 2025. The BDR template provided by the UK ETS Authority can be used for this purpose. It is the responsibility of the operator to ensure that they have provided all the information required.

Any UK operator applying for HSE or USE status must submit the information required under Schedule 7 or Schedule 8 to the Order to their regulator by 30 June 2025. The BDR template can be used for this purpose. It is the responsibility of the operator to ensure that they have provided all the information required.

Note that a USE Data Collection template is available for use by existing USEs to demonstrate verified reportable emissions data. If you are an existing USE applying for FA and/or HSE status, you should also complete the BDR template. It is the responsibility of the operator to ensure that they have provided all the information required.

UK operators **not** applying for either FA or status as an HSE or a USE must provide the information required by article 27A of the Order to their regulator by 30 June 2025. The BDR template can be used for this purpose. It is the responsibility of the operator to ensure that they have provided all the information required.

General guidance on BDR template completion

This is a reminder of the key guidelines listed in Sheet ‘b_Guidelines & conditions’ of the template.

It is recommended that you go through the template from start to end as there are formulae in the template that take information from earlier Sheets.

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 feature**. If you want to move data, first COPY and PASTE the data values only, and thereafter delete the unwanted data in the old (wrong) place.

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 (see colour codes below). Please take note of the following criteria for each installation:

- All installations, whether applying to receive FA or not, should fill in the Sheet "A_InstallationData" Sheet.
- If applying to receive FA in the second allocation period, you should submit all Sheets (except B+C if inputting aggregated data).
- Automatic calculation (to be found in the menu Formula/Calculation options) must be turned on.
- It is especially important to fill in Sheet "A_InstallationData", sections A.II.2 (Baseline period chosen) and A.III (definition of sub-installations). Without correct information in these sections, calculation results may be wrong, or data for sub-installations may not be possible to enter correctly.
- 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 (see colour codes below). However, sometimes it is relevant to first continue data input in another Sheet before continuing (e.g. "H_specialBM" needs input before "F_ProductBM" can be finalised in cases where Annex III of the FAR must be applied).
- Whenever a value of zero is to be reported, it should be entered rather than keeping the cell empty. If a cell is kept empty, the regulator does not know if the value has not been reported, is irrelevant or unknown. Values needed for calculations should always be entered (especially if zero, because some formulas don't give results when required cells are empty).

- In several fields you can choose from predefined inputs. For selecting from such a "drop-down list" either click with the mouse on the small arrow appearing at the right border of the cell, or press "Alt-CursorDown" when you have selected the cell. Some fields allow you to input your own text even if such a drop-down list exists. This is the case when drop-down lists contain empty list entries.
- Error messages will occur sometimes when data entries are incomplete. However, the non-appearance of error messages is not a guarantee of correct calculations, as a data completeness test is not always possible. If no result appears in a green field, it can be assumed that some data is still missing.
- Special care must be taken regarding consistency of data with the units displayed.
- Error messages are often very short due to the limited space available. The most important ones are:

incomplete!	Means that data is not sufficient for calculation (e.g. an emission factor is missing in one year)
inconsistent!	The units selected are inconsistent, and calculations based upon related inputs will give wrong results.
negative!	In this calculation no negative values are allowed.
A.II.1.a-g!	These are references to document sections. This means that data in the referenced sections are missing.

Colour codes and fonts:

Black bold text:	This is text describing the input required.
Smaller italic text:	This text gives further explanations.
	Yellow fields indicate mandatory inputs. However, if the topic is not relevant for the installation, no input is required.
	Light orange 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 irrelevant.
	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).

- This 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.

- Data fields have not been optimised for numerical and other formats. However, Sheet protection has been limited to allow you to use your own formats. You may decide about the number of decimal places displayed. The number of places is in principle independent from the precision of calculation. The option "Precision as displayed" of MS Excel should be deactivated if possible. For more details, consult MS Excel's "Help" function on this topic.

Process of filling in the template

The following chapters mirror the structure of the BDR Sheets and include the following:

- A “Installation Data” – General information on this report

- B+C “Annual Emissions Data”

- D “Emissions” – Total emissions & energy input from fuels (installation wide) including the Co-generation and waste gas tools

- E “Energy flows” – Data on energy input, including the measurable heat, waste gas and electricity balance

- F “Product BM” – Sub-installation data relating to product benchmarks, including attribution of emissions to each product benchmark

- G “Fall-back” – Sub-installation data relating to fall-back sub-installations, including attribution of emissions to each fall-back sub-installation

- H “Special BM” – Special data for some product benchmarks

- I “I specific” – Additional data requirements by the UK ETS Authority for Hospital and Small Emitter applicants and electricity generators
- J “Comments” – Comments and further information
- K “Summary” – Overview of most important data including the total preliminary FA

The table below indicates which Sections of the template cover data relating to specific aspects.

Question	**Relevant section**
Determination of eligibility of FA	
Is the installation classified as an “electricity generator”?	A.II.1(a) and I.III
If yes, does it produce heat eligible for FA?	A.II.1(d) and I.III
Determination of number of sub-installations	
Is there a product benchmark sub-installation?	A.III.1
Are there fall-back sub-installations (to be specified per type of sub-installation, including CL status)?	A.III.2
Determination of relevant technical connections	
Which technical connections are relevant (name of connecting installation, type of connection, and flow direction)?	A.IV
Determination of direct emissions and energy flows	
How many direct emissions occur at the installation?	D.I or B+C
How should direct emissions be attributed to sub- installations?	D.II
How are emissions split between heat and electricity in the case of a CHP?	D.III
How are process emissions calculated if waste gases are produced outside product benchmarks?	D.IV
How much energy input from fuels is there at the installation?	E.I.1(a)
How are fuels used attributed to sub-installations?	E.I.1(c)
What is the heat balance of the installation?	E.II
What is the waste gas balance of the installation?	E.III
What is the electricity balance of the installation?	E.IV
Determination of HAL product benchmarks	
What is HAL of relevant product benchmarks?	F and H in case of special product

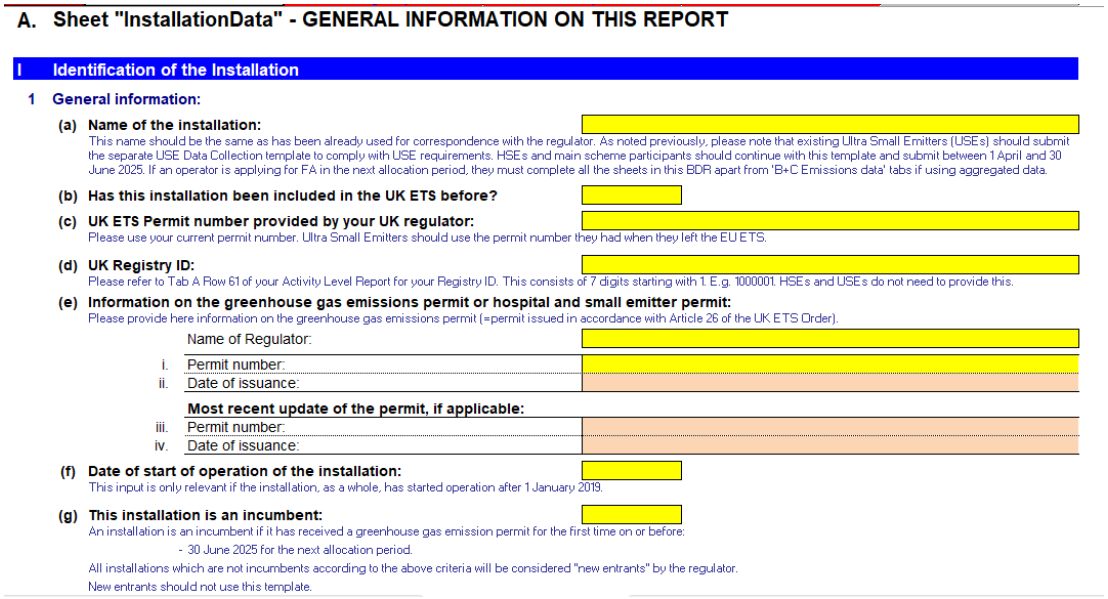
	benchmarks
Determination of HAL fall-back sub-installations	
HAL heat benchmark sub-installation(s)	G.I.1 and G.I.2
HAL district heating sub-installation	G.I.3
HAL fuel benchmark sub-installation(s)	G.I.4 and G.I.5
HAL process emissions sub-installation(s)	G.I.6 and G.I.7
Determination of HSE and Electricity generator supporting evidence	
HSE applicants' supporting evidence	I.II.1 – 10
Electricity generator supporting evidence	I.III.1 – 12

A “Installation Data” – General information on this report

This section describes the data needed to identify the installation and its most important characteristics for the purpose of determining FA or to join the HSE or USE lists for the 2026-2030 period.

Chapters *Identification of the Installation* and *Information on this baseline report* should be filled out by all operators falling within the scope of the UK ETS. Chapter A.II and Chapter IV should be filled out by all operators of installations eligible for FA. Chapter *List of technical connections* should be filled out by operators of installations eligible for FA and meeting the listed conditions.

A.I. Identification of the Installation



A. Sheet "InstallationData" - GENERAL INFORMATION ON THIS REPORT

I Identification of the Installation

1 General information:

(a) Name of the installation:
This name should be the same as has been already used for correspondence with the regulator. As noted previously, please note that existing Ultra Small Emitters (USEs) should submit the separate USE Data Collection template to comply with USE requirements. HSEs and main scheme participants should continue with this template and submit between 1 April and 30 June 2025. If an operator is applying for FA in the next allocation period, they must complete all the sheets in this BDR apart from 'B+C Emissions data' tabs if using aggregated data.

(b) Has this installation been included in the UK ETS before?

(c) UK ETS Permit number provided by your UK regulator:
Please use your current permit number. Ultra Small Emitters should use the permit number they had when they left the EU ETS.

(d) UK Registry ID:
Please refer to Tab A Row 61 of your Activity Level Report for your Registry ID. This consists of 7 digits starting with 1. E.g. 1000001. HSEs and USEs do not need to provide this.

(e) Information on the greenhouse gas emissions permit or hospital and small emitter permit:
Please provide here information on the greenhouse gas emissions permit (=permit issued in accordance with Article 26 of the UK ETS Order).

Name of Regulator:
i. Permit number:
ii. Date of issuance:

Most recent update of the permit, if applicable:
iii. Permit number:
iv. Date of issuance:

(f) Date of start of operation of the installation:
This input is only relevant if the installation, as a whole, has started operation after 1 January 2019.

(g) This installation is an incumbent:
An installation is an incumbent if it has received a greenhouse gas emission permit for the first time on or before:
- 30 June 2025 for the next allocation period.

All installations which are not incumbents according to the above criteria will be considered "new entrants" by the regulator.
New entrants should not use this template.

1. General information

The operator should specify:

a) **Name of the installation**: This is the name generally used on permits and other official documentation and should be consistent with previous communication with the regulator (if applicable).

b) **Has this installation been included in the UK ETS before?** Please select True or False.

c) **UK ETS Permit number provided by your UK regulator**: Please use your current permit number. USEs should use the permit number they had when they left the EU ETS.

d) **UK Registry ID**: Please refer to Tab A Row 61 of your Activity Level Report for your Registry ID. This consists of 7 digits starting with 1. E.g. 1000001. HSEs and USEs do not need to provide this.

e) **Permit information**: The operator should fill in the name of the regulator responsible for handling the permit of that installation, the permit ID and the date of issuance when the installation was first included in the UK ETS, as well as the most recent updated permit ID and date of issuance if applicable (i.e. re-issue dates and IDs).

f) **Date of start of operation of the installation**: This input is only relevant if the installation has started operation after 1 January 2019. If this date is left blank, it will be assumed that the date of start of operation was before 1 January 2019.

g) **This installation is an incumbent**: Please select 'True' to confirm that the operator is an incumbent. New entrants should not use this template. See "*UKETS16 FAR - Guidance on allocation level changes*" for details on incumbents, new entrants and closures. See also '*UKETS11FAR - Determining allocation at the installation level'* on allocation approaches.

h) **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.

i) **Installation address**: Address, city and country.

2. Contact persons

The operator 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.

3. Verifier engaged for this baseline data report

The operator 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 (Ideally it is the lead verifier involved with this report) the verification, in particular: name, e-mail address and telephone number.

c) Information about the verifier's accreditation.

4. Further installation data

The objective of this section is to understand the activities carried out in the installation and to identify installations that may be eligible for USE or HSE status.

Under **(a) to (c)**, the operator should specify:

a. The **activities** carried out at the installation as defined in paragraph 3(1) of Schedule 2 to the UK ETS Order. If activities other than 'combustion of fuels' are carried out, then it is not necessary to indicate activity 'combustion of fuels'. If several activities are applicable, they should be listed starting with the activity causing the highest direct emissions, to the extent feasible.

b. Activity code according to the **NACE** classification[10] under which the operator reported value added for structural business statistics. In case of doubt, the operator is requested to contact the regulator. The NACE codes should be entered in the format of 4 digits with no dots or other delimiters in between.

c. **If applicable,** the EPRTR identifier. This information is useful for the regulators for consistency checks and alignment of environmental information sources (i.e. national GHG inventories).

Under **(d), (e) and (f)**, the operator should state whether the installation is eligible for exclusion pursuant to Schedule 7 or Schedule 8 to the UK ETS Order.

d. According to Schedule 7 to the UK ETS Order, the following types of installations are eligible to apply for HSE status if they meet one of the following conditions:

    - where an installation started to carry out a regulated activity on or before 1st January 2021, they have reportable emissions of less than 25,000 tonnes of CO_2 equivalent and, where they carry out combustion activities, have a rated thermal input below 35MW in each of the 2021, 2022 and 2023 scheme years.

[10] Please see (EC) No 1893/2006 for rev. 2 NACE codes in place 26/07/2019: https://www.legislation.gov.uk/eur/2006/1893/pdfs/eur_20061893_2019-07-26_en.pdf

- where an installation started to carry out a regulated activity after 1st January 2021 or will commence before 1st November 2025, that their reportable emissions are below 25,000 tonnes of CO2 equivalent and, where they carry out combustion activities, have a rated thermal input below 35MW in each of the scheme years they have been operating and that their reportable emissions and rated thermal input are not likely to exceed these thresholds in each of the 2026-2030 scheme years.
- installations which primarily provide services to hospitals or intend to do so before 1st November 2025.

e. According to Schedule 8 to the Order, the following types of installations are eligible to apply for USE status:

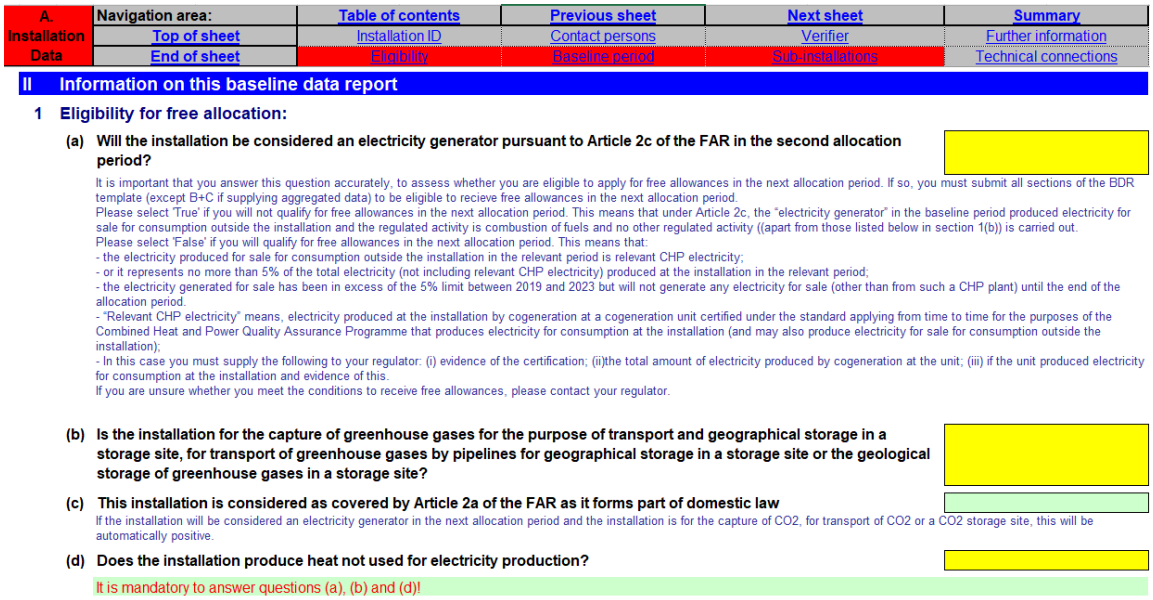
    a. installations which have reported to the regulator reportable emissions of less than 2,500 tonnes of CO2 equivalent, excluding emissions from biomass, in each of the 2021, 2022 and 2023 scheme years.[11]

f. The **annual emissions** from the three previous years are automatically taken from Sheet D of the tool for plausibility checks on the previous question. Nothing needs to be entered manually here, but the information should be entered onto Sheet D.

If applying to be an HSE for the next allocation period, you should go to Sheet I to complete your application.

[11] The UK ETS Authority has recently published the Authority Response to the Consultation on technical and operational amendments including confirmation of our intent to implement legislation to allow operators who began a regulated between 2 January 2021 and 1 January 2024 to become eligible to apply for USE status in the 2026-2030 period. The data they are required to submit as part of their application will relate to the date when their regulated activity commenced. Please see full response here: https://www.gov.uk/government/publications/technical-and-operational-amendments-to-the-uk-emissions-trading-scheme-uk-ets-authority-consultation-response

A.II Information on this baseline data report



A. Installation Data	Navigation area:	Table of contents	Previous sheet	Next sheet	Summary
	Top of sheet	Installation ID	Contact persons	Verifier	Further information
	End of sheet	Eligibility	Baseline period	Sub-installations	Technical connections

II Information on this baseline data report

1 Eligibility for free allocation:

(a) Will the installation be considered an electricity generator pursuant to Article 2c of the FAR in the second allocation period?

It is important that you answer this question accurately, to assess whether you are eligible to apply for free allowances in the next allocation period. If so, you must submit all sections of the BDR template (except B+C if supplying aggregated data) to be eligible to recieve free allowances in the next allocation period.
Please select 'True' if you will not qualify for free allowances in the next allocation period. This means that under Article 2c, the "electricity generator" in the baseline period produced electricity for sale for consumption outside the installation and the regulated activity is combustion of fuels and no other regulated activity ((apart from those listed below in section 1(b)) is carried out.
Please select 'False' if you will qualify for free allowances in the next allocation period. This means that:
- the electricity produced for sale for consumption outside the installation in the relevant period is relevant CHP electricity;
- or it represents no more than 5% of the total electricity (not including relevant CHP electricity) produced at the installation in the relevant period;
- the electricity generated for sale has been in excess of the 5% limit between 2019 and 2023 but will not generate any electricity for sale (other than from such a CHP plant) until the end of the allocation period.
- "Relevant CHP electricity" means, electricity produced at the installation by cogeneration at a cogeneration unit certified under the standard applying from time to time for the purposes of the Combined Heat and Power Quality Assurance Programme that produces electricity for consumption at the installation (and may also produce electricity for sale for consumption outside the installation);
- In this case you must supply the following to your regulator: (i) evidence of the certification; (ii)the total amount of electricity produced by cogeneration at the unit; (iii) if the unit produced electricity for consumption at the installation and evidence of this.
If you are unsure whether you meet the conditions to receive free allowances, please contact your regulator.

(b) Is the installation for the capture of greenhouse gases for the purpose of transport and geographical storage in a storage site, for transport of greenhouse gases by pipelines for geographical storage in a storage site or the geological storage of greenhouse gases in a storage site?

(c) This installation is considered as covered by Article 2a of the FAR as it forms part of domestic law

If the installation will be considered an electricity generator in the next allocation period and the installation is for the capture of CO2, for transport of CO2 or a CO2 storage site, this will be automatically positive.

(d) Does the installation produce heat not used for electricity production?

It is mandatory to answer questions (a), (b) and (d)!

1. Eligibility for free allocation under current legislation

The purpose of this section is to determine whether the installation is eligible for FA. For more information on the eligibility criteria please refer to the installations chapter of '*UKETS10 FAR - General guidance on the allocation methodology*'. If applying for FA, you should complete this section.

The operator should specify:

a) **Will the installation be considered an electricity generator pursuant to Article 2c of the FAR in the second allocation period? Please answer this question carefully and consult the legislation.**

This is an installation in which both the following apply:

- That in the baseline period produced electricity for sale for consumption outside the installation. N.B This does not include relevant CHP electricity or if the electricity sold for consumption outside the installation represents no more than 5% of the total electricity (not including relevant CHP electricity) produced at the installation in the baseline period – see Article 2c(4) of the FAR.

- At which the regulated activity (combustion of fuels) and no other regulated activity is carried out (apart from the following: the capture of greenhouse gases from a regulated activity for the purpose of transport and geological storage in a storage site; the transport of greenhouse gases by pipelines for geological storage in a storage site; the geological storage of greenhouse gases in a storage site).

If you are unsure whether you meet the conditions set out in Article 2c(4) of the FAR to be eligible to receive free allocation, without the restriction in Art 2a(1)(b) of the FAR, please contact your regulator.

b) Is the installation for the capture of greenhouse gases for the purpose of transport and geographical storage in a storage site, for transport of greenhouse gases by pipelines for geographical storage in a storage site or the geological storage of greenhouse gases in a storage site?

c) If the answer to (a) is yes, will the installation stop producing any electricity (other than relevant CHP electricity) for sale for consumption outside the installation in the period beginning with the date of the application for FA and ending with 31 December 2030 (see Article 2b of the FAR)?

d) If the answer to (a) is yes, does the installation produce heat not used for electricity production as covered by Article 2a(1)(b)(i) and (ii)?

Please use the below descriptors to help understand whether your answers in section (1) signal that you are able to apply for free allocation or not.

- If the answer to (a) is positive and the answer to both (c) and (d) is negative, then the installation may not be eligible for FA.

- If the answer to both (a) and (c) is positive, then the installation may satisfy the condition under Article 2b(2) of the FAR and therefore may be eligible for FA without the restriction in Article 2a(1)(b) of the FAR. You will need to provide data in Sheet I (I.II) to complete your application 'Electricity generator supporting evidence'.

- If the answer to (a) is positive and the answer to (d) is positive as well, the installation may be eligible for FA for measurable heat under Article 2a(1)(b). You will need to complete Sheet I to determine whether, as an electricity generator, you are eligible for free allocation for heat (i.e. if you produce measurable heat by means of high-efficiency cogeneration or if you export measurable heat for the purpose of district heating).

- If the answer to (a) is negative, the installation may be deemed not to be an electricity generator under Article 2c(4) of the FAR and therefore may be eligible for FA without the restriction in Article 2a(1)(b) of the FAR. Please provide data in Sheet I (I.II) 'Electricity generator supporting evidence' to complete your application.

It is essential that you provide all of the information required by Article 4 of the FAR and submit this alongside a verification report and a validated MMP (unless it has already been approved by your regulator) to apply to receive any FA in the 2027-2030 allocation period. If you are newly eligible for FA for 2026, information submitted will be used to determine your eligibility and calculate your FA for the 2026 scheme year.

The operator should further answer either (e) or (f), which will also lead to answer (g).

Confirmation of non-eligibility for free allocation:

e) Confirm the non-eligibility of the installation for FA, in cases where the answer to (a) is positive and the answer to both question (c) and (d) is negative.

Application for free allocation:

f) Confirm the eligibility of the installation for FA in cases where the answer to (a) is negative, or if the answer to (a) is positive and to (c) and/or (d) is positive.

Important note: Electricity generators must check in Sheet I whether they are entitled to FA depending on whether the heat they produce meets the relevant criteria (set out in Article 2a(1)(b)(i) and (ii) of the FAR).

g) Confirmation of intent to make an application for FA in the 2027-2030 allocation period (subject to legislative change) and, in some cases, in the 2026 scheme year.

Please confirm which statement describes your situation regarding whether or not you are making an application to receive FA.

Please consider that:

- any applications for FA are being made under current legislation, and eligibility to FA is subject to change after the Free Allocation Review has concluded.
- You will not be able to receive FA at any time in the 2027-2030 allocation period and, if relevant, in the 2026 scheme year if you have not submitted a BDR alongside a verification report and an MMP (if not previously approved under Article 8 of the FAR).

Please select from the following options:

- I am eligible, under current legislation, to receive FA, and would like to make an application to receive FA under Article 4 of the FAR for 2027-2030.
- I am eligible, under current legislation, to receive FA, and would like to make an application to receive FA under Article 4 of the FAR for 2026.
- I am eligible, under current legislation, to receive FA, and would like to make an application to receive FA under Article 4 of the FAR for the 2026 scheme year and 2027-2030.
- I am eligible, under current legislation, to receive FA, but would not like to make an application to receive FA under Article 4 of the FAR.
- I am not eligible under current legislation to receive FA and therefore I do not want to make an application to receive FA under Article 4 of the FAR

For installations that are not eligible to receive FA, the other Sheets in this BDR template are in principle not relevant. It is however recommended that you provide the data requested in section E 'Data on energy input, measurable heat and electricity' to ascertain that the status of the "electricity producer" is appropriately defined.

h) Confirm that the data contained in the BDR may be used by the regulator to determine FA. The consent is necessary to make the submission of data complete. If the operator confirms point (e) or (f), it is automatically assumed that they consent to the regulator using data contained in this file and therefore answer to (h) is automatic.

2. Baseline period chosen

- The operator **should not change** the baseline period for this report. All should remain 2019-2023.
- Years in which the installation was operating. Please select 'Yes' for all years in which the installation has been operating.

A.III. List of sub-installations

1. Product benchmark sub-installations

The operator should specify all product benchmark sub-installations covered by the installation's MMP. For each type of product, only one sub-installation may be chosen, and each sub-installation name may occur only once. Products that are

covered by the same product definition in the FAR are aggregated in the same sub-installation and have the same product benchmark. In the BDR template, the operator can select the benchmark products in the drop-down menu. For an overview of product benchmarks and associated product definitions and system boundaries see Annex I of the FAR and for more guidance on the appropriate product definition see '*UKETS18 FAR - Sector specific guidance'*.[12]

The operator should also determine for each sub-installation whether it is deemed to be exposed to a significant risk of carbon leakage. In the BDR, the carbon leakage exposure status will be determined automatically*. For an overview of carbon leakage exposure statuses, see* Annex I of the FAR or *'UKETS18 FAR - Sector specific guidance'.*

In addition, in the second yellow column, the operator should provide the date of the start of normal operation[13] of each sub-installation, in line with Article 2(12) of the FAR. This will help identify which years are used to determine the historical activity level, in line with Article 15(7) in Sheets F and G. It will help identify whether a sub-installation has operated less than two calendar years during the baseline period, in which case specific provisions will apply for the calculation of its historical activity levels. *For more information on sub-installations that haven't been operating during the full baseline period, see section 6.2 of 'UKETS11 FAR - Determining allocation at the installation level'.*

2. Sub-installations with fall-back approaches

The operator should specify which fall-back sub-installations are relevant for the installation, and which are not (no yellow fields should remain empty). Each installation can have a maximum of seven sub-installations covered by fall-back approaches: for each type of fall-back approach (heat benchmark, fuel benchmark and process emissions), a maximum of two sub-installations may exist, one deemed to be exposed to a significant risk of carbon leakage, and the other non-exposed. An exception to this rule is the possible presence of a third sub-installation for measurable heat, corresponding to the delivery of heat for the purpose of district heating. See *Guidance Document UKETS 01 on general guidance for further input on sub-installations covered by fall-back approaches.* See also *'UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules'* for more information on the data required to justify using a district heating sub-installation.

[12] Note that in some cases separate sub-installations can cover the same physical units, for example two benchmarked products can be manufactured from the same production line. This is not an issue as long as the activity levels for each product are well defined. For a practical example please see '*UKETS11 FAR - Determining allocation at the installation level*'.

[13] For guidance on the definition of start of normal operation, see '*UKETS11 FAR - Determining allocation at the installation level*'.

In addition, in the second yellow column, the operator should provide the date of the start of normal operation[14] of each sub-installation, in line with Article 2(12) of the FAR. This will help identify which years are used to determine the historical activity level, in line with Article 15(7) in Sheets F and G. It will help identify whether a sub-installation has operated less than two calendar years during the baseline period, in which case specific provisions will apply for the calculation of its historical activity levels. *For more information on sub-installations that haven't been operating during the full baseline period, see section 6.2 of 'UKETS11 FAR - Determining allocation at the installation level'.*

In line with Article 10(3) of the FAR, an exemption from distinguishing between "Carbon Leakage" and "non-Carbon Leakage" is possible for reporting purposes, if at least 95% of inputs, outputs and emissions belong to one of the statuses. *For more information on this so-called "de-minimis rule", see 'UKETS11 FAR - Determining allocation at the installation level', and 'UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules'.*

A.IV List of technical connections

This section is only relevant in the following cases:

- installations where measurable heat, waste gases, intermediate products covered by product benchmarks or "transferred CO_2", as defined by the MRR 2018 are transferred to or from another UK ETS installation or non-UK ETS entity.
- installations in which heat produced by a nitric acid producing installation is consumed, even if the nitric acid production is part of the same installation.

The data requested in this section is particularly relevant to ensure consistency and avoid double counting, and will be particularly important when determining the treatment of cross boundary heat flows and waste gases. *For more information on these two issues see 'UKETS15 FAR - Cross-boundary heat flows' and 'UKETS17 FAR - Waste gases and process emissions sub-installations'*

The operator should specify:

a) Information relevant for **identifying technical connections** to the installation, in

[14] For guidance on the definition of start of normal operation, see '*UKETS11 FAR - Determining allocation at the installation level*'.

particular:

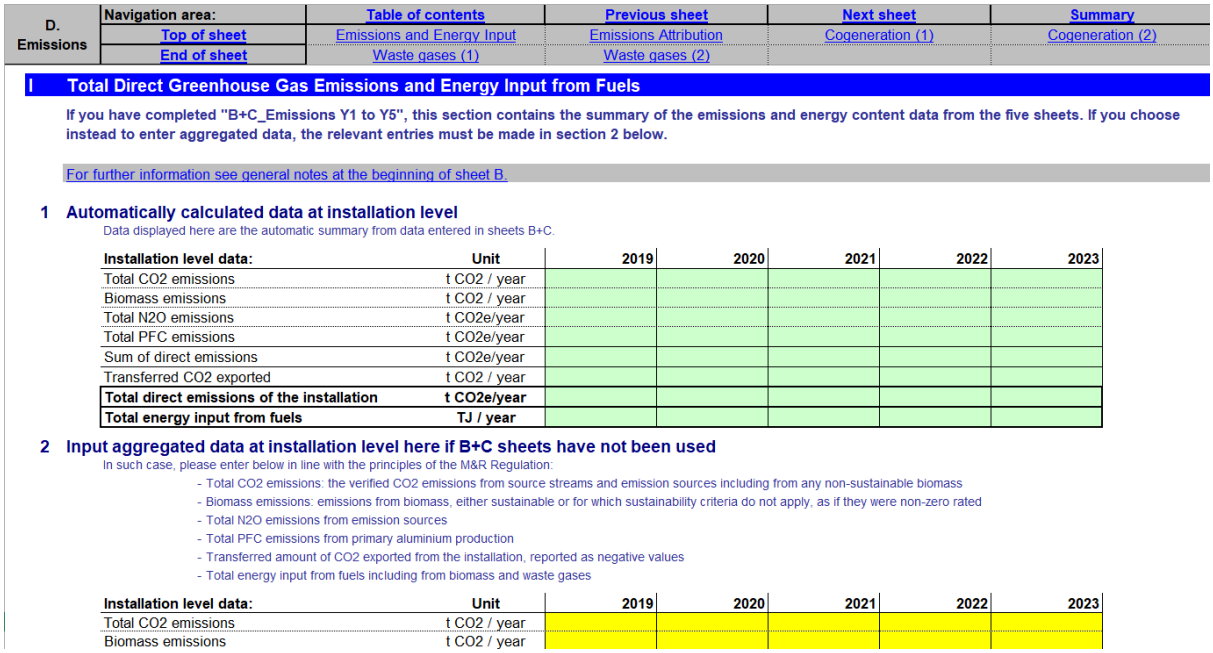
- Name of the UK ETS installation or non-UK ETS entity to which the installation is linked. In case heat produced as a result of nitric acid production is consumed within the same installation, then the name of the installation itself should be provided in the BDR template.
- Type of entity: “Installation covered by UK ETS”, “Installation outside UK ETS”, “Installation producing Nitric Acid”, or “Heat distribution network”. In the case of a heat distribution network, this information should be provided, regardless of whether the entity is part of the UK ETS or not. The BDR template facilitates the selection by providing a drop-down menu.
- Type of connection could be due to an exchange of measurable heat, waste gas, transferred CO2, or intermediate products covered by product benchmarks?[15]
- Flow direction could be net import or net export and should be considered from the perspective of the installation to which this report refers (‘Import’ to this installation, or ‘Export’ from this installation)?

b) **Further information** regarding connected installations, if relevant:

- The UK Registry Installation ID: Installation ID is mandatory if the connected installation is covered by the UK ETS, and if it was covered by the UK ETS before 30 June 2025 for the second allocation period.
- The name and contact details of the operator’s representative to facilitate communication. For entities not already covered by the UK ETS, the contact details are mandatory, but the Registry ID is not required.

[15] In line with Section 1.6 and 3.1(l) of Annex IV of the FAR.

D “Emissions” – Attribution of emissions



D. Emissions	Navigation area:	Table of contents	Previous sheet	Next sheet	Summary
	Top of sheet	Emissions and Energy Input	Emissions Attribution	Cogeneration (1)	Cogeneration (2)
	End of sheet	Waste gases (1)	Waste gases (2)		

I Total Direct Greenhouse Gas Emissions and Energy Input from Fuels

If you have completed "B+C_Emissions Y1 to Y5", this section contains the summary of the emissions and energy content data from the five sheets. If you choose instead to enter aggregated data, the relevant entries must be made in section 2 below.

For further information see general notes at the beginning of sheet B.

1 Automatically calculated data at installation level

Data displayed here are the automatic summary from data entered in sheets B+C.

Installation level data:	Unit	2019	2020	2021	2022	2023
Total CO2 emissions	t CO2 / year					
Biomass emissions	t CO2 / year					
Total N2O emissions	t CO2e/year					
Total PFC emissions	t CO2e/year					
Sum of direct emissions	t CO2e/year					
Transferred CO2 exported	t CO2 / year					
Total direct emissions of the installation	**t CO2e/year**					
Total energy input from fuels	**TJ / year**					

2 Input aggregated data at installation level here if B+C sheets have not been used

In such case, please enter below in line with the principles of the M&R Regulation:

- Total CO2 emissions: the verified CO2 emissions from source streams and emission sources including from any non-sustainable biomass
- Biomass emissions: emissions from biomass, either sustainable or for which sustainability criteria do not apply, as if they were non-zero rated
- Total N2O emissions from emission sources
- Total PFC emissions from primary aluminium production
- Transferred amount of CO2 exported from the installation, reported as negative values
- Total energy input from fuels including from biomass and waste gases

Installation level data:	Unit	2019	2020	2021	2022	2023
Total CO2 emissions	t CO2 / year					
Biomass emissions	t CO2 / year					

This section aims to obtain an overview of the origins of emissions in the installation. This information is required to be provided by installations that are applying for FA. HSE and USE applicants should also ensure that they have inputted 2021, 2022 and 2023 reportable emissions data into D.1.2 and into Sheet I if providing 2024 data under new proposed legislative changes outlined in Authority Response to the Consultation on technical and operational amendments.

In most cases, the data requested are annual values. Data can be derived from a range of data sources. For more information on data sources, see ‘*UKETS13 FAR - Monitoring and reporting in relation to the FA rules*’.

D.I Total direct GHG emissions and energy input from fuels

This section describes how to report total direct GHG emissions and energy input from fuels. Total GHG emissions and energy input from fuels are needed to determine FA.

D.I.1 Automatically calculated data at installation level

In most cases, you will not need to complete this section. It is only if you choose to provide detailed source stream data in Sheets B+C that this section will be automatically filled. If data has been entered in Sheets B+C, paragraph 1 of this section will automatically display data summarising these values. In such cases, operators do not need to provide emission totals in paragraph 2 of this section. However, it is recommended that operators provide data in paragraph 2, corresponding to the total verified emissions in their AER (Annual Emissions

Reports), to guard against errors in Sheets B+C, omissions and double counting.

D.I.2 Aggregated reporting at installation level

In most cases, where detailed source stream data in Sheets B+C has not been provided, the operator **should enter emission totals** in the table of paragraph 2 of this section. As indicated in the previous paragraph, it is recommended to provide data in this table, even when Sheets B+C have been completed.

The operators should specify the following data in the table of paragraph 2 for each year of the baseline period:

- Total CO2 emissions from fossil and non-sustainable biogenic origin in tonnes of CO2 per year[16]
- Biomass emissions, either from sustainable biomass, or from biomass for which sustainability criteria do not apply, in tonnes of CO2 per year[17]
- Total N2O emissions in tonnes of CO2 equivalent per year
- Total PFC emissions in tonnes of CO2 equivalent per year
- The sum of direct GHG emissions in tonnes of CO2 equivalent per year (i.e. the sum of the fossil emissions specified above) is calculated automatically by the tool
- Amount of transferred CO2 exported from the installation in tonnes of CO2 per year. Figures should be entered as negative values
- Total direct emissions of the installation in tonnes of CO2 equivalent per year, taking into account transferred CO2 are automatically calculated by the tool
- Total energy input from fuels in TJ per year, including from biomass and waste gases. This value should reflect the total net energy input, if any source stream is calculated using a mass balance approach.

D.I.3 Data for use in Sheets "D_Emission" and "E_EnergyFlows"

In this paragraph, the BDR template automatically selects the data which will be used further in the tool. If data are displayed both in paragraph 1 and paragraph 2, and if

[16] This figure should be consistent with the annual emissions reported under the MRR 2018, before taking into account any transferred CO2.
[17] These are biomass emissions, calculated using preliminary emissions factors. Note that for bioliquids, operators must ensure that the fuel meets the sustainability criteria as set out in the RED. For further information please refer to guidance document: 'UK Emissions Trading Scheme (UKETS): monitoring and reporting biomass in installations'.

there are discrepancies between the two datasets, then the tool will select data in paragraph 2 to use in further sections. The conflicting values will be highlighted in red in the table in paragraph 3. It is the responsibility of the operator to review and correct all conflicting data.

D.II Attribution of emissions to sub-installations

Operators are required to attribute the total emissions to one or more sub-installation(s) as appropriate, although some emissions may not be attributable to any sub-installation. In this section, data are automatically calculated based on data provided in Sheets F (ProductBM) and G (Fall-back).

D.II.1 Total emissions at installation level

This table provides the total direct annual emissions at installation level in tonnes of CO_2 equivalent per year, taken from paragraph D.I.3. This is the amount that will be split between the different sub-installations.

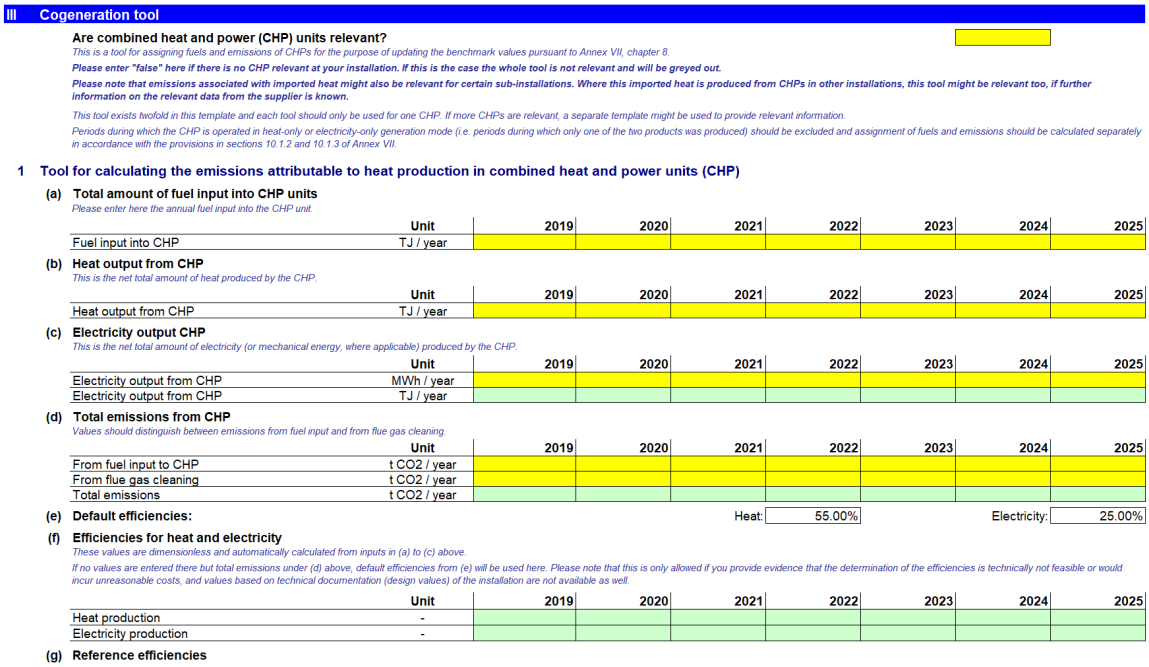
D.II.2 Attribution to sub-installations

The attribution of emissions to sub-installations should be provided in Sheets F (ProductBM) and G (Fall-back) for each sub-installation. A link to the summary Sheet (section K.III.2) is provided in this section which provides a summary table of attributed emissions. This is shown for each sub-installation in each year of the baseline period and pulls data from sheets F and G.

D.III Cogeneration tool

This section provides a tool for assigning fuels and emissions to / from CHP plant between heat and electricity production for the purpose of updating the benchmark values pursuant to chapter 8 of Annex VII of the FAR. Operators that do not have a CHP at their installation should answer ‘False’ to the question “Are combined heat and power (CHP) units relevant?”, and the data input boxes will become greyed out.

Operators that have one or more CHP plant at their installation should answer True to the question “Are combined heat and power (CHP) units relevant?”. Operators should go on to complete all relevant fields. If there is more than one CHP, then operators should complete a separate tool for each CHP.



III Cogeneration tool

Are combined heat and power (CHP) units relevant?

This is a tool for assigning fuels and emissions of CHPs for the purpose of updating the benchmark values pursuant to Annex VII, chapter 8.

Please enter "false" here if there is no CHP relevant at your installation. If this is the case the whole tool is not relevant and will be greyed out.

Please note that emissions associated with imported heat might also be relevant for certain sub-installations. Where this imported heat is produced from CHPs in other installations, this tool might be relevant too, if further information on the relevant data from the supplier is known.

This tool exists twofold in this template and each tool should only be used for one CHP. If more CHPs are relevant, a separate template might be used to provide relevant information.

Periods during which the CHP is operated in heat-only or electricity-only generation mode (i.e. periods during which only one of the two products was produced) should be excluded and assignment of fuels and emissions should be calculated separately in accordance with the provisions in sections 10.1.2 and 10.1.3 of Annex VII.

1 Tool for calculating the emissions attributable to heat production in combined heat and power units (CHP)

(a) Total amount of fuel input into CHP units

Please enter here the annual fuel input into the CHP unit.

	Unit	2019	2020	2021	2022	2023	2024	2025
Fuel input into CHP	TJ / year							

(b) Heat output from CHP

This is the net total amount of heat produced by the CHP.

	Unit	2019	2020	2021	2022	2023	2024	2025
Heat output from CHP	TJ / year							

(c) Electricity output CHP

This is the net total amount of electricity (or mechanical energy, where applicable) produced by the CHP.

	Unit	2019	2020	2021	2022	2023	2024	2025
Electricity output from CHP	MWh / year							
Electricity output from CHP	TJ / year							

(d) Total emissions from CHP

Values should distinguish between emissions from fuel input and from flue gas cleaning.

	Unit	2019	2020	2021	2022	2023	2024	2025
From fuel input to CHP	t CO2 / year							
From flue gas cleaning	t CO2 / year							
Total emissions	t CO2 / year							

(e) Default efficiencies: Heat: 55.00% Electricity: 25.00%

(f) Efficiencies for heat and electricity

These values are dimensionless and automatically calculated from inputs in (a) to (c) above.

If no values are entered there but total emissions under (d) above, default efficiencies from (e) will be used here. Please note that this is only allowed if you provide evidence that the determination of the efficiencies is technically not feasible or would incur unreasonable costs, and values based on technical documentation (design values) of the installation are not available as well.

	Unit	2019	2020	2021	2022	2023	2024	2025
Heat production	-							
Electricity production	-							

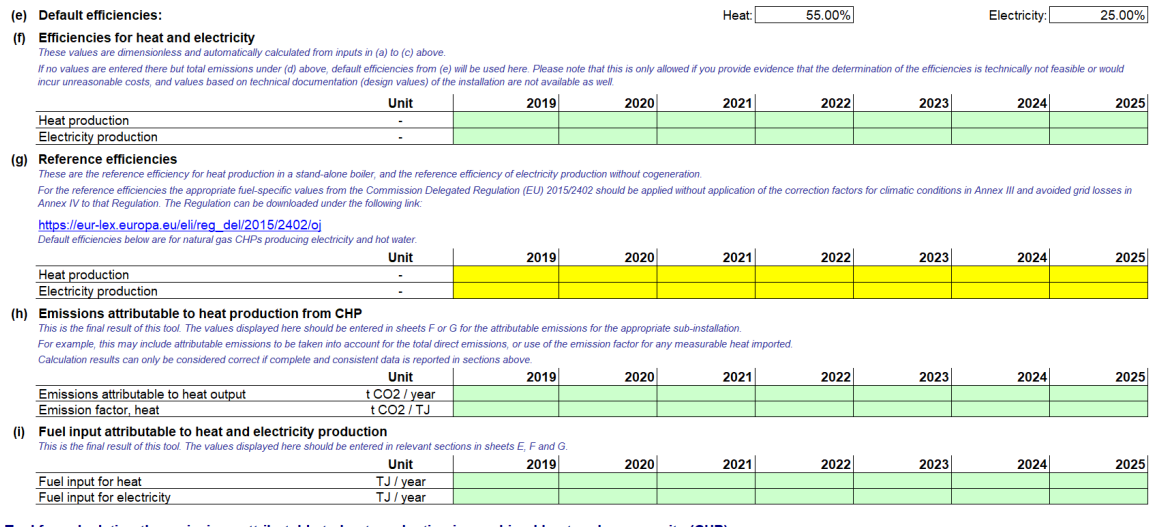
(g) Reference efficiencies

In cases when heat produced by a CHP (at a different installation) is imported into the installation the operator can use this tool if sufficient information is provided by the heat supplier.

Periods during which the CHP is operated in heat-only or electricity-only generation mode (i.e. producing respectively 100% heat, or 100% electricity) should be excluded from data inputted into the cogeneration tool. In such cases, the operator should assign fuels and emissions separately, as they would have done for stand-alone heat producing boilers, in accordance with the provisions in section 10.1.2 of Annex VII of the FAR.

D.III.1 Calculating emissions attributable to heat production (single CHP)

The tool provided in this section is for one CHP. If a second CHP is relevant on-site or for any measurable heat imported, data relating to the second CHP should be provided in section D.III.2. If more CHPs are relevant, a separate template might be used to provide all relevant information.



(e) Default efficiencies: Heat: 55.00% Electricity: 25.00%

(f) Efficiencies for heat and electricity

These values are dimensionless and automatically calculated from inputs in (a) to (c) above.

If no values are entered there but total emissions under (d) above, default efficiencies from (e) will be used here. Please note that this is only allowed if you provide evidence that the determination of the efficiencies is technically not feasible or would incur unreasonable costs, and values based on technical documentation (design values) of the installation are not available as well.

	Unit	2019	2020	2021	2022	2023	2024	2025
Heat production	-							
Electricity production	-							

(g) Reference efficiencies

These are the reference efficiency for heat production in a stand-alone boiler, and the reference efficiency of electricity production without cogeneration.

For the reference efficiencies the appropriate fuel-specific values from the Commission Delegated Regulation (EU) 2015/2402 should be applied without application of the correction factors for climatic conditions in Annex III and avoided grid losses in Annex IV to that Regulation. The Regulation can be downloaded under the following link:

https://eur-lex.europa.eu/eli/reg_del/2015/2402/oj

Default efficiencies below are for natural gas CHPs producing electricity and hot water.

	Unit	2019	2020	2021	2022	2023	2024	2025
Heat production	-							
Electricity production	-							

(h) Emissions attributable to heat production from CHP

This is the final result of this tool. The values displayed here should be entered in sheets F or G for the attributable emissions for the appropriate sub-installation.

For example, this may include attributable emissions to be taken into account for the total direct emissions, or use of the emission factor for any measurable heat imported.

Calculation results can only be considered correct if complete and consistent data is reported in sections above.

	Unit	2019	2020	2021	2022	2023	2024	2025
Emissions attributable to heat output	t CO2 / year							
Emission factor, heat	t CO2 / TJ							

(i) Fuel input attributable to heat and electricity production

This is the final result of this tool. The values displayed here should be entered in relevant sections in sheets E, F and G.

	Unit	2019	2020	2021	2022	2023	2024	2025
Fuel input for heat	TJ / year							
Fuel input for electricity	TJ / year							

The operator should provide the following data, where relevant:

a) **Total amount of fuel input into CHP units**: the annual fuel input into the CHP unit should be provided in TJ per year.

b) **Heat output from CHP:** the total amount of heat produced each year by the CHP unit should be provided in TJ per year.

c) **Electricity output from CHP:** the total amount of electricity (or mechanical energy, where applicable) produced each year by the CHP unit should be provided in MWh per year.

d) **Total emissions from CHP:** the number of emissions from fuel input to CHP should be provided, as well as the number of emissions from flue gas cleaning, both in tonnes of CO2 per year. The total amount of emissions in tonnes of CO2 per year is calculated automatically by the tool.

e) **Default efficiencies:** if the operator can provide evidence to the satisfaction of the regulator that the determination of the efficiencies of heat and electricity is technically not feasible or would incur unreasonable costs, values based on technical documentation (design values) of the installation should be used. If such documentation is unavailable, then operators can leave tables (a) to (c) above empty and enter only total emissions data from the CHP in table (d). In this case, default efficiencies (55% for heat and 25% for electricity) will be used in the following calculations.

f) **Efficiencies for heat and electricity:** these dimensionless values are calculated from inputs (a) to (c) above (see (e) if inputs (a) to (c) are not available).

g) **Reference efficiencies**: these correspond to the reference efficiency for heat production in a stand-alone boiler, and the reference efficiency of electricity production without cogeneration, based on the use of natural gas. The operator

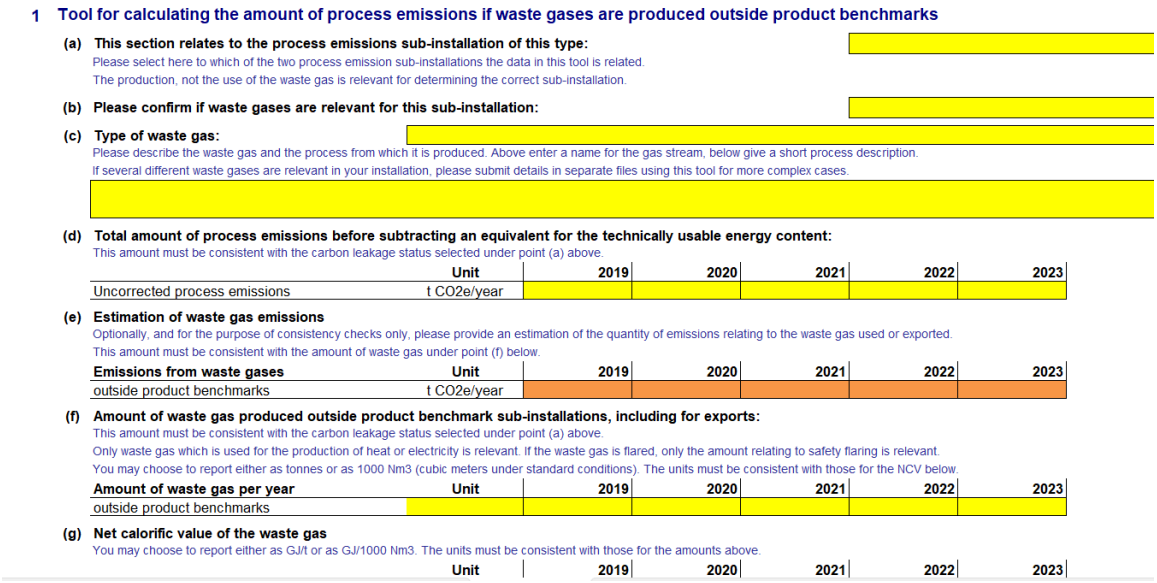
should update these values with the appropriate fuel-specific values from Annexes I and II of the Commission Delegated Regulation (EU) 2015/2402, without application of the correction factors for climatic conditions in Annex III and avoided grid losses in Annex IV of this Regulation (the Regulation can be downloaded via here: https://www.legislation.gov.uk/eur/2015/2402/contents).

h) **Emissions attributable to heat production from CHP**: the emissions attributable to the heat output, indicated in tonnes of CO2 per year, as well as the heat emission factor in tonnes of CO2 per TJ are automatically calculated by the tool, based on data provided above. These results should be entered in section F.I.1(k) ("Measurable heat import to and export from this sub-installation") where appropriate, or in Sheet G (Fall-back) of the BDR template in order to attribute emissions from CHP heat production to the appropriate sub-installation (N.B. if there are multiple heat producing units at the installation, the emissions attributable to CHP heat may need to be added to emissions from other heat). Operators should be careful how the CHP heat emissions are attributed, for example, emissions could be directly attributable (in cases when heat is consumed in only one sub-installation) or may be indirectly attributable. In the case of indirectly attributable emissions, the operator should use the emission factor (from row 132) for any measurable heat imported. Further information on attributing emissions is available in guidance document '*UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules*'.

i) **Fuel input attributable to heat and electricity production**: the fuel input for heat and the fuel input for electricity, indicated in TJ per year, are automatically calculated by the tool using data provided above. These results should be entered in relevant sections in Sheets E (EnergyFlows), F(ProductBM) and G1(c)- Directly attributable emissions (DirEM*) to this sub-installation, where appropriate. Further information is available in guidance document '*UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules*'.

D.III.2 Calculating emissions attributable to heat production (two CHPs)

This tool should be completed if there are two CHPs at the installation and should include data for the second CHP. It should be completed according to instructions provided in paragraph D.III.1. If more CHPs are relevant, a separate template might be used to provide relevant information for the other CHPs.



1 Tool for calculating the amount of process emissions if waste gases are produced outside product benchmarks

(a) This section relates to the process emissions sub-installation of this type:

Please select here to which of the two process emission sub-installations the data in this tool is related.
The production, not the use of the waste gas is relevant for determining the correct sub-installation.

(b) Please confirm if waste gases are relevant for this sub-installation:

(c) Type of waste gas:

Please describe the waste gas and the process from which it is produced. Above enter a name for the gas stream, below give a short process description.
If several different waste gases are relevant in your installation, please submit details in separate files using this tool for more complex cases.

(d) Total amount of process emissions before subtracting an equivalent for the technically usable energy content:

This amount must be consistent with the carbon leakage status selected under point (a) above.

	Unit	2019	2020	2021	2022	2023
Uncorrected process emissions	t CO2e/year					

(e) Estimation of waste gas emissions

Optionally, and for the purpose of consistency checks only, please provide an estimation of the quantity of emissions relating to the waste gas used or exported.
This amount must be consistent with the amount of waste gas under point (f) below.

Emissions from waste gases	Unit	2019	2020	2021	2022	2023
outside product benchmarks	t CO2e/year					

(f) Amount of waste gas produced outside product benchmark sub-installations, including for exports:

This amount must be consistent with the carbon leakage status selected under point (a) above.
Only waste gas which is used for the production of heat or electricity is relevant. If the waste gas is flared, only the amount relating to safety flaring is relevant.
You may choose to report either as tonnes or as 1000 Nm3 (cubic meters under standard conditions). The units must be consistent with those for the NCV below.

Amount of waste gas per year	Unit	2019	2020	2021	2022	2023
outside product benchmarks						

(g) Net calorific value of the waste gas

You may choose to report either as GJ/t or as GJ/1000 Nm3. The units must be consistent with those for the amounts above.

	Unit	2019	2020	2021	2022	2023

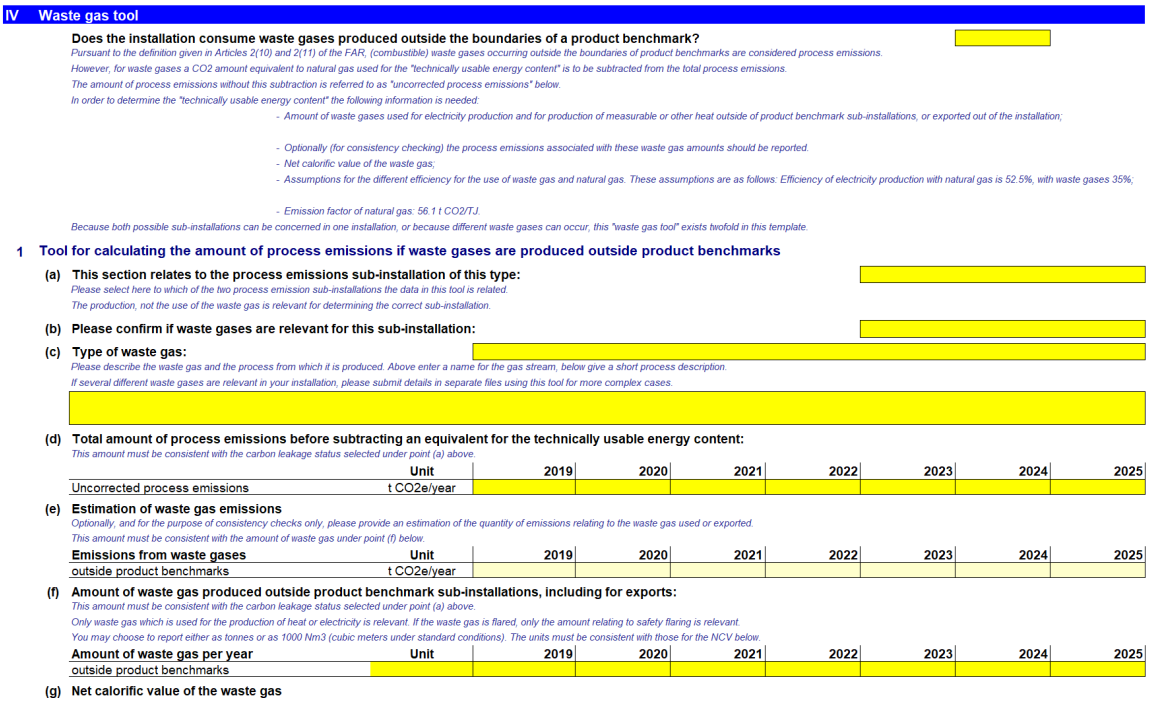
D.IV Waste gas tool

The objective of this tool is to help operators calculate the emissions attributable to process emissions sub-installations when waste gases are produced **outside the boundaries of a product benchmark**.

Data should be provided in this waste gas tool if the following two conditions are met:

- The waste gases are produced outside the boundaries of a product benchmark (within the operator's installation or within an installation from which the operator's installation is importing the waste gases);
- The installation consumes such waste gases. (It does not matter whether these waste gases were produced in the same UK ETS installation that consumes the waste gases.) See '*UKETS17 FAR - Waste gases and process emissions sub-installations*' for a definition of production processes that produce waste gases outside the boundaries of a product benchmark.

If both conditions are met, then this section is relevant. The operator should answer 'True' to the first question of this section, and enter appropriate data in the following sections of the waste gas tool.



IV Waste gas tool

Does the installation consume waste gases produced outside the boundaries of a product benchmark?

Pursuant to the definition given in Articles 2(10) and 2(11) of the FAR, (combustible) waste gases occurring outside the boundaries of product benchmarks are considered process emissions.
However, for waste gases a CO2 amount equivalent to natural gas used for the "technically usable energy content" is to be subtracted from the total process emissions.
The amount of process emissions without this subtraction is referred to as "uncorrected process emissions" below.
In order to determine the "technically usable energy content" the following information is needed:

- Amount of waste gases used for electricity production and for production of measurable or other heat outside of product benchmark sub-installations, or exported out of the installation;
- Optionally (for consistency checking) the process emissions associated with these waste gas amounts should be reported.
- Net calorific value of the waste gas;
- Assumptions for the different efficiency for the use of waste gas and natural gas. These assumptions are as follows: Efficiency of electricity production with natural gas is 52.5%, with waste gases 35%;
- Emission factor of natural gas: 56.1 t CO2/TJ.

Because both possible sub-installations can be concerned in one installation, or because different waste gases can occur, this "waste gas tool" exists twofold in this template.

1 Tool for calculating the amount of process emissions if waste gases are produced outside product benchmarks

(a) This section relates to the process emissions sub-installation of this type:
Please select here to which of the two process emission sub-installations the data in this tool is related.
The production, not the use of the waste gas is relevant for determining the correct sub-installation.

(b) Please confirm if waste gases are relevant for this sub-installation:

(c) Type of waste gas:
Please describe the waste gas and the process from which it is produced. Above enter a name for the gas stream, below give a short process description.
If several different waste gases are relevant in your installation, please submit details in separate files using this tool for more complex cases.

(d) Total amount of process emissions before subtracting an equivalent for the technically usable energy content:
This amount must be consistent with the carbon leakage status selected under point (a) above.

	Unit	2019	2020	2021	2022	2023	2024	2025
Uncorrected process emissions	t CO2e/year							

(e) Estimation of waste gas emissions
Optionally, and for the purpose of consistency checks only, please provide an estimation of the quantity of emissions relating to the waste gas used or exported.
This amount must be consistent with the amount of waste gas under point (f) below.

Emissions from waste gases	Unit	2019	2020	2021	2022	2023	2024	2025
outside product benchmarks	t CO2e/year							

(f) Amount of waste gas produced outside product benchmark sub-installations, including for exports:
This amount must be consistent with the carbon leakage status selected under point (a) above.
Only waste gas which is used for the production of heat or electricity is relevant. If the waste gas is flared, only the amount relating to safety flaring is relevant.
You may choose to report either as tonnes or as 1000 Nm3 (cubic meters under standard conditions). The units must be consistent with those for the NCV below.

Amount of waste gas per year	Unit	2019	2020	2021	2022	2023	2024	2025
outside product benchmarks								

(g) Net calorific value of the waste gas

According to the definition in Article 2(10) of the FAR[18], combusted waste gases are treated as process emissions if they are produced outside the boundaries of a product benchmark. Additionally, emissions equivalent to natural gas (reference fuel) use, i.e. “technically usable energy content”, must be subtracted from the total process emissions. Operators are advised to consult ‘*UKETS17 FAR - Waste gases and process emissions sub-installations*’ for more information on allocation when production and consumption of waste gases are relevant.

The operator should complete a separate tool to determine process emissions if they have both sub-installations i.e. one deemed to be exposed to a significant risk of carbon leakage (CL) and one not deemed to be exposed to a significant risk of carbon leakage (non-CL). As both CL and non-CL process emissions sub-installations can occur in the same installation, and also because different waste gases can be produced in the same installation, the "waste gas tool" exists twofold in the BDR. Operators should ensure that data for the two sub-installations add up to the total for the installation.

D.IV.1 Process emissions - waste gases produced outside product BMs 1

The operator should specify:

a) **The type of process emissions sub-installation concerned** (exposed to carbon leakage or non-exposed).

b) **Whether the installation consumes waste gases** (i.e. select “relevant”) or not (i.e. select “not relevant”).

[18] https://www.legislation.gov.uk/eur/2019/331/article/2

c) **Type of waste gas**: the operator should choose a name for the gas stream in the first box and describe the waste gas and the process that produces it in the second box. For example, the description can include the production process where the waste gas originated from, the composition of the gas (e.g. contains CO, CO2, NOX, SO2, etc.), or a description of the process where it is efficiently combusted. In case there are several waste gases streams, the operator should provide data for each different stream in separate templates (if necessary, the operator can provide separate BDRs in which only the waste gas tool is completed for different streams).

d) **Total amount of "uncorrected" process emissions**: in tonnes of CO_2 equivalent per year. In line with Article 2(10) of the FAR, when calculating allocation for waste gases, an amount of CO_2 equivalent to natural gas used for the "technically usable energy content" needs to be subtracted from the total process emissions. The amount of process emissions without any subtraction is referred to as "uncorrected process emissions" in this tool and reflects all types of process emissions (referred to as types a, b and c in '*UKETS17 FAR - Waste gases and process emissions sub-installations*'.

e) **Estimation of emissions from the combustion of the waste gases:** used or exported, in tonnes of CO_2 equivalent per year, for other purposes than flaring (unless for safety flaring), taking into account the relevant carbon leakage status. This field is optional and is meant for cross checking. The values must be consistent with the amount of waste gases provided in point (f) below.

f) **Amount of waste gas** (in thousand Nm^3 per year or in tonnes per year) **produced outside of the product benchmark** sub-installations (**including for export)** and combusted for purposes other than flaring (only in case of safety flaring can the amount of waste gases flared for safety reasons be included). The relevant carbon leakage status (as selected under point (b)) must be taken into account. The data can be entered either in tonnes per year, or in 1000 Nm^3 per year; the BDR template facilitates the selection of unit by providing a drop-down menu. The choice of unit must be consistent with the unit used for the NCV below (point (g)). It does not matter whether the waste gases were produced in the same UK ETS installation as the one consuming the waste gases or not.

g) **Net calorific value (NCV) of the consumed waste gas**: the NCV is the amount of heat released during the combustion of the fuel, minus the energy required to vaporise water produced during combustion. NCVs should be determined in compliance with the MRR 2018. The NCV should be expressed in GJ per 1000Nm^3 or GJ per tonne depending on the unit chosen under point (f). The data collection automatically selects the proper unit based on the selection under (f).

h) **Necessary assumptions**: these include the reference efficiencies, in %, for

producing electricity using natural gas and waste gases, as well as the emission factor for natural gas. See '*UKETS17 FAR - Waste gases and process emissions sub-installations*' for guidance on the reference efficiencies.

i) **Emissions to be subtracted for taking into account the technically usable energy content**: these emissions, in tonnes of CO2 equivalent per year, are automatically calculated based on the data provided. The emissions correspond to the "consumer part", which should be distinguished from the "producer part" of the emissions; see '*UKETS17 FAR - Waste gases and process emissions sub-installations*' for additional guidance.

j) **Process emissions calculated taking into account the correction for waste gases**: this is the final result provided by the tool, in tonnes of CO2 per year. This amount is defined as the difference between the emissions specified under (d) and (i). The BDR template automatically performs the calculation. The resulting data should be entered in section G (Fall-back) for the relevant process emissions sub-installation. If the result is negative, it should be set to zero.

D.IV.2 Process emissions - waste gases produced outside product BMs 2

This tool should be completed if the installation includes two process emissions sub-installations (one CL and one non-CL), both including waste gases, or if several types of waste gases are consumed within the installation. In such cases, the second tool should relate to the second process emissions sub-installation or for the second type of waste gas and should be filled in according to instructions provided in paragraph D.IV.1.

E “Energy Flows” – data on energy input, measurable heat and electricity

E.I Energy input from fuels

This section describes how to report data relating to the attribution of fuel input to the different sub-installations. The free allocation of allowances to fuel benchmark sub-installations is directly based on the fuel input attributed in this section.

In most cases, the data requested are annual values. Data can be derived from a range of data sources. See ‘*UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules*’ for more guidance on this topic.

E.I.1 Overview and split into use categories

Fuel input is attributed to other uses for the purpose of consistency checks.

E. Sheet "EnergyFlows" - DATA ON ENERGY INPUT, MEASURABLE HEAT AND ELECTRICITY

I Energy input from fuels

1 Overview and split into use categories

(a) Energy input from fuels, total installation (taken from sheet "D_Emissions", section I):

	Unit	2019	2020	2021	2022	2023	2024	2025
Total energy input from fuels	TJ / year							

(b) Input method:

You can choose the method for entering the values in the table below under point (c). Available options are: "Absolute values" (enter TJ/year), or "percentages".
For fast data entries in simple cases, where most entries will be "100%" or zero, percentages are the better choice.

(c) Distribution of fuel input to different uses

Please enter in the table below the amount of energy consumed for each use type, or - depending on input (b) - the percentage of amount (a).

- *Fuel input to product BM is the sum of direct fuel input and fuel input to measurable heat consumed by the sub-installation.*
- *Fuel input for production of measurable heat not used for product BM or electricity production*
- *Fuel input to fuel BM sub-installations*

  If there is heat recovery from a fuel BM sub-installation, the recovered amount measurable heat, divided by a virtual efficiency of 90%, has to be deducted from the fuel input here and attributed to "fuel input for production of measurable heat" above, in order to avoid double counting.
- *Fuel input for electricity production*

For attributing fuel input from cogeneration (CHP) to production of measurable heat and electricity, the "CHP tool" in section D.III. has to be used.

Special care should be taken for attribution of energy input to the two sub-installations which are relevant for allocation purposes:

Fuel benchmark sub-installation "CL" (exposed to a significant risk of Carbon Leakage) and "non-CL" (not exposed to carbon leakage risk).
For control purposes, the rest (100% minus total of inputs) is displayed in the bottom line. This refers to energy input which is not eligible for allocation.

	Usage type of fuel input	Unit	2019	2020	2021	2022	2023	2024	2025
i.	Fuel input to product BM sub-installations	% or TJ / year							
ii.	Fuel input for production of measurable heat	% or TJ / year							
iii.	**Fuel benchmark sub-installation, CL**	**% or TJ / year**							
iv.	**Fuel benchmark sub-installation, non-CL**	**% or TJ / year**							
v.	Fuel input for electricity production	% or TJ / year							
vi.	Rest	% or TJ / year							

For control purposes, the inputs are displayed here in the unit which you have not chosen for input:

	Usage type of fuel input	Unit	2019	2020	2021	2022	2023	2024	2025
vii.	Fuel input to product BM sub-installations	% or TJ / year							
viii.	Fuel input for production of measurable heat	% or TJ / year							
ix.	**Fuel benchmark sub-installation, CL**	**% or TJ / year**							
x.	**Fuel benchmark sub-installation, non-CL**	**% or TJ / year**							
xi.	Fuel input for electricity production	% or TJ / year							
xii.	Rest	% or TJ / year							

(d) Emission factor for fuels used for measurable heat and electricity production

Please enter in the table below the weighted average emission factor for all fuels, and for the fuels that are used to produce any measurable heat and electricity, respectively. Values entered here do not have any direct impact on either the allocation or the attributed emissions. They are only used for checking plausibility.

For attributing fuel input from cogeneration (CHP) to production of measurable heat and electricity, the results of the "CHP tool" in section D.III. can be used.

	Emission factor (EF)	Unit	2019	2020	2021	2022	2023	2024	2025
i.	Fuel EF for total fuel input	t CO2 / TJ							
ii.	Fuel EF for measurable heat	t CO2 / TJ							
iii.	Fuel EF for electricity	t CO2 / TJ							

The operator should ensure that the following data are provided:

a) **Energy input from fuels, total installation**: these data are taken automatically from Section D.I.3 (“Result of installation data for use in Sheets “D_Emissions” and “E_EnergyFlows””, last line of the table 3).

b) **Input method**: the method for entering values in section (c) should be chosen from the drop-down menu: “Absolute values” in TJ per year, or “percentages”. In simple cases, it is recommended that operators choose percentages, for simplicity reasons and to avoid errors, especially when most entries will be 100% or 0.

c) Indicate the **fuel input attributed to different usage types**. These include:

- Fuel input used within the boundaries of product benchmarks. See ‘*UKETS18 FAR - Sector specific guidance*’ for further details on system boundaries of product benchmarks. The fuel input includes:
  - Fuel input to production processes in the installation covered by product benchmarks. This excludes fuel input for production of measurable heat that is consumed by production processes covered by product benchmarks.
  - Fuel input for the onsite production of measurable heat consumed by production processes covered by the product benchmark. Note that since only the fuel input to the installation is considered here, fuel input related to the production of imported heat should not be included.
    As heat import and export are not considered here, the fuel input under this bullet may not completely conform to fuel input related to product benchmark sub-installations.
- Fuel input for the production of measurable heat outside the boundaries of product benchmarks. This should exclude fuel input related to electricity production. Note that since only the fuel input to the installation is considered here, fuel input related to the production of imported heat should not be included. Because heat import and export are not considered, the fuel input under this bullet may not completely conform to fuel input related to heat benchmark sub-installations. It should be noted that heat may be produced both for consumption within product benchmark sub-installations and outside product benchmark sub-installations (e.g. heat export, consumption in production processes not covered by product benchmarks, and electricity production). If the heat is used within the boundaries of a product benchmark, then the share of fuel used to produce this amount of heat should be included in the share of fuel input to product benchmark sub-installations.
- Fuel input within the boundaries of a fuel benchmark sub-installation deemed to be exposed to a significant risk of carbon leakage (i.e. “Fuel benchmark sub-installation, CL”). See ‘*UKETS11 FAR - Determining allocation at the installation level*’ for further information related to fuel consumed within the boundaries of a fuel benchmark sub-installation.

Data input here should exclude fuel input to produce measurable heat and electricity. The fuel benchmark sub- installation includes waste gases used as fuel to produce non- measurable heat. In the case of waste gases produced outside the boundaries of a product benchmark sub-installation, the fuel sub-installation also includes safety flaring (but no other flaring). If part of the carbon in a fuel used to produce a product is converted into waste gases and leaves the production process, then the energy content of the share of the waste gas that originates from the fuel should be subtracted from the fuel input to the fuel benchmark sub-installation. See '*UKETS17 FAR - Waste gases and process emissions sub-installations*' for additional guidance on this topic. It should be noted that a production process can involve producing multiple products covered by a product benchmark and products not covered by a product benchmark. In such cases, total fuel input related to a process should be attributed between the appropriate product benchmark sub-installation and also to appropriate fall-back sub-installations, such as a heat benchmark sub-installation and / or a fuel benchmark sub-installation.

- Fuel input within the boundaries of a fuel benchmark sub-installation not deemed to be exposed to a significant risk of carbon leakage (i.e. "Fuel benchmark sub-installation, non-CL"). The guidance for this sub-installation is identical as the guidance in the previous bullet.
- Fuel input for the production of electricity. These data must be consistent with the CHP tool data, when relevant. Furthermore, fuel used in back up electricity generators is to be reported here.
- Fuel input used for other purposes. The BDR automatically calculates this amount as 'Rest'. In case an operator chooses not to apply for allowances for a sub-installation, for example when the administrative burden is considered to outweigh the benefit, care should be taken to ensure that the corresponding amount of energy is included in this 'Rest' field. This ensures that there are no omissions or double counting of energy input. This line cannot be a negative value.

The units used are those chosen in paragraph (b); a second table is provided with the values displayed in the other unit (in % if TJ/year were chosen, in TJ/year if % were chosen), allowing the operator to check the results. If fuel is used in a CHP, the results from the CHP tool in Section D.III.1(i) should be used here for measurable heat and electricity production. Extra care should be taken in the calculation of the values provided for the two fuel benchmarks sub-installations, as these will be used for allocation purposes. The sum of all the data input values should be equal to the total annual fuel input at installation level indicated in paragraph (a). This is checked in the last line of the table. Any fuel in "Rest" refers to energy input which is not eligible for allocation.

The attribution of fuel input to different uses (for example production of different products) should be made on a reasonable basis. Fuel can be split between products using the percentage of process operating time per product or using the percentage of product produced compared to total production). The operator should detail how fuel is attributed, and this should be set out clearly in their MMP. In case of uncertainty, fuel input should be weighted such that more fuel is attributed to the product benchmark sub-installation. In general, the operator should ensure that fuel attributed in this section matches fuel attributed in Section D.II.2.

Depending on the outcome of the Free Allocation Review, some installations' eligibility to FA could change after the baseline data collection exercise has concluded. In addition, the indicative FA values produced by the BDR template may be subject to revision following the publication of any changes to the FA rules resulting from the Free Allocation Review.

E.II Measurable heat

This Section describes how to report data related to heat production, consumption, import and export.

The operator should first indicate whether this section is relevant, by answering the question "Are any measurable heat flows produced or consumed in, imported to or exported from this installation?" If the answer to this question is "TRUE", then data should be provided in this section.[19] If the answer to this question is "FALSE", then the operator can move on to the next section. Note that this section will always be relevant if any of the heat benchmark or district heating sub-installations are selected in section A.III.2.

In such cases, the indicator "FALSE" will be greyed out. See '*UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules*' for guidance on how to determine amounts of net measurable heat.

All heat data refers to "net amount of measurable heat", which is the heat content of the heat flow to the user from which the content of the return flow is subtracted. To calculate the amount of heat that is eligible for FA under a heat benchmark sub-installation, the operator should first obtain a complete energy balance of the measurable heat at the installation. The following distinctions should be made: For heat input: "eligible" heat: net measurable heat is considered eligible if it is produced by the installation or imported from another UK ETS installation. "non-eligible" heat:

[19] Unless all heat produced is consumed exclusively within the system boundaries of a unique sub-installation with no import or export of heat. In this case only, then detailed heat data do not need to be provided.

heat is considered non-eligible if it is imported from a non-UK ETS installation or produced from a nitric acid sub-installation. For heat use: “eligible” heat: net measurable heat is considered eligible if it is used within the installation or exported to a non-UK ETS entity.

- “non-eligible” heat: heat is considered non-eligible if it is consumed for electricity production or exported to a UK ETS installation.

The aim of this tool is to identify the amount of heat that is eligible and the amount of heat that is non-eligible. To do this the following hierarchy of approaches is proposed:

- If the distinction between eligible and non-eligible heat is clear on site (e.g. due to separated heat grid connections or different steam pressures), the eligible and non-eligible heat amounts should be reported based on the real situation and measured values.
- If this above approach is not feasible, all uses should be weighted based on the ratio of inputs (UK ETS input over total input).

In this tool, the operator should first ensure that the following data are specified, listing all **heat inputs**:

a) **Total net amount of measurable heat produced within the boundaries of the installation** in TJ per year. This includes the measurable heat production from all sources, e.g. CHP units, boilers, recovered heat, etc. See ‘*UKETS15 FAR - Cross-boundary heat flows*’ for additional guidance on the definition of measurable heat.

b) **Net measurable heat imported from installations covered by the UK ETS** (eligible for FA under the heat benchmark sub-installation), specified per UK ETS installation in TJ per year. The operator should select the installation name from the drop-down list, which is based on the list of technical connections described in Sheet A.IV (“List of technical connections”). If the name of the connecting installation cannot be found, it should be added to Sheet A.IV.

c) **Net measurable heat imported from installations and entities not covered by the UK ETS** (not eligible for FA under the heat benchmark sub-installation), specified per non-ETS entity in TJ per year. This should include heat produced from nitric acid sub-installations (in this case “Within installation” should be selected as name of installation, if the nitric acid production is part of this installation). The data entered in this table will be compared with deductions under product benchmark sub-installations, to

avoid double counting (see Sheet F_ProductBM). The operator should select the installation name from the drop-down list, which is based on the list of technical connections described in Sheet A.IV ("List of technical connections"). If the name of the connecting installation cannot be found, it should be added to Sheet A.IV. The amount of heat entered here should include all net measurable heat produced from electricity as entered in section (d) below.

d) **Net measurable heat produced from electricity** in TJ per year (not eligible for FA under the heat benchmark sub-installation). This includes heat from any electric pumps, electric boilers, etc. This amount of heat is to be included in the total net measurable heat imported from installations and entities not covered by the UK ETS in (c) above.

e) **Sum of measurable heat available in the installation** in TJ per year. This is the sum of the amount of measurable heat produced (a), the net imported measurable heat from UK ETS installations (b) and non-UK ETS entities (c). The BDR template automatically sums these values.

f) **Ratio of "ETS heat" to "Total heat"** in %. "UK ETS heat" is the sum of the measurable heat produced in the installation (a) and the measurable heat imported from other UK ETS installations (b). "Total heat" is the measurable heat specified under (e). The BDR template automatically calculates this value. This ratio is only required when it is not feasible to distinguish between heat produced within and heat produced outside the boundaries of UK ETS installations.

In the next step, the operator must determine the amount of measurable heat that is not eligible for FA under a heat benchmark sub-installation. See '*UKETS11 FAR - Determining allocation at the installation level*' for guidance on this topic.

The operator should ensure that the following data, relating to **heat not falling under heat benchmark sub-installations**, are specified:

g) **Measurable heat consumed for electricity production within the installation** (not eligible for FA under the heat benchmark sub-installation). This includes:

   i. Measurable heat used for electricity production in TJ per year.

   ii. The quantity of heat above that is supplied by non-UK ETS sources in TJ per year. By default, the ratio determined under (f) is used to calculate this amount. The BDR template automatically performs this calculation.

iii. If more precise information on the amount of heat from non-UK ETS sources is available (e.g. because steam from different sources can be distinguished due to different pressure levels), the values calculated in g.ii can be modified using a manual override. If this amount exceeds the amount indicated in (c).iv, the available maximum value will be used for further calculation.

h) **Measurable heat consumed for product benchmark sub-installations within the installation** (not eligible for FA under the heat benchmark sub-installation), in TJ per year: the operator should check this value for plausibility, by comparing it to the total amount of heat from non-UK ETS sources in product benchmark sub-installations as required in Sheet F.I.1(d) ("Heat imported from non-UK ETS installations or entities") and to the total net import from non-UK ETS entities (E.II(c), "Measurable heat imported from installations and entities not covered by the UK ETS"). The BDR template facilitates the plausibility check by automatically showing the non-UK ETS heat consumption in product benchmark sub-installations under point F.I.1(d).ii. It is recommended to first fill in data in Sheet "F_ProductBM" before continuing with this tool, to ensure that the plausibility check is correctly carried out.

In relatively complex installations, it will not be straightforward to assess how much heat is used in electricity production, product benchmark sub-installations and other sub-installations. A production process consuming heat may, for instance, be used to produce products covered under a product benchmark and products not covered under a product benchmark. In such cases, the operator should attribute heat consumption to different products using a reasonable approach (such as the percentage of process operating time allotted to a specific product or the percentage of total production volume per product). The operator should detail how they have attributed heat use between products in their MMP. In case of uncertainty, heat attribution should be weighted such that more heat is attributed to the product benchmark sub-installation. In general, the operator should ensure heat is attributed in the same way as emissions and fuel is attributed to different uses as discussed in Section D.II.2 ("Attribution to sub-installations") and E.I.1 ("Overview and split into use categories") respectively (only if those Sections are relevant for the installation under consideration).

i) **Heat exported to UK ETS installations** (not eligible for FA under the heat benchmark sub-installation) in TJ per year. The name of each installation should be selected from the drop-down list, which is based on the list of technical connections described in Sheet A.IV ("List of technical connections"). If the name of the connecting installation cannot be found, it should be added to Sheet A.IV. The amount of heat export should not be

greater than the total amount of measurable heat available in the installation (see Section E.II.(e), “Sum of measurable heat available at installation”).

The operator then needs to calculate the amount of measurable heat which is part of a **heat benchmark or district heating sub-installation**. See ‘*UKETS11 FAR - Determining allocation at the installation level*’ for guidance on this topic. The following data are calculated automatically in the BDR template.

j) **Sub-total: remaining total measurable heat, potentially belonging to heat benchmark sub-installations**, split between heat eligible by origin and heat not eligible by origin (in line with the definitions provided previously). The calculation is as follows:

   i. Determine the amount of heat available in the installation (item (e)), that is not used for electricity production (item (g)), not consumed in product benchmark sub-installations (item (h)) and not exported to other UK ETS installations (item (i)); so, the value is calculated as (e)-(g)-(h)-(i).

   ii. Determine the heat eligible by origin in TJ per year. The calculation of the amount of heat not eligible is specified under iii. The amount of heat that is eligible is the difference between i and iii.

   iii. Determine the heat non-eligible by origin in TJ per year. This quantity is equal to the sum of heat imported from non-UK ETS installations (c.iv) minus the amount of non-UK ETS heat used for electricity production (g.ii) minus the amount of non-UK ETS heat used in product benchmarks (h.xi).

k) Determine the **eligibility ratio** in %. This is equal to (j).ii/(j).i (see above).

The operator should then provide:

l) **The net amount of measurable heat consumed within the installation** and eligible under the heat benchmark, in TJ per year, outside the boundaries of product benchmarks and not for electricity production.

m) **The heat exported to installations or entities not covered by the UK ETS** (e.g. district heating networks), in TJ per year. In cases when heat is exported to complex heating networks, the network itself may be regarded as a non-UK ETS entity. See *‘UKETS15 FAR - Cross-boundary heat flows’* for more guidance on allocation in case of complex heat networks. The installation name should be selected from the drop-down list, which is based on the list of technical connections described in Sheet A.IV (“List of

technical connections”). If the name of the connecting installation cannot be found, it should be added to Sheet A.IV.

n) The **heat losses** in TJ per year and as a percentage of the available heat under (e). This value is provided to complete the heat balance. The BDR template automatically determines the quantity and percentage. If negative values are displayed, this means that the heat consumption levels entered above exceed the amount of heat available from production and imports.

o) **Total amount of measurable heat potentially part of a heat benchmark or district heating sub-installation** in TJ per year. This amount is the sum of the quantities specified under (l) and (m). The BDR template performs this calculation automatically.

p) **The final result is the amount of measurable heat attributable to the heat benchmark or district heating sub-installations** in TJ per year. This amount is equal to the amount calculated under (o) multiplied by the ratio calculated under (k). The BDR template performs this calculation automatically. The maximum value allowed is the eligible amount identified under point (j).

Finally, the operator should attribute the measurable heat under item (o) to the appropriate sub-installations.

q) The operator should first select the **input method** (either percentages or absolute values) and then complete the attribution.

r) **Attribution of heat sub-installations to Carbon Leakage exposure levels and to the district heating sub-installation**. The operator should enter the quantity of measurable heat consumed by each appropriate sub-installation, where 100% refers to the sum calculated under point (o):

   i. A heat benchmark sub-installation deemed to be exposed to a significant risk of carbon leakage (Heat benchmark sub-installation, CL). The measurable heat to be attributed to this sub-installation is equal to:

      - The measurable heat not used for electricity production or in product benchmark sub-installations that is consumed by production processes deemed to be exposed to a significant risk of carbon leakage (in TJ per year)

        PLUS

- The measurable heat not used for electricity production or in product benchmark sub-installations that is consumed by production processes deemed to be exposed to a significant risk of carbon leakage[20] (in TJ per year)

  MULTIPLIED BY

- The ratio of heat eligible for FA, calculated under (k)).

ii. A heat benchmark sub-installation not deemed to be exposed to a significant risk of carbon leakage (Heat benchmark sub-installation, non- CL). The measurable heat to be attributed to this sub-installation is equal to:

- The measurable heat not used for electricity production or in product benchmark sub-installations that is consumed by production processes not deemed to be exposed to a significant risk of carbon leakage (in TJ per year)

  PLUS

- The heat export to non-UK ETS entities that are not deemed to be exposed to a significant risk of carbon leakage9 (in TJ per year)

  MULTIPLIED BY:

- The ratio of heat eligible for FA calculated under (k)).

iii. A district heating sub-installation. The measurable heat to be attributed to this sub-installation is equal to:

- The measurable heat exported for the purpose of district heating or cooling.

Sub-total: remaining total measurable heat, potentially belonging to heat benchmark sub-installations, split between heat eligible by origin and heat not eligible by origin (in line with the definitions provided previously).

The calculation is as follows:

[20] Non-UK ETS entities are by default deemed not exposed to carbon leakage. The carbon leakage exposure factor for carbon leakage exposed sectors can only be used if the heat exporter provides satisfactory evidence that it exports heat to a non-ETS entity that is exposed to a significant risk of carbon leakage: the operator may, for example, provide a list of their customers consuming the heat, along with the NACE codes relevant to the customers and the amounts of heat delivered to them.

- Determine the amount of heat available in the installation (item (e)), that is not used for electricity production (item (g)), not consumed in product benchmark sub- installations (item (h)) and not exported to other UK ETS installations (item (i)); so, the value is calculated as (e)-(g)-(h)-(i).

- Determine the heat eligible by origin in TJ per year. The calculation of the amount of heat not eligible is specified under iii. The amount of heat that is eligible is the difference between i and iii.

- Determine the heat not-eligible by origin in TJ per year. This quantity is equal to the sum of heat imported from non-UK ETS installations (c.iv) minus the amount of non-UK ETS heat used for electricity production (g.ii) minus the amount of non-UK ETS heat used in product benchmarks (h.xi).

The operator should check that:

s) The sum of the measurable heat attributed to the three sub-installations is equal to the amount of measurable heat calculated under (o).

t) The sum of the heat export to non-UK ETS entities is equal to the sum of the amounts specified under (m).

u) The sum of the consumed measurable heat not used for electricity production or in product benchmark sub-installations is equal to the amount specified under (l).

E.III Waste gas balance

This section describes how to report data relating to waste gas production and consumption. It should only be filled out if waste gases are relevant for the installation. The operator should therefore first indicate whether this section is relevant, by answering the question “Are any waste gases produced or consumed in, imported to or exported from this installation?”

If the answer to this question is “TRUE”, then the operator should complete this section; if the answer to this question is “FALSE”, then the operator can move on to the next section. This balance is mainly used for consistency checking between related entries made in the “waste gas tool” in section D.IV and the sub-installation level waste gas balances in Sheets F (ProductBM) and G (Fall-back). The tool automatically pulls in data from other sections of the BDR template. In paragraphs (a) and (b), data relating to waste gases produced within the system boundaries of product benchmark sub-installations, as well as waste gases produced outside the system boundaries of a product benchmark sub-installation, are automatically copied from Sheets F (ProductBM) and G (Fall-back). Paragraph (c) sums the values to

calculate the **total amount of waste gases produced** within the installation.

The operator should provide the following data:

a) **Waste gases consumed within product benchmark sub-installations** is automatically taken from Sheet F (ProductBM).

b) **Waste gases consumed within product benchmark sub-installations** is automatically taken from Sheet F (ProductBM). is automatically taken from Sheet D.IV.

c) **Sum of waste gases** is automatically calculated by the template and equal to (a+b).

d) **Waste gases imported from other installations or entities**, in TJ per year. A drop-down menu proposes the list of relevant installations or entities, based on data provided in Sheet A.IV. Please make sure that there is no double counting with (b) when imported amounts are included there.

e) **Waste gases exported to other installations or entities**, in TJ per year. A drop-down menu proposes the list of relevant installations or entities, based on data provided in Sheet A.IV.

f) **The sum of waste gases available at the installation** is automatically calculated by the template and equal to (c)+(d)-(e).

g) **Waste gases consumed within product benchmark sub-installations** is automatically taken from Sheet F (ProductBM).

h) **Waste gases consumed within fall-back sub-installations** is automatically taken from Sheet G (Fall-back).

i) **Waste gases consumed to produce electricity**, in TJ per year.

j) **Waste gases flared for reasons other than safety flaring;** waste gases produced outside any product benchmark sub- installation and flared for reasons other than for safety flaring should be provided in TJ per year in line (xi) of the table. Waste gases produced within product benchmark sub-installations and flared for reasons other than for safety flaring is taken automatically from Sheet F (ProductBM).

k) The template automatically performs a **plausibility check** on the full waste gas balance, and calculates whether the balance is different from zero, providing the difference in TJ per year and as a percentage of the amount of waste gases available at the installation (i.e. (f)).

E.IV Electricity

This section describes how to report data relating to electricity production and consumption. Even though electricity production is not eligible for FA, this section is relevant for two reasons:

- It ensures that a plausibility check can be carried out on whether the installation should be classified as an electricity generator or not.
- It ensures that the issue of exchangeability between fuel and electricity is addressed appropriately.

a) Under (a), the operator should indicate **whether the installation produces electricity** or not. This question applies to all installations and is not directly related to whether the installation is an "electricity generator" within the meaning of Article 2c of the FAR. The remainder of this Section is only relevant for installations that produce electricity (i.e. those that have selected 'True' in (a)). If False is selected, then the remaining questions in this section are optional.
If the installation produces electricity), then the operator should ensure that the following data are specified:

b) The **total net amount of electricity produced in the installation**. This should be split between electricity produced from fuels (both fossil fuels and biomass) and electricity generated by other technologies: e.g. hydropower, wind power and solar power. The sum of both should be equal to the total electricity production within the installation. Electricity production should be expressed in net MWh produced per year. These data should be consistent with data in the CHP tool (if relevant).

c) The **total net electricity imported from the grid or from other installations** in MWh per year.

d) The **total net electricity exported to the grid or to other installations** in MWh per year.

e) The **total electricity available for use in the installation**. These values are automatically calculated by the template as follows: (b) + (c) - (d).

f) The **total net electricity consumed in the installation** in MWh per year.

g) The sum of electricity input in Sheet "F_ProductBM" for exchangeability of electricity is copied here to allow for a **plausibility check**, comparing these values to those provided in (f).

F “Product BM” – Sub-installation data relating to product benchmarks

F.I Historic Activity Levels and disaggregated production details

This Section describes the data required to apply to receive FA under product benchmark sub- installations. The data serve two purposes: to determine the amount of FA based on product benchmark sub-installations, and to determine the improvement rates for product benchmark values. The operators should only report data on sub-installations that are present in the installation, and therefore this Section is not relevant for installations that do not contain product benchmark sub-installations. The operator should complete a separate section for each product benchmark sub-installation included in the installation.

In most cases, the data requested are annual values. Data can be derived from a range of sources. See ‘*UKETS13 FAR - Monitoring and reporting in relation to the FA rules*’ for more guidance on this topic.

In the BDR template, the name of the product benchmark sub- installation is automatically displayed based on the inputs in Section A.III.1 (“Product benchmark sub-installations”)

The operator should specify:

a) Annual **historic activity levels**: the annual historic activity level for product benchmark sub-installations is the annual production of the product. The unit used will depend on the product benchmark, as defined in Annex I of the FAR (e.g. tonnes of grey cement clinker, or air-dried tonnes for short fibre kraft pulp). For some product benchmark sub-installations, the historical activity level must be calculated according to a defined methodology. The relevant methodologies are specified in Annex III of the FAR. Point 1(b) in the BDR template will automatically indicate if such a methodology should be applied. The tool will automatically determine, based on the start of normal operation indicated in Section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR. The corresponding entries (i.e. historic activity level for either year 2024 or year 2025) are to be entered in the last column of the table. This can however only be done at a later stage after the BDC submission, once these values are known.

b) In the BDR template, the requirement to follow a **special methodology** to calculate the historical activity level is automatically shown under (b). This can

be CWT values, for example. For more guidance on product definitions, unit of production and special methodologies, see '*UKETS18 FAR - Sector specific guidance*'. See Section H in the following pages of this document for guidance on data collections for special methodologies. In the BDR template, the historical activity levels according to special methodologies should be calculated in Sheet H, the values are automatically copied from sheet H to this row: (F.I.(a)(ii)).

c) **Exchangeability of fuel and electricity**: this paragraph relates to the data required to apply a correction for the exchangeability of fuel and electricity. This correction is only relevant for products listed in Annex I.2 to the FAR. The BDR template automatically indicates the need for such a correction. See '*UKETS11 FAR - Determining allocation at the installation level*' for information on why the correction is used and '*UKETS18 FAR - Sector specific guidance*' for how to apply the correction to determine the FA for specific products benchmark sub-installations. The operator should ensure that the following data are specified:

   - **Direct emissions** attributed to the sub-installation in tonnes of CO_2 per year. The total direct emissions are usually identical to the values provided under point (g) below. However, in cases when waste gases are used, further corrections might be necessary. Please consider the guidance provided under point **(g)** subsequently.
   - **Net measurable imported heat** from both UK ETS installations and non-UK ETS entities in TJ per year. These data are automatically taken from paragraph **(k).i** of this Sheet.
   - **Relevant electricity consumption** of the sub-installation. See Annex I.2 of the FAR for formal definitions of system boundaries and '*UKETS18 FAR - Sector specific guidance*' for further information.

Based on data provided, the BDR template automatically calculates the total direct emissions and the indirect emissions relevant for this sub-installation. This information is used to calculate the exchangeability factor of fuel and electricity.

d) Measurable **heat imported from non-UK ETS installations**: heat imported from non-UK ETS installations is not eligible for FA. Pursuant to Article 21 of the FAR, emissions must be deducted from the preliminary annual FA of product benchmark sub-installations when heat is imported from non-UK ETS installations. The deductible emissions must correspond to the amount of measurable heat imported from non-UK ETS installations or from nitric acid sub-installations, multiplied by the heat benchmark. To enable the deduction to be made, the operator should specify the net measurable heat imported from non-UK ETS or from nitric acid sub-installations, defined as the

consumed measurable heat produced outside the scope of the UK ETS in TJ per year. See '*UKETS15 FAR - Cross-boundary heat flows*' for additional guidance on the definition of net measurable heat import.
If feasible, heat imported from non-UK ETS or from nitric acid sub-installations should be quantified using the configuration of the steam system (for example, if heat is supplied at different pressures depending on source). If this is not feasible, the heat should be estimated by multiplying the measurable heat consumption of the product benchmark sub-installation times the ratio of "ETS heat" to "Total heat" as determined in Section E.II.2.e.

The operator should check that the values are consistent with the sub-totals for import from non-UK ETS under point E.II(c) in Sheet E (EnergyFlows), as well as with the total net measurable heat imported entered under point **(k).i** below. The BDR template automatically performs these checks and calculates the reduction in allocation. See '*UKETS15 FAR - Cross-boundary heat flows*' for more guidance on allocation when heat is imported from non-UK ETS entities.

Production details

Annex I to the FAR lists the formal definitions of the products covered by a product benchmark sub-installation. See '*UKETS18 FAR - Sector specific guidance*' for further information on product definitions. These definitions may encompass multiple products or product groups. The operator should therefore:

e) **Identify the products included in the product benchmark sub-installation**, as well as the corresponding PRODCOM codes. PRODCOM codes allow the regulator to check whether the product produced falls within the boundaries of a particular product benchmark. PRODCOM 2019 codes should be used[21].

f) Provide **individual production figures for products included in the product benchmark sub-installation**. The data should be based on the PRODCOM 2019 references identified in Section H of this document. For each product, the operator should indicate:
   - The relevant **PRODCOM 2019** code for each product. The PRODCOM codes should be entered in the format "nnnnnnnn", i.e. without any dots or other delimiters between the numbers. Only if PRODCOM codes are not available for the specific product should 4-digit level NACE codes be provided, in the format "nnnn".
   - The **name of product or group of products** produced.

[21] https://www.legislation.gov.uk/eur/2019/1933

- The unit of production (i.e. tonne, etc.).
- The annual production levels.

Data required to update the benchmarks

The data provided in this box will be used to update the benchmark values. The emissions related to measurable heat, heat losses, non-measurable heat and waste gases must be attributed to the different sub-installations, in accordance with Section 10 of Annex VII of the FAR. The benchmark values will be set using these data and following any changes resulting from the Free Allocation Review.

The name of the sub-installation is automatically copied from Section III.1 in Sheet A_InstallationData. Based on the data entered in this box, the attributable emissions will be calculated in section K.III.2 of the summary Sheet.

This section follows the principles set out in sections 2.3 and 5.3 of '*UKETS13 FAR - Monitoring and reporting in relation to the FA rules*', especially for all parameters used to determine the emissions attributed to each sub-installation (see $AttrEm$ formula below). Table 2 links each element of the $AttrEm$ formula with the relevant sections in the BDR and MMP templates, as well as with the relevant examples shown in this section.

$$AttrEm = DirEm^{*} + Em_{H,import} - Em_{H,export} + WG_{corr,import} - WG_{corr,export} + Em_{el,exch} - Em_{el,produced}$$

Table 1 Relationship between the different variables of *AttrEm* and the relevant sections in the BDR and MMP templates

Further parameters included in the table concern entries that are required to be provided in the "BM update" section of the baseline data collection template for consistency checks or other purposes, but do not have a direct impact on *AttrEm,*

Attributed emissions	Relevant section in the BDR template		Relevant section in the MMP template	
	Product BM	Fallback BM[22]	Product BM	Fallback BM
$DirEm^{*}$ *(MP source streams)*	F.g	G.c	F.e.i	G.c
$DirEm^{*}$ *(Internal source streams)*	F.i	–	F.e.ii	–

[22] Where reference is made to the specific type of fall-back benchmark, relevant sections apply to all sub-installations with the same benchmark, e.g. "G.1.f" means that this is the relevant section for the heat and district heating sub-installations; "G.4.d" means this is the relevant section for the fuel BM sub-installations.

$DirEm^*$ *(CO2 feedstock)*	F.j	–	F.e.iii	–
$Em_{H,import}$	F.k	G.1.f	F.g	G.1.f
$Em_{H,export}$	F.k	G.4.e	F.g	G.4.e
$WG_{corr,import}$	F.l	G.4.d	F.h	G.4.d
$WG_{corr,export}$	F.l	–	F.h	–
$Em_{el,exch}$	F.c	–	F.c	–
$Em_{el,produced}$	F.m	–	F.c	–
Parameter: Fuel input	F.h	G.d	F.f	G.d
Parameter: Fuel input from waste gases (WG)	-	G.d	-	G.d
Parameter: Heat produced	–	G.1.e	–	G.1.e
Parameter: Heat from pulp	F.k	G.1.f	F.g	G.1.f
Parameter: Heat from nitric acid	F.k	–	–	–
Parameter: Waste gases produced	F.l	–	F.h	–
Parameter: Waste gases consumed	F.L	–	F.h	–
Parameter: Waste gases flared	F.l	–	F.h	–
Parameter: Total pulp produced	F.n	–	F.a	–
Parameter: Intermediate products	F.o	–	F.a	–

g) **Direct emissions attributable to this sub-installation *DirEm* (MP source streams):*** the total direct emissions should be provided for each year in tonnes of CO2 equivalent per year. The following provisions should be taken into account:
The direct emissions are monitored in line with the Monitoring Plan approved under the MRR 2018, i.e. taking into account the emissions from calculation-based methodologies (using source streams), measurement-based methodologies (CEMS) as well as no-tier approaches (“fall-backs”). However, in several situations the “direct emissions” in this section are not identical to those reported under the MRR 2018. Such situations include e.g. source streams used to produce measurable heat, waste gases etc. Care must be taken when completing the sections below and operators should follow the instructions meticulously to avoid double counting or omissions:

- Measurable heat: where the heat is produced exclusively for one sub-installation, the emissions may be directly attributed here using the fuel’s emissions. However, when fuels are used to produce measurable heat which is consumed in more than one sub-installation (which includes situations with imports from and exports to other installations), the fuels should not be included in the direct emissions of the sub-installation but under point (k) below. "Imports" include measurable heat from a unit (e.g. a central powerhouse at the installation, or a more complex steam network with several heat producing units) that supplies heat to more than one sub-

installation. In such cases, emissions should not be attributed here but instead under point (k).i. below.

- Measurable heat exported: where such heat is recovered from a process and exported to another sub-installation in the installation or outside the installation, no corrections should be made here. The deduction for the associated emissions will be completed based on entries under point (k).v. below.

- Waste gases: emissions from waste gases which are IMPORTED from other installations and consumed in this sub-installation, should not be included here but under point (l) below.

The specific emission factors (EF) should take into account the provisions set out in sections 8 and 10 (in particular sections 10.1.2 and 10.1.3) of Annex VII of the FAR.

h) **Fuel input to this sub-installation and relevant emission factor** (*Parameter: fuel input*): in line with section 2.4(a) of Annex IV of the FAR, the following should be provided: the total fuel input in TJ per year, and the corresponding weighted emission factor in tonnes of CO2 per TJ. Operators should take into account the relevant energy content of each fuel which is included in the figure given under point (g), including fuels used to produce measurable heat, and applying the same system boundaries as for point (g). The term "fuel" should be understood as any source stream in accordance with the MRR 2018 that is combustible and for which a net calorific value can be determined. The weighted emission factor corresponds to the accumulated emissions from the fuels divided by the total energy content. The weighted emission factor should furthermore include emissions from corresponding flue gas cleaning, if applicable. Data provided here are used for consistency checking and have no direct impact on either the attributable emissions or the allocation.

i) **Further internal source streams imported to or exported from this sub-installation (and not covered under (g) *DirEm* (internal source stream)***: data relating to internal source streams transferred between sub-installations (i.e. imported to or exported from this sub-installation) and not included in previous data should be included here. For example, if this is the “coke” sub-installation of an integrated iron and steel plant, emissions associated with the consumption of coke occur in the blast furnace and should not be attributed to this (i.e. “coke”) sub-installation.

Nevertheless, a part of the emissions will be included under (g) above because coal entering the coke oven will be one of the source streams attributed here in the first step. To avoid double counting, a correction needs to be made for the coke leaving the coke sub-installation as an outgoing “internal source stream”. This is done by using a negative value for coke being “exported”.

To provide a complete balance of the emissions from coal entering the coke sub-installation, emissions associated with the use of coke oven gas (i.e. a waste gas) are already covered under (g) above (as included in the emissions from coal) and should cover the gas used within this sub-installation only. Corrections to account for the exported amounts of the waste gas should not be made here, but under (l).xx below.

Conversely, if this is the hot metal benchmark sub-installation in an integrated iron and steel plant, coke needs to be listed here as ingoing/imported “internal” source stream with positive values.

It is important to note that source streams should only be listed here if they are not already covered by the direct emissions under (g) to avoid

data gaps or double counting. Furthermore, emissions associated with either the production or the consumption of waste gases should NOT be listed here but under (l).xx. below.

The operator should indicate:

i. Whether or not such source streams are relevant for this sub-installation. The template allows for two types of source streams; if there are more than two source streams imported or exported, multiple source streams should be grouped together and respective names provided.

ii. A name representing the source stream should be provided.

The following annual data should be provided:

iii. Amount imported or exported in tonnes per year

The following annual data should be provided:

iv. Net calorific value if applicable, in GJ per tonne

v. Carbon content in mass percentages

vi. Biomass content, as fraction of carbon, in percentages

vii. Fossil emissions, in tonnes of CO2 per year – these are automatically calculated by the tool

viii. Biomass emissions, in tonnes of CO2 per year – these are automatically calculated by the tool

ix. Energy content in TJ per year – this is automatically calculated by the tool

x. In the last line of the table, an error message is provided if data is incomplete or inconsistent.

j) **Amount of GHG imported or exported as feedstock *DirEm* (CO_2 feedstock)***: the amount of greenhouse gas imported or exported should be provided in tonnes of CO2 equivalent per year, in line with Annex IV, section 3.1(k) of the FAR, and with the rules set out in the MRR 2018. Exported amounts should be entered as negative values and correspond to CO2 that is exported and not released to the atmosphere by this sub-installation.

k) **Measurable heat import to and export from this sub-installation** (to another sub-installation in the installation, or outside the installation). The

following data should be provided:

i. Total net heat imported, in TJ per year.

ii. Specific emission factor for the imported heat in tonnes of CO_2 per TJ (i. and ii. combine for $\boldsymbol{Em_{H,import}}$).

iii. Amount of net heat imported from pulp sub-installation in TJ per year (*Parameter: Heat from pulp*). See '*UKETS15 FAR - Cross-boundary heat flows*' and '*UKETS18 FAR - Sector specific guidance*' for more information on this topic.

iv. Amount of heat imported from nitric acid sub-installation in TJ per year (*Parameter: Heat from nitric acid*). See '*UKETS15 FAR - Cross-boundary heat flows*' and '*UKETS18 FAR - Sector specific guidance*' for more information on this topic.

v. Total net heat exported, in TJ per year. Any measurable heat (e.g., steam) exported from product benchmark sub-installations should be reported and deducted as exported heat in this line, regardless of whether it is used in other (sub-)installations or for the production of electricity. This also applies to any electricity produced from that steam, including from the black liquor combustion in pulp industries.

vi. Specific emission factor for the exported heat in tonnes of CO_2 per TJ. (v. and vi. combine for $\boldsymbol{Em_{H,export}}$).

If the emissions factor associated with the export of heat from a product benchmark sub-installation is not known or is not clearly defined (e.g., in the case of recovered waste heat), it will be based on the updated heat benchmark value. In that case, this line should be left empty. If on the other hand the emissions factor is known and clearly defined, the preferred option is that the operator enters the known value here.

The specific emission factors (EF) associated with the heat should take into account the provisions in sections 8 and 10 (in particular sections 10.1.2 and 10.1.3) of Annex VII of the FAR.

For attributing emissions from cogeneration to production of heat and electricity, the "CHP tool" in section III of Sheet D should be used.

l) **Waste gas balance for this sub-installation.** The following data should be provided:

i. Whether or not waste gases are **relevant** for this sub-installation. If this is not the case, no data inputs are needed.

Types of waste gases produced (*Parameter: Waste gases produced*)

ii. Types of waste gases produced. A name or description of the waste gas should be provided.

The following data relate to waste gases produced. Data provided here are used for consistency checking and have no direct impact on either the attributable emissions or the allocation.

iii. Amounts produced: data may be reported either in tonnes or in 1000 Nm^3 (the unit can be changed via a drop-down menu). The units must be consistent with those for the net calorific value and emission factor.

iv. Net calorific value: the unit in which data are reported (GJ per 1000Nm^3, or GJ per tonnes) should be consistent with the unit chosen in (iii); units will be corrected automatically by the template, however, operators should ensure data are reported using the correct unit.

v. Waste gas produced: waste gas produced in TJ per year is automatically calculated by the template. This figure should be consistent with the figure recorded in section E.III.(a).

vi. Specific emission factor of the waste gas produced in tonnes of CO_2 per TJ.

Types of waste gases consumed (*Parameter: Waste gases consumed*)

vii. Types of waste gases consumed. A name or description of the waste gas should be provided.

The following data relate to waste gases consumed. This includes all types of waste gases that are consumed in this sub-installation for the purpose of the production of measurable heat, non-measurable heat (including safety flaring) or mechanical energy (other than for electricity). Waste gases flared for reasons other than for safety flaring should be reported under the next point. Data provided here are used for consistency checking and have no direct impact on either the attributable emissions or the allocation.

viii. Amounts consumed: data may be reported either in tonnes or in 1000 Nm^3 (the unit can be changed via a drop-down menu). The units must be consistent with those for the net calorific value and emission factor.

ix. Net calorific value: the unit in which data are reported (GJ per 1000Nm^3, or GJ per tonnes) should be consistent with the unit chosen in (viii); units will be corrected automatically by the template, however,

operators should ensure data are reported using the correct unit.

x. Waste gas consumed: waste gas consumed in TJ per year is automatically calculated by the template. This figure should be consistent with the figure recorded in section E.III.(g).

xi. Specific emission factor of the consumed waste gas in tonnes of CO_2 per TJ.

Types of waste gases flared (*Parameter: Waste gases flared*)

xii. Types of waste gases flared. A name or description of the waste gas should be provided.

The following data relate to waste gases flared. This includes all types of waste gases that are ultimately flared for reasons other than for safety flaring, either within or outside this sub-installation. Data provided here are used for consistency checking and have no direct impact on the attributable emissions. However, as of 2026, allocation will be reduced with respect to flaring of waste gases other than for safety flaring. See '*UKETS17 FAR - Waste gases and process emissions sub-installations*' for more information on this topic.

xiii. Amounts flared: data may be reported either in tonnes or in 1000 Nm^3 (the unit can be changed via a drop-down menu). The units must be consistent with those for the net calorific value and emission factor.

xiv. Net calorific value: the unit in which data are reported (GJ per 1000Nm^3, or GJ per tonnes) should be consistent with the unit chosen in (xiii); units will be corrected automatically by the template, however operators should ensure data are reported using the correct unit.

xv. Waste gas flared: waste gas flared in TJ per year is automatically calculated by the template. This figure should be consistent with the figure recorded in section E.III.(j).

xvi. Specific emission factor of the flared waste gas in tonnes of CO_2 per TJ.

Types of waste gases imported (data entered here is used for $WG_{corr,import}$)

xvii. Types of waste gases imported. A name or description of the waste gas should be provided.

The following data relate to waste gases imported. This includes all types of waste gases that are produced outside the system boundaries of this sub-

installation but imported to this sub-installation and used to produce measurable heat, non-measurable heat (including safety flaring) or mechanical energy (other than for electricity):

xviii. Amounts imported: data may be reported either in tonnes or in 1000 Nm^3 (the unit can be changed via a drop-down menu). The units must be consistent with those for the net calorific value and emission factor.

xix. Net calorific value: the unit in which data are reported (GJ per 1000Nm^3, or GJ per tonnes) should be consistent with the unit chosen in (xviii); units will be corrected automatically by the template. However, operators should ensure data are reported using the correct unit.

xx. Waste gas imported: waste gas imported in TJ per year is automatically calculated by the template.

xxi. Specific emission factor of the imported waste gas in tonnes of CO2 per TJ.

Types of waste gases exported (data entered here is used for $WG_{corr,export}$)

xxii. Types of waste gases exported. A name or description of the waste gas should be provided.

The following data relate to waste gases exported. This includes all types of waste gases that are produced within the system boundaries of this sub-installation and exported from this sub-installation to any other sub-installation, or to any other installations or entities.

xxiii. Amounts exported: data may be reported either in tonnes or in 1000 Nm^3 (the unit can be changed via a drop-down menu). The units must be consistent with those for the net calorific value and emission factor.

xxiv. Net calorific value: the unit in which the data are reported (GJ per 1000Nm^3, or GJ per tonnes) should be consistent with the unit chosen in (xxiii); units will be corrected automatically by the template, however operators should ensure data are reported using the correct unit.

xxv. Waste gas exported: waste gas exported in TJ per year is automatically calculated by the template.

xxvi. Specific emission factor of the exported waste gas in tonnes of CO_2 per TJ.

m) **Electricity production ($Em_{el,prod}$)**: the amount of electricity produced directly in this sub-installation should be reported in MWh per year. This includes electricity that is produced directly in this sub-installation, in line with section 3.1(i) of Annex IV of the FAR. Any electricity that is produced via intermediate measurable heat should not be listed here but under export of measurable heat under **(k).v.**

n) **Total amount of pulp produced** (*Parameter: Total pulp produced*): in line with section 2.7(k) of Annex IV of the FAR, the total amount of pulp produced for the short fibre kraft pulp, long fibre kraft pulp, sulphite pulp, thermo-mechanical pulp and mechanical pulp product benchmark sub-installations should be reported. If the appropriate product benchmark sub-installation is relevant at the installation, production should be reported in tonnes per year. If the appropriate product benchmark sub-installation is not relevant, then this table will be greyed out.

o) **Import or export of intermediate products covered by product benchmarks** (*Parameter: Intermediate products*). To avoid any double counting or emissions not being attributed, the following information should be provided for updating the benchmarks, in line with section 2.7(d) of Annex IV of the FAR:

   i. Whether any import or export of intermediate products is covered by the product benchmark. If this is the case, then the following data should be provided, where relevant:
      - Imported amounts in tonnes
      - Exported amounts in tonnes
      - A description of the intermediate products which are imported or exported.

G "Fall-back" – Sub-installation data relating to fall-back sub-installations

G.I Historic Activity Levels and disaggregated production details

This section describes how to report on disaggregated production for fall-back approaches. There can only be a total of 7 sub-installations: two heat benchmark sub-installations, two fuel benchmark sub-installations, and two process emissions sub-installations – with one of each deemed to be exposed to a significant risk of carbon leakage, and one not – and one district heat sub-installation. These data will

serve two purposes: to determine the amount of FA based on fall-back benchmark sub-installations, and to determine fall-back benchmark improvement rates. See '*UKETS10 FAR - General guidance on the allocation methodology'* for a discussion on the maximum number of sub-installations with fall-back approaches. For more information on how to define sub-installations please refer to '*UKETS11 FAR - Determining allocation at the installation level'*.

Operators should only report data on sub-installations that are present in the installation. Operators should ensure that data are correctly reported, as such data may be used in future to confirm whether activity level changes are due to changes in production or changes in energy efficiency.

In most cases, the data requested are annual values. Data can be derived from a range of data sources. See '*UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules'* for more guidance on this topic.

In the BDR template, each section in this Sheet starts with an overview of historical activity levels taken from the Sheet 'EnergyFlows'.

G.I.1 Fall-Back Sub-installation 1, heat benchmark carbon leakage

This section covers sub-installations covered by a heat benchmark and deemed to be exposed to a significant risk of carbon leakage. The tool automatically provides the name of the sub-installation if relevant for an installation, based on information provided in section A.III.2 ("Sub-installations with fall-back approaches").

a) **Historic Activity levels** are copied automatically from Sheet E_EnergyFlows, in section E.II.r. The tool will automatically determine, based on the start of normal operation indicated in section A.III.2, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR. The corresponding entries (i.e. historic activity level for either year 2024 or year 2025) are to be entered in the last column of the table. This can however only be done at a later stage, once these values are known.

Production details

b) Identification **of relevant products or services associated with this sub-installation**:

The operator should specify to which production processes or services the sub-installation relates. These should be defined by physical units and processes where possible. They may include the following:

- Production of goods not covered by product benchmarks within the installation (please provide types of product including PRODCOM codes)
- Production of mechanical energy, heating or cooling (all uses excluding production of electricity)
- Export of heat to installations or other entities (other than district heating). In this case, please indicate the use of heat in that installation or entity, if known.

More specifically the operator should specify:

	Use type	Within installation or export?	Product name, or heat export other than "district heating"	PRODCOM
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

Production levels:

	Product name, or heat export other than "district heating"	Unit	2019	2020	2021	2022	2023
1							
2							
3							
4							
5							
6							
7							

- Use type: Different uses could be: “production of goods”, “production of mechanical energy”, “heating” and “cooling” for all uses except for the production of electricity; In some cases the sub-installation may cover installations or parts of an installation that are outside the boundaries of the installation being assessed. In this case it is possible that an operator may not know how measurable heat in the external installation is used and should specify the type as “unknown” from the drop-down menu. The BDR facilitates the type selection by providing a drop-down menu.
- Whether the heat is consumed within the installation or exported to a non-UK ETS entity. A list of connecting installations is provided in a drop-down menu, based on the information indicated in Sheet A. Note that heat exported to a UK ETS installation must not be included in a heat benchmark sub-installation. See ‘*UKETS15 FAR - Cross-boundary heat flows*’ for more guidance on this topic.
- The name of the product for which the heat is consumed, or heat export for uses other than “district heating”.

- The relevant PRODCOM 2019 code for the activity related to the heat consumption or heat export to non-UK ETS entities. A list of PRODCOM 2019 codes can be found at: https://www.legislation.gov.uk/eur/2019/1933.

- The PRODCOM codes should be entered in the format “nnnnnnnn”, i.e. without any dots or other delimiters between the numbers. If PRODCOM codes are not available for the specific product, 4-digit level NACE codes should be provided, in the format “nnnn”. NACE codes can also be used instead of PRODCOM codes if several similar products within the same NACE sector are covered. The PRODCOM/NACE codes should be used to verify the carbon leakage status of activities within the sub-installation. Note that in case of heat export to non-UK ETS entities, the carbon leakage exposure factor for carbon leakage exposed sectors can only be used if the heat exporter provides satisfactory evidence that it exports heat to a non-UK ETS entity that is exposed to a significant risk of carbon leakage: the operator will for example provide a list of customers consuming the heat, along with applicable NACE codes and quantities of heat delivered.

- **Production levels**: unit and production levels of each of the products or the amount of heat exported. This second table automatically copies the product name or heat export listed in (b).

Data required for the determination of the benchmark improvement rate

The data provided in this box will be used to update the benchmark values. The emissions related to measurable heat, heat losses, non-measurable heat and waste gases must be attributed to the different sub-installations, in accordance with section 10 of Annex VII of the FAR.

This section follows the principles set out in section 2.3 and 5.3 of ‘*UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules’*, especially for all parameters used to determine the emissions attributed to each sub-installation (see AttrEm formula below). Table 2 on page 63 links each element of the *AttrEm* formula below with the relevant sections in the baseline data collection and MMP templates.

$$AttrEm = DirEm^{*} + Em_{H,import} - Em_{H,export} + WG_{corr,import} - WG_{corr,export} + Em_{el,exch} - Em_{el,produced}$$

Based on the data entered in this box, the attributable emissions will be calculated in section K.III.2 of the summary Sheet.

The operator should ensure that the following elements are provided:

c) **Directly attributable emissions (DirEm*)to this sub-installation - *DirEm* (MP source streams)***: the total direct emissions should be provided for each

year in tonnes of CO2 equivalent per year. The following provisions should be considered:

- The direct emissions monitored in line with the MP approved under the MRR 2018, i.e. taking into account the emissions from calculation-based methodologies (using source streams), measurement-based methodologies (CEMS) as well as no-tier approaches ("fall-backs"). However, in several situations the "direct emissions" in this section are not identical to those reported under the MRR 2018. Such situations include e.g. source streams used to produce measurable heat, waste gases etc. Operators must ensure they follow instructions carefully to avoid double counting or omitting emissions.

- Measurable heat: where the heat is exclusively produced for one sub-installation, the emissions may be directly attributed here via the fuel's emissions. Wherever fuels are used to produce measurable heat which is consumed in more than one sub-installation (e.g. a central power house at the installation, or a more complex steam network with several heat producing units), the fuels should not be included in the direct emissions of the sub-installation but under point (f).i. below.

- Waste gases: emissions associated with measurable heat produced from waste gases imported from other installations or sub-installations and used in this sub-installation should not be included here, but under point (f).xiii. below.

d) **Fuel input to this sub-installation and relevant emission factor**: the total fuel input in TJ per year, and the corresponding weighted emission factor in tonnes of CO2 per TJ, taking into account the related energy content of each fuel, should be provided, in line with section 2.4(a) of Annex IV of the FAR. The term "fuel" should be understood as any source stream in accordance with the MRR 2018 that is combustible and for which a net calorific value can be determined. The weighted emission factor corresponds to the accumulated emissions from the fuels divided by the total energy content. The weighted emission factor should include emissions from corresponding flue gas cleaning, if applicable. The fuel input from waste gases includes the corresponding energy input to produce the measurable heat included in this sub-installation. The values entered here are used for the waste gas balance in section E.III.h. Data provided here are used for consistency checking and have no direct impact on either the attributable emissions or the allocation.

e) **Measurable heat produced (*Parameter: Heat produced*)**: the measurable heat produced should be entered here, in line with section 3.2(a) of Annex IV of the FAR. This value can differ from the sub-installation's activity level listed

under point a) above, as it includes heat losses in addition to the net amounts of measurable heat consumed or exported to non-UK ETS entities, and disregards heat imports, which are to be entered under f) below. Further guidance is provided in example MH-5 in section 5 of '*UKETS13 FAR - Monitoring and reporting in relation to the free allocation rules*'.

f) **Measurable heat imported (data entered here used for $Em_{H,import}$).** Here the amount of measurable heat imported from each of the following sources should be entered. Do not include here any heat imports from "non-eligible" sources, i.e. installations not covered by the UK ETS, or heat produced in nitric acid sub-installations. The specific emission factors (EF) should take into account the provisions in chapters 8 and 10 (particularly sections 10.1.2 and 10.1.3) of Annex VII of the FAR.

- ***Net heat imported (other sources)**:* this includes heat imported from other installations, or, where measurable heat is consumed by more than one sub-installation, heat produced onsite and consumed within this sub- installation. Measurable heat imported from any product BM sub-installation, pulp production, measurable heat recovered from fuel BM sub-installations or from waste gases should not be included here, because separate entry fields are provided for these figures.

  i. Total net heat imported, in TJ per year
  ii. Specific emission factor for the imported heat in tonnes of CO_2 per TJ

- ***Heat from product benchmark***: this includes measurable heat imported from product benchmark sub-installations apart from measurable heat from sub installations producing pulp or nitric acid.

  iv. Amount of net heat imported from product benchmark sub-installations in TJ per year

  v. Specific emission factor for the imported heat in tonnes of CO2 per TJ

- ***Heat from pulp***: this includes measurable heat from sub-installations producing pulp.

  vii. Amount of net heat imported from pulp benchmark sub-installations in TJ per year
  viii. Specific emission factor for the imported heat in tonnes of CO2 per TJ

- ***Heat from fuel benchmark***: this includes measurable heat recovered from waste heat from fuel BM sub-installations.

    x. Amount of net heat imported from fuel benchmark sub-installations in TJ per year

    xi. viii. Specific emission factor for the imported heat in tonnes of CO2 per TJ

- ***Heat from waste gases***: this includes measurable heat which is produced from waste gases.

    xiii. Amount of net heat imported from waste gases in TJ per year

    xiv. Specific emission factor for the imported heat in tonnes of CO2 per TJ

G.I.2 Fall-Back Sub-installation 2, heat benchmark non-carbon leakage

This section covers sub-installations covered by a heat benchmark but not deemed to be exposed to a significant risk of carbon leakage. The tool automatically provides the name of the sub-installation if relevant at the installation, based on information provided in section A.III.2 ("Sub-installations with fall-back approaches").

For this sub-installation, operators need to provide the same data as for the sub-installation discussed in section G.I.1.

Operators should be careful to ensure that only activities not deemed to be exposed to a significant risk of carbon leakage are included in this sub-installation.

G.I.3 Fall-Back Sub-installation 3, district heating

This section covers district heating sub-installations. The tool automatically provides the name of the sub-installation if relevant at the installation, based on information provided in section A.III.2 ("Sub-installations with fall-back approaches").

For this sub-installation, operators need to provide the same data as for the sub-installation discussed in section G.I.1, with the exception of section (b), in which the use type is already indicated as District Heating, so there is no need to specify whether the heat is exported or not (it will always be exported to a district heating network). The name of the district heating network should be provided (instead of the name of the product for which the heat is consumed in section G.I.1).

For more guidance on the definition of a district heating sub-installation see '*UKETS11 FAR - Determining allocation at the installation level*'.

G.I.4 Fall-Back Sub-installation 4, fuel benchmark carbon leakage

This section covers sub-installations covered by a fuel benchmark and deemed to be exposed to a significant risk of carbon leakage. The tool automatically provides the name of the sub-installation if relevant at the installation, based on information provided in section A.III.2 (“Sub-installations with fall-back approaches”).

The following guidance is specific for this sub-installation; for the remaining sections, the same data as for the sub-installation discussed in section G.I.1 is to be provided:

In section **(b)**, there is no need to specify whether the fuel is consumed on-site or not (it will always be consumed on site), and the name of the product or heat export is replaced by the name of the product or service type: the operator should list here to which product processes or services this sub-installation relates, which may include the production of goods not covered by product benchmarks within the installation (in this case the types of products should be indicated), or the production of mechanical energy, heating or cooling (all uses excluding production of electricity).

In section **(c)**, direct emissions monitored in line with the MP approved under the MRR 2018, i.e. taking into account the emissions from calculation-based methodologies (using source streams), measurement-based methodologies (CEMS) as well as no-tier approaches (“fall-backs”) should be entered.

Emissions from the combustion of waste gases must not be included here but under point **(d).iii** (fuel input from waste gases) below.

In section **(d)**, values for **(d).i** and **(d)**.ii are automatically calculated based on data entered in **(a)** and **(c)**. Under iii. and iv. the fuel input for waste gases and the corresponding emission factor must be entered, respectively.

In section **(e)**, only the amount of net heat exported in TJ per year must be provided along with its specific emission factor. This section relates to any waste heat recovered and eligible for a heat benchmark or district heating sub-installation.

G.I.5 Fall-Back Sub-installation 5, fuel benchmark non-carbon leakage

This section covers sub-installations covered by a fuel benchmark and not deemed to be exposed to a significant risk of carbon leakage. The tool automatically provides the name of the sub-installation if relevant at the installation, based on information provided in section A.III.2 (“Sub-installations with fall-back approaches”).

For this sub-installation, operators must provide the same data as for the sub-installation discussed in section G.I.4.

Operators should be careful to ensure that only activities deemed not to be exposed to a significant risk of carbon leakage are included in this sub-installation.

G.I.6 Fall-Back Sub-installation 6, process emissions carbon leakage

This section covers process emissions sub-installations[23] deemed to be exposed to a significant risk of carbon leakage. The tool automatically provides the name of the sub- installation if relevant at the installation, based on information provided in section A.III.2 ("Sub-installations with fall-back approaches").

a) Historic activity levels should be provided in tonnes of CO2 equivalent for each year. The values entered should include eligible emissions from any waste gases as determined in section D.IV. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7). The corresponding entries (i.e. historic activity level for either year 2024 or year 2025) should be entered in the last column of the table. This can only be done at a later stage, once these values are known.

Production details

The operator should specify to which products or services the sub-installation relates. These should be defined by physical units and processes where possible. This type of sub-installation always relates to production of goods not covered by product benchmarks within the installation. More specifically the operator should provide the following:

b) **Identification of relevant products or services associated with this sub-installation:**
   - Process emission type: The different types are: "N2O", "PFCs", "CO2 (waste gas corrected)", "reduction of metals compounds", "removal of impurities", "decomposition of carbonates", "chemical synthesis", "carbon containing materials", "reduction of metalloid oxides and non-metal oxides". The different types of process emissions are defined in Article 2(10) of the FAR. The BDR template facilitates the selection by providing a drop-down menu.

   - The name of the product or service type to which the process emissions relate.

[23] It is of utmost importance not to confuse the process emissions as referred to in the MRR 2018 and the process emission sub-installation that is relevant for allocation purposes. As an example, emissions from flue gas cleaning are "process emissions" according to Annex II of the MRR 2018, but are not eligible for free allocation according to Article 2(1) of the FAR. Therefore, emissions from flue gas cleaning are reported in Sheet D.I.2, but they shouldn't be related to a process emissions sub-installation. *See UKETS11 Determining the allocation at Installation level for further clarifications.*

- The relevant PRODCOM 2019 code for the activity related to the process emissions.[24] The PRODCOM codes should be entered in the format “nnnnnnnn”, i.e. without any dots or other delimiters between the numbers. If PRODCOM codes are not available for the specific product, 4-digit level NACE codes should be provided, in the format “nnnn”. NACE codes can also be used instead of PRODCOM codes if several similar products within the same NACE sector are covered. The PRODCOM/NACE codes should be used to verify the carbon leakage status of activities within the sub-installation.

c) Disaggregation of **production levels**: unit and production levels for each of the products or services. This second table automatically copies the product name or service type listed in (b).

[24] Commission Regulation (EU) No 860/2010 established the PRODCOM codes in 2019: https://www.legislation.gov.uk/eur/2019/1933

G.I.7 Fall-Back Sub-installation 7, process emissions non-carbon leakage

This section covers process emissions sub-installations not deemed to be exposed to a significant risk of carbon leakage. For this sub-installation, operators need to provide the same data as for the sub-installation discussed in section G.I.6.

Operators should be careful to ensure that only activities deemed not to be exposed to a significant risk of carbon leakage are included in this sub-installation.

H “Special BM” – Special data for some product benchmarks

For some product benchmark sub-installations, the historical activity level or allocation needs to be calculated according to a special methodology. This section gives guidance on the data collection required to apply these special methodologies. The methodologies are specified in Annex III of the FAR. For more guidance on special methodologies, see ‘*UKETS18 FAR - Sector specific guidance*’. In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.I CWT (Refinery products)

This section provides guidance on data collection for refinery sub-installations. This section is only relevant for installations that include a refinery sub-installation. The BDR template will automatically show in a) whether this section is **relevant** based on data collected in section A.III.1 (“Product benchmark sub-installations”). For further guidance, please see information relating to Refinery products in chapter 1of the ‘*UKETS18 FAR - Sector specific guidance*’.

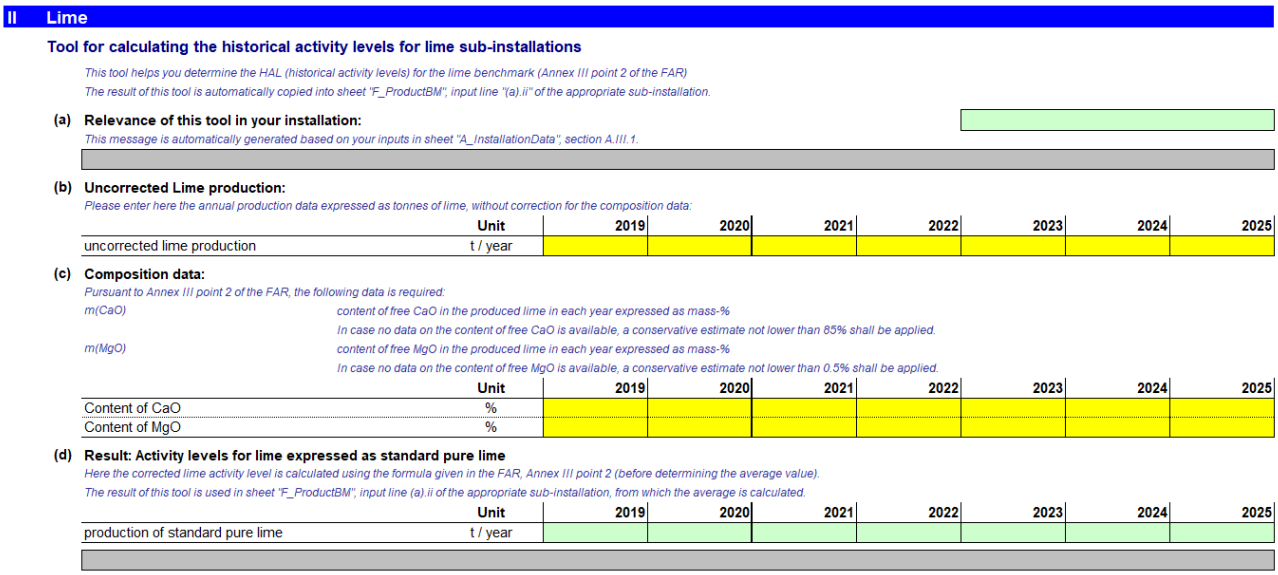
b) The operator should specify the relevant **throughput in kilotonnes** for each CWT function. The following abbreviations are used in the table: F for net fresh feed, R for reactor feed including recycle, P for product feed, and SG for synthesis gas production for POX units. See Annex II.1 of the FAR for definitions of CWT functions and definitions of throughput for each function. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7). The corresponding entries for either year 2024 or year 2025 should be entered in the last column of the table. This can only be done at a later stage, once these values are known. See the Refinery products chapter of the ‘*UKETS18 FAR - Sector specific guidance*’ for additional guidance on the definitions and data quality.

c) The annual historic activity level in CWT (tonnes) per year must be calculated from the specified throughputs of the different functions. The calculation should follow the part of the formula in point 1 of Annex III to the FAR, before determining the arithmetic mean. See Annex II.1 to the FAR for values of CWT factors. The BDR template automatically performs the required calculation. See the refinery products chapter of the ‘*UKETS18 FAR - Sector specific guidance*’ for guidance on the calculation of the annual historical activity levels of a refinery sub-installation.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.II Lime

This section provides guidance on data collection for lime sub-installations. This section is only relevant for installations that include a lime sub-installation. The BDR template will automatically show in a) whether this section is **relevant** based on data collected in section A.III.1 ("Product benchmark sub-installations"). See the Lime chapter of '*UKETS18 FAR - Sector specific guidance*' for more information about lime sub-installations.



II Lime

Tool for calculating the historical activity levels for lime sub-installations

This tool helps you determine the HAL (historical activity levels) for the lime benchmark (Annex III point 2 of the FAR)
The result of this tool is automatically copied into sheet "F_ProductBM", input line "(a).ii" of the appropriate sub-installation.

(a) Relevance of this tool in your installation:
This message is automatically generated based on your inputs in sheet "A_InstallationData", section A.III.1.

(b) Uncorrected Lime production:
Please enter here the annual production data expressed as tonnes of lime, without correction for the composition data:

	Unit	2019	2020	2021	2022	2023	2024	2025
uncorrected lime production	t / year							

(c) Composition data:
Pursuant to Annex III point 2 of the FAR, the following data is required:
m(CaO) — *content of free CaO in the produced lime in each year expressed as mass-%*
In case no data on the content of free CaO is available, a conservative estimate not lower than 85% shall be applied.
m(MgO) — *content of free MgO in the produced lime in each year expressed as mass-%*
In case no data on the content of free MgO is available, a conservative estimate not lower than 0.5% shall be applied.

	Unit	2019	2020	2021	2022	2023	2024	2025
Content of CaO	%							
Content of MgO	%							

(d) Result: Activity levels for lime expressed as standard pure lime
Here the corrected lime activity level is calculated using the formula given in the FAR, Annex III point 2 (before determining the average value).
The result of this tool is used in sheet "F_ProductBM", input line (a).ii of the appropriate sub-installation, from which the average is calculated.

	Unit	2019	2020	2021	2022	2023	2024	2025
production of standard pure lime	t / year							

The operator should specify:

b) The **lime production** in tonnes of lime **without correction** for the composition. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR.

c) The **calcium oxide** (CaO) **content** of the lime as a percentage (%). In case no data on the content of free CaO is available, a conservative estimate not lower than 85% should be applied. See Chapter 12 of '*UKETS18 FAR - Sector specific guidance*' for more guidance on data to be used.

The **magnesium oxide** (MgO) **content** of the lime as a percentage (%). In case no data on the content of free MgO is available, a conservative estimate

not lower than 0.5% should be applied. See Chapter 12 of '*UKETS18 FAR - Sector specific guidance'* for more guidance on data to be used.

d) The annual historical activity levels for lime, in tonnes of standard pure lime per year, as a calculation. The calculation should follow the part of the formula in point 2 of Annex III to the FAR before determining the arithmetic mean – note that the BDR template automatically performs the required calculation.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.III Dolime

This section provides guidance on data collection for dolime sub-installations. This section is only relevant for installations that include a dolime sub-installation. The BDR template will automatically show in **a)** whether this section is **relevant** based on data collected according to section A.III.1 ("Product benchmark sub-installations"). See Dolime chapter of '*UKETS18 FAR - Sector specific guidance*' for more information about dolime sub-installations).

The operator should specify:

b) The **dolime production** in tonnes of lime **without correction** for the composition. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR.

c) The **calcium oxide** (CaO) **content** of the dolime in %. In case no data on the content of free CaO is available, a conservative estimate not lower than 52% should be applied. See Dolime chapter of '*UKETS18 FAR - Sector specific guidance'* for more guidance on data to be used.

The **magnesium oxide** (MgO) **content** of the dolime in %. In case no data on the content of free MgO is available, a conservative estimate not lower than 33% must be applied. See Dolime chapter of '*UKETS18 FAR - Sector specific guidance*' for more guidance on data to be used.

d) The **annual historical activity level** in metric ton of standard pure dolime per year, calculated according to the part of the formula in point 3 of Annex III to the FAR, before determining the arithmetic mean. The BDR template automatically performs the required calculation. See also Dolime chapter of '*UKETS18 FAR – Sector specific guidance*'.

b) The **annual historical activity level** in metric ton of standard pure dolime per year, calculated according to the part of the formula in point 3 of Annex III to the FAR, before determining the arithmetic mean. The BDR template automatically performs the required calculation. See also Dolime chapter of '*UKETS18 FAR - Sector specific guidance*'.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.IV Steam cracking

This section provides guidance on data collection for steam cracking sub-installations. This section is only relevant for installations that include a steam cracking sub-installation. The BDR template will automatically show in a) whether this section is **relevant** based on data collected according to section A.III.1 ("Product benchmark sub-installations"). See Steam cracking (high value chemicals) chapter of '*UKETS18 FAR - Sector specific guidance*' for more information about steam cracking sub-installations.

The operator should specify:

b) The **total production of high value chemicals** in tonnes per year without any corrections. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7). See Steam cracking (high value chemicals) chapter of '*UKETS18 FAR - Sector specific guidance*' for the definition of high value chemicals.

c) **Supplemental feed of hydrogen** in tonnes of hydrogen per year.
Supplemental feed of ethylene in tonnes of ethylene per year.
Supplemental feed of high value chemicals other than hydrogen and ethylene in tonnes of high value chemicals per year.

d) The **annual historical activity level** in metric ton of net high value chemicals per year should be calculated. The calculation must follow the part of the formula in point 4 of Annex III of the FAR, before determining the arithmetic mean. The BDR template automatically performs the required calculation. See also Steam cracking (high value chemicals) chapter of '*UKETS18 FAR - Sector specific guidance*'.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

The preliminary allocation for steam cracking sub-installations is determined according to Article 19 of the FAR. See also Steam cracking (high value chemicals) chapter of '*UKETS18 FAR - Sector specific guidance*'. The preliminary allocation is determined from the reported data. The BDR template calculates the allocation correction. No action is required from the operator.

H.V Aromatics

This section provides guidance on data collection for sub-installations that produce aromatics. This section is only relevant for installations that include an aromatics sub-installation. The BDR template will automatically show in **a)** whether this section is **relevant** based on data collected according to section A.III.1 ("Product benchmark sub-installations"). See Aromatics chapter of '*UKETS18 FAR - Sector specific guidance*' for more information about sub-installations that produce aromatics.

b) The operator should specify the relevant **throughput** in kilotonnes throughput **for each CWT function**. The following abbreviations are used in the table: F for net fresh feed, and P for product feed. See Annex II.2 to the FAR for definitions of CWT functions and definitions of throughput for each function. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR.

   See Aromatics chapter of '*UKETS18 FAR - Sector specific guidance*' for additional guidance on these definitions and data quality.

c) The **annual historic activity level** in CWT (in tonnes) per year from the specified throughputs of the different functions must be calculated. The calculation should follow the part of the formula in point 5 of Annex III of the FAR, before determining the arithmetic mean. See Annex II.2 of the FAR for values of CWT factors. The BDR template automatically performs the required calculation. See Aromatics chapter of '*UKETS18 FAR - Sector specific guidance*' on the calculation of the annual historical activity levels of an aromatics sub-installation.

Important note: The reporting is done in kilotonnes, but the benchmark is expressed in t CO2/CWT, where CWT is expressed in tonnes. Therefore, the

results in this section are multiplied with a factor of 1000, which is not explicitly mentioned in Annex III point 5 of the FAR.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.VI Hydrogen

This section provides guidance on the data collection for hydrogen sub-installations. This section is only relevant for installations that include a hydrogen sub-installation. The BDR template will automatically show in **a)** whether this section is **relevant** based on data collected according to section A.III.1 ("Product benchmark sub-installations"). See Hydrogen chapter of '*UKETS18 FAR - Sector specific guidance*' for more information about hydrogen sub-installations).

The operator should specify:

b) The **hydrogen production** in 1000 Nm^3 per year without any corrections for purity; norm cubic meters refers to the volume at 0°C and 101.325 kPa. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR.

c) The **production volume fraction of pure hydrogen** in % at 0°C and 101.325 kPa. The value can be entered either as 0.XX or XX% (e.g. 0.95 or 95%).

d) The **annual historical activity level** in metric ton of 100% pure hydrogen per year must be calculated. The calculation should follow the part of the formula in point 6 of Annex III of the FAR before determining the arithmetic mean. The BDR template automatically performs the required calculation. If the result is a negative value, it is replaced by zero. See also Hydrogen chapter of '*UKETS18 FAR - Sector specific guidance*'.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.VII Synthesis gas

This section provides guidance on the data collection for synthesis gas sub-installations. This section is only relevant for installations that include a synthesis gas sub-installation. The BDR template automatically shows in **a)** whether this section is **relevant** based on data collected in section A.III.1 ("Product benchmark sub-

installations"). See Synthesis gas chapter of '*UKETS18 FAR - Sector specific guidance*' for more information about synthesis gas sub-installations).

The operator should specify:

b) The **synthesis gas production** in 1000 Nm^3 per year without any corrections for hydrogen content; norm cubic meters refers to the volume at 0°C and 101.325 kPa. The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR.

c) The **production volume fraction of pure hydrogen** in % at 0°C and 101.325 kPa. The value can be entered either as 0.XX or XX% (e.g. 0.50 or 50%).

d) The **annual historical activity level** in metric ton per year of synthesis gas with a standardised hydrogen content of 47% must be calculated. The calculation should follow the part of the formula in point 7 of Annex III of the FAR before determining the arithmetic mean. The BDR template automatically performs the required calculation. If the result is a negative value, it is replaced by zero. See also Synthesis gas chapter of '*UKETS18 FAR - Sector specific guidance*'.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.VIII Ethylene oxide/glycols

This section provides guidance on data collection for ethylene oxide/glycols sub-installations. This section is only relevant for installations that include an ethylene oxide/glycols sub-installation. The BDR template will automatically show in **a)** whether this section is **relevant** based on data collected according to section A.III.1 ("Product benchmark sub-installations"). See Ethylene oxide (EO) / ethylene glycols (EG) chapter of '*UKETS18 FAR - Sector specific guidance'* for more information about ethylene oxide/glycols sub-installations).

b) The operator should specify:
    - **Ethylene oxide production** in tonnes per year
    - **Monoethylene glycol production** in tonnes per year
    - **Diethylene glycol production** in tonnes per year
    - **Triethylene glycol production** in tonnes per year

- **Sum of productions** specified above in tonnes per year. The BDR template automatically calculates this sum.

The table indicates the conversion factor for each substance relative to ethylene oxide, as used in the calculation (CF(EOE)).

The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR.

c) The **annual historical activity level** in metric ton per year ethylene oxide/glycols must be calculated. The calculation should follow the part of the formula in point 8 of Annex III to the FAR before determining the arithmetic mean. The BDR template automatically performs the required calculation. See also Ethylene oxide (EO) / ethylene glycols (EG) chapter of '*UKETS18 FAR - Sector specific guidance*'.

In the BDR template, the historical activity levels determined in this section are automatically copied to Sheet F.

H.IX Vinyl chloride monomer (VCM)

This section provides guidance on the data collection for vinyl chloride monomer (VCM) sub-installations. This section is only relevant for installations that include a VCM sub-installation. The BDR template will automatically show in **a)** whether this section is **relevant** based on data collected in section A.III.1 ("Product benchmark sub-installations"). See Vinyl chloride monomer (VCM) chapter of '*UKETS18 FAR - Sector specific guidance*' for more information about VCM sub-installations).

The operator should specify:

b) Emission-related data, in particular:
   - **Direct emissions attributed** to this sub-installation in tCO2 per year
   - **Net measurable heat** imported in TJ per year
   - **Measurable heat consumption from H2 combustion** in TJ per year
   - **Total direct emissions** in tCO2 per year. This is equal to the direct emissions attributed to the sub-installation (first bullet) plus the net measurable heat import (second bullet) multiplied by 62.3 tCO2/TJ. The BDR template automatically performs this calculation
   - **Hydrogen related emissions** in tCO2 per year. This is equal to the

measurable heat consumption from H_2 combustion (third bullet) multiplied by 56.1 tCO2/TJ. The BDR automatically performs this calculation.

The tool will automatically determine, based on the start of normal operation indicated in section A.III, whether the sub-installation has been operating less than one year during the baseline period. If this is the case, the historic activity level will be determined based on the first calendar year after the start of normal operation, in line with the third sub-paragraph of Article 15(7) of the FAR.

The factor for allocation, corrected as described in Article 20 of the FAR, must be calculated. This factor is equal to the direct emissions divided by the sum of direct emissions and emissions related to hydrogen combustion. The BDR template automatically performs the required calculation. See Vinyl chloride monomer (VCM) chapter of '*UKETS18 FAR - Sector specific guidance*' to the calculation of allocation for VCM sub-installations.

I Specific – contains new guidance

This section provides guidance for:

a) USE applicants who need to supply 2024 reportable emissions data to fulfil their application requirements.

b) HSE applicants

c) Operators eligible to apply for FA under Article 2a(1)(b)(i) and (ii) of the FAR. This refers to electricity generators who have produced measurable heat by means of high efficiency cogeneration[25] or have exported measurable heat for the purposes of district heating.

d) Operators eligible to apply for FA under Article 2b of the FAR who will stop producing electricity (other than relevant CHP electricity) for sale for consumption outside the installation in the period beginning with the date of the application and ending with 31 December 2030 (the "relevant period").

e) Installations who produce and export electricity but are eligible for FA because they meet a condition of Article 2c(4) of the FAR. Please provide the additional information for the regulator and UK ETS Authority to fully assess your application.

- If the above apply to your installation, you should complete this section, otherwise you will not have provided all the information required under legislation and therefore your application will be incomplete.

I.i USE applicants' supporting evidence

1. If the installation began regulated activity between 2 January 2021 and 1 January 2024, in addition to the reportable emissions data on Sheet D.1.2, please input your 2024 reportable emissions data.

2. Please confirm that you have inputted the reportable emissions data onto D.1.2.

I.ii HSE applicants' supporting evidence

If applying for HSE status, you should ensure that you have first entered your reportable emissions information submitted on Sheet A ('Installation Data' and Sheet

[25] In this Regulation, "relevant CHP electricity" means, in relation to an installation, electricity produced at the installation by cogeneration at a cogeneration unit certified under the standard applying from time to time for the purposes of the Combined Heat and Power Quality Assurance Programme that produces electricity for consumption at the installation (and may also produce electricity for sale for consumption outside the installation)

D.1.2 ‘Emissions’). You should then provide the following so the regulator can assess your application:

Please select the condition listed in Schedule 7 of the UK ETS Order under which the HSE is applying. To do this, please read the following guidance carefully:

- Condition A:
    - the installation primarily provides services to a hospital in the 2024 scheme year, or
    - if a regulated activity has not begun to be carried out, it will begin to be carried out before 1st November 2025 and the installation will primarily provide services to a hospital after 1st November 2025.
- Condition B:
    - a regulated activity began to be carried out at the installation by 1st January 2021 and its reportable emissions are below 25,000 tonnes of CO2 in 2021, 2022 and 2023, AND
    - If the regulated activity is combustion of fuels, the installation’s rated thermal input is below 35 megawatts in 2021, 2022 and 2023.
- Condition C:
    - a regulated activity begins to be carried out at the installation between 1st January 2021 and 1st November 2025, AND
    - the installation’s reportable emissions are below 25,000 tonnes of CO2 in each scheme year the installation has been in operation, and that they are not likely to exceed 25,000 tonnes of CO2 emissions in each of the 2026-2030 scheme years AND
    - where they carry out the combustion of fuels, the installation’s rated thermal input is below 35MW in each scheme year the installation has been in operation, and that they are not likely to exceed 35MW in each of the 2026-2030 scheme years.

Please complete the relevant questions relating to whether you are applying under Condition A, Condition B or Condition C in addition to your reportable emissions for 2021, 2022 and 2023 already provided on D.1.2.

If applying under Condition A:

1. Where combustion activities are carried out, please provide your rated thermal input in each of the years for which evidence is available: 2021, 2022 and 2023.

2. If you do not hold evidence for reportable emissions for a complete scheme year, please provide an estimate of your reportable emissions in the 2026 scheme year.

If applying under Condition B:

3. Where combustion activities are carried out, please provide your rated thermal input in each of these years: 2021, 2022 and 2023.

If applying under Condition C:

4. Where combustion activities are carried out, please provide your rated thermal input in each of the years for which evidence is available: 2021, 2022, 2023 and/or 2024.

5. If you do not hold evidence for reportable emissions for a complete scheme year, please provide an estimate of emissions in the 2026 scheme year.

6. If your installation has been operating in 2024, please provide your 2024 reportable emissions. (If your installation has not been operating throughout the entirety of 2024, please still provide your reportable emissions to cover the months of operation).

7. Is this installation unlikely to exceed the maximum amount of emissions AND, where combustion activities are carried out, likely to be below 35MW for rated thermal input in each of the scheme years in the 2026-2030 period? Please select True/ False.

For all Conditions:

8. Please confirm which verified emissions reports or self-declared emissions reports have previously been sent to your regulator and please confirm that this should be considered as part of your evidence that you meet Condition A, B or C.

9. If you haven't provided verified/self-declared reports nor evidence of thermal input to your regulator before, please list the evidence that you are providing for the first time. [free text box]

10. If evidence has been previously submitted in relation to your rated thermal input, please indicate: [free text box]

    - what has been submitted
    - where this can be found

- that this should be considered as part of your evidence that you meet Condition A, B or C.

I.iii Electricity generator supporting evidence

This section of the BDR template is designed to help operators assess whether they may be eligible for free allocation. This information should be treated as indicative. The operator should use their own data sets to confirm whether they are eligible for FA.

Please communicate with your regulator if you would like to discuss your circumstances.

1. Are you an electricity generator in accordance with Article 2c(3) of the FAR?

   This means that:

   (a) in the baseline period the installation produced electricity for sale for consumption outside the installation, and

   (b) the regulated activity is combustion of fuels and no other regulated activity (apart from carbon capture and storage activities) is carried out.

2. If you have answered True to question 1, does the electricity produced for sale for consumption outside the installation in the baseline period meet one of the following, as set out in Article 2c(4) FAR?

   This means that either:

   a) it is 'relevant CHP electricity', which means electricity produced by a cogeneration unit certified under the Combined Heat and Power Quality Assurance Programme (CHPQA) that produces electricity for consumption at the installation (and may also produce electricity for sale for consumption outside the installations), or

   b) it represents no more than 5% of the total electricity (not including relevant CHP electricity) produced at the installation in the baseline period.

If the answer to (1) above is True, and (2) is True, and if the regulator and UK ETS Authority are satisfied with your evidence, you are deemed not to be an electricity generator and are therefore eligible for FA in accordance with the FAR. Please answer questions 6-9 and 13 ('Evidence that the installation does not meet the definition of electricity generator').

If the answer to (1) above is True, and (2) is False, you are an electricity generator, but you may be eligible for FA if you meet the condition under Article 2b(2) of the FAR or qualify for FA for your production of measurable heat. Please answer questions 3-5 and 13 ('Application for FA due to Article 2b

of the FAR') or 10-13 ('Application for FA for electricity generator in relation to measurable heat').

Application for FA due to Article 2b of the FAR

3. If you do meet the definition of electricity generator in Article 2c, will you stop producing any electricity (other than relevant CHP electricity) for sale for consumption outside the installation from the date of your application for FA and ending with 31 December 2030 (see Article 2b of the FAR)?

4. If the answer to (3) is True, please provide a statement that you will not produce electricity for sale for consumption outside the installation between the date of your FA application and 31 December 2030, and the date on which you stopped producing electricity.

5. If the answer to (3) is True, please indicate where evidence provided in support of this statement can be found. [text box]

Evidence that installation does not meet the definition of electricity generator

6. The table below indicates whether you may be eligible to apply to receive free allocation pursuant to Article 2c(4)(a) **or** 2c(4)(b).

			2019	2020	2021	2022	2023	Total
i	Net electricity produced from fuels	MWh / year	2	3	9	100	1000	1114
ii	Electricity exported	MWh / year	9	30	2	4	10	55
iii	Relevant CHP electricity	MWh / year	50	51	52	53	54	260
iv	Indicative assessment for Article 2c 4(a) criteria will be met							FALSE
v	Indicative assessment for Article 2c 4(b) criteria will be met							TRUE

   i. Rows (i) and (ii) will pull the relevant data from Sheet E 'Energy Flows'.

   iii. 'Relevant CHP electricity' will pull from the relevant data from Sheet D 'Emissions'.

   iv. Row (iv) will indicate whether the operator may meet Article 2c(4)(a), meaning that the electricity produced for sale for consumption outside the installation in the relevant period is relevant CHP electricity.

   v. Row (v) will indicate whether the operator may meet Article 2c(4)(b) meaning that the electricity produced for sale for consumption outside the installation in the baseline period represents no more than 5% of the total electricity (not including relevant CHP electricity) produced at the installation in the baseline period. The totals will indicate whether this provision is met across the baseline period.

7. If you disagree with the indicative assessments made on QII.6.iv or QII.6.v, please provide an explanation using the text box.

8. If relevant, please submit supporting evidence that electricity was produced at a cogeneration unit certified under the standard applying from time to time for

the purposes of the CHPQA Programme. CHPQA certification is needed for each year of the baseline period. Please indicate where this information can be viewed.

FA for electricity generator in relation to measurable heat

9. Do you currently or intend to produce measurable heat by means of high efficiency cogeneration or export measurable heat for the purposes of district heating?

If the answer to (9) is True you may make an application for FA under the heat BM (and for district heating if relevant) if you meet the relevant criteria.

This means that either:

a) CHP production from CHP units shall provide primary energy savings (PES) calculated according to point (b) of Annex II of at least 10% compared with the references for separate production of heat and electricity, or

b) production from small-scale and micro-CHP units providing primary energy savings may qualify as high-efficiency CHP.

If relevant, please provide evidence that you meet the definition of high-efficiency co-generation by completing the table below.

Average CHP Hη	Average REF Hη	Average CHP Eη	Average REF Eη	PES

10. If you disagree with the primary energy savings indicated above, please provide an explanation:

Confirmation of application to receive FA

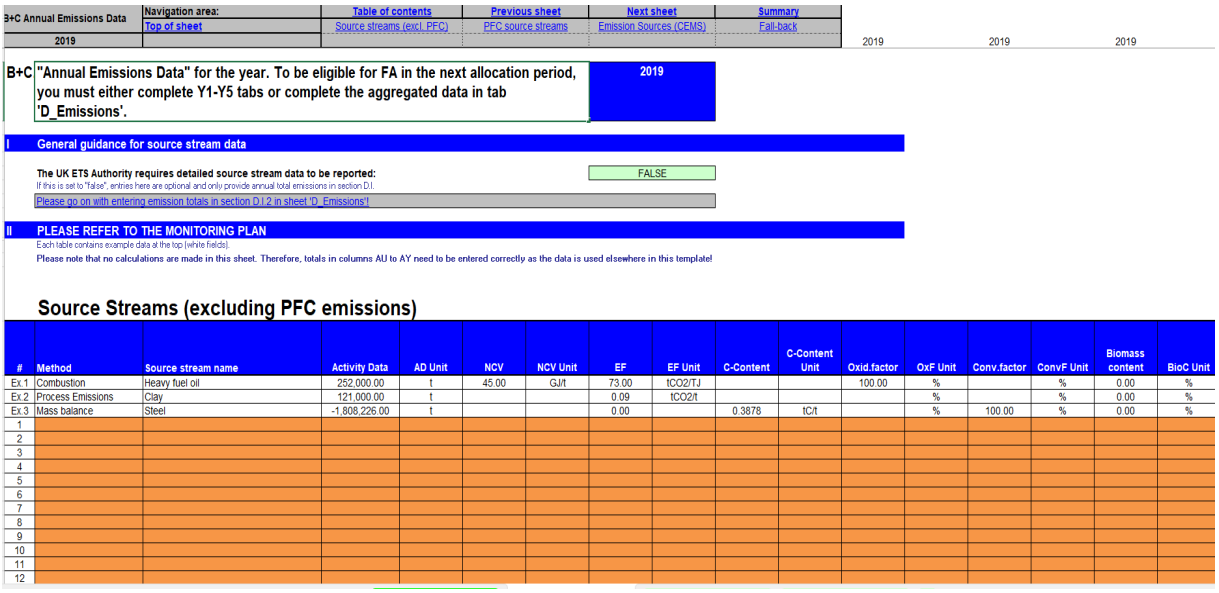
11. If relevant, please indicate where your regulator can find CHPQA certification which will be needed for each year of the baseline period.

12. Please select True or False to indicate whether you wish to make an application to apply for FA 2026. If you answer 'True' and are satisfied that you meet the FA eligibility criteria, please continue to complete the BDR.

[Option 1: I confirm that I wish to make an application to receive FA from 2026.
Option 2: I do not wish to make an application to receive FA from 2026.]

B+C "Annual Emissions Data" – alternative option

To be eligible for FA in the next allocation period, operators can choose whether to complete Sheets B+C or submit their emissions data in Tab Sheet D 'Emissions'.



B+C Annual Emissions Data	Navigation area:	Table of contents	Previous sheet	Next sheet	Summary
2019	Top of sheet	Source streams (excl. PFC)	PFC source streams	Emission Sources (CEMS)	Fall-back

2019 2019 2019

B+C "Annual Emissions Data" for the year. To be eligible for FA in the next allocation period, you must either complete Y1-Y5 tabs or complete the aggregated data in tab 'D_Emissions'. 2019

I General guidance for source stream data

The UK ETS Authority requires detailed source stream data to be reported: FALSE

If this is set to "false", entries here are optional and only provide annual total emissions in section D.I.

Please go on with entering emission totals in section D.I.2 in sheet 'D_Emissions'!

II PLEASE REFER TO THE MONITORING PLAN

Each table contains example data at the top (white fields).

Please note that no calculations are made in this sheet. Therefore, totals in columns AU to AY need to be entered correctly as the data is used elsewhere in this template!

Source Streams (excluding PFC emissions)

#	Method	Source stream name	Activity Data	AD Unit	NCV	NCV Unit	EF	EF Unit	C-Content	C-Content Unit	Oxid.factor	OxF Unit	Conv.factor	ConvF Unit	Biomass content	BioC Unit
Ex.1	Combustion	Heavy fuel oil	252,000.00	t	45.00	GJ/t	73.00	tCO2/TJ			100.00	%		%	0.00	%
Ex.2	Process Emissions	Clay	121,000.00	t			0.09	tCO2/t				%		%	0.00	%
Ex.3	Mass balance	Steel	-1,808,226.00	t			0.00		0.3878	tC/t		%	100.00	%	0.00	%
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																

This section aims to provide guidance on the collection of data relating to emission source, originating from combustion and/or process emissions. A separate Sheet is prepared for each year of the baseline period. For the second baseline period, these Sheets refer respectively to years 2019 to 2023.

B+C.I General guidance for source stream data

The elements in this section are valid for all sections in Sheets "B+C Emissions Yx".

The UK ETS Authority allows operators to provide aggregated data for the whole installation in Sheet D. The UK ETS Authority does not require detailed source stream data to be reported in Sheets B+C. Entering data in these Sheets is optional.

B+C.II Source streams and emission sources

The elements in this section are applicable to all Sheets "B+C".

Data is not required in this Sheet if emissions data is supplied in Sheet D 'Emissions'.

The operator may use information in the "accounting" section of their Annual

Emissions Report (AER) template to fill in this Sheet, as well as their own recorded data. If the operator prefers to enter data manually, examples are provided at the beginning of each table to help the operator.

Please note that no calculations are made in these Sheets. Therefore, the totals provided in columns AU to AY need to be entered correctly as this data will be further used in the template.

J “Comments” – Comments and further information

J.I Documents supporting this report

As indicated in Background to data collection section 2.1 of this guidance document, two documents need to be submitted together with the BDR if the operator is applying to receive FA in the next allocation period. For each of these documents, the operator should provide a file name (if the document is sent electronically) or a reference (if a document is sent by hard copy), as well as a document description.

This is to be done for:

a) The MMP which formed the basis for the BDR and verification report, as required by Article 4(2)(b) of the FAR, except where an MMP has already been approved in relation to the installation under Article 8 of the FAR. This is a mandatory document.

b) The Verification report as required by Article 4(2)(c) of the FAR. This is a mandatory document.

c) Justification for any data gaps, in line with Article 12(2) of the FAR, requiring the operator to provide justification for any data gaps and the description of the method used to close them.

d) Any other document that is submitted together with the mandatory files. This might include CHPQA certification for each relevant year if this is relevant to your installation. It is advised to avoid supplying non-relevant information, as this could slow down the approval process of the submission.

An electronic version is preferred, and documents can be sent in Microsoft Word, Excel or Adobe Acrobat formats. The use of other possible formats needs to be confirmed by the regulator.

J.II Free space for all kinds of supplemental information

Any other information related to the application that the operator considers important to indicate to the regulator, and which was not suitable for input in other Sheets should be included here.

K “Summary” – Overview of most important data for FA applications

This Sheet provides an overview of the key data from the submission. It includes the following sections:

K.I Installation data

This section provides general information about the installation as well as technical connections.

K.II Baseline period and eligibility

This section summarises information relating to eligibility of the installation for FA and baseline years used in the calculations.

K.III Emissions and Energy Flows

This section includes the following data:

a) Data resulting from input under “Source streams” (Sheets B+C) or from Emissions summary (section D.I)

b) Emissions attributed per sub-installation

c) Results from the Cogeneration (Cogeneration CHP) tool(s)

d) Results from the waste gas tool(s)

e) Data relating to the split of energy input from fuels into use categories

f) Data relating to the calculation of measurable heat, including a summary of heat and district heating sub-installations

g) The complete balance of waste gases at the installation

h) The complete balance of electricity at the installation.

K.IV Sub-installation data relevant for allocation and benchmark updates

The section provides data relating to the calculation of the indicative number of allowances for each of the sub-installations present in the installation.

It is important to note that the values for the preliminary allocation are only indicative, taking into account the following minimum or maximum benchmark values:

i) The “Prelim Alloc Year X (min)” value provides an indicative estimate of the “minimum” preliminary allocation taking into account the lowest possible benchmark value for this sub-installation. The figure is therefore only indicative and should NOT be understood as pre-judgement of the actual free allocation number to be determined by the regulator once the updated benchmarks are available.

j) The “Prelim Alloc Year X (max)” value similarly provides an indicative estimate of the “maximum” preliminary allocation, taking into account the highest possible benchmark value for this sub-installation. The figure is also only indicative and should NOT be understood as pre-judgement of the actual FA number to be determined by the regulator once the updated benchmarks are available.

Where the preliminary allocation also depends on the heat or fuel benchmark value (e.g. ElExch-F or non-ETS heat), which are also subject to change based on this data collection, the indicative value might not even represent the minimum or maximum preliminary number of allowances but undergo further correction.

K.V Calculation of preliminary annual number of FA

This section provides a summary of the preliminary allocation values for the years 2027-2030, which apply to this installation. The values, and which are based on the data entered and calculated shown in the previous sections based on the data entered.

The results displayed here are indicative only. No warranty, either expressed or implied, is provided in relation to the accuracy, completeness or reliability of the result. No rights or entitlement to a certain amount number of allowances can be derived from the result displayed in this template.

Please note that, as previously communicated, the UK ETS Authority has announced to operators that the start of the second allocation period will be moved from 2026 to 2027 for FA purposes. This follows recognition of stakeholder views and concerns over the potential misalignment of industrial decarbonisation and carbon leakage policy. This change also enables us to align the implementation of the Free Allocation Review with the introduction of the UK CBAM, ensuring a holistic policy approach to carbon leakage, and providing additional time for policy development in what is a complex and challenging area. These are important decisions which will impact the future of business and industry, and we want to get them right.

Following this announcement, any changes to FA policy following the Free Allocation Review will take effect from 2027. The Free Allocation Review consultation sought views on some changes to FA rules, such as changes to the carbon leakage list and application of the carbon leakage exposure factor, which, if implemented, could change eligibility for FA. Depending on the outcome of the Free Allocation Review, some installations' eligibility to FA could change after the baseline data collection exercise has concluded. In addition, the indicative FA values produced by the BDR template may be subject to revision following the publication of any changes to the FA rules resulting from the Free Allocation Review.

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