

# EU F-Gas Regulation Guidance

## Information Sheet 20: Annual Reporting Requirements

### Target audience for this Information Sheet

This information sheet is aimed at organisations that are required to submit an annual report to the European Commission under Article 19 of the 2014 F-Gas Regulation.

### 1. Background

This guidance is for organisations affected by the 2014 EU F-Gas Regulation (517/2014). The F-Gas Regulation creates controls on the use and emissions of fluorinated greenhouse gases (F-Gases) including HFCs, PFCs and SF<sub>6</sub>. The 2014 EU F-Gas Regulation replaces the 2006 Regulation, strengthening all of the 2006 requirements and introducing a number of important new measures.

Article 19 of the Regulation specifies requirements for annual reporting of production, import and export of F-Gases. Further details of reporting requirements are given in Annex VII of the Regulation and in Commission Implementing Regulation 1191/2014. The rules are complex and affect a number of different types of organisation – including many that did not need to report under the 2006 F-Gas Regulation. This Information Sheet provides details of the annual reporting requirements.

A wide range of further guidance is available for other aspects of the EU F-Gas Regulation – see Information Sheet 30 for a full list and a glossary of terms.

### 2. Organisations that must provide an annual report

The following organisations must report data to the Commission annually (the relevant gases referred to are detailed in Section 3):

- 1) Producers of relevant gases in the EU
- 2) Importers of relevant gases into the EU
- 3) Exporters of relevant gases from the EU
- 4) Companies destroying relevant gases
- 5) Companies using F-Gases as chemical feedstock
- 6) Importers of equipment containing relevant gases into the EU

### 3. Gases to be reported

The relevant gases referred to in Section 2 include those listed in Annex I and Annex II of the 2014 F-Gas Regulation.

Annex I gases include HFCs, PFCs and SF<sub>6</sub>. They are referred to in the Regulation as fluorinated greenhouse gases (F-Gases) – most aspects of the Regulation relate to F-Gases.

Annex II gases include unsaturated HFCs (HFOs), fluorinated ethers and alcohols and other perfluorinated compounds. The Annex II gases are currently used in small quantities and are only being monitored under the Regulation.

## 4. Reporting Periods

All reporting is done on an annual basis, for a calendar year. Reports must be submitted no later than March 31<sup>st</sup> in the following year.

The first reports are for the calendar year 2014 and must be submitted by March 31<sup>st</sup> 2015.

## 5. Reporting Thresholds

Reporting is mandatory above relevant thresholds.

The reporting thresholds for **production, import and export** of bulk gases is either 100 tonnes CO<sub>2</sub>e or 1 metric tonne (the lower threshold applies), see Table 1 for some examples. For any gas with a GWP above 100, the tonnes CO<sub>2</sub>e threshold is applicable – this applies to most of the gases in both Annex I and Annex II (although very low GWP gases such as the new HFOs will use the 1 metric tonne threshold).

For most F-Gases, 100 tonnes CO<sub>2</sub> is a very low threshold – much lower than the reporting threshold in the 2006 Regulation. This is illustrated in Table 1.

The reporting thresholds for **destruction** of bulk gases is either 1,000 tonnes CO<sub>2</sub>e or 1 metric tonne (the lower threshold applies). For any gas with a GWP above 1,000, the tonnes CO<sub>2</sub> threshold is applicable.

The reporting threshold for use of **feedstock** is 1,000 tonnes CO<sub>2</sub>. There is no metric tonne alternative.

The reporting threshold for use of **imported pre-charged products and equipment** is 500 tonnes CO<sub>2</sub>. There is no metric tonne alternative.

**Table 1: HFC Reporting Thresholds, with example kg equivalents**

Requirement	2006 Regulation	2014 Regulation		
	kg threshold	tonnes CO <sub>2</sub> threshold	kg equivalent for HFC 404A	kg equivalent for HFC 134a
Production, import, export	1,000 kg	100 tonnes CO <sub>2</sub> *	25 kg	70 kg
Destruction	n/a	1,000 tonnes CO <sub>2</sub> **	250 kg	700 kg
Feedstock	n/a	1,000 tonnes CO <sub>2</sub>	250 kg	700 kg
Imported Products	n/a	500 tonnes CO <sub>2</sub>	125 kg	350 kg

\* The reporting requirement is for 100 tonnes CO<sub>2</sub> or 1 metric tonne – for gases with a GWP above 100 the CO<sub>2</sub> threshold applies. For very low GWP gases the 1 metric tonne threshold may be applicable.

\*\* The reporting requirement is for 1,000 tonnes CO<sub>2</sub> or 1 metric tonne – for gases with a GWP above 1,000 the CO<sub>2</sub> threshold applies.

n/a Not applicable: these reporting requirements were not in the 2006 Regulation

## 6. Audit Requirements

Data must be verified by an external auditor for:

- a) HFC production, import and export if the quantities reported are above 10,000 tonnes CO<sub>2</sub>e
- b) HFC data related to imports of pre-charged equipment (for 2017 onwards)

The external auditor can be accredited to carry out financial audits or accredited to verify CO<sub>2</sub> emissions under the EU Emissions Trading Scheme.

## 7. Further Reporting Details, Commission Regulation 1191/2014

The detailed reporting format is specified in Commission Implementing Regulation 1191/2014 which was published at the end of October 2014.

Data will be submitted using an electronic reporting tool provided by the European Environmental Agency, accessible from the website of the European Commission.

Reporting is in metric tonnes with accuracy to the third decimal place<sup>1</sup>, separately for each gas listed in Annex I or Annex II of the 2014 F-Gas Regulation.

Table 2 summarises the proposed reporting sections. The reporting requirements are split into 13 sections. Most companies only need to complete a few sections. It is important that companies reporting understand which sections are applicable. Each gas must be reported separately, in metric tonnes

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<sup>1</sup> This is an accuracy of 1 kg, which is very difficult to achieve using a weighbridge. It is reasonable to report to the level of accuracy available on the instrumentation used for commercial transactions

**Table 2: Reporting Structure from Commission Regulation 1191/2014**

Section	Report category	Details of reported values
1	EU Production	Total production Amounts destroyed in-house and by others
2	Imports into EU	Total of bulk product imported
3	Exports from EU	Total exports Export from own production / import
4	Stocks	Stocks held at beginning and end of year
		Information on amounts reclaimed and recycled
5	Exemptions	Imports for destruction Imports / production for export (and name of exporter if not self) Supplied for use in military equipment, semiconductor manufacturing, MDIs, feedstock use
6	Categories of application	Long list of application categories (22 in total), including main uses (e.g. RACHP, foams, aerosols etc.), exempted uses (e.g. military) and obscure uses (e.g. particle accelerators)
7	User of Feedstock	Amount used as feedstock by the undertaking itself
8	Company that destroys F-Gases	Amount destroyed, split by method. Stocks awaiting destruction (Jan 1 <sup>st</sup> and Dec 31 <sup>st</sup> )
9	Authorisations by incumbents	Quantities subject to authorisations to use a quota given to producers or importers of pre-charged equipment under Article 18(2) of Regulation (EU) No 517/2014
10	Authorised supply by new entrants	Amount of gas supplied to undertakings, to which authorisations were issued for the placing on the market refrigeration, air conditioning and heat pump equipment charged with HFCs
11	Imports of products containing F-Gases	Quantities of F-Gases in pre-charged products and equipment, using 57 different equipment categories / sub-categories
12	Imported pre-charged RACHP equipment	Amount of HFCs charged into the imported equipment for which the HFCs had previously been exported from the Union and which had been subject to the HFC quota limitation for placing on the Union market
13		Quantities subject to authorisations to use HFC quotas received under Article 18(2) of Regulation (EU) No 517/2014

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**This Information Sheet has been prepared by Gluckman Consulting**

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