

2020 Government greenhouse gas conversion factors for company reporting

Methodology Paper for Conversion factors Final Report



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Glossary

Abbreviation	Definition		
ANPR	Automatic Number Plate Recognition		
BEV	Battery electric vehicle		
CAA	Civil Aviation Authority		
CBS	National Bureau for Statistics in the Netherlands		
CEF	Carbon emission factor		
CH ₄	Methane		
CHP	Combined Heat and Power		
CHPQA	Combined Heat and Power Quality Assurance		
CNG	Compressed natural gas		
CO ₂	Carbon dioxide		
DfT	Department for Transport		
DUKES	Digest of UK Energy Statistics		
EEA	European Environment Agency		
EF	Emission factor		
ETS	Emissions Trading System		
FAME	Fatty Acid Methyl Ester		
GCV	Gross calorific value		
GHG	Greenhouse gas		
GVW	Gross vehicle weight		
GWP	Global Warming Potential		
HGVs	Heavy goods vehicles		
IPCC	Intergovernmental Panel on Climate Change		
LCA	Life cycle assessment		

LGVs	Light goods vehicles
LPG	Liquefied petroleum gas
MTBE	Methyl tert-butyl ether
NAEI	National Atmospheric Emissions Inventory
NCV	Net calorific value
NEDC	New European Driving Cycle
N ₂ O	Nitrous oxide
ORR	Office of Rail and Road
PHEV	Plug-in hybrid electric vehicle
RoPax	Roll on/roll off a passenger
RTE	French transmission system operator
RTFO	Renewable Transport Fuel Obligation
RW	Real-world
SEAI	Sustainable Energy Authority of Ireland
SECR	Streamlined Energy and Carbon Reporting
SMMT	Society of Motor Manufacturers and Traders
T&D	Transmission & Distribution
TfL	Transport for London
TTW	Tank-To-Wheel (i.e. direct emissions at the point of use)
UK GHGI	UK's Greenhouse Gas Inventory
UNFCCC	United Nations Framework Convention on Climate Change
WLTP	Worldwide Harmonised Light Vehicle Test Procedure
WTT	Well-To-Tank (i.e. upstream emissions from the production of fuel or electricity)
WTW	Well-To-Wheel (= Well-To-Tank + Tank-To-Wheel)
xEV	Generic term for battery electric vehicles (BEV), plug-in hybrid electric vehicles (PHEV), range-extended electric vehicles (REEV) and fuel cell electric vehicles (FCEV)

1. General Introduction

- 1.1. Greenhouse gases (GHG) can be measured by recording emissions at source, by continuous emissions monitoring or by estimating the amount emitted using activity data (such as the amount of fuel used) and applying relevant conversion factors (e.g. calorific values, emission factors, etc.).
- 1.2. These conversion factors allow organisations and individuals to calculate GHG emissions from a range of activities, including energy use, water consumption, waste disposal and recycling, and transport activities. For instance, a conversion factor can be used to calculate the amount of GHG emitted as a result of burning a particular quantity of oil in a heating boiler.
- 1.3. Chapters 2 to 14 present the conversion factors for a single type of emissions-releasing activity (for example, using electricity or driving a passenger vehicle). These emissions-releasing activities are categorised into three groups known as scopes. Each activity is listed as either Scope 1, Scope 2 or Scope 3.
 - a) Scope 1 (direct) emissions are those from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces and vehicles; and emissions from chemical production in owned or controlled process equipment.
 - b) Scope 2 (energy indirect) emissions are those released into the atmosphere that is associated with the consumption of purchased electricity, heat, steam and cooling. These indirect emissions are a consequence of an organisation's energy use but occur at sources the organisation does not own or control.
 - c) Scope 3 (other indirect) emissions are a consequence of your actions that occur at sources an organisation does not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by an organisation, waste disposal, materials or fuels that an organisation purchases. Deciding if emissions from a vehicle, office or factory that you use are Scope 1 or Scope 3 may depend on how organisations define their operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of an organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.
- 1.4. The 2020 UK Government Greenhouse Gas Conversion factors for Company Reporting¹ (hereafter the 2020 UK GHG Conversion factors) represent the current official set of UK government conversion factors. These factors are also used in a number of different policies.
- 1.5. The UK GHG Conversion Factors have been developed as part of the NAEI (National Atmospheric Emissions Inventory) contract, managed by Ricardo Energy & Environment, which includes the:
 - a) UK Air Quality Pollutant Inventory (AQPI)
 - b) UK Greenhouse Gas Inventory (GHGI)

¹ Previously known as the 'Guidelines to Defra/DECC's GHG Conversion factors for Company Reporting'.

- 1.6. The UK GHGI for 2018 (Ricardo Energy & Environment, 2020) is available at: https://uk-air.defra.gov.uk/assets/documents/reports/cat09/2004231028 ukghgi-90-18 Main v02-00.pdf.
- 1.7. Values for the non-carbon dioxide (CO₂) GHGs, methane (CH₄) and nitrous oxide (N₂O), are presented as CO₂ equivalents (CO₂e), using Global Warming Potential (GWP) factors from the Intergovernmental Panel on Climate Change (IPCC)'s fourth assessment report (GWP for CH₄ = 25, GWP for N₂O = 298). This is consistent with reporting under the United Nations Framework Convention on Climate Change (UNFCCC) and consistent with the UK GHGI, upon which the 2020 GHG Conversion Factors are based. Although the IPCC has prepared a newer version, the methods have not yet been officially accepted for use under the UNFCCC.
- 1.8. The 2020 GHG Conversion Factors are for use with activity data that falls entirely or mostly within 2020. The factors will continue to be improved and updated on an annual basis with the next publication in June 2021. Further information about the 2020 GHG Conversion factors together with previous methodology papers is available at: https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting.
- 1.9. It is important to note that the primary aim of this methodology paper is to provide information on the methodology used in creating the UK Government GHG Conversion factors for Company Reporting. This report provides the methodological approach, the key data sources and the assumptions used to define the conversion factors provided in the 2020 GHG Conversion factors. The report aims to expand and complement the information already provided in the data tables themselves. However, it is not intended to be an exhaustively detailed explanation of every calculation performed (this is not practical/possible), nor is it intended to provide guidance on the practicalities of reporting for organisations. Rather, the intention is to provide an overview with key information so that the basis of the conversion factors provided can be better understood and assessed.
- 1.10. Detailed guidance on how the conversion factors provided should be used is contained in the "Introduction" worksheet of the 2020 GHG Conversion factors set. This guidance must be referred to before using the conversion factors and provides important context for the description of the methodologies presented in this report and in the table footnotes.

Overview of changes since the previous update

- 1.11. Major changes and updates in terms of methodological approach from the 2019 update are summarised below. All other updates are essentially revisions of the previous year's data based on new/improved data whilst using existing calculation methodologies (i.e. using a similar methodological approach as for the 2019 update):
 - a) The biodiesel factors have been aligned to the UK Greenhouse Gas Inventory (UK GHGI) methodologies (on which these factors are based) which assume that the methanol reagent in the synthesis of biodiesel (Fatty acid methyl esters, FAME) is derived from fossil feedstock and so this is now accounted for within the "Biodiesel" worksheet.

- b) There have been amendments to the methodology for the calculation of car emission factors, relating to the real-world uplift applied to regulatory testing values. The car emission factors are based upon data from Society of Motor Manufacturers and Traders (SMMT) for regulatory testing average carbon dioxide per kilometre (CO₂/km) and corresponding registrations in the UK by vehicle size (or market segment) and fuel type. An uplift factor is then applied to convert the mean CO₂/km data to account for the real-world impacts not fully captured by regulatory testing. Due to the type-approval transition from the previous New European Driving Cycle (NEDC) to Worldwide Harmonised Light Vehicle Test Procedure (WLTP) protocol, we have sourced new data for the real-world uplift factor to apply to new vehicle registrations with CO₂ emissions data based on tests under WLTP.
- c) Similar to above on the real-world uplift factor used for new cars; some changes to the methodology have been necessary for xEVs due to the transition to a new regulatory CO₂ emissions testing protocol. Additionally, the factors for the electric operation of plug-in hybrid electric vehicles (PHEVs) have been revised downwards, to reflect the average proportion of time that vehicles are in the electric operation mode (for consistency also with the direct emissions due to combustion of petrol or diesel when operating in charge-sustaining mode). This change was due to new information showing that this is not already implemented in the EEA CO₂ monitoring database source for this dataset.
- d) New additional factors have been added in the 2020 update as one of the requirements of the new Streamlined Energy and Carbon Reporting (SECR)² is to report emissions from activities for which companies are responsible including the combustion of fuel (and transport fuel) and the operation of any facility, together with the annual emissions from purchasing electricity, heat, steam or cooling by companies for their own use. The factors are presented in kWh units to help companies calculate the kWh from transport where only mileage or km data is available.
- e) Major changes have been implemented in the "Material use" and "Waste disposal" worksheets of the 2020 GHG Conversion Factors set. Composting factors have been completely revised based on a more comprehensive, peer reviewed life cycle analysis (LCA) that takes account of a wider range of emissions. Additionally, factors for re-use have been removed. Re-use is not a waste management process and does not fall under the Scope 3 emissions factors for waste disposal. While preparation for re-use is a waste management route, no published data source enables a robust estimate of transport distances (and hence impact) to be made. Finally, the conversion factors for 'Books' have been removed to avoid duplication as these factors are identical to the 'Paper and board: paper' factors in both tabs.
- f) The fuel tables have GHG emission factors for waste oils and lubricants. However, these fuel properties were not provided within the "Fuel properties" worksheet. We have now added in the waste oils and lubricants properties to the "Fuel properties" worksheet for completeness.

² For Streamlined Energy and Carbon Reporting guidance, please see link: https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance

2. Fuel Emission Factors

Section summary

- 2.1. The fuels conversion factors should be used for primary fuel sources combusted at a site or in an asset owned or controlled by the reporting organisation. Well-to-tank (WTT) factors should be used to account for the upstream Scope 3 emissions associated with extraction, refining and transportation of the raw fuel sources to an organisation's site (or asset), prior to their combustion.
- 2.2. The fuel properties can be used to determine the typical calorific values/densities of the most common fuels. The fuel properties should be utilised to change units of energy, mass, volume, etc. into alternative units; this is particularly useful where an organisation is collecting data in units of measure that do not have a fuel conversion factor that can be directly used to determine a carbon emission total.
- 2.3. Table 1 shows where the related worksheets to fuel conversion factors are available in the online spreadsheets of the UK GHG Conversion factors.

Table 1: Related worksheets to the fuel conversion factors

Worksheet name	Full set	Condensed set
Fuels	Υ	Υ
WTT – fuels	Υ	N
Fuel properties	Υ	Υ
Conversions	Υ	Υ

Summary of changes since the previous update

- 2.4. In the 2020 update, waste oils and lubricants fuel properties have been added to the fuel properties table. Conversion factors for these fuels were available within the fuel emissions factors sheet but where previously not included in the fuel properties table. We have now added in the waste oils and lubricants properties to the fuel properties table for completeness.
- 2.5. The fuel properties of waste oils were previously assumed to be similar to fuel oil. However, in the 2020 update, this assumption has been revised, from using the fuel oil density and calorific values to gas oil, to be more in line with the GHGI, as indications are that waste oils included in the GHGI are more similar to gas oil than fuel oil.
- 2.6. Continued fleet turnover in road transport and off-road machinery of engines meeting more recent emissions standards has caused significant changes to the CH₄ conversion factors for diesel consumption in the 2020 update. The CH₄ conversion factors have reduced by 17% compared to 2019 update.

Direct Emissions

- 2.7. All the fuel conversion factors for direct emissions presented in the 2020 GHG Conversion factors are based on the conversion factors used in the UK GHGI for 2018 (managed by Ricardo Energy & Environment) (Ricardo Energy & Environment, 2020).
- 2.8. The CO₂ emissions factors are based on the same factors used in the UK GHGI and are essentially independent of application as they assume that all fuel is fully oxidised and combusted. However, emissions of CH₄ and N₂O can vary to some degree for the same fuel depending on the use (e.g. conversion factors for gas oil used in rail, shipping, non-road mobile machinery or different scales/types of stationary combustion plants can all be different). The figures for fuels in the 2020 GHG Conversion factors are based on an activity-weighted average of all the different CH₄ and N₂O conversion factors from the GHGI.
- 2.9. The majority of conversion factors from the GHGI are on a net energy basis (t/TJ), and have been converted into different energy, volume and mass based units using the information on Gross and Net Calorific Values (CV) (see definition of Gross CV and Net CV in the footnote below³) from the GHGI and for some fuels, BEIS's Digest of UK Energy Statistics (DUKES) (BEIS, 2019b).
- 2.10. There are three tables in the 2020 GHG Conversion factors, the first of which provides conversion factors for gaseous fuels, the second for liquid fuels and the final table provides the conversion factors for solid fuels.
- 2.11. When making calculations based on energy use, it is important to check (e.g. with your fuel supplier) whether these values were calculated on a Gross CV or Net CV basis and use the appropriate factor. Natural gas consumption figures quoted in kilowatt hours (kWh) by suppliers in the UK are generally calculated (from the volume of gas used) on a Gross CV basis (National Grid, 2020). Therefore, the emission factor for energy consumption on a Gross CV basis should be used by default for calculation of emissions from natural gas in kWh, unless your supplier specifically states they have used Net CV basis in their calculations instead.

Indirect/WTT Emissions from Fuels

- 2.12. These fuel lifecycle emissions (also sometimes referred to as 'Well-To-Tank', or simply WTT, emissions usually in the context of transport fuels) are the emissions 'upstream' from the point of use of the fuel. They result from the extraction, transport, refining, purification or conversion of primary fuels to fuels for direct use by end-users and the distribution of these fuels. They are classed as Scope 3 according to the GHG Protocol.
- 2.13. For the upstream conversion factors relating to diesel, petrol, kerosene, natural gas, CNG, and LNG, data are taken from a study by Exergia (Exergia et al., 2015); please refer to Table 4 for definitions of acronyms. However, since this report does not estimate upstream emissions for coal, naphtha, and LPG, the JRC Well-To-

³ Gross CV or higher heating value (HHV) is the CV under laboratory conditions. Net CV or lower heating value (LHV) is the useful calorific value in typical real-world conditions (e.g. boiler plant). The difference is essentially the latent heat of the water vapour produced (which can be recovered in laboratory conditions).

- Wheels (JEC WTW, 2014) study is used for these fuels (being the most recent update to this source).
- 2.14. For fuels covered by the 2020 GHG Conversion factors where no fuel lifecycle emission factor was available in either source, these were estimated based on similar fuels, according to the assumptions in Table 4.
- 2.15. WTT emissions for petrol, diesel and kerosene in the Exergia study (Exergia et al., 2015), used within the 2020 GHG Conversion factors set, are based on:
 - Detailed modelling of upstream emissions associated with 35 crude oils used in EU refining, which accounted for 88% of imported oil in 2012.
 - Estimates of the emissions associated with the transport of these crude oils to EU refineries by sea and pipeline, based on the location of ports and refineries.
 - Emissions from refining, modelled on a country by country basis, based on the specific refinery types in each country. An EU average is then calculated based on the proportion of each crude oil going to each refinery type.
 - An estimate of emissions associated with imported finished products from Russia and the US.
- 2.16. Conversion factors are also calculated for diesel as supplied at public and commercial refuelling stations, by factoring in the WTT component due to biodiesel supplied in the UK as a proportion of the total supply of diesel and biodiesel (4.71% by unit volume, 4.35% by unit energy see Table 2). These estimates have been made based on the Department for Transport Renewable Fuel Statistics (DfT, 2020b).
- 2.17. Conversion factors are also calculated for petrol as supplied at public and commercial refuelling stations, by factoring in the bioethanol supplied in the UK as a proportion of the total supply of petrol and bioethanol (4.51% by unit volume, 2.97% by unit energy see Table 2). These estimates have also been made based on Department for Transport Renewable Fuel Statistics (DfT, 2020b).

Table 2: Liquid biofuels for transport consumption

	Total Sales, millions of litres		Biofuel % Total Sales		
	Biofuel	Conventional Fuel	per unit mass	per unit volume	per unit of energy
Diesel/Biodiesel	1,415	28,628	4.98%	4.71%	4.35%
Petrol/Bioethanol	751	15,915	4.85%	4.51%	2.97%

Source: Department for Transport, Table RTFO 01. Data used here is from the Renewable fuel statistics 2018, April to December: Final report (2020) and Renewable fuel statistics 2019: Third provisional report (2020)

- 2.18. Emissions for natural gas, LNG and CNG, used within the 2020 GHG Conversion factors, are based on (Exergia et al., 2015):
 - a) Estimates of emissions associated with supply in major gas producing countries supplying the EU. These include both countries supplying piped gas and countries supplying LNG.
 - b) The pattern of gas supply for each Member State (based on IEA data for natural gas supply in 2012).

- c) Combining the information on emissions associated with sources of gas, with the data on the pattern of gas supply for each Member State, including the proportion of LNG that is imported.
- 2.19. The methodology developed allows for the value calculated for gas supply in the UK to be updated annually This allows changes in the sources of imported gas, particularly LNG, to be reflected in the emissions value.
- 2.20. Information on quantities and source of imported gas are available annually from DUKES⁴ (BEIS, 2019a) and can be used to calculate the proportion of gas in UK supply coming from each source. These can then be combined with the emissions factors for gas from each source from the EU study (Exergia et al., 2015), to calculate a weighted emissions factor for UK supply.
- 2.21. The methodology for calculating the WTT conversion factors for natural gas and CNG is different to the other fuels as it considers the increasing share of UK gas supplied via imports of LNG (which have a higher WTT emission factor than conventionally sourced natural gas) in recent years. Table 3 provides a summary of the information on UK imports of LNG and their significance compared to other sources of natural gas used in the UK grid. Small quantities of imported LNG are now re-exported, so a value for net imports is used in the methodology. The figures in Table 3 have been used to calculate the revised figures for Natural Gas and CNG WTT conversion factors provided in Table 4 below.

Table 3: Imports of LNG into the UK as a share of imports and net total natural gas supply

Year	LNG % of total natural gas imports ⁽²⁾	Net Imports as % total UK supply of natural gas ⁽¹⁾	LNG Imports as % total UK supply of natural gas
2010	34.1%	41.3%	19.1%
2011	46.0%	43.7%	29.5%
2012	27.1%	49.2%	17.5%
2013	19.1%	51.7%	12.1%
2014	26.0%	46.3%	15.9%
2015	30.2%	43.4%	18.8%
2016	21.4%	48.2%	12.7%
2017	13.5%	46.7%	8.0%
2018	14.8%	48.8%	8.6%

Source: DUKES 2019, (1) Table 4.1 - Commodity balances and (2) Table 4.5 - Natural gas imports and exports; (BEIS, 2019b).

2.22. The final combined conversion factors, presented as kilograms of carbon dioxide equivalents per gigajoule on a net calorific value basis (kgCO₂e/GJ, Net CV basis),

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⁴ From Table 4.1 Commodity balances for natural gas and Table 4.5 Natural gas imports and exports, DUKES 2019

are listed in Table 4. These include WTT emissions of CO₂, N₂O and CH₄. These are converted into other units of energy (e.g. kWh, Therms) and to units of volume and mass using the default Fuel Properties and Unit Conversion factors also provided in the 2020 GHG Conversion factors alongside the emission factor data tables.

Table 4: Basis of the indirect/WTT emissions factors for different fuels

Fuel	Indirect/WTT EF (kgCO ₂ e/GJ, Net CV basis)	Source of Indirect/WTT Emission Factor	Assumptions
Aviation Spirit	18.20	Estimate	Similar to petrol
Aviation turbine fuel	15.00	Exergia, EM Lab and COWI, 2015	Emission factor for kerosene
Burning oil ¹	15.00	Estimate	Same as Kerosene, as above
Compressed natural gas (CNG) ²	10.87	Exergia, EM Lab and COWI, 2015	Factors in UK % share LNG imports
Coal (domestic)	15.08	JEC WTW (2014)	Emission factor for coal
Coal (electricity generation)	15.08	JEC WTW (2014)	Emission factor for coal
Coal (industrial)	15.08	JEC WTW (2014)	Emission factor for coal
Coal (electricity generation - home produced coal only)	15.08	JEC WTW (2014)	Emission factor for coal
Coking coal	15.08	Estimate	Assume same as factor for coal
Diesel (100% mineral diesel)	17.40	Exergia, EM Lab and COWI, 2015	
Fuel oil ³	15.00	Estimate	Assume same as factor for kerosene
Gas oil ⁴	17.40	Estimate	Assume same as factor for diesel
Liquefied petroleum gas (LPG)	7.82	JEC WTW (2014)	
Liquefied natural gas (LNG) ⁵	19.60	Exergia, EM Lab and COWI, 2015	
Lubricants	9.54	Estimate	Based on LPG figure, scaled relative to direct emissions ratio
Marine fuel oil	15.00	Estimate	Assume same as factor for fuel oil

Marine gas oil	17.40	Estimate	Assume same as factor for gas oil
Naphtha	14.10	JEC WTW (2014)	
Natural gas	7.36	Exergia, EM Lab and COWI, 2015	Factors in UK % share LNG imports
Other petroleum gas	6.83	Estimate	Based on LPG figure, scaled relative to direct emissions ratio
Petrol (100% mineral petrol)	18.20	Exergia, EM Lab and COWI, 2015	
Petroleum coke	12.21	Estimate	Based on LPG figure, scaled relative to direct emissions ratio
Processed fuel oils - distillate oil	9.18	Estimate	Based on LPG figure, scaled relative to direct emissions ratio
Processed fuel oils - residual oil	9.65	Estimate	Based on LPG figure, scaled relative to direct emissions ratio
Refinery miscellaneous	8.80	Estimate	Based on LPG figure, scaled relative to direct emissions ratio
Waste oils	9.20	Estimate	Based on LPG figure, scaled relative to direct emissions ratio

Notes:

- (1) Burning oil is also known as kerosene or paraffin used for heating systems. Aviation Turbine fuel is a similar kerosene fuel specifically refined to a higher quality for aviation.
- (2) CNG = Compressed Natural Gas is usually stored at 200 bar in the UK for use as an alternative transport fuel.
- (3) Fuel oil is used for stationary power generation. Also, use this emission factor for similar marine fuel oils.
- (4) Gas oil is used for stationary power generation and 'diesel' rail in the UK. Also, use this emission factor for similar marine diesel oil and marine gas oil fuels.
- (5) LNG = Liquefied Natural Gas, usually shipped into the UK by tankers. LNG is usually used within the UK gas grid; however, it can also be used as an alternative transport fuel.

3. UK Electricity, Heat and Steam Emission Factors

Section summary

- 3.1. UK electricity conversion factors should be used to report on electricity used by an organisation at sites owned or controlled by them. This is reported as a Scope 2 (indirect) emission. The conversion factors for electricity are for the electricity supplied to the grid that organisations purchase i.e. not including the emissions associated with the transmission and distribution of electricity. Conversion factors for transmission and distribution losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it) are available separately and should be used to report the Scope 3 emissions associated with grid losses. WTT conversion factors for the UK and overseas electricity should be used to report the Scope 3 emissions of extraction, refining and transportation of primary fuels before their use in the generation of electricity.
- 3.2. Heat and steam conversion factors should be used to report emissions within organisations that purchase heat or steam energy for heating purposes or for the use in specific industrial processes. District heat and steam factors are also available. WTT heat and steam conversion factors should be used to report emissions from the extraction, refinement and transportation of primary fuels that generate the heat and steam organisations purchase.
- 3.3. Table 5 shows where the related worksheets to UK electricity and heat & steam conversion factors are available in the online spreadsheets of the UK GHG Conversion factors set.

Table 5: Related worksheets to UK electricity and heat & steam emission factors

Worksheet name	Full set	Condensed set
UK electricity	Υ	Υ
Transmission and distribution	Υ	Υ
WTT – UK & overseas Electricity	Υ	N
Heat and steam	Y	N
WTT – heat and steam	Y	N

Summary of changes since the previous update

3.4. The Combined Heat and Power (CHP) methodologies depend upon the DUKES CHP fuel mix, which varies from year to year, and CH₄ and N₂O emission factor data from the UK GHGI, which are also subject to inter-annual variations or

revisions to assumptions (see Section 2 of this report). There have not been any method changes for conversion factors described in this chapter.

Direct Emissions from UK Grid Electricity

- 3.5. The electricity conversion factors given represent the average CO₂ emission from the UK national grid per kWh of electricity generated, classed as Scope 2 of the GHG Protocol and separately for electricity transmission and distribution losses, classed as Scope 3. The calculations also factor in net imports of electricity via the interconnectors with Ireland, the Netherlands and France. These factors include only direct CO₂, CH₄ and N₂O emissions at UK power stations and from autogenerators, plus those from the proportion of imported electricity. They do not include emissions resulting from production and delivery of fuel to these power stations (i.e. from gas rigs, refineries and collieries, etc.).
- 3.6. The UK grid electricity factor changes from year to year as the fuel mix consumed in UK power stations (and autogenerators) changes, and as the proportion of net imported electricity also changes. These annual changes can be large as they depend very heavily on the relative prices of coal and natural gas as well as fluctuations in peak demand and renewables. There has been a sustained decline in the amount of coal used for electricity generation over the past few years, largely driven by the increase in the carbon floor price from £9 per tonne of CO₂ to £15 in 2015 (BEIS, 2019b). The annual variability, and the recent trends in coal use, in UK electricity generation mix is illustrated in Figure 1 below.

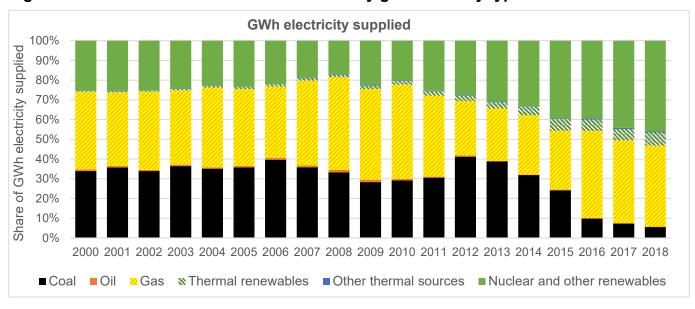


Figure 1: Time series of the mix of UK electricity generation by type

Notes: The chart presents data for actual years; the emissions factors for a given GHG Conversion Factor update year correspond to the data for the actual year 2 years behind, i.e. the 2020 conversion factors are based on 2018 data.

3.7. The UK electricity conversion factors provided in the 2020 GHG Conversion factors are based on emissions from sector 1A1ai (power stations) and 1A2b/1A2gviii (autogenerators) in the UK Greenhouse Gas Inventory (GHGI) for 2018 (Ricardo Energy & Environment, 2020). These emissions from the GHGI only include autogeneration from coal and natural gas, and do not include

- emissions for electricity generated and supplied by autogenerators using oil or other thermal non-renewable fuels⁵. Estimates of the emissions arising from other fuels used for autogeneration have been made using standard GHGI emission factors, information from DUKES (BEIS, 2019b) Table 5.6, and BEIS's DUKES team on the total fuel use (and shares by fuel type). The method also accounts for the share of autogeneration electricity that is exported to the grid (~10.5% for the 2018 data year), which varies significantly from year-to-year.
- 3.8. The UK is a net importer of electricity from the interconnectors with France and Netherlands, and a net exporter of electricity to Ireland according to DUKES (BEIS, 2019b). For the 2020 GHG Conversion factors the total net electricity imports were calculated from DUKES Table 5.1.2 (Electricity supply, availability and consumption 1970 to 2018). The net shares of imported electricity over the interconnectors are calculated from data from DUKES Table 5A (Net Imports via interconnectors, GWh).
- 3.9. An average imported electricity emission factor is calculated from the individual factors for the relevant countries (CBS, 2020), (RTE, 2020), (SEAI, 2020) weighted by their respective share of net imports. This average electricity emission factor including losses is used to account for the net import of electricity, as it will also have gone through the relevant countries' distribution systems. Note that this method effectively reduces the UK's electricity conversion factors as the resulting average net imported electricity emission factor is lower than that for the UK. This is largely because France's electricity generation is much less carbonintensive than that of the UK, and accounts for the largest share of the net imports.
- 3.10. The source data and calculated emissions factors are summarised in Table 6, Table 7 and Table 8. Time series source data and conversion factors are fixed/locked from the 2019 GHG Conversion Factor update and for earlier years and have been highlighted in light grey. The tables provide the data and conversion factors against the relevant data year. Table 6 also provides a comparison of how the data year reads across to the GHG conversion factors update / reporting year to which the data and conversion factors are applied, which is two years ahead of the data year. For example, the most recent emission factor for the 2020 GHG Conversion factors is based on the data year 2018.
- 3.11. Earlier years (those prior to the current update) are based on data reported in previous versions of DUKES and following the convention set from 2016 data year, historic time series factors/data have not been updated. Time series data in light grey is locked/fixed for the purposes of company reporting and has not been updated in the database in the 2020 GHG Conversion factors update.
- 3.12. A full-time series of data using the most recently available GHGI and DUKES datasets for all years is provided in Appendix 2 of this report. This is provided for purposes other than company reporting, where a fully consistent data time series is desirable, e.g. for policy impact analysis. This dataset also reflects the changes in the methodological approach implemented for the 2016 update and is applied across the whole time series.

⁵ Other thermal non-renewable fuels include the following (with ~2018 update % share): blast furnace gas (~30%), chemical waste (~13%), coke oven gas (~6%) and municipal solid waste (MSW, ~50%)

Table 6: Base electricity generation emissions data

Data Year	Applied to	Electricity Generation ⁽¹⁾	Total Grid Losses ⁽²⁾	UK electricit emissions ⁽³		on
	Reporting Year*	GWh	%	CO ₂	CH ₄	N ₂ O
1990	1992	290,666	8.08%	204,614	2.671	5.409
1991	1993	293,743	8.27%	201,213	2.499	5.342
1992	1994	291,692	7.55%	189,327	2.426	5.024
1993	1995	294,935	7.17%	172,927	2.496	4.265
1994	1996	299,889	9.57%	168,551	2.658	4.061
1995	1997	310,333	9.07%	165,700	2.781	3.902
1996	1998	324,724	8.40%	164,875	2.812	3.612
1997	1999	324,412	7.79%	152,439	2.754	3.103
1998	2000	335,035	8.40%	157,171	2.978	3.199
1999	2001	340,218	8.25%	149,036	3.037	2.772
2000	2002	349,263	8.38%	160,927	3.254	3.108
2001	2003	358,185	8.56%	171,470	3.504	3.422
2002	2004	360,496	8.26%	166,751	3.490	3.223
2003	2005	370,639	8.47%	177,044	3.686	3.536
2004	2006	367,883	8.71%	175,963	3.654	3.414
2005	2007	370,977	7.25%	175,086	3.904	3.550
2006	2008	368,314	7.21%	184,517	4.003	3.893
2007	2009	365,252	7.34%	181,256	4.150	3.614
2008	2010	356,887	7.45%	176,418	4.444	3.380
2009	2011	343,418	7.87%	155,261	4.450	2.913
2010	2012	348,812	7.32%	160,385	4.647	3.028
2011	2013	330,128	7.88%	148,153	4.611	3.039
2012	2014	320,470	8.04%	161,903	5.258	3.934
2013	2015	308,955	7.63%	146,852	4.468	3.595
2014*	2016	297,897	8.30%	126,358	4.769	2.166
2015	2017	296,959	8.55%	106,209	7.567	2.136
2016	2018	297,203	7.85%	84,007	7.856	1.532
2017	2019	294,086	7.83%	74,386	7.588	1.353

Data Year	Applied to Reporting Year*	Electricity Generation ⁽¹⁾	Total Grid Losses ⁽²⁾	UK electricity generation emissions ⁽³⁾ , ktonne				
	Reporting rear	GWh	%	CO ₂	CH ₄	N ₂ O		
2018	2020	289,120	7.92%	68,046	8.443	1.368		

Notes:

- (1) From 1990-2013: Based upon calculated total for centralised electricity generation (GWh supplied) from DUKES Table 5.5 Electricity fuel use, generation and supply for the year 1990 to 2014. The total is consistent with UNFCCC emissions reporting categories 1A1ai+1A2d includes (according to Table 5.5 categories) GWh supplied (gross) from all 'Major power producers'; plus, GWh supplied from thermal renewables + coal and gas thermal sources, hydro-natural flow and other non-thermal sources from 'Other generators'.
 - * From 2014 onwards: based on the total for all electricity generation (GWh supplied) from DUKES Table 5.6, with a reduction of the total for autogenerators based on unpublished data from the BEIS DUKES team on the share of this that is actually exported to the grid (~11% in 2018).
- (2) Based upon calculated net grid losses from data in DUKES Table 5.1.2 (long term trends, only available online).
- (3) From 1990-2013: Emissions from UK centralised power generation (including Crown Dependencies only) listed under UNFCC reporting category 1A1a and autogeneration exported to the grid (UK Only) listed under UNFCC reporting category 1A2f from the UK Greenhouse Gas Inventory for 2012 (Ricardo-AEA, 2014) for data years 1990-2012, and for 2013 (Ricardo Energy & Environment, 2015) for the 2013 data year.
 - * From 2014 onwards: Excludes emissions from Crown Dependencies and also includes an accounting (estimate) for autogeneration emissions not specifically split out in the UK GHGI, consistent with the inclusion of the GWh supply for these elements also from 2014 onwards. Data is from the GHGI (Ricardo Energy & Environment, 2020) for the 2018 data year.

Table 7: Base electricity generation conversion factors (excluding imported electricity)

	Emission	n Factor, k	gCO₂e / k\	Vh									% Net
Data Year		ricity GEN d to the gri				Due to grid transmission /distribution LOSSES			For electricity CONSUMED (includes grid losses)			Electricity Imports	
	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	TOTAL
1990	0.70395	0.00019	0.00577	0.70991	0.05061	0.00001	0.00042	0.05104	0.7658	0.00021	0.00628	0.77229	3.85%
1991	0.685	0.00018	0.00564	0.69081	0.04318	0.00001	0.00033	0.04352	0.74675	0.00019	0.00615	0.75309	5.18%
1992	0.64907	0.00017	0.00534	0.65458	0.05678	0.00002	0.00042	0.05722	0.70205	0.00019	0.00578	0.70801	5.29%
1993	0.58632	0.00018	0.00448	0.59098	0.05101	0.00002	0.00037	0.0514	0.6316	0.00019	0.00483	0.63662	5.25%
1994	0.56204	0.00019	0.0042	0.56643	0.04471	0.00002	0.0003	0.04502	0.62154	0.00021	0.00464	0.62639	5.22%
1995	0.53394	0.00019	0.0039	0.53803	0.03813	0.00001	0.00024	0.03839	0.58721	0.00021	0.00429	0.5917	4.97%
1996	0.50774	0.00018	0.00345	0.51137	0.04182	0.00002	0.00026	0.0421	0.55432	0.0002	0.00376	0.55828	4.80%
1997	0.46989	0.00018	0.00297	0.47304	0.03816	0.00002	0.00022	0.0384	0.50961	0.00019	0.00322	0.51302	4.76%
1998	0.46912	0.00019	0.00296	0.47226	0.04084	0.00002	0.00024	0.04111	0.51211	0.0002	0.00323	0.51555	3.51%
1999	0.43806	0.00019	0.00253	0.44077	0.04375	0.00002	0.00027	0.04404	0.47745	0.00020	0.00275	0.48041	3.94%
2000	0.46076	0.0002	0.00276	0.46372	0.04083	0.00002	0.00024	0.04109	0.50293	0.00021	0.00301	0.50616	3.82%
2001	0.47872	0.00021	0.00296	0.48189	0.04398	0.00002	0.00027	0.04427	0.52354	0.00022	0.00324	0.52701	2.78%
2002	0.46256	0.0002	0.00277	0.46554	0.04487	0.00002	0.00027	0.04516	0.50418	0.00022	0.00302	0.50742	2.24%
2003	0.47767	0.00021	0.00296	0.48084	0.03621	0.00002	0.00023	0.03646	0.52187	0.00023	0.00323	0.52533	0.57%
2004	0.47831	0.00021	0.00288	0.4814	0.03831	0.00002	0.00025	0.03857	0.52395	0.00023	0.00315	0.52733	1.97%
2005	0.47196	0.00022	0.00297	0.47515	0.03884	0.00002	0.00024	0.0391	0.50883	0.00024	0.0032	0.51226	2.16%
2006	0.50098	0.00023	0.00328	0.50448	0.03883	0.00002	0.00023	0.03908	0.53993	0.00025	0.00353	0.54371	1.97%
2007	0.49625	0.00024	0.00307	0.49956	0.03838	0.00002	0.00022	0.03863	0.53555	0.00026	0.00331	0.53911	1.37%
2008	0.49433	0.00026	0.00294	0.49752	0.03611	0.00002	0.00021	0.03634	0.53414	0.00028	0.00317	0.53759	2.91%

	Emission	Factor, k	gCO2e / kV	Vh									% Net
Data Year		ricity GEN I to the gri			Due to grid transmission /distribution LOSSES			For electricity CONSUMED (includes grid losses)				Electricity Imports	
	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	TOTAL
2009	0.45211	0.00027	0.00263	0.45501	0.03783	0.00002	0.00024	0.03809	0.49074	0.0003	0.00285	0.49389	0.80%
2010	0.4598	0.00028	0.00269	0.46277	0.05061	0.00001	0.00042	0.05104	0.49613	0.0003	0.0029	0.49933	0.73%
2011	0.44877	0.00029	0.00285	0.45192	0.04318	0.00001	0.00033	0.04352	0.48715	0.00032	0.0031	0.49056	1.76%
2012	0.5052	0.00034	0.00381	0.50935	0.04418	0.00003	0.00033	0.04454	0.54938	0.00037	0.00414	0.55389	3.40%
2013	0.47532	0.00036	0.00347	0.47915	0.03925	0.00003	0.00029	0.03956	0.51457	0.00039	0.00375	0.51871	4.10%
2014	0.42417	0.00040	0.00217	0.42673	0.03837	0.00004	0.00020	0.03860	0.46254	0.00044	0.00236	0.46534	6.44%
2015	0.35766	0.00064	0.00214	0.36044	0.03343	0.00006	0.00020	0.03369	0.39108	0.00070	0.00234	0.39412	6.59%
2016	0.28266	0.00066	0.00154	0.28486	0.02409	0.00006	0.00013	0.02428	0.30675	0.00072	0.00167	0.30913	5.57%
2017	0.25294	0.00065	0.00137	0.25496	0.02148	0.00005	0.00012	0.02165	0.27442	0.00070	0.00149	0.27660	4.78%
2018	0.23536	0.00073	0.00141	0.23750	0.02024	0.00006	0.00012	0.02042	0.25559	0.00079	0.00153	0.25792	6.20%

Notes: * From 1990-2013 the emission factor used was for French electricity only, and is as published in previous methodology papers. The methodology was updated from 2014 onwards with new data on the contribution of electricity from the other interconnects, hence these figures are based on a weighted average emission factor of the conversion factors for France, the Netherlands and Ireland, based on the % share supplied.

Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) / (1 - %Electricity Total Grid LOSSES)

Emission Factor (Electricity LOSSES) = Emission Factor (Electricity CONSUMED) - Emission Factor (Electricity GENERATED)

⇒ Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) + Emission Factor (Electricity LOSSES),

Table 8: Base electricity generation emissions factors (including imported electricity)

	Emission	n Factor, kg	CO₂e / kWh	l									% Net
Data Year		tricity GEN plus import		supplied to	1.00000			For electricity CONSUMED (includes grid losses)				Elec Imports	
	CO ₂	CH₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	TOTAL
1990	0.6812	0.00019	0.00558	0.68697	0.05985	0.00002	0.00049	0.06036	0.74106	0.0002	0.00607	0.74733	3.85%
1991	0.65616	0.00017	0.0054	0.66174	0.05915	0.00002	0.00049	0.05966	0.71532	0.00019	0.00589	0.72139	5.18%
1992	0.62005	0.00017	0.0051	0.62532	0.05061	0.00001	0.00042	0.05104	0.67066	0.00018	0.00552	0.67636	5.29%
1993	0.55913	0.00017	0.00428	0.56358	0.04318	0.00001	0.00033	0.04352	0.60232	0.00018	0.00461	0.6071	5.25%
1994	0.53633	0.00018	0.00401	0.54051	0.05678	0.00002	0.00042	0.05722	0.59311	0.0002	0.00443	0.59773	5.22%
1995	0.5113	0.00018	0.00373	0.51521	0.05101	0.00002	0.00037	0.0514	0.56231	0.0002	0.0041	0.56661	4.97%
1996	0.48731	0.00017	0.00331	0.4908	0.04471	0.00002	0.0003	0.04502	0.53202	0.00019	0.00361	0.53582	4.80%
1997	0.45112	0.00017	0.00285	0.45414	0.03813	0.00001	0.00024	0.03839	0.48925	0.00019	0.00309	0.49253	4.76%
1998	0.45633	0.00018	0.00288	0.45939	0.04182	0.00002	0.00026	0.0421	0.49816	0.0002	0.00314	0.5015	3.51%
1999	0.42438	0.00018	0.00245	0.427	0.03816	0.00002	0.00022	0.0384	0.46254	0.0002	0.00267	0.46541	3.94%
2000	0.44628	0.00019	0.00267	0.44914	0.04084	0.00002	0.00024	0.04111	0.48712	0.00021	0.00292	0.49024	3.82%
2001	0.46725	0.0002	0.00289	0.47034	0.04375	0.00002	0.00027	0.04404	0.511	0.00022	0.00316	0.51438	2.78%
2002	0.45378	0.0002	0.00272	0.4567	0.04083	0.00002	0.00024	0.04109	0.49461	0.00022	0.00296	0.49779	2.24%
2003	0.47537	0.00021	0.00294	0.47853	0.04398	0.00002	0.00027	0.04427	0.51936	0.00023	0.00322	0.5228	0.57%
2004	0.47033	0.00021	0.00283	0.47337	0.04487	0.00002	0.00027	0.04516	0.51521	0.00022	0.0031	0.51853	1.97%
2005	0.46359	0.00022	0.00291	0.46673	0.03621	0.00002	0.00023	0.03646	0.49981	0.00023	0.00314	0.50318	2.16%
2006	0.49263	0.00022	0.00322	0.49608	0.03831	0.00002	0.00025	0.03857	0.53094	0.00024	0.00347	0.53465	1.97%
2007	0.49054	0.00024	0.00303	0.49381	0.03884	0.00002	0.00024	0.0391	0.52939	0.00025	0.00327	0.53291	1.37%
2008	0.48219	0.00026	0.00286	0.48531	0.03883	0.00002	0.00023	0.03908	0.52102	0.00028	0.00309	0.52439	2.91%
2009	0.44917	0.00027	0.00261	0.45205	0.03838	0.00002	0.00022	0.03863	0.48755	0.00029	0.00284	0.49068	0.80%

	Emission	Factor, kg	CO₂e / kWh										% Net
Data Year		tricity GEN plus import		supplied to	1.00050			For electricity CONSUMED (includes grid losses)				Elec Imports	
	CO ₂	CH₄	N ₂ O	Total	CO ₂	CH₄	N ₂ O	Total	CO ₂	CH₄	N ₂ O	Total	TOTAL
2010	0.45706	0.00028	0.00267	0.46002	0.03611	0.00002	0.00021	0.03634	0.49317	0.0003	0.00289	0.49636	0.73%
2011	0.44238	0.00029	0.00281	0.44548	0.03783	0.00002	0.00024	0.03809	0.4802	0.00031	0.00305	0.48357	1.76%
2012	0.49023	0.00033	0.00369	0.49426	0.04287	0.00003	0.00032	0.04322	0.5331	0.00036	0.00402	0.53748	3.40%
2013	0.4585	0.00035	0.00334	0.46219	0.03786	0.00003	0.00028	0.03816	0.49636	0.00038	0.00362	0.50035	4.10%
2014	0.40957	0.00039	0.00209	0.41205	0.03705	0.00003	0.00019	0.03727	0.44662	0.00042	0.00228	0.44932	6.44%
2015	0.34885	0.00062	0.00209	0.35156	0.03261	0.00006	0.00020	0.03287	0.38146	0.00068	0.00229	0.38443	6.59%
2016	0.28088	0.00066	0.00153	0.28307	0.02394	0.00006	0.00013	0.02413	0.30482	0.00072	0.00166	0.3072	5.57%
2017	0.25358	0.00065	0.00137	0.2556	0.02153	0.00005	0.00012	0.0217	0.27511	0.0007	0.00149	0.2773	4.78%
2018	0.23104	0.00072	0.00138	0.23314	0.01987	0.00006	0.00012	0.02005	0.25091	0.00078	0.00150	0.25319	6.20%

Notes: * From 1990-2013 the emission factor used was for French electricity only. The methodology was updated from 2014 onwards with new data on the contribution of electricity from the other interconnects, hence these figures are based on a weighted average emission factor of the conversion factors for France, the Netherlands and Ireland, based on the % share supplied.

Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) / (1 - %Electricity Total Grid LOSSES)

Emission Factor (Electricity LOSSES) = Emission Factor (Electricity CONSUMED) - Emission Factor (Electricity GENERATED)

⇒ Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) + Emission Factor (Electricity LOSSES)

Indirect/WTT Emissions from UK Grid Electricity

- 3.13. In addition to the GHG emissions resulting directly from the generation of electricity, there are also indirect/WTT emissions resulting from the production, transport and distribution of the fuels used in electricity generation (i.e. indirect/WTT/-fuel lifecycle emissions as included in the Fuels WTT tables). The average fuel lifecycle emissions per unit of electricity generated will be a result of the mix of different sources of fuel/primary energy used in electricity generation.
- 3.14. Average WTT conversion factors for electricity have been calculated using the corresponding fuels WTT conversion factors and data on the total fuel consumption by type of generation from Table 5.6, DUKES 2018 (BEIS, 2019b). The data used in these calculations are presented in Table 9, Table 10 and Table 11 with the final WTT conversion factors for electricity.

Table 9: Fuel Consumed in electricity generation (GWh), by year

Data Year	Fuel Cons	sumed in I	Electricity (Generation, GWh		
	Coal	Fuel Oil	Natural Gas	Other thermal (excl. renewables)	Other generation	Total
1996	390,938	45,955	201,929	16,066	243,574	898,462
1997	336,614	25,253	251,787	16,066	257,272	886,992
1998	347,696	17,793	267,731	16,046	268,184	917,450
1999	296,706	17,920	315,548	16,187	256,159	902,520
2000	333,429	18,023	324,560	15,743	228,045	919,800
2001	367,569	16,545	312,518	12,053	249,422	958,107
2002	344,552	14,977	329,442	12,343	244,609	945,923
2003	378,463	13,867	323,926	17,703	241,638	975,597
2004	364,158	12,792	340,228	16,132	228,000	961,309
2005	378,846	15,171	331,658	21,877	233,705	981,257
2006	418,018	16,665	311,408	18,038	224,863	988,991
2007	382,857	13,491	355,878	14,613	189,813	956,652
2008	348,450	18,393	376,810	13,074	167,638	924,366
2009	286,820	17,597	359,303	11,551	213,450	888,721
2010	297,290	13,705	373,586	9,322	202,893	896,796
2011	302,729	10,514	307,265	8,913	232,146	861,567
2012	399,253	9,076	214,146	12,926	230,227	865,628
2013	365,697	6,849	202,325	15,198	239,526	829,594
2014	280,452	6,167	218,395	19,934	275,426	800,374
2015	212,336	7,192	212,976	23,050	323,693	779,248
2016	87,669	6,790	298,077	25,319	325,774	743,630
2017	64,597	6,324	286,031	24,882	339,012	720,846
2018	49,318	5,699	273,397	26,557	343,480	698,450

Source: For the latest 2018 data year, Table 5.6, Digest of UK Energy Statistics (DUKES) (BEIS, 2019b) is used. Earlier years are based on data reported in previous versions of DUKES and following the new convention set from 2016 update (2014)

data year), historic time series factors/data (i.e. prior to the very latest year) have not been updated. No data is available from DUKES on fuel consumed prior to 1996, so it is assumed the shares prior to this were the same as 1996.

Table 10: Fuel consumed in electricity generation as a % of the Total, by year

Data	Fuel Consumed in Electricity Generation, % Total											
Year	Coal	Fuel Oil	Natural	Other thermal	Other	Total						
			Gas	(excl. renewables)	generation							
1990	43.50%	5.10%	22.50%	1.80%	27.10%	100.00%						
1991	38.00%	2.80%	28.40%	1.80%	29.00%	100.00%						
1992	37.90%	1.90%	29.20%	1.70%	29.20%	100.00%						
1993	32.90%	2.00%	35.00%	1.80%	28.40%	100.00%						
1994	36.30%	2.00%	35.30%	1.70%	24.80%	100.00%						
1995	38.40%	1.70%	32.60%	1.30%	26.00%	100.00%						
1996	36.40%	1.60%	34.80%	1.30%	25.90%	100.00%						
1997	38.80%	1.40%	33.20%	1.80%	24.80%	100.00%						
1998	37.90%	1.30%	35.40%	1.70%	23.70%	100.00%						
1999	38.60%	1.50%	33.80%	2.20%	23.80%	100.00%						
2000	42.30%	1.70%	31.50%	1.80%	22.70%	100.00%						
2001	40.00%	1.40%	37.20%	1.50%	19.80%	100.00%						
2002	37.70%	2.00%	40.80%	1.40%	18.10%	100.00%						
2003	32.30%	2.00%	40.40%	1.30%	24.00%	100.00%						
2004	33.20%	1.50%	41.70%	1.00%	22.60%	100.00%						
2005	35.10%	1.20%	35.70%	1.00%	26.90%	100.00%						
2006	46.10%	1.00%	24.70%	1.50%	26.60%	100.00%						
2007	43.50%	5.10%	22.50%	1.80%	27.10%	100.00%						
2008	38.00%	2.80%	28.40%	1.80%	29.00%	100.00%						
2009	37.90%	1.90%	29.20%	1.70%	29.20%	100.00%						
2010	32.90%	2.00%	35.00%	1.80%	28.40%	100.00%						
2011	36.30%	2.00%	35.30%	1.70%	24.80%	100.00%						
2012	46.12%	1.05%	24.74%	1.49%	26.60%	100.00%						
2013	44.08%	0.83%	24.39%	1.83%	28.87%	100.00%						
2014	35.04%	0.77%	27.29%	2.49%	34.41%	100.00%						
2015	27.25%	0.92%	27.33%	2.96%	41.54%	100.00%						
2016	11.79%	0.91%	40.08%	3.40%	43.81%	100.00%						
2017	8.96%	0.88%	39.68%	3.45%	47.03%	100.00%						
2018	7.06%	0.82%	39.14%	3.80%	49.18%	100.00%						

Notes: Calculated from figures in Table 9

Table 11: Indirect/WTT emissions share for fuels used for electricity generation and the calculated average indirect/WTT emission factor, by year

Data	Indirect/W	/TT Emission	ons as % Di	irect CO ₂ Emiss	ions, by fuel			
Year	Coal	Fuel Oil	Natural Gas	Other thermal (excl. renewables)	Other generation	Weighted Average	Direct CO _{2 (} (kg CO ₂ / kWh)	Calc Indirect /WTT (kg CO₂e/ kWh
1990	16.50%	18.90%	10.40%	12.50%	14.70%	14.70%	0.6812	0.10012
1991	16.50%	18.90%	10.40%	12.50%	14.70%	14.70%	0.65616	0.09644
1992	16.50%	18.90%	10.40%	12.50%	14.70%	14.70%	0.62005	0.09113
1993	16.50%	18.90%	10.40%	12.50%	14.70%	14.70%	0.55913	0.08218
1994	16.50%	18.90%	10.40%	12.50%	14.70%	14.70%	0.53633	0.07883
1995	16.50%	18.90%	10.40%	12.50%	14.70%	14.70%	0.5113	0.07515
1996	16.50%	18.90%	10.40%	12.50%	14.70%	14.70%	0.48731	0.07162
1997	16.50%	18.90%	10.40%	12.50%	14.10%	14.10%	0.45112	0.06345
1998	16.50%	18.90%	10.40%	12.50%	14.00%	14.00%	0.45633	0.06372
1999	16.50%	18.90%	10.40%	12.50%	13.50%	13.50%	0.42438	0.0573
2000	16.50%	18.90%	10.40%	12.50%	13.60%	13.60%	0.44628	0.06079
2001	16.50%	18.90%	10.40%	12.50%	13.80%	13.80%	0.46725	0.06452
2002	16.50%	18.90%	10.40%	12.50%	13.60%	13.60%	0.45378	0.06184
2003	16.50%	18.90%	10.40%	12.50%	13.80%	13.80%	0.47537	0.06545
2004	16.50%	18.90%	10.40%	12.50%	13.60%	13.60%	0.47033	0.06413
2005	16.50%	18.90%	10.40%	12.50%	13.70%	13.70%	0.46359	0.06368
2006	16.50%	18.90%	10.40%	12.50%	14.00%	14.00%	0.49263	0.06888
2007	16.50%	18.90%	10.40%	12.50%	13.60%	13.60%	0.49054	0.06694
2008	16.50%	18.90%	10.40%	12.50%	13.50%	13.50%	0.48219	0.06492
2009	16.50%	18.90%	12.40%	12.50%	14.30%	14.30%	0.44917	0.06423
2010	16.50%	18.90%	13.90%	12.50%	15.10%	15.10%	0.45706	0.069
2011	16.50%	18.90%	15.30%	12.50%	15.90%	15.90%	0.44238	0.07033
2012	16.40%	18.80%	13.45%	12.59%	15.35%	15.35%	0.49023	0.07527
2013	16.38%	18.92%	12.62%	12.59%	15.02%	15.02%	0.4585	0.0689
2014	16.38%	18.45%	13.61%	12.59%	15.11%	15.11%	0.40957	0.06188
2015	16.38%	19.01%	16.03%	12.59%	16.07%	16.07%	0.34885	0.05605
2016	16.38%	18.99%	14.63%	12.59%	14.95%	14.95%	0.28088	0.04198
2017	16.38%	19.02%	13.55%	12.59%	14.06%	14.06%	0.25358	0.03565
2018	16.38%	19.03%	13.54%	12.24%	13.93%	13.93%	0.23104	0.03217

Notes: Indirect/WTT emissions as % direct CO₂ emissions is based on information for specific fuels. The weighted average is calculated from the figures for fuels from both Table 10 and Table 11.

Conversion factors for the Supply of Purchased Heat or Steam

- 3.15. The conversion factors for the supply of purchased heat or steam represent the average emission from the heat and steam supplied by the UK Combined Heat and Power Quality Assurance (CHPQA) scheme (BEIS, 2019a) operators for a given year. This factor changes from year to year, as the fuel mix consumed changes and is therefore updated annually. No statistics are available that would allow the calculation of UK national average conversion factors for the supply of heat and steam from non-CHP (Combined Heat and Power) operations.
- 3.16. CHP simultaneously produces both heat and electricity, and there are several conventions used to allocate emissions between these products. At the extremes, emissions could be allocated wholly to heat or wholly to electricity, or in various proportions in-between.
- 3.17. To determine the amount of fuel attributed to CHP heat (qualifying heat output, or 'QHO'), it is necessary to apportion the total fuel to the CHP scheme to the separate heat and electricity outputs. This then enables the fuel, and therefore emissions, associated with the QHO to be determined. There are three possible methodologies for apportioning fuel to heat and power:
 - a) Method 1: 1/3: 2/3 Method (DUKES)
 - b) Method 2: Boiler Displacement Method
 - c) Method 3: Power Station Displacement Method
- 3.18. The GHG Conversion factors use the 1/3 : 2/3 DUKES method (Method 1) to determine emissions from heat and therefore only this method is described below.

Summary of Method 1: 1/3: 2/3 Method (DUKES)

- 3.19. Under the UK's Climate Change Agreements (CCAs)⁶ (Environment Agency, 2020), this method, which is used to apportion fuel use to heat and power, assumes that twice as many units of fuel are required to generate each unit of electricity than are required to generate each unit of heat. This follows from the observation that the efficiency of the generation of electricity (at electricity only generating plant) varies from as little as 25% to 50%, while the efficiency of the generation of heat in fired boilers ranges from 50% to about 90%.
- 3.20. Mathematically, Method 1 can be represented as follows:

$$Heat_Energy = \left(\frac{Total\ Fuel\ Input}{\left(2 \times Electricity_Output\right) + Heat_Output}\right) \times Heat_Output$$

$$Electricity_Energy = \left(\frac{2 \times Total\ Fuel\ Input}{\left(2 \times Electricity_Output\right) + Heat_Output}\right) \times Electricity_Output$$

Where

• 'Total Fuel Input (TFI)' is the total fuel to the prime mover.

⁶ Climate Change Agreements (CCAs) are agreements between UK energy intensive industries and UK Government, whereby industry undertakes to make challenging, but achievable, improvements in energy efficiency in exchange for a reduction in the Climate Change Levy (CCL).

- 'Heat Output' is the useful heat generated by the prime mover.
- 'Electricity Output' is the electricity (or the electrical equivalent of mechanical power) generated by the prime mover.
- 'Heat Energy' is the fuel to the prime mover apportioned to the heat generated.
- 'Electricity Energy' is the fuel to the prime mover apportioned to the electricity generated.
- 3.21. This method is used only in the UK for accounting for primary energy inputs to CHP where the CHP generated heat and electricity is used within a facility with a CCA.

Calculation of CO₂ Emissions Factor for CHP Fuel Input, FuelMixCO₂ factor

3.22. The value FuelMixCO₂factor referred to above is the carbon emission factor per unit fuel input to a CHP scheme. This factor is determined using fuel input data provided by CHP scheme operators to the CHPQA programme, which is held in confidence.

The value for FuelMixCO₂factor is determined using the following expression:

$$FuelMixCO2factor = \frac{\sum (Fuel\ Input \times Fuel\ CO2\ Emissions\ Factor)}{TFI}$$

Where:

- FuelMixCO₂factor is the composite emissions factor (in tCO₂/MWh thermal fuel input) for a scheme
- Fuel Input is the fuel input (in MWh thermal, MWh_{th}) for a single fuel supplied to the prime mover
- Fuel CO₂ Emissions factor is the CO₂ emissions factor (in tCO₂/MWh_{th}) for the fuel considered.
- TFI is total fuel input (in MWh thermal) for all fuels supplied to the prime mover.
- 3.23. Fuel inputs and emissions factors are evaluated on a Gross Calorific Value (Higher Heating Value) basis. The following Table 12 provides the individual fuel types considered under the CHPQA scheme and their associated emissions factors, consistent with other reporting; fuel mix varies every year and thus there are zero entries for specific fuels types.

Table 12: Fuel types and associated emissions factors used in the determination of FuelMixCO₂factor

Fuel	CO ₂ Emissions Factor (kgCO ₂ /kWh _{th})
Biodiesel, bioethanol etc	-
Biomass (such as woodchips, chicken litter etc)	-
Blast furnace gas	0.99
Butane	0.21
Coal and lignite	0.32
Coke oven gas	0.14

Fuel	CO ₂ Emissions Factor (kgCO ₂ /kWh _{th})
Coke, and semi-coke	0.34
Domestic refuse (raw)	0.16
Ethane	0.18
Fuel oil	0.27
Gas oil	0.25
Hydrogen	-
Landfill gas	-
Methane	0.18
Mixed refinery gases	0.25
Natural gas	0.18
Other	0.18
Other Biogas (e.g. gasified woodchips)	-
Other gaseous waste	0.18
Other liquid waste (non-renewable)	0.21
Other liquid waste (renewable)	-
Other oils	0.25
Other solid waste	0.26
Petroleum coke	0.34
Petroleum gas	0.21
Propane	0.21
Refuse-derived Fuels (RDF)	0.16
Sewage gas	-
Unknown process gas	0.18
Uranium	-
VOC's	-
Waste exhaust heat from high temperature processes	-
Waste heat from exothermic chemical reactions	-
Other waste heat	-
Wood Fuels (woodchips, logs, wood pellets etc)	-
Fuel cells	0.18
Syngas / Other Biogas (e.g. gasified woodchips)	-
Pentane	-
Other Industrial By-Product gases	0.18
Hospital waste	0.26
Hydrogen (as a by-product)	-
Hydrogen (as a primary fuel)	-
Oil shale	0.27
Bituminous or asphaltic substance	-
Carbon Monoxide	0.18

Sources: GHG Conversion factors for Company Reporting (2020 update) and UK GHGI (Ricardo Energy & Environment, 2020).

Note: For waste derived fuels, the emission factor can vary significantly according to the waste mix. Therefore, if you have site-specific data it is recommended that you use that instead of the waste derived fuel emissions factors in this table.

- 3.24. The 1/3 : 2/3 method (Method 1) was used to calculate the new heat/steam conversion factors provided in the Heat and Steam tables of the 2020 GHG Conversion factors . This is shown in Table 13. It is important to note that the conversion factors update year is two years ahead of the data year. For example, the most recent emission factor for the 2020 GHG Conversion factors is based on the data year of 2018 in the table.
- 3.25. While not used in the 2020 GHG conversion factors, the factor for heat from CHP and power from CHP has also been calculated using the other two CHP methods and the DUKES power method. These are: 0.25809 CO₂/kWh heat (Boiler displacement), 0.22573 CO₂/kWh heat (Power station displacement), 0.34204 CO₂/kWh power (DUKES method), 0.36713 CO₂/kWh power (Boiler displacement), 0.42716 CO₂/kWh power (power station displacement).

Table 13: Heat/Steam CO₂ emission factor for DUKES 1/3 2/3 method.

	KgCO ₂ /kWh supplied heat/steam				
Data Year	Method 1 (DUKES: 2/3rd - 1/3rd)				
2001	0.23770				
2002	0.22970				
2003	0.23393				
2004	0.22750				
2005	0.22105				
2006	0.23072				
2007	0.23118				
2008	0.22441				
2009	0.22196				
2010	0.21859				
2011	0.21518				
2012	0.20539				
2013	0.20763				
2014	0.20245				
2015	0.19564				
2016	0.18618				
2017	0.17447				
2018	0.17102				

Calculation of Non-CO2 and Indirect/WTT Emissions Factor for Heat and Steam

3.26. CH₄ and N₂O emissions have been estimated relative to the CO₂ emissions, based upon activity weighted average values for each CHP fuel used (using

- relevant average fuel conversion factors from the UK GHGI). Where fuels are not included in the UK GHGI, the value for the most similar alternative fuel was used.
- 3.27. Indirect/WTT GHG conversion factors have been estimated relative to the CO₂ emissions, based upon activity weighted average indirect/WTT GHG emission factor values for each CHP fuel used (see Indirect/WTT Emissions from "Fuels" section for more information). Where fuels are not included in the set of indirect/WTT GHG conversion factors provided in the 2020 GHG Conversion factors, the value for the most similar alternative fuel was used.
- 3.28. The final conversion factors for supplied heat or steam utilised are presented in the 'Heat and Steam' tables of the 2020 GHG Conversion factors, and are counted as Scope 2 emissions under the GHG Protocol.
- 3.29. For district heating systems, the location of use of the heat will often be some distance from the point of production and therefore there are distribution energy losses. These losses are typically around 5%, which need to be factored into the calculation of overall GHG emissions where relevant and are counted as Scope 3 emissions under the GHG Protocol (similar to the treatment of transmission and distribution losses for electricity).

Refrigerant and Process Emission Factors

Section summary

- 4.1. Refrigerant and process conversion factors should be used for reporting leakage from air-conditioning and refrigeration units or the release to the atmosphere of other gases that have a global warming potential.
- 4.2. This section of the methodology paper relates to the "Refrigerant & other" worksheet available in both the full and condensed set of the 2020 UK GHG Conversion factors set.

Summary of changes since the previous update

4.3. There are no major changes for the refrigerant factors in the 2020 update.

Global Warming Potentials of Greenhouse Gases

4.4. Although revised GWP values have since been published by the IPCC in the Fifth Assessment Report (2014) (IPCC, 2014), the conversion factors in the Refrigerant tables incorporate (GWP) values relevant to reporting under UNFCCC, as published by the IPCC in its Fourth Assessment Report (IPCC, 2007) that is required to be used in inventory reporting.

Greenhouse Gases Listed in the Kyoto Protocol

4.5. Mixed/Blended gases: GWP values for refrigerant blends are calculated on the basis of the percentage blend composition (e.g. the GWP for R404a that comprises of 44% HFC125⁷, 52% HFC143a and 4% HFC134a is [3500 x 0.44] + [4470 x 0.52] + [1430x 0.04] = 3922). A limited selection of common blends is presented in the Refrigerant tables.

Other Greenhouse Gases

4.6. CFCs and HCFCs⁸: Not all refrigerants in use are classified as GHGs for the purposes of the UNFCCC and Kyoto Protocol (e.g. CFCs, HCFCs). These gases are controlled under the Montreal Protocol and as such GWP values are also listed in the provided tables.

⁷ HFC: Hydrofluorocarbon

⁸ CFCs: Chlorofluorocarbons; HCFCs: Hydrochlorofluorocarbons

Passenger Land Transport Emission Factors

Section summary

- 5.1. Conversion factors for passenger land transport are included in this section of the methodology paper. This section includes vehicles owned by the reporting organisation (Scope 1), business travel in other vehicles (e.g. employee own car for business use, hire car, public transport (Scope 3)), and electric vehicles (EVs) (Scope 2). Other Scope 3 conversion factors included here are for transmission and distribution losses for electricity used for electric vehicles, WTT for passenger transport (vehicles owned by reporting organisation) and other business travel.
- 5.2. Table 14 shows where the related worksheets to the passenger land transport conversion factors are available in the online spreadsheets of the UK GHG Conversion factors.

Table 14: Related worksheets to passenger land transport emission factors

Worksheet name	Full set	Condensed set
Passenger vehicles	Y	Y
UK Electricity for Electric Vehicles (EVs)	Y	Y
UK Electricity T&D for EVs	Y	Y
Business travel – land*	Y	Y
WTT – pass vehicles & travel – land*	Y	N

^{*} cars and motorbikes only

Summary of changes since the previous update

5.3. In the 2020 update, there have been amendments to the methodology for calculating conversion factors for cars, relating the type-approval transition from the previous New European Driving Cycle (NEDC) to Worldwide Harmonised Light Vehicle Test Procedure (WLTP) protocol, and the real-world (RW) uplift factor applied to regulatory testing values. The car conversion factors are based on data from the Society of Motor Manufacturers and Traders (SMMT) for regulatory testing of average carbon dioxide per kilometre (CO₂/km) and corresponding registrations in the UK by vehicle size (or market segment) and fuel type. An uplift factor is then applied to convert the mean CO₂/km data to real-world (RW) estimates, which are not fully captured by the regulatory testing. Due to the type-approval transition, we have sourced new data for the RW uplift factor to apply to new vehicle registrations with CO₂ emissions data based on tests under WLTP; this change is expected to be implemented in the 2021 update. This year the data

- received from SMMT was a mixture of NEDC and NEDC-equivalent values which despite their names, are not equivalent values and a factor was applied to convert the NEDCe values back to NEDC values. Thus, the RW/NEDC uplift factor was taken from the (ICCT, 2017) report.
- 5.4. The new uplift factor is significantly lower than previous years' factors which is expected as the regulatory testing WLTP CO₂ levels are closer to the real-world driving CO₂ levels. The impact on the final conversion factors in the 2021 update would be a combination of new cars' registrations and the much lower value of the new-RW uplift factor. The result should show a general continuation of the year-to-year trends in the improvements in the calculated fleet-wide real-world CO₂ conversion factors for cars.
- 5.5. Similar to above on the upcoming changes in the RW uplift factor used for new cars; some changes to the methodology for electric cars will be necessary due to the transition to a new regulatory CO₂ emissions testing protocol. Additionally, the factors for the electric operation of plug-in hybrid electric cars, have been revised in the 2020 update to reflect the average proportion of time that vehicles are in the electric operation (which is not already implemented in the EEA CO₂ monitoring source database (EEA, 2020a)).
- 5.6. The impacts will be relatively minor in the final resulting CO₂ conversion factors due to the uplift factor changes. However, for PHEVs only, the emissions due to average electricity consumption/km data have been decreased significantly compared to previous year. Smaller reductions for battery electric vehicles (BEVs) compared to previous year are due to a decrease in the CO₂ conversion factors for UK electricity.
- 5.7. Whilst there have been no methodological changes to the calculation of conversion factors relating to motorcycle use, emissions are reducing as more stringent Euro standards (with lower emission factors) penetrate into the fleet and the higher polluting (earlier Euro standards) vehicles are now reducing (in terms of share of vehicle km).
- 5.8. Rail passenger-km conversion factors have declined significantly for international travel in particular (17% for CO₂e), due to decarbonisation in the grid electricity used for the different route sections.
- 5.9. As with cars and motorcycles, increased penetration of buses satisfying the latest Euro standards causes a decline in CH₄ conversion factors in particular, similar to increased bus occupancy rates according to DfT statistics.

Direct Emissions from Passenger Cars

Conversion factors for Petrol and Diesel Passenger Cars by Engine Size

5.10. The methodology for calculating average conversion factors for passenger cars is based upon a combination of datasets on the average new vehicle regulatory emissions for vehicles registered in the UK, and an uplift to account for differences between these and real-world driving performance emissions. As mentioned above, the regulatory test cycle/procedures are currently under transition from the

- previous NEDC to the new WLTP⁹ which will apply to new vehicle registrations with CO₂ emissions data based on tests under WLTP. The key objective of the change is to bring the results of tests under regulatory testing conditions closer to those observed in the real-world. From 2020, all new light duty vehicles (cars and vans) registered in the EU have WLTP-based regulatory CO₂ emissions values. For the reasons mentioned in Section 5.3, this change in RW uplift factors will be implemented in the 2021 update.
- 5.11. SMMT¹⁰ provides numbers of registrations and averages of the NEDC (or NEDCe) gCO₂/km figures for new vehicles registered from 1997 to 2019¹¹. The new regulatory testing protocol (WLTP) provides gCO₂/km data for new vehicles registered after September 2018. The SMMT dataset represents a good indication of the relative gCO₂/km by size and market segment category. Table 15 presents the 2002-2019 average CO₂ conversion factors and the number of vehicle registrations.

Table 15: Average CO₂ conversion factors and total registrations by engine size for 2003 to 2019 (based on data sourced from SMMT)

Vehicle Type	Engine size	Size label	NEDC* gCO ₂ per km	Total no. of registrations	% Total
Petrol car	< 1.4	Small	122.9	13,123,642	58%
	1.4 - 2.0	Medium	160.2	8,226,310	36%
	> 2.0	Large	245.5	1,206,127	5%
Average petrol car		All	147.8	22,556,079	100%
	<1.7	Small	108.7	5,671,331	35%
Diesel car	1.7 - 2.0	Medium	136.4	7,271,673	44%
	> 2.0	Large	166.9	3,440,073	21%
Average diesel car		All	136.8	16,383,077	100%

^{*} For 2019 and 2018, NEDCe reported data is converted to NEDC, based on an estimated 9% correlation factor from SMMT based on analysis of vehicle models where both NEDC and NEDCe values exist. NEDCe (NEDC equivalent) data are officially reported figures that have been calculated using an official regulatory correlation tool from CO₂ emissions data that has been generated based on regulatory testing using WLTP. They are used to check compliance of new vehicle registrations with the EU-wide regulatory CO₂ targets set on NEDC basis.

⁹ NEDC = New European Driving Cycle, which has been the standard cycle used in the type approval of all new passenger cars and vans historically. From 2017 there has been a phased transition in vehicle testing using the new WLTP (Worldwide Harmonised Light Vehicle Test Procedure); from September 2018 onwards all new cars and vans must have been tested/reported values under WLTP. More information is available on the VCA website: https://www.vehicle-certification-agency.gov.uk/fcb/wltp.asp

¹⁰ SMMT is the Society of Motor Manufacturers and Traders that represents the UK auto industry. http://www.smmt.co.uk/

¹¹ The SMMT gCO₂/km dataset for 1997 represented around 70% of total registrations, which rose to about 99% by 2000 and essentially all vehicles thereafter.

- 5.12. For the 2020 GHG Conversion factors update, the SMMT data has been used in conjunction with DfT's ANPR (Automatic Number Plate Recognition) data to weight the conversion factors to account for the age and activity distribution of the UK vehicle fleet in 2015. Although ANPR data was received for 2017, it did not provide sufficient disaggregation (on the engine size of the vehicles) and so could not be used in the model without altering the calculations significantly.
- 5.13. The ANPR data has been collected annually (since 2007) over 256 sites in the UK on different road types (urban and rural major/minor roads, and motorways) and regions. Measurements are made at each site on one weekday (8 am-2 pm and 3 pm-9 pm) and one-half weekend day (either 8 am-2 pm or 3 pm-9 pm) each year in June and are currently available for 2007 2011, 2013 2015 and 2017. There are approximately 1.4 -1.7 million observations recorded from all the sites each year, and they cover various vehicle and road characteristics such as fuel type, age of the vehicle, engine sizes, vehicle weight and road types.
- 5.14. Data for the UK car fleet were extracted from the 2015 ANPR dataset and categorised according to their engine size, fuel type and year of registration. The 2020 GHG conversion factors for petrol and diesel passenger cars were subsequently calculated based upon the equation below:

2020 update gCO₂/km =
$$\Sigma \left(\text{gCO}_2/\text{km}_{\text{yr reg}} \times \frac{\text{ANPR}_{\text{yr reg}}}{\text{ANPR}_{\text{total 2015}}} \right)$$

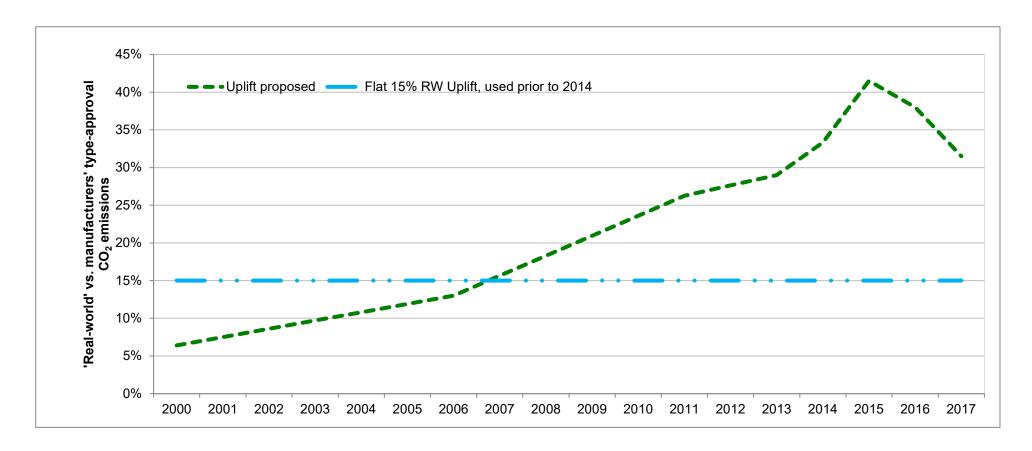
- 5.15. A limitation of the NEDC is that it takes no account of further 'real-world' effects that can have a significant impact on fuel consumption. These include use of accessories (air conditioning, lights, heaters etc.), vehicle payload (only driver +25kg is considered in tests, no passengers or further luggage), poor maintenance (tyre under inflation, maladjusted tracking, etc.), gradients (tests effectively assume a level road), weather, more aggressive driving style, etc. It is therefore desirable to uplift NEDC based data to bring it closer to anticipated 'real-world' vehicle performance.
- 5.16. An uplift factor over NEDC based gCO₂/km factors is applied to account for the combined 'real-world' effects on fuel consumption. The uplift applied varies over time and is based on work performed by (ICCT, 2017); this study used data on almost 1.1 million vehicles from fourteen data sources and eight countries, covering the fuel consumption/CO₂ from actual real-world use and the corresponding type-approval values. The values used are based on average data from the two UK-based sources analysed in the ICCT study, as summarised in Table 16 below, and illustrated in Figure 2 alongside the source data/chart reproduced from the ICCT (2017) report. This is an update to the previous report used for the 2019 update to the GHG Conversion factors. The methodology will need to be further revised for future updates when WLTP-based dataset will become the norm for all new light duty vehicles (cars and vans).

Table 16: Average GCF 'real-world' uplift for the UK, applied to the NEDC-based gCO₂/km data

Data year	2003	2004	2005	2006	2007	2008	2009	2010
RW uplift %	9.70%	10.80%	11.90%	13.00%	15.65%	18.30%	20.95%	23.60%
Data year	2011	2012	2013	2014	2015	2016	2017	2018
RW uplift %	26.25%	27.63%	29.00%	33.33%	41.50%	38.00%	31.50%	31.50%

- 5.17. The above uplifts have been applied to the ANPR weighted SMMT gCO₂/km to give the new 'Real-World' 2020 GHG Conversion factors, to take into account the 'real-world' impacts on fuel consumption not captured by drive cycles such as the NEDC in type-approval. The final average equivalent uplift averaged across all vehicles was 22.9% on top of NEDC gCO₂/km.
- 5.18. Figures for the aggregated average conversion factors by engine type and fuel type (as well as the overall average) were calculated based on weighting by the relative mileage of the different categories. This calculation utilised data from the UK GHG Inventory on the relative % total mileage by petrol and diesel cars. Overall, for petrol and diesel, this split in total annual mileage was 50.5% petrol and 49.5% diesel, and can be compared to the respective total registrations of the different vehicle types for 2003-2019, which were 57.9% petrol and 42.1% diesel.
- 5.19. Conversion factors for CH₄ and N₂O have been updated for all vehicle classes and are based on the emission factors from the UK GHGI. The emission factors used in the UK GHGI are based on COPERT 4 version 11 (EMISIA, 2019).
- 5.20. The final 2020 conversion factors for petrol and diesel passenger cars by engine size are presented in the 'Passenger vehicles' and 'Business travel- land' worksheets of the 2020 GHG Conversion factors set.

Figure 2: Updated GCF 'Real world' uplift values for the UK based on (ICCT, 2017)



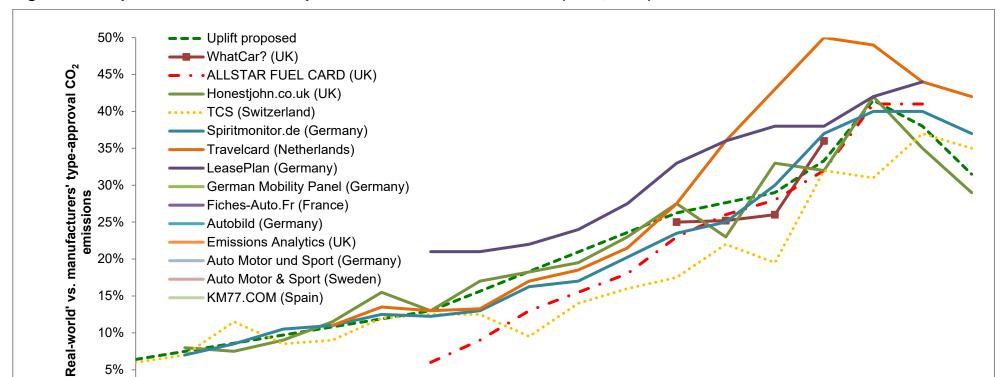


Figure 3: Comparison of 'Real world' uplift values from various sources (ICCT, 2017)

5%

0%

Notes: In the above charts a y-axis value of 0% would mean no difference between the CO₂ emissions per km experienced in 'real-world' driving conditions and those from official type-approval testing protocol.

Hybrid, LPG and CNG Passenger Cars

- 5.21. The methodology used in the 2020 update for small, medium and large hybrid petrol/diesel electric cars is similar to that used previously and is calculated in a similar way to conventional petrol and diesel vehicles. The conversion factors are based on datasets with numbers of registrations and averages of the NEDC gCO₂/km figures from SMMT for new hybrid vehicles registered between 2012 and 2019. The SMMT source dataset used in the derivation of passenger car conversion factors included plug-in hybrid cars within the hybrid category, which have not been used in this cars model.
- 5.22. Due to the significant size and weight of the LPG and CNG fuel tanks, it is assumed only medium and large sized vehicles are available. In the 2020 GHG Conversion factors, CO₂ conversion factors for CNG and LPG medium and large cars are derived by multiplying the equivalent petrol EF by the ratio of CNG (and LPG) to petrol conversion factors on a unit energy (Net CV) basis. For example, for a Medium car run on CNG:

$${\rm gCO_2/km}_{\rm CNG\;Medium\;car} = {\rm gCO_2/km}_{\rm Petrol\;Medium\;car} \times \frac{{\rm gCO_2/kWh}_{\rm CNG}}{{\rm gCO_2/kWh}_{\rm Petrol}}$$

5.23. For the 2020 GHG Conversion factors, the conversion factors for CH₄ and N₂O were updated for all vehicle classes, but the methodology remains unchanged. These are based on the emission factors from the UK GHGI (Ricardo Energy & Environment, 2020).

Plug-in Hybrid Electric and Battery Electric Passenger Cars (xEVs)

- 5.24. Since the number of electric vehicles (xEVs¹²) in the UK fleet is rapidly increasing (and will continue to increase in the future), at least for passenger cars and vans, there is a need for specific conversion factors for such vehicles to complement conversion factors for vehicles fuelled primarily by petrol, diesel, natural gas or LPG.
- 5.25. These conversion factors are currently presented in a number of data tables in the GHG Conversion factors workbook, according to the type / 'Scope' of the emission component. The following tables / worksheets, shown in Table 17, are required for BEVs (battery electric vehicles) and PHEVs (plug-in hybrid electric vehicles), and related REEVs (range-extended electric vehicles). Since there are still relatively few models available on the market, all PHEVs and REEVs are grouped into a single category. There are not yet meaningful numbers of fuel cell electric vehicles (FCEVs) in use, so these are not included at this time.
- 5.26. Table 17 provides an overview of the GHG Conversion Factor tables that have been developed for the reporting of emissions from electric vehicles, which aligns with current reporting.

¹² xEVs is a generic term used to refer collectively to battery electric vehicles (BEVs), plug-in hybrid electric vehicles (PHEVs), range-extended electric vehicles (REEVs, or ER-EVs, or REX) and fuel cell electric vehicles (FCEVs).

Table 17: Summary of emissions reporting and tables for new electric vehicle emission factors

Emission component	Emissions Scope and Reporting Worksheet	Plug-in hybrid electric vehicles (PHEVs)	Battery electric vehicles (BEVs)
Direct emissions from the use of petrol or diesel	Scope 1: • Passenger vehicles • Delivery vehicles	Yes	(Zero emissions)
Emissions resulting from electricity use: (a) Electricity Generation (b) Electricity Transmission & Distribution losses	(a) Scope 2:UK electricity for EVs(b) Scope 3:UK electricity T&D for EVs	Yes	Yes
Upstream emissions from the use of liquid fuels and electricity	 Scope 3: WTT- passenger vehicles & travel- land WTT- delivery vehicles & freight 	Yes	Yes
Total GHG emissions for all components for not directly owned /controlled assets	Scope 3: Business travel- land Freighting goods Managed assets- vehicles	Yes	Yes

Data inputs, sources and key assumptions

- 5.27. A number of data inputs and assumptions were needed to calculate the final GHG conversion factors for electric cars and vans. Table 18 provides a summary of the key data inputs, the key data sources and other assumptions used for the calculation of the final xEV conversion factors.
- 5.28. The calculation of UK fleet average conversion factors for electric vehicles is based upon data obtained from the EEA CO₂ monitoring databases for cars and vans, which are publicly available (EEA, 2020a), (EEA, 2020b). These databases provide details by manufacturer and vehicle type (and by EU member state) on the annual number of registrations and test cycle performance for average CO₂ emissions (gCO₂/km) and electrical energy consumption (Wh/km, for plug-in vehicles). This allows for the classification of vehicles into market segments and the calculation of registrations weighted average performance figures. The xEV models included in the current databases (which cover registrations up to the end of 2018) and their allocation to different market segments, are presented in Table 18. To calculate the corresponding conversion factors for the tables split by car 'size' category, it is assumed segments A and B are 'Small' cars, segments C and D are 'Medium' cars and all other segments are 'Large' cars.

Table 18: xEV car models and their allocation to different market segments

Make	Model	Segment	Segment Name	BEV	PHEV
Audi	A3	С	Lower Medium	-	Yes
Audi	Q7	Н	Dual Purpose	-	Yes
BMW	13	В	Supermini	Yes	-
BMW	I3 REEV	В	Supermini	-	Yes
BMW	18	G	Specialist Sports	-	Yes
BMW	Series 2	С	Lower Medium	-	Yes
BMW	Series 3	D	Upper Medium	-	Yes
BMW	Series 5	E	Executive	-	Yes
BMW	Series 7	F	Luxury Saloon	-	Yes
BMW	X5	Н	Dual Purpose	-	Yes
BYD	E6Y	С	Lower Medium	Yes	-
Chevrolet	Volt	С	Lower Medium	-	Yes
Citroen	C-Zero	Α	Mini	Yes	-
Ford	Focus	С	Lower Medium	Yes	-
Ford	Mondeo	D	Upper Medium	-	Yes
Hyundai	Ioniq	С	Lower Medium	Yes	Yes
Hyundai	Kona	Н	Dual Purpose	Yes	-
Jaguar	I-Pace	Н	Dual Purpose	Yes	-
Kia	Niro	Н	Dual Purpose	-	Yes
Kia	Optima	D	Upper Medium	-	Yes
Kia	Soul	С	Lower Medium	Yes	-
Land rover	Range Rover	Н	Dual Purpose	-	Yes
Mahindra	E20PLUS	С	Lower Medium	Yes	-
Mclaren	P1	G	Specialist Sports	-	Yes
Mercedes-Benz	B Class	С	Lower Medium	Yes	-
Mercedes-Benz	C Class	D	Upper Medium	-	Yes
Mercedes-Benz	E Class	Е	Executive	-	Yes
Mercedes-Benz	GL	Н	Dual Purpose	-	Yes
Mercedes-Benz	S Class	F	Luxury Saloon	-	Yes
Mia	MIA	Α	Mini	Yes	-
Mini	Countryman	С	Lower Medium	-	Yes
Mitsubishi	I-MIEV	Α	Mini	Yes	-
Mitsubishi	Outlander	Н	Dual Purpose	-	Yes
Nissan	E-NV200	I	Multi-Purpose Vehicle	Yes	-
Nissan	Leaf	С	Lower Medium	Yes	-
Opel	Ampera	D	Upper Medium	-	Yes
Peugeot	ION	Α	Mini	Yes	-
Porsche	918	G	Specialist Sports	-	Yes

Porsche	Cayenne	Н	Dual Purpose	-	Yes
Porsche	Panamera	F	Luxury Saloon	-	Yes
Renault	Fluence Z.E.	D	Upper Medium	Yes	-
Renault	Kangoo	I	Multi-Purpose Vehicle	Yes	-
Renault	Zoe	С	Lower Medium	Yes	-
Smart	ForFour	В	Supermini	Yes	-
Smart	ForTwo	Α	Mini	Yes	-
Tesla	Model S	F	Luxury Saloon	Yes	-
Tesla	Model X	Н	Dual Purpose	Yes	-
Tesla	Roadster	G	Specialist Sports	Yes	-
Think	Thinkcity	Α	Mini	Yes	-
Toyota	Prius	С	Lower Medium	-	Yes
Volkswagen	E-Golf	С	Lower Medium	Yes	-
Volkswagen	E-Up	Α	Mini	Yes	-
Volkswagen	Golf	С	Lower Medium	-	Yes
Volkswagen	Passat	D	Upper Medium	-	Yes
Volvo	S90	E	Executive	-	Yes
Volvo	V60	D	Upper Medium	-	Yes

Notes: Only includes models with registrations in the UK fleet up to the end of 2018 (EEA, 2020a).

- 5.29. During the derivation of the conversion factors, many discrepancies were found in the EEA CO₂ monitoring databases for the gCO₂/km and Wh/km data for certain models, which were then updated based on other sources of official regulatory type-approval data, for example from manufacturer's websites and the Green Car Guide (Green Car Guide, 2018).
- 5.30. Consistent with the approach used for the calculation of conversion factors for conventionally fuelled passenger cars, the gCO₂/km and Wh/km figures from type approval with NEDC need adjusting to account for real-world performance (charging losses are already accounted for under the type approval methodology (VDA, 2014)). Several assumptions are therefore made in order to calculate adjusted 'Real-World' energy consumption and emission factors, consistent with the approach for conventionally fuelled passenger cars. These assumptions were discussed and agreed with DfT.
- 5.31. As for conventional vehicles (see earlier section for petrol and diesel cars), there has been a transition to the new regulatory test WLTP, however NEDCe values are still reported (for checking compliance with EU CO₂ targets for new cars and vans for 2021/2020 respectively). In addition, reported electricity consumption for BEVs and PHEVs up to the end of 2019 has still been based on the previous NEDC testing regime, and data on the new WLTP basis will not be reported until the 2020 year. Therefore, the GHG CF calculations for xEVs are unchanged for the 2020 update but will be amended from the 2021 update to reflect the change in the data for new vehicle registrations from 2020.
- 5.32. A further complication for PHEVs is that the real-world electric range is lower than that calculated on the standard regulatory testing protocol, which also needs to be

- accounted for in the assumption of the average share of total km running on electricity. Figure 4 illustrates the utility function used to calculate the share of electric km based on the electric range of a PHEV. Real-World factors for average gCO₂/km and Wh/km for PHEVs are therefore further adjusted based on the ratio of calculated electric shares of total km under Test-Cycle and Real-World conditions.
- 5.33. The key assumptions used in the calculation of adjusted Real-World gCO₂/km and Wh/km figures are summarised in Table 19. The calculated real-world figures for individual vehicle models are used to calculate the final registrations-weighted average factors for different vehicle segments/sizes. These are then combined with other GHG Conversion factors to calculate the final set of conversion factors for different Scopes/reporting tables (i.e. as summarised in earlier Table 17).

Table 19: Summary of key data elements, sources and key assumptions used in the calculation of GHG conversion factors for electric cars and vans

Data type	Raw data source	Other notes
Numbers of registrations of different vehicle types/models	Reported for GB by vehicle make/model in EEA CO ₂ monitoring databases: Data for 2010-2018 for cars Data for 2012-2018 for vans	This data is used in conjunction with CO ₂ /km and Wh/km data to calculate registrations-weighted average figures by market segment or vehicle size category.
CO ₂ emissions from petrol or diesel fuel use per km (test-cycle)	As for registrations	Zero for BEVs. For PHEVs, the conversion factors are for the average share of km driven in charge-sustaining mode / average liquid fuel consumption per km.
Wh electricity consumption per km (test-cycle)	As for registrations	Average electricity consumption per average km (i.e. factoring in for PHEVs that only a fraction of total km will be in electric mode).
Test-Cycle to Real-World conversion for gCO ₂ / km	Assumption based on literature, consistent with the source used for the car EFs for conventional powertrains.	An uplift of 35% is applied to the test-cycle emission component.
Test-Cycle to Real-World conversion for Wh per km	Assumption based on best available information on the average difference between test-cycle and real-world performance	An uplift of 40% is applied to the test-cycle electrical energy consumption component. This is consistent with the uplift currently being used in the analysis for the EC DG CLIMA, developed/agreed with the EC's JRC.

Electric range for PHEVs under Test-Cycle conditions	Available from various public sources for specific models	Values representative of the models currently available on the market are used, i.e. generally between 30-50km. The notable exception is the BMW i3 REX, which was 200km up to 2015.
Electric range for PHEVs under Real-World conditions	Calculated based on Test-Cycle electric range and Test-Cycle to Real-World conversion for Wh per km	Calculated based on Test-Cycle electric range and Test-Cycle to Real-World conversion for Wh/km
Share of electric km on Test-Cycle	Calculated using the standard formula used in type-approval*: Electric km % = 1 - (25 / (25 + Electric km range))	Uses Test-Cycle electric range in km
Share of electric km in Real-World conditions	Calculated using standard formula*: Electric km % = 1 – (25 / (25 + Electric km range))	Uses Real-World electric range in km
Loss factor for electric charging	N/A	Charging losses are already accounted for under the type approval testing protocol in the Wh/km dataset.
GHG conversion factors for electricity consumption	UK electricity conversion factors (kgCO ₂ e / kWh): • Electricity generated • Electricity T&D • WTT electricity generated • WTT electricity T&D	From the UK GHG Conversion factors model outputs for UK Electricity
CH ₄ , N ₂ O and WTT CO ₂ e emissions from petrol /diesel use	Calculated based on derived Real-World g/km for petrol /diesel.	Calculation uses GHG Conversion factors for petrol/diesel: uses the ratio of direct CO ₂ emission component to CH ₄ , N ₂ O or WTT CO ₂ e component for petrol/diesel.

Notes: * the result of this formula is illustrated in Figure 4 below.

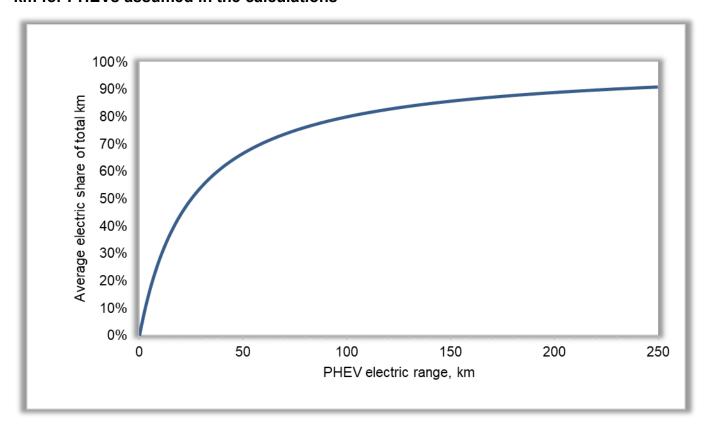


Figure 4: Illustration of the relationship of electric range to average electric share of total km for PHEVs assumed in the calculations

Notes: Calculated by Ricardo based on the standard formula used for NEDC: Electric km % = 1 - (25 / (25 + Electric km range))

Conversion factors by Passenger Car Market Segments

- 5.34. For the 2020 GHG Conversion factors, the market classification split (according to SMMT classifications) was derived using detailed SMMT data on new car registrations between 2011 and 2019 split by fuel, presented in Table 20, and again combining this with information extracted from the 2015 ANPR dataset. These data were then uplifted to take into account 'real-world' impacts, consistent with the methodology used to derive the car engine size emission factors. The supplementary market segment based conversion factors for passenger cars are presented in the 'Passenger vehicles' and 'Business travel- land' worksheets of the 2020 GHG Conversion factors set.
- 5.35. Conversion factors for CH₄ and N₂O were also updated for all car classes. These figures are based on the conversion factors from the UK GHG Inventory (Ricardo Energy & Environment, 2020). The emission factors used in the UK GHGI are now based on COPERT 4 version 11 (EMISIA, 2019). The factors are presented together with the overall total conversion factors in the tables of the 2020 GHG Conversion factors set.
- 5.36. As a final additional step, an accounting for biofuel use has been included in the calculation of the final passenger car emission factors.

Table 20: Average car CO₂ conversion factors and total registrations by market segment for 2003 to 2019 (based on data sourced from SMMT)

	Market Commant	Evenuelo Model	2003 to 20°	2003 to 2019			
Fuel Type	Market Segment	Example Model	gCO₂/km	# registrations	% Total		
	A. Mini	Smart Fortwo	90.7	7,809	0.0%		
	B. Super Mini	VW Polo	104.8	1,838,553	11.22%		
	C. Lower Medium	Ford Focus	114.8	4,799,232	29.29%		
	D. Upper Medium	Toyota Avensis	133.4	3,460,106	21.12%		
	E. Executive	BMW 5-Series	135.8	1,406,074	8.58%		
Diesel	F. Luxury Saloon	Bentley Continental GT	164.9	83,936	0.51%		
	G. Specialist Sports	Mercedes SLK	136.3	119,736	0.73%		
	H. Dual Purpose	Land Rover Discovery	153.5	3,334,546	20.35%		
	I. Multi Purpose	Renault Espace	144.3	1,333,086	8.14%		
	All	Total	136.8	16,383,078	100%		
	A. Mini	Smart Fortwo	110.6	870,648	3.85%		
	B. Super Mini	VW Polo	125.4	11,338,480	50.14%		
	C. Lower Medium	Ford Focus	146.7	5,939,356	26.27%		
	D. Upper Medium	Toyota Avensis	177.0	1,487,403	6.58%		
	E. Executive	BMW 5-Series	199.4	432,915	1.91%		
Petrol	F. Luxury Saloon	Bentley Continental GT	287.9	79,342	0.35%		
	G. Specialist Sports	Mercedes SLK	209.4	728,242	3.22%		
	H. Dual Purpose	Land Rover Discovery	185.5	1,032,868	4.57%		
	I. Multi Purpose	Renault Espace	164.9	702,606	3.11%		
	All	Total	147.8	22,611,860	100%		
	A. Mini	Smart Fortwo	109.3	878,457	2.25%		
	B. Super Mini	VW Polo	120.8	13,177,033	33.79%		
	C. Lower Medium	Ford Focus	131.7	10,738,588	27.54%		
	D. Upper Medium	Toyota Avensis	145.5	4,947,509	12.69%		
Unknown Fuel	E. Executive	BMW 5-Series	148.8	1,838,989	4.72%		
(Diesel + Petrol)	F. Luxury Saloon	Bentley Continental GT	213.1	163,278	0.42%		
	G. Specialist Sports	Mercedes SLK	190.1	847,978	2.17%		
	H. Dual Purpose	Land Rover Discovery	158.3	4,367,414	11.20%		
	I. Multi Purpose	Renault Espace	151.6	2,035,692	5.22%		
	All	Total	141.9	38,994,938	100%		

Direct Emissions from Taxis

- 5.37. The conversion factors for black cabs are based on data provided by Transport for London (TfL)¹³ on the testing of emissions from black cabs using real-world London Taxi cycles, and an average passenger occupancy of 1.5 (average 2.5 people per cab, including the driver) from LTI, 2007 a more recent source has not yet been identified. This methodology accounts for the significantly different operational cycle of black cabs/taxis in the real world when compared to the NEDC (official vehicle type-approval) values, which significantly increases the emission factor (by ~40% vs NEDC).
- 5.38. The conversion factors (per passenger km) for regular taxis were estimated based on the average type-approval CO₂ factors for medium and large cars, uplifted by the same factor as for black cabs (i.e. 40%, based on TfL data) to reflect the difference between the type-approval figures and those operating a real-world taxi cycle (i.e. based on different driving conditions to average car use), plus an assumed average passenger occupancy of 1.4 (L.E.K. Consulting, 2002).
- 5.39. Conversion factors per passenger km for taxis and black cabs are presented in the 'Business travel- land' worksheet of the 2020 GHG Conversion factors set. The base conversion factors per vehicle km are also presented in the 'Business travelland' worksheet of the 2020 GHG Conversion factors set.
- 5.40. Conversion factors for CH₄ and N₂O have been updated for all taxis for the 2020 update. These figures are based on the conversion factors for diesel cars from the latest UK GHG Inventory (Ricardo Energy & Environment, 2020) and are presented together with the overall total conversion factors in the 'Business travelland' worksheet of the 2020 GHG Conversion factors set.
- 5.41. It should be noted that the current conversion factors for taxis still do not take into account emissions spent from "cruising" for fares. Currently, robust data sources do not exist that could inform such an "empty running" factor. If suitably robust sources are identified in the future, the methodology for taxis may be revisited and revised in a future update to account for this.

¹³ The data was provided by TfL in a personal communication and is not available in a public TfL source.

Direct Emissions from Vans/Light Goods Vehicles (LGVs)

- 5.42. Average conversion factors by fuel, for vans/light good vehicles (LGVs: N1 vehicles, vans up to 3.5 tonnes gross vehicle weight GVW) and by size (Class I, II or III) are presented in Table 21 and in the "Delivery vehicles" worksheet of the 2020 GHG Conversion factors set. The methodology for calculating the CO₂ conversion factors for different LGV size classes (from the average LGV values based on the UK GHGI) has been amended, also for consistency with changes made to the dataset on payload capacity (see later section of this report on the freight emissions factors for vans/LGVs). In previous years (up to the 2018 update), older data from the UK GHGI (now no longer available) was used to estimate the relative performance of vans of different size classes.
- 5.43. Conversion factors for petrol and diesel vans/LGVs are based upon emission factors and vehicle km for average sized LGVs from the UK GHGI for 2018. CO₂ emissions factors for different size classes are estimated relative to quantitative analysis of (EEA, 2020b) dataset, as outlined below in more detail. These conversion factors are further uplifted by 15% to represent 'real-world' emissions (i.e. also factoring in typical vehicle loading versus unloaded test-cycle based results), consistent with the previous approach used for cars, and agreed with DfT in the absence of a similar time-series dataset of 'real-world' vs type-approval emissions from vans (see earlier section on passenger cars). In a future update, it is envisaged this uplift will be further reviewed.
- 5.44. The dataset used to allocate different vehicles to each van class is based on a reference weight (approximately equivalent to kerb weight plus 60kg). Previously (up to the 2018 update) this was based on an extraction for a single year from the SMMT MVRIS (Motor Vehicle Registration Information System) database. From the 2019 update, this has been updated to be based on the same dataset as the updated payload assumptions - i.e. information from EEA new van CO2 monitoring database (EEA, 2020b). The new dataset used has now been updated to be based on data from 2012 (the first year for which data was available) to the most recent year available (currently up to the end of 2018). The assumed split of petrol and diesel van stock between size classes uses the split of registrations from this dataset. The relative CO₂ emissions performance of different petrol/diesel van size categories is based on a registrations-weighted average from this dataset. This change in dataset/methodology has resulted in significant changes in the absolute CO₂ emissions, and relative differences, by van size class. However, the new data are based on a more recent and extensive dataset, so should be much more representative of the current UK fleet. Importantly, this dataset is consistent with the new data used to calculate the average van loading capacity from 2020 (see later section on van freight emission factors), and will be updatable in future years as new data becomes available from the EEA CO₂ monitoring database (EEA, 2020b).
- 5.45. In the 2020 update, CO₂ conversion factors for CNG and LPG vans are calculated from the conversion factors for conventionally fuelled vans using the same methodology as for passenger cars. The average van conversion factor is calculated based on the relative UK GHGI vehicle km for petrol and diesel vans for 2018, as presented in Table 21.

- 5.46. Conversion factors for CH₄ and N₂O were also updated for all van classes, based on the conversion factors from the UK GHG Inventory (Ricardo Energy & Environment, 2020).
- 5.47. As a final additional step, an accounting for biofuel use has been included in the calculation of the final vans/LGVs emission factors.

Table 21: New conversion factors for vans for the 2020 GHG Conversion factors

Van fuel Van size		Direct gCO₂e per km				vkm	Payload Capacity
		CO ₂	CH ₄	N ₂ O	Total	% split	Tonnes
Petrol (Class I)	Up to 1.305 tonne	210.0	0.2	0.6	210.8	15.4%	0.52
Petrol (Class II)	1.305 to 1.740 tonne	207.1	0.2	0.6	207.9	75.5%	0.76
Petrol (Class III)	Over 1.740 tonne	331.9	0.2	0.6	332.8	9.0%	1.01
Petrol (average)	Up to 3.5 tonne	218.8	0.2	0.6	219.6	100.0%	0.75
Diesel (Class I)	Up to 1.305 tonne	146.7	0.0	1.8	148.5	3.9%	0.49
Diesel (Class II)	1.305 to 1.740 tonne	187.2	0.0	1.8	189.0	23.9%	0.79
Diesel (Class III)	Over 1.740 tonne	269.9	0.0	1.8	271.7	72.2%	1.09
Diesel (average)	Up to 3.5 tonne	245.3	0.0	1.8	247.1	100.0%	1.00
LPG	Up to 3.5 tonne	271.0	0.0	0.7	271.7	100.0%	0.99
CNG	Up to 3.5 tonne	245.2	1.2	0.7	247.1	100.0%	0.99
Average	_	244.4	0.0	1.8	246.2	100.0%	0.99

Plug-in Hybrid Electric and Battery Electric Vans (xEVs)

- 5.48. As outlined earlier for cars, since the number of electric cars and vans (xEVs¹⁴) in the UK fleet is rapidly increasing, there is now a need to include specific conversion factors for such vehicles to complement the existing conversion factors for other vehicle types.
- 5.49. The methodology, data sources and key assumptions utilised in the development of the conversion factors for xEVs are the same for vans as outlined earlier for cars. These were discussed and agreed with DfT.

¹⁴ xEVs is a generic term used to refer collectively to battery electric vehicles (BEVs), plug-in hybrid electric vehicles (PHEVs), range-extended electric vehicles (REEVs, or ER-EVs, or REX) and fuel cell electric vehicles (FCEVs).

- 5.50. It should be noted that only models with registrations in the UK fleet up to the end of 2018 are included in the model.
- 5.51. Table 22 provides a summary of the vans models registered into the UK market by the end of 2018 (the most recent data year for the source EEA CO₂ monitoring database at the time of the development of the 2020 GHG Conversion factors). At this point, there are only battery electric vehicle (BEV) models available in the vans' marketplace.

Table 22: xEV van models and their allocation to different size categories

Make	Model	Van Segment	BEV	PHEV
CITROEN	BERLINGO	Class II	Yes	-
FORD	TRANSIT CONNECT	Class III	Yes	-
GOUPIL	G4	Class I	Yes	-
IVECO	DAILY	Class III	Yes	-
MERCEDES	VITO	Class III	Yes	-
MIA	MIA	Class I	Yes	-
NISSAN	E-NV200	Class II	Yes	-
PEUGEOT	PARTNER	Class II	Yes	-
RENAULT	KANGOO	Class II	Yes	-
TATA	ACE	Class I	Yes	-

Notes: Only includes models with registrations in the UK fleet up to the end of 2018

5.52. All other methodological details are as already outlined for xEV passenger cars.

Direct Emissions from Buses

- 5.53. The 2015 and earlier updates used data from DfT from the Bus Service Operators Grant (BSOG) in combination with DfT bus activity statistics (vehicle km, passenger km, average passenger occupancy) to estimate conversion factors for local buses. DfT holds very accurate data on the total amount of money provided to bus service operators under the scheme, which provides a fixed amount of financial support per unit of fuel consumed. Therefore, the total amount of fuel consumed (and hence CO₂ emissions) could be calculated from this, which when combined with DfT statistics on total vehicle km, bus occupancy and passenger km allow the calculation of emission factors ¹⁵.
- 5.54. From the 2016 update onwards, it was necessary to make some methodological changes to the calculations due to changes in the Scope/coverage of the underlying DfT datasets, which include:
 - a) BSOG data are now only available for commercial services, and not also for local authority supported services.
 - b) BSOG data are now only available for England, outside of London: i.e. data are no longer available for London, due to a difference in how funding for the city is managed/provided, nor for other parts of the UK.
- 5.55. The conversion factors for buses account for additional direct CO₂ emissions from the use of selective catalytic reduction (SCR). This technology uses a urea solution (also known as 'AdBlue') to effectively remove NO_x and NO₂ from diesel engines' exhaust gases; this process occurs over a specially formulated catalyst. The urea solution is injected into the vehicles' exhaust system before harmful NO_x emissions are generated from the tail pipe. When the fuel is burnt, urea solution is injected into the SCR catalyst to convert the NO_x into a less harmful mixture of nitrogen and water vapour; small amounts of carbon dioxide are also produced as a result of this reaction. Emissions from the consumption of urea in buses have been included in the estimates for overall CO₂ conversion factors for buses. A summary of the key assumptions used in the calculation of emissions from urea is provided in the following Table 23. These are based on assumptions in the EMEP/EEA Emissions Inventory Guidebook (EEA, 2019).

Table 23: Key assumptions used in the calculation of CO₂ emissions from Urea (aka 'AdBlue') use

	CO ₂ EF for urea consumption (kgCO ₂ /kg urea solution) ¹	Percentage of vehicles using urea	Urea consumption rate as a percentage of fuel consumed by vehicles using urea
Euro IV	0.238	75%	4%
Euro V	0.238	75%	6%
Euro VI	0.238	100%	3.5%

¹⁵ The robustness of the BSOG data has reduced over the years because of the changes to the way BSOG is paid to operators and local authorities. Approximations have been made in recent update years where data was not available (based on previous year data) and a revised methodology has commenced from 2016.

Notes: ¹Assumes 32.5% (by mass) aqueous solution of urea

- 5.56. Briefly, the main calculation for local buses can be summarised as follows:
 - a) Total fuel consumption (Million litres) = Total BSOG (£million) / BSOG fuel rate (p/litre) x 100
 - b) Total bus passenger-km (Million pkm) = Total activity (Million vkm) x Average bus occupancy (#)
 - c) Average fuel consumption (litres/pkm) = Total fuel consumption / Total bus passenger-km
 - d) Average bus emission factor = Average fuel consumption x Fuel Emission Factor (kgCO₂e/litre) + Average Emission Factor from Urea Use
- 5.57. As a final additional step, biofuel use is accounted for in the final bus emission factors.
- 5.58. Conversion factors for coach services were estimated based on figures from National Express, who provide the majority of scheduled coach services in the UK.
- 5.59. Conversion factors for CH₄ and N₂O are based on the conversion factors from the UK GHG Inventory (Ricardo Energy & Environment, 2020). These factors are also presented together with an overall total factor in Table 24.
- 5.60. Table 24 gives a summary of the 2020 GHG Conversion factors and average passenger occupancy. It should also be noted that fuel consumption and conversion factors for individual operators and services will vary significantly depending on the local conditions, the specific vehicles used and on the typical occupancy achieved.

Table 24: Conversion factors for buses for the 2020 GHG Conversion factors

Rue type	Average passenger	gCO₂e per passenger km			
Bus type	occupancy	CO ₂	CH ₄	N ₂ O	Total
Local bus (not London)	10.04	118.48	0.02	1.00	119.50
Local London bus	20.02	78.08	0.01	0.47	78.56
Average local bus	12.54	102.31	0.02	0.79	103.12
Coach*	17.56	26.79	0.01	0.52	27.32

Notes: Average load factors/passenger occupancy mainly taken from DfT Bus statistics, Table BUS0304 "Average bus occupancy on local bus services by metropolitan area status and country: Great Britain, annual from 2004/05". * Combined figure based on data from DfT for non-local buses and coaches combined calculated based on an average of the last 5 years for which this was available (up to 2007). Actual occupancy for coaches alone is likely to be significantly higher.

Direct Emissions from Motorcycles

- 5.61. Data from type approval is not currently readily available for motorbikes and CO₂ emission measurements were only mandatory in motorcycle type approval from 2005.
- 5.62. Conversion factors for motorcycles are split into 3 categories:
 - a) Small motorbikes (mopeds/scooters up to 125cc);

- b) Medium motorbikes (125-500cc); and
- c) Large motorbikes (over 500cc).
- 5.63. The conversion factors are calculated based on a large dataset kindly provided by (Clear, 2008)¹⁶, based on a mix of magazine road test reports and user reported data. A summary is presented in Table 25, with the corresponding complete conversion factors developed for motorcycles presented in the 'Passenger vehicles' worksheet of the 2020 GHG Conversion factors set. The total average has been calculated weighted by the relative number of registrations of each category according to DfT licencing statistics for 2018 (DVLA, 2019).
- 5.64. These conversion factors are based predominantly on data derived from real-world riding conditions (rather than test-cycle based data) and are therefore likely to be more representative of typical in-use performance. The average difference between the factors based on real-world observed fuel consumption and other figures based upon test-cycle data from the European Motorcycle Manufacturers Association (ACEM) (+9%) is smaller than the corresponding differential previously used to uplift cars and vans test cycle data to real-world equivalents (+15%).
- 5.65. Conversion factors for CH₄ and N₂O were updated based on the conversion factors from the latest UK GHG Inventory (Ricardo Energy & Environment, 2020). These factors are also presented together with overall total conversion factors in the "Passenger vehicles", "Business travel -land", and "Managed assets- vehicles" worksheets of the 2020 GHG Conversion factors set.

Table 25: Summary dataset on CO₂ emissions from motorcycles based on detailed data provided by Clear (2008)

CC Range	Model Count	Number	Av. gCO ₂ /km	Av. MPG*
Up to 125cc	24	58	85.0	76.5
125cc to 200cc	3	13	77.8	83.5
200cc to 300cc	16	57	93.1	69.8
300cc to 400cc	8	22	112.5	57.8
400cc to 500cc	9	37	122.0	53.3
500cc to 600cc	24	105	139.2	46.7
600cc to 700cc	19	72	125.9	51.6
700cc to 800cc	21	86	133.4	48.8
800cc to 900cc	21	83	127.1	51.1
900cc to 1000cc	35	138	154.1	42.2
1000cc to 1100cc	14	57	135.6	48.0
1100cc to 1200cc	23	96	136.9	47.5
1200cc to 1300cc	9	32	136.6	47.6
1300cc to 1400cc	3	13	128.7	50.5
1400cc to 1500cc	61	256	132.2	49.2

¹⁶ Dataset of motorcycle fuel consumption compiled by Clear (http://www.clear-offset.com/) for the development of its motorcycle CO₂ model used in its carbon offsetting products.

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CC Range	Model Count	Number	Av. gCO ₂ /km	Av. MPG*
1500cc to 1600cc	4	13	170.7	38.1
1600cc to 1700cc	5	21	145.7	44.6
1700cc to 1800cc	3	15	161.0	40.4
1800cc to 1900cc	0	0		0.0
1900cc to 2000cc	0	0		0.0
2000cc to 2100cc	1	5	140.9	46.2
<125cc	24	58	85.0	76.5
126-500cc	36	129	103.2	63.0
>500cc	243	992	137.2	47.4
Total	303	1179	116.8	55.7

Note: Summary data based on data provided by Clear (www.clear-offset.com) from a mix of magazine road test reports and user reported data. * MPG has been calculated from the supplied gCO₂/km dataset, using the fuel properties for petrol from the latest conversion factors dataset.

Direct Emissions from Passenger Rail

5.66. Conversion factors for passenger rail services have been updated and provided in the "Business travel – land" worksheet of the 2020 GHG Conversion factors set. These include updates to the national rail, international rail (Eurostar), light rail schemes and the London Underground. Conversion factors for CH₄ and N₂O emissions were also updated in the 2020 update. These factors are based on the assumptions outlined in the following paragraphs.

International Rail (Eurostar)

- 5.67. The international rail factor is based on a passenger-km weighted average of the conversion factors for the following Eurostar routes: London-Brussels, London-Paris, London-Marne Le Vallee (Disney), London-Avignon, London-Amsterdam and the ski train from London to Bourg St Maurice¹⁷. The conversion factors were provided by Eurostar for the 2020 update, together with information on the basis of the electricity figures used in their calculation.
- 5.68. The methodology used to calculate the Eurostar conversion factors currently uses 3 key pieces of information:
 - a) Total electricity use by Eurostar trains on the UK and France/Belgium track sections;
 - b) Total passenger numbers (and therefore calculated passenger km) on all Eurostar services;
 - c) Conversion factors for electricity (in kgCO₂ per kWh) for the UK and France/Belgium journey sections. These are based on the UK grid average electricity from the GHG Conversion factors and the France/Belgium grid averages from the last freely available version of the IEA CO₂ Emissions from Fuel Combustion highlights dataset (from 2013).

¹⁷ Although there are now also direct Eurostar routes to Lyon and Marseille, information relating to these routes has not been provided in 2019.

- 5.69. The new figure from Eurostar is 4.917 gCO₂/pkm.
- 5.70. CH₄ and N₂O conversion factors have been estimated from the corresponding conversion factors for electricity generation, proportional to the CO₂ emission factors

National Rail

- 5.71. The national rail factor refers to an average emission per passenger kilometre for diesel and electric trains in 2018-19. The factor is sourced from information from the Office of the Rail Regulator's National rail trends for 2017-18 (ORR, 2019). This has been calculated based on total electricity and diesel consumed by the railway for the year sourced from the Association of Train Operating Companies (ATOC), and the total number of passenger kilometres (from National Rail Trends).
- 5.72. CH₄ and N₂O conversion factors have been estimated from the corresponding emissions factors for electricity generation and diesel rail from the UK GHG Inventory (Ricardo Energy & Environment, 2020), proportional to the CO₂ emission factors. The conversion factors were calculated based on the relative passenger km proportions of diesel and electric rail provided by DfT for 2006-2007 (since no newer datasets are available from DfT).

Light Rail

- 5.73. The light rail factors were based on an average of factors for a range of UK tram and light rail systems, as detailed in Table 26.
- 5.74. Figures for the London Overground, London Tramlink and Docklands Light Railway (DLR) for 2018/19 are based on figures kindly provided by TfL, adjusted to the new 2020 grid electricity CO₂ emission factor.
- 5.75. The factors for Midland Metro, Tyne and Wear Metro, Manchester Metrolink and Sheffield Supertram were calculated based on annual passenger km data from DfT's Light rail and tram statistics (DfT, 2019a) and the new 2020 grid electricity CO₂ emission factor.
- 5.76. The factor for the Glasgow Underground was calculated based on the annual passenger km data from DfT's Glasgow Underground statistics, and the new 2020 grid electricity CO₂ emission factor.
- 5.77. The average emission factor for light rail and tram was estimated based on the relative passenger km of the eight different rail systems (see Table 26).
- 5.78. CH₄ and N₂O conversion factors have been estimated from the corresponding emissions factors for electricity generation, proportional to the CO₂ emission factors.

Table 26: GHG emission factors, electricity consumption and passenger km for different tram and light rail services

	Туре	Electricity use	gCO₂e p	gCO₂e per passenger km			Million pkm
		kWh/pkm	CO ₂	CH ₄	N ₂ O	Total	
DLR (Docklands Light Rail)	Light Rail	0.098	24.66	0.08	0.15	24.88	653.60
Glasgow Underground	Light Rail	0.164	41.22	0.13	0.25	41.60	41.90
Midland Metro	Light Rail	0.135	33.95	0.11	0.20	34.25	77.40
Tyne and Wear Metro	Light Rail	0.233	58.44	0.18	0.35	58.97	318.60
London Overground	Light Rail	0.099	24.76	0.08	0.15	24.98	1,285.05
London Tramlink	Tram	0.107	26.94	0.08	0.16	27.19	149.19
Manchester Metrolink	Tram	0.078	19.68	0.06	0.12	19.86	457.30
Supertram	Tram	0.350	87.82	0.27	0.53	88.62	77.40
Average*		0.118	29.64	0.09	0.18	29.91	Total: 3060

Notes: * Weighted by relative passenger km

London Underground

- 5.79. The London Underground rail factor was provided from DfT, which was based on the 2018 UK electricity emission factor, so was therefore adjusted to be consistent with the 2020 grid electricity CO₂ emission factor.
- 5.80. CH₄ and N₂O conversion factors have been estimated from the corresponding emissions factors for electricity generation, proportional to the CO₂ emission factors.

Indirect/WTT Emissions from Passenger Land Transport

Cars, Vans, Motorcycles, Taxis, Buses and Ferries

5.81. Indirect/WTT conversion factors for cars, vans, motorcycles, taxis, buses and ferries include only emissions resulting from the fuel lifecycle (i.e. production and distribution of the relevant transport fuel). These indirect/WTT conversion factors were derived using simple ratios of the direct CO₂ conversion factors and the indirect/WTT conversion factors for the relevant fuels from the "Fuels" worksheet and the corresponding direct CO₂ conversion factors for vehicle types using these fuels in the "Passenger vehicles", "Business travel – land" and "Business travel – air" worksheets in the 2020 GHG Conversion factors set.

Rail

- 5.82. Indirect/WTT conversion factors for international rail (Eurostar), light rail and the London Underground were derived using a simple ratio of the direct CO₂ conversion factors and the indirect/WTT conversion factors for grid electricity from the "UK Electricity" worksheet and the corresponding direct CO₂ conversion factors for vehicle types in the "Passenger vehicles", "Business travel land" and "Business travel air" worksheets in the GHG Conversion factors set.
- 5.83. The conversion factors for National rail services are based on a mixture of emissions from diesel and electric rail. Indirect/WTT conversion factors were therefore calculated from corresponding estimates for diesel and electric rail combined using relative passenger km proportions of diesel and electric rail provided by DfT for 2006-7 (no newer similar dataset is available).

6. Freight Land Transport Emission Factors

Section summary

- 6.1. This section describes the calculation of the conversion factors for the transport of freight on land (road and rail). Scope 1 factors included are for delivery vehicles owned or controlled by the reporting organisation. Scope 3 factors are described for freighting goods over land through a third-party company, including factors for both the whole vehicle's load of goods, or per tonne of goods shipped. WTT factors for both delivery vehicles owned by the reporting organisation and for freighting goods via a third party. Factors for managed assets (vans/LGVs, HGVs) are also detailed in this section.
- 6.2. Table 27 shows where the related worksheets to the freight land transport conversion factors are available in the online spreadsheets of the UK GHG Conversion factors set.

Table 27 Related worksheets to freight land transport emission factors

Worksheet name	Full set	Condensed set
Delivery vehicles	Υ	N
Freighting goods*	Υ	Υ
WTT – delivery vehicles & freight*	Υ	N
Managed assets – vehicles**	Υ	Υ

Notes: * vans, HGVs and rail only; ** vans and HGVs only

Summary of changes since the previous update

6.3. Provisional changes to the HGVs methodology have been implemented in the 2020 update to accommodate the discontinuation of DfT's fuel consumption statistics back in 2016 (the last year for which data was available) and the need to project changes in HGVs fuel consumption forwards. Therefore, the 2016 rigid and artic HGVs CO₂ factors were scaled using the calculated % change of the UK GHGI CO₂ factors for rigid and artic HGVs between 2018 (update year) and 2016 (last year DfT's data was available).

Direct Emissions from Heavy Goods Vehicles (HGVs)

6.4. The HGV factors are based on road freight statistics from the Department for Transport (DfT, 2019c) for Great Britain (GB), from a survey on different sizes of rigid and articulated HGVs in the fleet in 2019. The statistics on fuel consumption figures (in miles per gallon) have been estimated by DfT from the survey data. For the 2020 update, these are combined with test data from the European

- ARTEMIS¹⁸ project showing how fuel efficiency, and therefore the CO₂ emissions, varies with vehicle load.
- The miles per gallon (MPG) figures in Table RFS0141 (DfT, 2017) are converted 6.5. to gCO₂ per km factors using the standard fuel conversion factor for diesel in the 2020 GHG Conversion factors. Table RFS0125 (DfT, 2019c) shows the percent loading factors are on average between 33-64% in the UK HGV fleet. Figures from the ARTEMIS project show that the effect of the load becomes proportionately greater for heavier classes of HGVs. In other words, the relative difference in fuel consumption between running an HGV completely empty or fully laden is greater for a large >33t HGV than it is for a small <7.5t HGV. From the analysis of the ARTEMIS data, it was possible to derive the figures in Table 28 showing the change in CO₂ emissions for a vehicle completely empty (0% load) or fully laden (100% load) on a weight basis compared with the emissions at half-load (50% load). The data show the effect of the load is symmetrical and largely independent of the HGVs Euro emission classification and type of drive cycle. So, for example. a >17t rigid HGV emits 18% more CO₂ per kilometre when fully laden and 18% less CO₂ per kilometre when empty relative to emissions at half-load.
- 6.6. The refrigerated/temperature-controlled HGVs included a 19.3% and 16.0% uplift which is applied to rigid and arctic refrigerated/temperature-controlled HGVs respectively. The refrigerated/temperature-controlled average factors have a 17.5% uplift applied. This is based on average data for different sizes of refrigerated HGV from (Tassou, S.A., et al., 2009). This accounts for the typical additional energy needed to power refrigeration equipment in such vehicles over similar non-refrigerated alternatives (AEA/Ricardo, 2011).

Table 28: Change in CO_2 emissions caused by +/- 50% change in load from the average loading factor of 50%

	Gross Vehicle Weight (GVW)	% change in CO ₂ emissions
Rigid	<7.5t	± 8%
	7.5-17t	± 12.5%
	>17 t	± 18%
Articulated	<33t	± 20%
	>33t	± 25%

Source: EU-ARTEMIS project

6.7. Using these loading factors, the CO₂ factors derived from the DfT survey's MPG data, each corresponding to different average states of HGV loading, were corrected to derive the 50% laden CO₂ factor shown for each class of HGV. These are shown in the final factors presented in the "Delivery vehicles" and "Freighting goods" worksheets of the 2020 GHG Conversion factors set.

¹⁸ Artemis (Advanced Research & Technology for EMbedded Intelligent Systems) is the association for actors in Embedded Intelligent Systems within Europe, https://artemis-ia.eu/

- 6.8. The loading factors in Table 28 were then used to derive corresponding CO₂ factors for 0% and 100% loadings in the above sections. Because the effect of vehicle loading on CO₂ emissions is linear with load (according to the ARTEMIS data), then these factors can be linearly interpolated if a more precise figure on vehicle load is known. For example, an HGV running at 75% load would have a CO₂ factor halfway between the values for 50% and 100% laden factors.
- 6.9. It might be surprising to see that the CO₂ factor for a >17t rigid HGV is greater than for a >33t articulated HGV. However, these factors merely reflect the estimated MPG figures from DfT statistics that consistently show worse MPG fuel efficiency, on average, for large rigid HGVs than large articulated HGVs once the relative degree of loading is accounted for. This is likely to be a result of the usage pattern for different types of HGVs where large rigid HGVs may spend more time travelling at lower, more congested urban speeds, operating at lower fuel efficiency than articulated HGVs which spend more time travelling under higher speed, free-flowing traffic conditions on motorways where fuel efficiency is closer to optimum. Under the drive cycle conditions more typically experienced by large articulated HGVs, the CO₂ factors for large rigid HGVs may be lower than indicated in "Delivery vehicles" and "Freighting goods" worksheets of the 2020 GHG Conversion factors set. Thus, the factors in "Delivery vehicles" and "Freighting goods" worksheets, linked to the DfT statistics (DfT, 2017) on MPG (estimated by DfT from the survey data), reflect each HGV class's typical usage pattern on the GB road network.
- 6.10. UK average factors for all rigid and articulated classes of HGVs are also provided in the "Delivery vehicles" and "Freighting goods" worksheets of the 2020 GHG Conversion factors set, if the user requires aggregate factors for these main classes of HGVs, perhaps in case the weight class of the HGV is not known. Again, these factors represent averages for the GB HGV fleet in 2018. These are derived directly from the mpg values for rigid and articulated HGVs in Table RFS0141 (DfT, 2017) as explained in Section 6.3.
- 6.11. At a more aggregated level, factors for all HGVs are still representing the average MPG for all rigid and articulated HGV classes in Table RFS0141 (DfT, 2017). This factor should be used if the user has no knowledge of or requirement for different classes of HGVs and may be suitable for analysis of HGV CO₂ emissions in, for example, inter-modal freight transport comparisons.
- 6.12. The conversion factors included in the "Delivery vehicles" worksheet of the 2020 GHG Conversion factors set are provided in distance units to enable CO₂ emissions to be calculated from the distance travelled by the HGV in km multiplied by the appropriate conversion factor for the type of HGV and, if known, the extent of loading.
- 6.13. For comparison with other freight transport modes (e.g. road vs. rail), the user may require CO₂ factors in tonne km (tkm) units. The "Freighting goods" worksheet of the 2020 GHG Conversion factors set also provides such factors for each weight class of rigid and articulated HGVs, for all rigid and for all articulated, and aggregated for all HGVs. These are derived from the fleet average gCO₂ per vehicle km factors in the "Delivery vehicles" worksheet. The average tonnes of freight lifted figures are derived from the tkm and vehicle km (vkm) figures given for each class of HGVs in Tables RFS0113 and RFS0110, respectively (DfT,

- 2019c). Dividing the tkm by the vkm figures gives the average tonnes of freight lifted by each HGV class. For example, a rigid HGV >3.5 7.5t has an average load of 44%. The 2020 GHG Conversion factors include factors in tonne km (tkm) for all loads (0%, 50%, 100% and average).
- 6.14. A tkm is the distance travelled multiplied by the weight of freight carried by the HGV. So, for example, an HGV carrying 5 tonnes freight over 100 km has a tkm value of 500 tkm. The CO₂ emissions are calculated from these factors by multiplying the number of tkm the user has for the distance and weight of the goods being moved by the CO₂ conversion factor in the "Freighting goods" worksheet of the 2020 GHG Conversion factors for the relevant HGV class.
- 6.15. Conversion factors for CH₄ and N₂O have been updated for all HGV classes. These are based on the conversion factors from the UK GHG Inventory (Ricardo Energy & Environment, 2020). CH₄ and N₂O emissions are assumed to scale relative to vehicle class/CO₂ emissions for HGVs. These factors are presented with an overall total factor in the "Delivery vehicles" and "Freighting goods" worksheets of the 2020 GHG Conversion factors set.
- 6.16. Emissions from the consumption of urea to control NO_x exhaust emissions (in SCR systems) in HGVs are included in the estimates for overall CO₂ emission factors. The method for this is the same as for buses, as described in the "Direct Emissions from Buses" section.

Direct Emissions from Vans/Light Goods Vehicles (LGVs)

- 6.17. Conversion factors for light good vehicles (LGVs, vans up to 3.5 tonnes gross vehicle weight GVW), were calculated based on the conversion factors per vehicle-km in the earlier section on "Direct Emissions from Vans/Light Goods Vehicles (LGVs)".
- 6.18. The typical / average capacities and average payloads that are used in the calculation of van conversion factors per tonne km are presented in Table 29. The average payload capacity values are based on the quantitative (registrationsweighted) assessment of the EEA new van CO₂ monitoring databases for 2012-2018 registrations in the UK (EEA, 2020b). These databases provide information on the number of registrations for different vehicle makes and models with specifications including also the unloaded (reference) mass of the vehicle and maximum permitted weight rating (i.e. Gross Vehicle Weight, GVW).

Table 29: Typical van freight capacities and estimated average payload

Van fuel	Van size, Gross Vehicle Weight	Vkm % split	Av. Payload Capacity, tonnes	Av. Payload, tonnes
Petrol (Class I)	Up to 1.305 tonne	15.45%	0.52	0.19
Petrol (Class II)	1.305 to 1.740 tonne	75.53%	0.76	0.28
Petrol (Class III)	Over 1.740 tonne	9.02%	1.01	0.42
Petrol (average)	Up to 3.5 tonne	100.00%	0.75	0.30
Diesel (Class I)	Up to 1.305 tonne	3.92%	0.49	0.18
Diesel (Class II)	1.305 to 1.740 tonne	23.91%	0.79	0.29

Van fuel	Van size, Gross Vehicle Weight	Vkm % split	_	Av. Payload, tonnes
Diesel (Class III)	Over 1.740 tonne	72.17%	1.09	0.45
Diesel (average)	Up to 3.5 tonne	100.00%	1.00	0.40
LPG (average)	Up to 3.5 tonne	100.00%	0.99	0.40
CNG (average)	Up to 3.5 tonne	100.00%	0.99	0.40
Average	Up to 3.5 tonne	100.00%	0.99	0.40

6.19. The average load factors assumed for different vehicle types used to calculate the average payloads in Table 29 are summarised in Table 30, on the basis of DfT statistics from a survey of company owned vans. No new/more recent datasets have been identified for the average % loading of vans/LGVs for the 2020 update.

Table 30: Utilisation of vehicle capacity by company-owned LGVs: annual average 2003 – 2005 (proportion of total vehicle kilometres travelled)

Average van loading	Utilisati	on of vehicle volume capacity					
	0-25%	26-50%	51-75%	76-100%	Total		
Mid-point for van loading ranges	12.5%	37.5%	62.5%	87.5%			
Proportion of vehicles in the loading	Proportion of vehicles in the loading range						
Up to 1.8 tonnes	45%	25%	18%	12%	100%		
1.8 – 3.5 tonnes	36%	28%	21%	15%	100%		
All LGVs	38%	27%	21%	14%	100%		
Estimated weighted average % load	Estimated weighted average % loading						
Up to 1.8 tonnes					36.8%		
1.8 – 3.5 tonnes					41.3%		
All LGVs					40.3%		

Notes: Based on information from Table 24 from (Allen, J. and Browne, M., 2008)

- 6.20. Conversion factors for CH₄ and N₂O have been updated for all van classes in the 2020 GHG Conversion factors set. These are based on the conversion factors from the UK GHG Inventory (Ricardo Energy & Environment, 2020). N₂O emissions are assumed to scale relative to vehicle class/CO₂ emissions for diesel vans.
- 6.21. Conversion factors per tonne km are calculated from the average load factors for the different weight classes in combination with the average freight capacities of the different vans in Table 29 and the earlier conversion factors per vehicle-km in the "Delivery vehicles" and "Freighting goods" worksheets of the 2020 GHG Conversion factors set.

Direct Emissions from Rail Freight

6.22. The data used to update the rail freight conversion factors for the 2020 GHG Conversion factors set, was provided by the Office of the Rail Regulator's (ORR,

- 2019a). This factor is presented in "Freighting goods" worksheet of the 2020 GHG Conversion factors set.
- 6.23. The factor can be expected to vary with rail traffic route, speed and train weight. Freight trains are hauled by electric and diesel locomotives, but the vast majority of freight is carried by diesel rail and correspondingly CO₂ emissions from diesel rail freight are over 96% of the total CO₂ from rail freight for 2018-19 (ORR, 2019a).
- 6.24. Traffic-, route- and freight-specific factors are not currently available, though these would present a more appropriate means of comparing modes (e.g. for bulk aggregates, intermodal, other types of freight). The rail freight CO₂ factor will be reviewed and updated if data become available relevant to rail freight movement in the UK.
- 6.25. CH₄ and N₂O conversion factors have been estimated from the corresponding emissions for diesel rail from the UK GHG Inventory (Ricardo Energy & Environment, 2020), proportional to the CO₂ emissions. The conversion factors were calculated based on the relative passenger km proportions of diesel and electric rail provided by DfT for 2006-7 in the absence of more suitable tonne km data for freight.

Indirect/WTT Emissions from Freight Land Transport Vans and HGVs

6.26. Indirect/WTT conversion factors for Vans and HGVs include only emissions resulting from the fuel lifecycle (i.e. production and distribution of the relevant transport fuel). These indirect/WTT conversion factors were derived using simple ratios of the direct CO₂ conversion factors and the indirect/WTT conversion factors for the relevant fuels and the corresponding direct CO₂ conversion factors for vehicle types using these fuels.

Rail

6.27. The conversion factors for freight rail services are based on a mixture of emissions from diesel and electric rail. Indirect/WTT conversion factors were therefore calculated in a similar way to the other freight transport modes, except for combining indirect/WTT conversion factors for diesel and electricity into a weighted average for freight rail using relative CO₂ emissions from traction energy for diesel and electric freight rail provided from ORR in "Table 2.100 Estimates of passenger and freight energy consumption and CO₂e emissions" (ORR, 2019a).

7. Sea Transport Emission Factors

Section summary

- 7.1. This section contains Scope 3 factors only, relating to direct emissions from transport by sea, and WTT emissions for business travel by sea, and for freighting goods by sea. The business travel factors should be used for passenger ferries used for business trips. The WTT factors relate to emissions from the upstream extraction, refining and transport of fuels before they are used to power the ships.
- 7.2. Table 31 shows where the related worksheets to the sea transport conversion factors are available in the online spreadsheets of the UK GHG Conversion factors set.

Table 31: Related worksheets to sea transport emission factors

Worksheet name	Full set	Condensed set
Business travel – sea	Υ	Υ
WTT – business travel – sea	Υ	N
Freighting goods*	Υ	Υ
WTT – delivery vehicles & freight*	Υ	N

Notes: * sea tankers and cargo ships only

Summary of changes since the previous update

7.3. There were no major methodological changes in the 2020 update.

Direct Emissions from RoPax Ferry Passenger Transport and

freight

- 7.4. Direct conversion factors from RoPax (roll on/roll off a passenger) passenger ferries and ferry freight transport is based on information from the Best Foot Forward (BFF) work for the Passenger Shipping Association (PSA) (BFF, 2007). No new methodology or updated dataset has been identified for the 2020 GHG Conversion factors set.
- 7.5. The BFF study analysed data for mixed passenger and vehicle ferries (RoPax ferries) on UK routes supplied by PSA members. Data provided by the PSA operators included information by operating route on the route/total distance, total passenger numbers, total car numbers, total freight units and total fuel consumption.
- 7.6. From the information provided by the operators, figures for passenger-km, tonne-km and CO₂ emissions were calculated. CO₂ emissions from ferry fuels were

allocated between passengers and freight on the basis of tonnages transported, taking into account freight, vehicles and passengers. Some of the assumptions included in the analysis are presented in the following table.

Table 32: Assumptions used in the calculation of ferry emission factors

Assumption	Weight, tonnes	Source
Average passenger car weight	1.250	(MCA, 2017)
Average weight of passenger + luggage, total	0.100	(MCA, 2017)
Average Freight Unit*, total	22.173	(BFF, 2007) ¹⁹
Average Freight Load (per freight unit)*, tonnes	13.624	(DfT, 2006)

Notes: * Freight unit includes weight of the vehicle/container as well as the weight of the actual freight load

- 7.7. CO₂ emissions are allocated to passengers based on the weight of passengers + luggage + cars relative to the total weight of freight including freight vehicles/containers. For the data supplied by the 11 (out of 17) PSA operators this equated to just under 12% of the total emissions of the ferry operations. The emission factor for passengers was calculated from this figure and the total number of passenger-km, and is presented in the "Business travel sea" worksheet of the 2020 GHG Conversion factors set. A further split has been provided between foot-only passengers and passengers with cars in the 2020 GHG Conversion factors set, again on a weight allocation basis.
- 7.8. CO₂ emissions are allocated to freight based on the weight of freight (including freight vehicles/containers) relative to the total weight of passengers + luggage + cars. For the data supplied by the 11 (out of 17) PSA operators, this equated to just over 88% of the total emissions of the ferry operations. The emission factor for freight was calculated from this figure and the total number of tonne km (excluding the weight of the freight vehicle/container) and is presented in "Freighting goods" worksheet of the 2020 GHG Conversion factors set.
- 7.9. It is important to note that this conversion factor is relevant only for ferries carrying passengers and freight and that conversion factors for passenger only ferries are likely to be significantly higher. No suitable dataset has yet been identified to enable the production of a ferry emission factor for passenger-only services (which were excluded from the BFF (2007) work).
- 7.10. CH₄ and N₂O conversion factors have been estimated from the corresponding emissions for shipping from the UK GHG Inventory (Ricardo Energy & Environment, 2020), proportional to the CO₂ emissions.

Direct Emissions from Other Marine Freight Transport

7.11. CO₂ conversion factors for the other representative ships (apart from RoPax ferries discussed above) are based on information- estimates of CO₂ efficiency for cargo ships, from Table 9-1 of the (IMO, 2009) report on GHG emissions from ships. The figures in the "Freighting goods" worksheet of the 2020 GHG Conversion factors set represent international average data (i.e. including vessel

¹⁹ This is based on a survey of actual freight weights at 6 ferry ports. Where operator-specific freight weights were available, these were used instead of the average figure.

- characteristics and typical loading factors), as UK-specific datasets are not available.
- 7.12. CH₄ and N₂O conversion factors have been estimated from the corresponding emissions for shipping from the UK GHG Inventory (Ricardo Energy & Environment, 2020), proportional to the CO₂ emissions.

Indirect/WTT Emissions from Sea Transport

7.13. Indirect/WTT emissions factors for ferries and ships include only emissions resulting from the fuel lifecycle (i.e. production and distribution of the relevant transport fuel). These indirect/WTT conversion factors were derived using simple ratios of the direct CO₂ conversion factors and the indirect/WTT conversion factors for the relevant fuels and the corresponding direct CO₂ conversion factors for ferries and ships using these fuels.

8. Air Transport Emission Factors

Section summary

- 8.1. This section contains Scope 3 factors only, related to direct emissions from and WTT emissions for business travel and freight transport by air. Air transport conversion factors should be used to report Scope 3 emissions for individuals flying for work purposes, and the related WTT factors account for the upstream emissions associated with the extraction, refining and transport of the aviation fuels prior to take-off. For freighting goods, conversion factors are provided per tonne.km of goods transported.
- 8.2. Table 33 shows where the related worksheets to the air transport conversion factors are available in the online spreadsheets of the UK GHG Conversion factors set.

Table 33: Related worksheets to air transport emission factors

Worksheet name	Full set	Condensed set
Business travel – air	Υ	Υ
WTT – business travel – air	Υ	N
Freighting goods*	Υ	Υ
WTT – delivery vehicles & freight*	Υ	N

Notes: * freight flights only

Summary of changes since the previous update

8.3. There are no major changes for the aviation factors in the 2020 update.

Passenger Air Transport Direct CO₂ Emission Factors

- 8.4. Conversion factors for non-UK international flights were calculated in a similar way to the main UK flight emission factors, using DfT data on flights between different regions by aircraft type, and conversion factors calculated using the EUROCONTROL small emitter's tool.
- 8.5. The 2020 update of the average factors (presented at the end of this section) uses the EUROCONTROL small emitters tool to calculate the CO₂ emissions factors resulting from fuel burnt over average flights for different aircraft. This data source has been selected because:
 - a) The tool is based on a methodology designed to estimate the fuel burnt for an entire flight, it is updated on a regular basis in order to improve when possible its accuracy, and has been validated using actual fuel consumption data from airlines operating in Europe.

- b) The tool covers a wide range of aircraft, including many newer (and more efficient) aircraft increasingly used in flights to/from the UK, and also variants in aircraft families.
- c) The tool is approved for use for flights falling under the EU ETS via the Commission Regulation (EU) No. 606/2010.
- 8.6. A full summary of the representative aircraft selection and the main assumptions influencing the emission factor calculation is presented in Table 34. Key features of the calculation methodology, data and assumptions include:
 - a) A wide variety of representative aircraft have been used to calculate conversion factors for domestic, short- and long-haul flights;
 - b) Average seating capacities, load factors and proportions of passenger km by the different aircraft types (subsequently aggregated to overall averages for domestic, short- and long-haul flights) have all been calculated from detailed UK Civil Aviation Authority (CAA, 2020) statistics for UK registered airlines for the year 2018 (the most recent complete dataset available at the time of calculation), split by aircraft and route type (Domestic, European Economic Area, other International)²⁰;
 - c) Freight transported on passenger services has also been accounted for (with the approach taken summarised in the following section). Accounting for freight makes a significant difference to long-haul factors.

Table 34: Assumptions used in the calculation of revised average CO₂ conversion factors for passenger flights for 2020

	Av. No. Seats	Av. Load Factor	Proportion of passenger km	Emissions Factor, kgCO ₂ /vkm	Av. flight length, km
	Dor	nestic Fligh	its		
AIRBUS A320neo	162	98%	1%	12.1	456
AIRBUS A321neo	211	78%	0%	11.4	494
AIRBUS A319	148	87%	32%	14.8	456
AIRBUS A320-100/200	174	85%	25%	15.5	467
AIRBUS A321	210	77%	5%	17.4	482
ATR72 200/500/600	65	68%	2%	5.9	241
BOEING 737-800	192	85%	5%	16.0	459
BOEING 767-300ER/F	259	73%	1%	25.8	536
DORNIER 328	33	58%	0%	4.3	371
BOMBARDIER DASH 8 Q400	78	78%	19%	7.0	401
EMBRAER ERJ145	41	72%	1%	7.0	556
EMB ERJ170 (170-100)	83	76%	2%	10.5	435

²⁰ This dataset was provided by DfT for the purposes of the Conversion factors calculations, and provides a breakdown by both aircraft and route type, which is unavailable in publicly available sources, e.g. Annual Airline Statistics available from the CAA's website at:

http://www.caa.co.uk/default.aspx?catid=80&pagetype=88&pageid=1&sglid=1

	Av. No. Seats	Av. Load Factor	Proportion of passenger km	Emissions Factor, kgCO ₂ /vkm	Av. flight length, km
EMBRAER ERJ190	99	75%	3%	11.6	547
EMBRAER ERJ195	116	69%	2%	13.6	384
Jetstream 41	27	52%	0%	3.7	299
SAAB 2000	35	81%	1%	6.7	375
SAAB FAIRCHILD 340	23	82%	1%	3.8	313
Average	139	82%	100%*(total)	10.8	411
	Sho	rt-haul Fligl	hts		
AIRBUS A320neo	181	86%	2%	9.0	1591
AIRBUS A321neo	233	86%	0%	10.1	2061
AIRBUS A319	148	86%	11%	11.5	1019
AIRBUS A320-100/200	178	83%	25%	11.5	1341
AIRBUS A321	213	85%	11%	12.7	1853
AIRBUS A330-200	316	79%	0%	23.2	2179
AIRBUS A330-300	322	67%	0%	23.8	2257
AIRBUS A350-900	306	87%	0%	24.0	1806
ATR72 200/500/600	72	70%	0%	5.4	345
BOEING 737-300	148	88%	1%	11.5	1639
BOEING 737-400	165	80%	0%	11.9	1768
BOEING 737-500	125	73%	0%	11.1	1483
BOEING 737-600	124	75%	0%	10.1	1247
BOEING 737-700	128	84%	0%	11.4	923
BOEING 737-800	185	90%	38%	11.3	1531
BOEING 737-900	181	87%	0%	12.1	1498
BOEING 757-200	221	94%	4%	14.5	2344
BOEING 757-300	278	92%	0%	16.1	2430
BOEING 767-300ER/F	279	81%	1%	20.4	1817
BOEING 777-200	250	82%	1%	27.3	3053
BOEING 777-300	362	79%	0%	31.9	2514
BOEING 777-300ER	305	79%	0%	33.4	3015
BOEING 787-800 DREAMLINER	291	85%	0%	19.1	2696
BOEING 787-900 DREAMLINER	272	81%	0%	21.8	2739
AIRBUS A220-300	146	73%	0%	11.9	1000
BOMBARDIER DASH 8 Q400	80	73%	0%	6.5	500
EMB ERJ170 (170-100)	84	81%	1%	9.3	633
EMBRAER ERJ190	101	73%	1%	10.3	831
EMBRAER ERJ195	120	72%	0%	10.7	813
AVROLINER RJ85	95	75%	0%	13.3	572
Average	185	86%	100%*(total)	11.8	1,306

	Av. No. Seats	Av. Load Factor	Proportion of passenger km	Emissions Factor, kgCO ₂ /vkm	Av. flight length, km
	Lon	g-haul Fligh	nts		
AIRBUS A320neo	186	96%	0%	8.2	3900
AIRBUS A310	249	84%	0%	18.5	5501
AIRBUS A320-100/200	146	78%	0%	10.1	3793
AIRBUS A321	192	86%	1%	11.8	4147
AIRBUS A330-200	284	81%	5%	21.0	6552
AIRBUS A330-300	282	78%	4%	21.8	6464
AIRBUS A340-300	287	77%	0%	25.0	8280
AIRBUS A340-600	306	79%	1%	32.0	5998
AIRBUS A350-900	299	77%	4%	22.1	8161
AIRBUS A380-800	505	81%	16%	47.3	6900
BOEING 737-800	173	75%	1%	10.1	4387
BOEING 747-400	341	83%	11%	38.3	6888
BOEING 747-8 (FREIGHTER)	368	76%	0%	36.5	8883
BOEING 757-200	181	84%	1%	14.1	5203
BOEING 757-300	276	92%	0%	15.8	3961
BOEING 767-300ER/F	219	80%	2%	18.8	6190
BOEING 767-400	242	74%	1%	20.8	5617
BOEING 777-200	253	81%	12%	25.5	6860
BOEING 777-300	336	81%	15%	28.5	7378
BOEING 777-300ER	300	84%	3%	30.3	8992
BOEING 787-800 DREAMLINER	245	81%	9%	18.2	6825
BOEING 787-900 DREAMLINER	276	82%	13%	19.8	7656
Average	321	81%	100%*(total)	26.3	6,872

Notes: Figures on seats, load factors, % tkm and av. flight length have been calculated from 2018 CAA statistics for UK registered airlines for the different aircraft types. Figures of kgCO₂/vkm were calculated using the average flight lengths in the EUROCONTROL small emitters tool. * 100% denotes the pkm share of the aircraft included in the assessment - as listed in the table. The aircraft listed in the table above accounts for 100% of domestic pkm, 100% of short-haul pkm and 100% of long-haul pkm.

Allocating flights into short- and long-haul:

8.7. Domestic flights are those that start and end in the United Kingdom, which are simple to categorise. However, allocating flights into short- and long-haul is more complicated. In earlier versions of the GHG Conversion factors, it was suggested at a crude level to assign all flights <3700km to short haul and all >3,700km to long-haul (on the basis of the maximum range of a Boeing 737). However, this approach was relatively simplistic, difficult to apply without detailed flight distance calculations, and was not completely consistent with CAA statistical dataset used to define the emission factors.

8.8. The current preferred definition is to assume that all fights between the UK and 'Europe' (or those of similar distance, up to a 3,700km maximum) are short-haul, and those that are between the UK and non-European destinations (or for flights over 3,700km) should be counted as long-haul. Some examples of such 'long-haul' flights have been provided in the following Table 35, and it is up to the users of the GHG Conversion factors to use their best judgement on which category to allocate particular flights into.

Table 35: Illustrative short- and long- haul flight distances from the UK

Area	Destination Airport	Distance, km
Short-haul		
Europe	Amsterdam, Netherlands	400
Europe	Prague (Ruzyne), Czech Rep	1,000
Europe	Malaga, Spain	1,700
Europe	Athens, Greece	2,400
Average (CAA statistics)		1,366
Long-haul		
North Africa	Abu Simbel/Sharm El Sheikh, Egypt	3,300
Southern Africa	Johannesburg/Pretoria, South Africa	9,000
Middle East	Dubai, UAE	5,500
North America	New York (JFK), USA	5,600
North America	Los Angeles California, USA	8,900
South America	Sao Paulo, Brazil	9,400
Indian sub-continent	Bombay/Mumbai, India	7,200
Far East	Hong Kong	9,700
Australasia	Sydney, Australia	17,000
Average (CAA statistics)		6,823

Notes: Distances based on International Passenger Survey (Office for National Statistics) calculations using airport geographic information. Average distances calculated from CAA statistics for all flights to/from the UK in 2013

8.9. Aviation factors are also included for international flights between non-UK destinations. This relatively high-level analysis of Innovata data on intercontinental flights provided by DfT's aviation team allows users to choose a different factor for passenger air travel if flying between countries outside of the UK. All factors presented are for direct (non-stop) flights only. This analysis was only possible for passenger air travel and so international freight factors are assumed to be equal to the current UK long haul air freight factors²¹.

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²¹ Please note - The international factors included are an average of short and long-haul flights which explains the difference between the UK factors and the international ones.

Taking Account of Freight

- 8.10. Freight, including mail, are transported by two types of aircraft dedicated cargo aircraft which carry freight only, and passenger aircraft which carry both passengers and their luggage, as well as freight. The CAA data show that almost all freight carried by passenger aircraft is done on scheduled long-haul flights. In fact, the quantity of freight carried on scheduled long-haul passenger flights is more than 4 times higher than the quantity of freight carried on scheduled long-haul cargo services.
- 8.11. The CAA data provides a split of tonne km for freight and passengers (plus luggage) by airline for both passenger and cargo services. This data may be used as a basis for an allocation methodology. There are essentially three options, with the resulting conversion factors presented in Table 36:
 - a. **No Freight Weighting:** Assume all the CO₂ is allocated to passengers on these services.
 - b. **Freight Weighting Option 1:** Use the CAA tonne km (tkm) data directly to apportion the CO₂ **between passengers and freight**. However, in this case, the derived conversion factors for freight are significantly higher than those derived for dedicated cargo services using similar aircraft.
 - c. **Freight Weighting Option 2:** Use the CAA tkm data modified to treat freight on a more equivalent/consistent basis to dedicated cargo services. This accounts for the additional weight of equipment specific to passenger services (e.g. seats, galleys, etc.) in the calculations.

Table 36: CO₂ conversion factors for alternative freight allocation options for passenger flights based on 2020 GHG Conversion factors

Freight Weighting:	None		Option 1: Direct		Option 2: Equivalent		
Mode	Passenger tkm % of total	gCO ₂ /pkm	Passenger tkm % of total	gCO ₂ /pkm	Passenger tkm % of total	gCO₂ /pkm	
Domestic flights	100.00%	118.7	99.76%	118.4	99.76%	118.4	
Short-haul flights	100.00%	76.5	98.71%	75.4	98.71%	75.4	
Long-haul flights	100.00%	107.5	68.49%	73.2	86.80%	92.5	

8.12. The basis of the freight weighting Option 2 is to take account of the supplementary equipment (such as seating, galley) and other weight for passenger aircraft compared to dedicated cargo aircraft in the allocation. In comparing the freight capacities of the cargo configuration compared to passenger configurations, we may assume that the difference represents the tonne capacity for passenger transport. This includes the weight of passengers and their luggage (around 100 kg per passenger according to IATA), plus the additional weight of seating, the galley, and other airframe adjustments necessary for passenger service operations. The derived weight per passenger seat used in the calculations for the 2020 GHG Conversion factors were calculated for the specific aircraft used and are on average over twice (2.82) the weight per passenger and their luggage alone. In the Option 2 methodology the derived ratio for different aircraft types were used to upscale the CAA passenger tonne km data, increasing this as a percentage of the total tonne km – as shown in Table 36.

- 8.13. It does not appear that there is a distinction made (other than in purely practical size/bulk terms) in the provision of air freight transport services in terms of whether something is transported by dedicated cargo service or on a passenger service. The related calculation of freight conversion factors (discussed in a later section) leads to very similar conversion factors for both passenger service freight and dedicated cargo services for domestic and short-haul flights. This is also the case for long-haul flights under freight weighting **Option 2**, whereas under **Option 1** the passenger service factors are substantially higher than those calculated for dedicated cargo services. It therefore seems preferable to treat freight on an equivalent basis by utilising freight weighting **Option 2**.
- 8.14. Option 2 is the preferred methodology to allocate emissions between passengers and freight, Option 1 is included for information only.
- 8.15. Validation checks using the derived conversion factors calculated using the EUROCONTROL small emitters tool and CAA flights data have shown a very close comparison in derived CO₂ emissions with those from the UK GHG Inventory (which is scaled using actual fuel supplied) (Ricardo Energy & Environment, 2020).
- 8.16. The final average conversion factors for aviation are presented in Table 37. The figures in Table 37 **DO NOT** include the 8% uplift for Great Circle distance NOR the uplift to account for additional impacts of radiative forcing which are applied to the conversion factors provided in the 2020 GHG Conversion Factor set.

Table 37: Final average CO₂ conversion factors for passenger flights for 2020 GHG Conversion factors (excluding distance and RF uplifts)

Mode	Factors for 2020			
	Av. Load Factor%	gCO ₂ /pkm		
Domestic flights	82.4%	118.4		
Short-haul flights	86.4%	75.4		
Long-haul flights	81.2%	92.5		

Notes: Average load factors based on data provided by DfT that contains detailed analysis of CAA statistics for the year 2018

Taking Account of Seating Class Factors

- 8.17. The efficiency of aviation per passenger km is influenced not only by the technical performance of the aircraft fleet, but also by the occupancy/load factor of the flight. Different airlines provide different seating configurations that change the total number of seats available on similar aircraft. Premium priced seating, such as in First and Business class, takes up considerably more room in the aircraft than economy seating and therefore reduces the total number of passengers that can be carried. This in turn raises the average CO₂ emissions per passenger km.
- 8.18. There is no agreed data/methodology for establishing suitable scaling factors representative of average flights. However, in 2008 a review was carried out of the seating configurations from a selection of 16 major airlines and average seating configuration information from Boeing and Airbus websites. This evaluation was used to form a basis for the seating class based conversion factors provided in Table 38, together with additional information obtained either directly from airline

- websites or from other specialist websites that had already collated such information for most of the major airlines.
- 8.19. For long-haul flights, the relative space taken up by premium seats can vary by a significant degree between airlines and aircraft types. The variation is at its most extreme for First class seats, which can account for from 3 to over 6 times²² the space taken up by the basic economy seating. Table 38 shows the seating class-based emission factors, together with the assumptions made in their calculation. An indication is also provided of the typical proportion of the total seats that the different classes represent in short- and long-haul flights. The effect of the scaling is to lower the economy seating emission factor in relation to the average, and increase the business and first class factors.
- 8.20. For domestic flights, the space taken up by premium seats is not significantly more than that taken up by the basic economy seating. It was therefore deemed unnecessary to provide further breakdown by seating class.
- 8.21. The relative share in the number of seats by class for short-haul and long-haul flights was updated/revised in 2015 using data provided by DfT's aviation team, following checks conducted by them on the validity of the current assumptions based on more recent data.

Table 38: CO₂ conversion factors by seating class for passenger flights for 2020 GHG Conversion factors (excluding distance and RF uplifts)

Flight type	Cabin Seating Class	Av. Load Factor%	gCO ₂ /pkm	Number of economy seats	% of average gCO ₂ /pkm	% Total seats
Domestic	Weighted average	82.4%	118.4	1.00	100.0%	100.0%
Short-haul	Weighted average	86.4%	75.4	1.02	100.0%	100.0%
	Economy class	86.4%	74.2	1.00	98.4%	96.7%
	First/Business class	86.4%	111.3	1.50	147.5%	3.3%
Long-haul	Weighted average	81.2%	92.5	1.31	100.0%	100.0%
	Economy class	81.2%	70.9	1.00	76.6%	83.0%
	Economy+ class	81.2%	113.4	1.60	122.5%	3.0%
	Business class	81.2%	205.5	2.90	222.1%	11.9%
	First class	81.2%	283.5	4.00	306.3%	2.0%

Notes: Average load factors based on data provided by DfT that contains detailed analysis of CAA statistics for the year 2018

Freight Air Transport Direct CO₂ Emission Factors

- 8.22. Air Freight, including mail, are transported by two types of aircraft dedicated cargo aircraft which carry freight only, and passenger aircraft which carry both passengers and their luggage, as well as freight.
- 8.23. Data on freight movements by type of service are available from the Civil Aviation Authority (CAA, 2020). These data show that almost all freight carried by passenger aircraft is done on scheduled long-haul flights and accounts

²² For the first-class sleeper seats/beds frequently used in long-haul flights.

- approximately for 96% of all long-haul air freight transport. How this freight carried on long-haul passenger services is treated has a significant effect on the average emission factor for all freight services.
- 8.24. The next section describes the calculation of conversion factors for freight carried by cargo aircraft **only** and then the following sections examine the impact of freight carried by passenger services and the overall average for all air freight services.

Conversion factors for Dedicated Air Cargo Services

8.25. Table 39 presents average conversion factors for dedicated air cargo. As with the passenger aircraft methodology the factors presented here do not include the distance or radiative forcing uplifts applied to the conversion factors provided in the 2020 GHG Conversion Factor data tables.

Table 39: Revised average CO₂ conversion factors for dedicated cargo flights for 2020 GHG Conversion factors (excluding distance and RF uplifts)

Mode	Factors for 2020		
	Av. Load Factor%	kgCO ₂ /tkm	
Domestic flights	52.6%	2.3	
Short-haul flights	73.5%	1.1	
Long-haul flights	73.8%	0.6	

Notes: Average load factors based on Annual UK Airlines Statistics by Aircraft Type – CAA 2012 (Equivalent datasets after this are unavailable due to changes to CAA's confidentiality rules)

- 8.26. The updated factors have been calculated in the same basic methodology as for the passenger flights, using the EUROCONTROL small emitters tool (EUROCONTROL, 2019). A full summary of the representative aircraft selection and the main assumptions influencing the emission factor calculation are presented in Table 40. The key features of the calculation methodology, data and assumptions for the GHG Conversion factors include:
 - a) A wide variety of representative aircraft have been used to calculate conversion factors for domestic, short- and long-haul flights;
 - b) Average freight capacities, load factors and proportions of tonne km by the different airlines/aircraft types have been calculated from CAA (Civil Aviation Authority) statistics for UK registered airlines for the year 2018 (the latest available complete dataset) (CAA, 2020).

Table 40: Assumptions used in the calculation of average CO₂ conversion factors for dedicated cargo flights for the 2020 GHG Conversion factors

	Average Cargo Capacity, tonnes	Av. Load Factor	Proportion of tonne km	EF, kgCO ₂ /vkm	Av. flight length, km
Domestic Flights					
BAE ATP	8.0	47%	0.0%	0.00	178
BAE 146-200/QT	10.0	34%	0.0%	0.00	178

	Average Cargo Capacity, tonnes	Av. Load Factor	Proportion of tonne km	EF, kgCO ₂ /vkm	Av. flight length, km
BOEING 737-300	15.2	45%	32.5%	21.33	223
BOEING 757-200	23.2	56%	65.3%	25.99	148
BOEING 747-8 (FREIGHTER)	126.9	19%	0.0%	0.00	178
BOEING 767-300ER/F	58.0	53%	2.2%	26.95	466
Average	21.4	53%	100%	23.75	379
Short-haul Flights					
BAE ATP	8.0	43%	0.0%	0.00	722
BOEING 737-400	15.0	45%	7.9%	14.41	614
BOEING 757-200	22.0	77%	80.5%	16.30	718
BOEING 747-8 (FREIGHTER)	124.3	33%	0.9%	58.58	821
Average	23.3	73%	100%	16.41	1,432
Long-haul Flights					
BAE ATP	8.0	16%	0.0%	0.00	3616
BOEING 737-400	21.6	79%	7.0%	15.23	1241
BOEING 757-200	129.4	73%	55.1%	37.52	6166
BOEING 747-8 (FREIGHTER)	29.6	74%	37.8%	19.01	4644
Average	84.1	74%	100%	22.37	4,381

Notes: Figures on cargo, load factors, % tkm and av. flight length have been calculated from CAA statistics for UK registered airlines for different aircraft in the year 2018. Figures of kgCO₂/vkm were calculated using the average flight lengths in the EUROCONTROL small emitters tool (EUROCONTROL, 2019).

Conversion factors for Freight on Passenger Services

8.27. The CAA data provides a similar breakdown for freight on passenger services as it does for cargo services. As previously discussed, the statistics give tonne-km data for passengers and for freight. This information has been used in combination with the assumptions for the earlier calculation of passenger conversion factors to calculate the respective total emission factor for freight carried on passenger services. These conversion factors are presented in Table 41 with the two different allocation options for long-haul services. The factors presented here do not include the distance or radiative forcing uplifts applied to the conversion factors provided in the 2020 GHG Conversion Factor set (discussed later).

Table 41: Air freight CO₂ conversion factors for alternative freight allocation options for passenger flights for 2020 GHG Conversion factors (excluding distance and RF uplifts)

Freight Weighting: % Total Frei		ht tkm Option 1: Direct			Option 2: Equivalent		
Mode	Passenger Services (PS)	Cargo Services	PS Freight tkm, % total	Overall kgCO ₂ /tkm	PS Freight tkm, % total	Overall kgCO ₂ /tkm	
Domestic flights	4.2%	95.8%	0.2%	2.3	0.2%	2.3	
Short-haul flights	20.8%	79.2%	1.3%	1.1	1.3%	1.1	
Long-haul flights	80.6%	19.4%	31.5%	1.0	13.2%	0.5	

- 8.28. CAA statistics include excess passenger baggage in the 'freight' category, which would under Option 1 result in a degree of under-allocation to passengers.
 Option 2 therefore appears to provide the more reasonable means of allocation.
- 8.29. Option 2 has been selected as the preferred methodology for freight allocation and is included in all of the presented conversion factors for 2020.

Average Conversion factors for All Air Freight Services

8.30. Table 42 presents the final average air freight conversion factors for all air freight for the 2020 GHG Conversion factors. The conversion factors have been calculated from the individual factors for freight carried on passenger and dedicated freight services, weighted according to their respective proportion of the total air freight tonne km. The factors presented here do not include the distance or radiative forcing uplifts applied to the conversion factors provided in the 2020 GHG Conversion Factor set (discussed later).

Table 42: Final average CO₂ conversion factors for all air freight for 2020 GHG Conversion factors (excluding distance and RF uplifts)

Mode	% Total Air Freight tkr	All Air Freight		
	Passenger Services	Cargo Services	kgCO ₂ /tkm	
Domestic flights 4.2%		95.8%	2.3	
Short-haul flights	20.8%	79.2%	1.1	
Long-haul flights	80.6%	19.4%	0.5	

Notes:

% Total Air Freight tkm based on CAA statistics for 2018 (T0.1.6 All Services)

Air Transport Direct Conversion factors for CH₄ and N₂O Emissions of CH₄

8.31. Total emissions of CO₂, CH₄ and N₂O are calculated in detail and reported at an aggregate level for aviation as a whole in the UK GHG inventory. The relative proportions of total CO₂ and CH₄ emissions from the UK GHG inventory for 2018 (Ricardo Energy & Environment, 2020) (see Table 43) were used to calculate the specific CH₄ conversion factors per passenger km or tonne-km relative to the corresponding CO₂ emission factors. The resulting air transport conversion factors

for the 2020 GHG Conversion factors are presented in Table 44 for passengers and Table 45 for freight.

Table 43: Total emissions of CO₂, CH₄ and N₂O for domestic and international aircraft from the UK GHG inventory for 2018

	CO ₂		CH ₄		N ₂ O	
	Mt CO ₂ e	% Total CO ₂ e	Mt CO ₂ e	% Total CO ₂ e	Mt CO ₂ e	% Total CO ₂ e
Aircraft - domestic	1.57	98.97%	0.0014	0.09%	0.015	0.94%
Aircraft - international	36.17	99.06%	0.0026	0.01%	0.342	0.94%

Emissions of N₂O

8.32. Similar to those for CH₄, conversion factors for N₂O per passenger-km or tonne-km were calculated on the basis of the relative proportions of total CO₂ and N₂O emissions from the UK GHG inventory for 2018 (Ricardo Energy & Environment, 2020) (see Table 43), and the corresponding CO₂ emission factors. The resulting air transport conversion factors for the 2020 GHG Conversion factors are presented in Table 44 for passengers and Table 45 for freight. The factors presented here do not include the distance or radiative forcing uplifts applied to the conversion factors provided in the 2020 GHG Conversion Factor set (discussed later).

Table 44: Final average CO₂, CH₄ and N₂O conversion factors for all air passenger transport for 2020 GHG Conversion factors (excluding distance and RF uplifts)

Air Passenger Mode	Seating Class	CO ₂ gCO ₂ /pkm	CH ₄ gCO ₂ e/pkm	N ₂ O gCO ₂ e/pkm	Total GHG gCO ₂ e/pkm
Domestic flights	Average	118.4	0.1	1.1	119.6
Short-haul flights	Average	75.4	0.0	0.7	76.1
	Economy	74.2	0.0	0.7	74.9
	First/Business	111.3	0.0	1.1	112.3
Long-haul flights	Average	92.5	0.0	0.9	93.4
	Economy	70.9	0.0	0.7	71.5
	Economy+	113.4	0.0	1.1	114.5
	Business	205.5	0.0	1.9	207.5
	First	283.5	0.0	2.7	286.2
International	Average	88.2	0.0	0.8	89.0
flights (non-UK)	Economy	67.5	0.0	0.6	68.2
,	Economy+	108.0	0.0	1.0	109.1
	Business	195.8	0.0	1.9	197.7
	First	270.1	0.0	2.6	272.6

Notes: Totals may vary from the sums of the components due to rounding in the more detailed dataset.

Table 45: Final average CO₂, CH₄ and N₂O conversion factors for air freight transport for 2020 GHG Conversion factors (excluding distance and RF uplifts)

Air Freight Mode	CO ₂ kgCO ₂ /tkm	CH ₄ kgCO ₂ e/tkm	N ₂ O kgCO ₂ e/tkm	Total GHG kgCO ₂ e/tkm
Passenger Freight				
Domestic flights	1.87	0.0017	0.0177	1.89
Short-haul flights	1.13	0.0001	0.0107	1.14
Long-haul flights	0.54	0.0000	0.0051	0.54
Dedicated Cargo				
Domestic flights	2.33	0.0021	0.0220	2.35
Short-haul flights	1.06	0.0001	0.0100	1.07
Long-haul flights	0.61	0.0000	0.0058	0.62
All Air Freight				
Domestic flights	2.31	0.0021	0.0219	2.33
Short-haul flights	1.07	0.0001	0.0101	1.08
Long-haul flights	0.55	0.0000	0.0052	0.56

Notes: Totals may vary from the sums of the components due to rounding in the more detailed dataset.

Indirect/WTT Conversion factors from Air Transport

8.33. Indirect/WTT emissions factors for air passenger and air freight services include only emissions resulting from the fuel lifecycle (i.e. production and distribution of the relevant transport fuel). These indirect/WTT conversion factors were derived using simple ratios of the direct CO₂ conversion factors and the indirect/WTT conversion factors for aviation turbine fuel (kerosene) and the corresponding direct CO₂ conversion factors for air passenger and air freight transport in the "Business travel – air" and "Freighting goods" worksheets.

Other Factors for the Calculation of GHG Emissions

Great Circle Flight Distances

- 8.34. We wish to see standardisation in the way that emissions from flights are calculated in terms of the distance travelled and any uplift factors applied to account for circling and delay. However, we acknowledge that a number of methods are currently used.
- 8.35. An 8% uplift factor is used in the UK Greenhouse Gas Inventory to scale up Great Circle distances (GCD) for flights between airports to take into account indirect flight paths and delays, etc. This is lower than the 9-10% suggested by IPCC Aviation and the global atmosphere, and has been agreed with DfT based on recent analysis as more appropriate for flights arriving and departing from the UK.

- This factor has been used since the 2014 update of both the GHGI, and the GHG Conversion factors set.
- 8.36. It is not practical to provide a database of origin and destination airports to calculate flight distances in the GHG Conversion factors. However, the principal of adding a factor of 8% to distances calculated on a Great Circle is recommended (for consistency with the existing approach) to take account of indirect flight paths and delays/congestion/circling. This is the methodology recommended to be used with the GHG Conversion factors and is applied already to the conversion factors presented in the 2020 GHG Conversion factors set.

Non-CO₂ impacts and Radiative Forcing

- 8.37. The conversion factors provided in the 2020 GHG Conversion factors "Business travel air" and "Freighting goods" worksheets refer to aviation's direct CO₂, CH₄ and N₂O emissions only. There is currently uncertainty over the other non-CO₂ climate change effects of aviation (including water vapour, contrails, NO_X, etc.) which have been indicatively accounted for by applying a multiplier in some cases.
- 8.38. Currently there is no suitable climate metric to express the relationship between emissions and climate warming effects from aviation, but this is an active area of research. Nonetheless, it is clear that aviation imposes other effects on the climate which are greater than that implied from simply considering its CO₂ emissions alone.
- 8.39. The application of a 'multiplier' to take account of non-CO₂ effects is a possible way of illustratively taking account of the full climate impact of aviation. A multiplier is not a straightforward instrument. In particular, it implies that other emissions and effects are directly linked to production of CO₂, which is not the case. Nor does it reflect accurately the different relative contribution of emissions to climate change over time, or reflect the potential trade-offs between the warming and cooling effects of different emissions.
- 8.40. On the other hand, consideration of the non-CO₂ climate change effects of aviation can be important in some cases, and there is currently no better way of taking these effects into account. A multiplier of 1.9 is recommended as a central estimate, based on the best available scientific evidence, as summarised in Table 46 and the GWP₁₀₀ figure (consistent with UNFCCC reporting convention) from the ATTICA research presented in Table 47 below (Sausen, et al., 2005) and in analysis by Lee et al (2009) reported on by (CCC, 2009).

From CCC (2009): "The recent European Assessment of Transport Impacts on Climate Change and Ozone Depletion (ATTICA, http://ssa-attica.eu) was a series of integrated studies investigating atmospheric effects and applicable climate metrics for aviation, shipping and land traffic. Results have been published which provide metrics to compare the different effects across these sectors in an objective way, including estimates of Global Warming Potentials (GWPs) and Global Temperature Potentials (GTPs) over different time horizons (20, 50 and 100 years). Table 47 shows the 20-year and 100-year GWPs, plus 100-year GTPs, for each forcing agent from aviation. Based on estimates of fuel usage and emission indices for 2005, the emission equivalent of each agent for these metrics is given on the right, and on the bottom right is the overall ratio of total CO₂-equivalent emissions to CO₂ emissions for aviation in 2005."

8.41. It is important to note that **the value of this 1.9 multiplier is subject to significant uncertainty** and should only be applied to the CO₂ component of direct emissions (i.e. not also to the CH₄ and N₂O emissions components). The 2020 GHG Conversion factors provide separate conversion factors including this radiative forcing uplift in separate tables in the "Business travel – air" and "Freighting goods" worksheets.

Table 46: Impacts of radiative forcing according to (Sausen, et al., 2005)

		RF [m	RF [mW/m²]						
Year	Study	CO ₂	O ₃	CH₄	H ₂ O	Direct Sulphate	Direct Soot	Contrails	Total (w/o) Cirrus
1992	IPCC (1999)	18.0	23.0	-14.0	1.5	-3.0	3.0	20.0	48.5
2000	IPCC (1999) scaled to 2000	25.0	28.9	-18.5	2.0	-4.0	4.0	33.9	71.3
2000	TRADEOFF	25.3	21.9	-10.4	2.0	-3.5	2.5	10.0	47.8

Notes: Estimates for scaling CO₂ emissions to account for Radiative Forcing impacts are not quoted directly in the table, but are derived as follows: IPCC (1999) = 48.5/18.0 = 2.69 ≈ 2.7; TRADEOFF = 47.8/25.3 = 1.89 ≈ 1.9

Table 47: Findings of ATTICA project

	Metric values			CO ₂ e (MtCO ₂ e/y	CO ₂ e emissions (MtCO ₂ e/yr.) for 2005		
	GWP ₂₀	GWP ₁₀₀	GTP ₁₀₀	GWP ₂₀	GWP ₁₀₀	GTP ₁₀₀	
CO ₂	1	1	1	641	641	641	High
Low NO _x	120	-2.1	-9.5	106	-1.9	-8.4	Very low
High NO _x	470	71	7.6	415	63	6.7	Very low
Water vapour	0.49	0.14	0.02	123	35	5.0	_
Sulphate	-140	-40	-5.7	-25	-7	-1.0	_
Black carbon	1600	460	64	10	2.8	0.38	_
Contrail	0.74	0.21	0.03	474	135	19	Low
AIC	2.2	0.63	0.089	1410	404	57	Very low
				CO ₂ e/CO ₂	emissions	for 2005	
Low NO _x , inc. AIC				4.3	1.9	1.1	Very low
High NO _x , inc. AIC				4.8	2.0	1.1	Very low
Low NO _x , exc. AIC				2.1	1.3	1.0	Very low
High NO _x , exc. AIC				2.6	1.4	1.0	Very low

Source: Adapted by (CCC, 2009) from Lee et al. (2009) Transport impacts on atmosphere and climate; Aviation, Atmospheric Environment. The level of scientific understanding (LOSU) is given for each process in the right column. Values are presented for both high and low GWP values for NO_x reflecting the wide uncertainties in current estimates. The ratios on the bottom right are presented both including and excluding aviation induced cloudiness (AIC) because of uncertainties both in estimates of the magnitude of this effect and in the future incidence of AIC due to air traffic. The different time horizons illustrate how a unit emission of CO₂ increases in importance relative to shorter-lived effects as longer timescales are considered.

Notes: GWP = Global Warming Potential, GTP = Global Temperature Potential

9. Bioenergy and Water

Section summary

- 9.1. Bioenergy conversion factors should be used for the combustion of fuels produced from recently living sources (such as trees) at a site or in an asset under the direct control of the reporting organisation. This section of the report describes both the direct (Scope 1) emissions and the indirect (Scope 3) emissions associated with bioenergy sources.
- 9.2. The section also includes factors for emissions associated with water supply, to account for water delivered through the mains supply network, and water treatment, which are used for water returned to the sewage system through mains drains. These are classified as Scope 3 emissions.
- 9.3. Table 48 shows where the related worksheets to the bioenergy and water conversion factors are available in the online spreadsheets of the UK GHG Conversion factors.

Table 48: Related worksheets for bioenergy and water emission factors

Worksheet name	Full set	Condensed set
Bioenergy	Υ	Υ
WTT – bioenergy	Υ	N
Water supply	Υ	Υ
Water treatment	Υ	Υ

Summary of changes since the previous update

- 9.4. A method change to account for the fossil component of biodiesel has been made for the 2020 GHG Conversion factors. Conversion factors for straw have also changed significantly due to a reduction in the relative proportion of power station use and an increase in combustion in agriculture, as factors are calculated as a weighted average across users.
- 9.5. A marked increase in the proportion of biodiesel sold on petrol station forecourts has led to a respective increase in the bio-carbon emissions from consumption of diesel bought on forecourts.

General Methodology

- 9.6. The 2020 GHG Conversion factors provide tables of conversion factors for: water supply and treatment; biofuels; and biomass and biogas.
- 9.7. The conversion factors for bioenergy incorporate emissions from the fuel life cycle and include net CO₂, CH₄, N₂O emissions and Indirect/WTT emissions factors. These are presented for biofuels, biomass and biogas.

9.8. The basis of the different conversion factors is discussed in the following subsections.

Water

- 9.9. The conversion factors for water supply and treatment in sections "Water supply" and "Water treatment" worksheets of the 2020 GHG Conversion factors were sourced from Water UK (for reporting in 2008, 2009, 2010 and 2011) and are based on submissions by UK water suppliers. Water UK represents all UK water and wastewater service suppliers at national and European level.
- 9.10. Water UK (2011) gives total GHG emissions from water supply, wastewater treatment, offices and transport. In the 2012 update of the GHG Conversion factors, these emissions were split between Water supply and Water treatment using the same proportional split from previous years. However, since this publication, Water UK has discontinued its "Sustainability Indicators" report and so no longer produces further updates to these emission factors. Therefore, the Conversion factors have been unchanged since the 2012 GHG Conversion factors values.

Biofuels

- 9.11. Biofuels are defined as "net carbon zero" or "carbon neutral" as any CO₂ expelled during the burning of the fuel is cancelled out by the CO₂ absorbed by the feedstock used to produce the fuel during growth²³. Therefore, all direct emissions from biofuels provided in the GHG Conversion factors dataset are only made up of CH₄ and N₂O emissions.
- 9.12. Unlike the direct emissions of CO₂, the CH₄ and N₂O emissions are not offset by absorption in the growth of the feedstock used to produce the biofuel. In the absence of other information, these emissions factors have been assumed to be equivalent to those produced by combusting the corresponding fossil fuels (i.e. diesel, petrol or CNG) from the "Fuels" section.
- 9.13. The indirect/WTT/fuel lifecycle conversion factors for biofuels were based on UK average factors from the Quarterly Report²⁴ (DfT, 2019d) on the Renewable Transport Fuel Obligation (RTFO). These average factors and the direct CH₄ and N₂O factors are presented in Table 49.

Table 49: Fuel lifecycle GHG Conversion factors for biofuels

	Emissions Factor, gCO₂e/MJ								
Biofuel	RTFO Lifecycle ⁽¹⁾	Direct CH ₄	Direct N ₂ O	Direct CO ₂ (2*)	Total Lifecycle	Direct CO ₂ Emissions (Out of Scope ⁽³⁾)			

²³ This is a convention required by international GHG Inventory guidelines and formal accounting rules.

²⁴ These cover the period from 15 April to 31 December 2018 and were the most recent figures available at the time of production of the 2020 GHG Conversion factors. The report is available from the GOV. website at: https://www.gov.uk/government/collections/biofuels-statistics

Biodiesel	11.29	0.01	0.98	4.02	16.30	71.32
Bioethanol	24.78	0.21	0.19	0.00	25.17	71.60
Biomethane	15.73	0.08	0.03	0.00	15.83	55.28
Biodiesel (from used cooking oil)	8.75	0.01	0.98	4.02	13.76	71.32
Biodiesel (from Tallow)	13.67	0.01	0.98	4.02	18.68	71.32

Notes:

- (1) Based on UK averages from the RTFO Quarterly Report from DfT (DfT, 2019d)
- (2) Based on corresponding emission factors for diesel, petrol or CNG. *Biodiesel, as of April 2020, is now accounting for fossil component of biodiesel to align with the UK GHGI estimates; Based on stoichiometric analysis of chemical compounds
- (3) The Total GHG emissions outside of the GHG Protocol Scope 1, 2 and 3 is the actual amount of CO2 emitted by the biofuel when combusted. This will be counter-balanced by /equivalent to the CO2 absorbed in the growth of the biomass feedstock used to produce the biofuel. These factors are based on data from (Forest Research, 2019).
 - 9.14. The net GHG emissions for biofuels vary significantly depending on the feedstock source and production pathway. Therefore, for accuracy, it is recommended that more detailed/specific figures are used where available. For example, detailed indirect/WTT conversion factors by source/supplier are provided and updated regularly in the Quarterly Reports on the RTFO, available from GOV. website at: https://www.gov.uk/government/organisations/department-for-transport/series/biofuels-statistics.
 - 9.15. In addition to the direct and indirect/WTT conversion factors provided in Table 49, conversion factors for the out of Scope CO₂ emissions have also been provided in the 2020 GHG Conversion factors (see table and the table footnote), based on data sourced from Forest Research, the Forestry Commission's research agency (previously BEC) (Forest Research, 2019).

Other biomass and biogas

- 9.16. A number of different biomass types can be used in dedicated biomass heating systems, including wood logs, chips and pellets, as well as grasses/straw or biogas. Conversion factors produced for these bioenergy sources are presented in the "Bioenergy" worksheet of the 2020 GHG Conversion factors set.
- 9.17. All indirect/WTT/fuel lifecycle conversion factors here, except for wood logs, are sourced from the Ofgem carbon calculators (Ofgem, 2012), (Ofgem, 2015). These calculators have been developed to support operators determining the GHG emissions associated with the cultivation, processing and transportation of their biomass fuels.
- 9.18. Indirect/WTT/fuel lifecycle conversion factors for wood logs, which are not covered by the Ofgem tool, were obtained from the Biomass Environmental Assessment Tool (BEAT₂) (Forest Research, 2016a), provided by Defra.

- 9.19. The direct CH₄ and N₂O conversion factors presented in the 2020 GHG Conversion factors are based on the conversion factors used in the UK GHG Inventory (GHGI) for 2017 (managed by Ricardo Energy & Environment).
- 9.20. In some cases, calorific values were required to convert the data into the required units. The most appropriate source was used, and this was either from the Forest Research, DUKES (Table A.1) or Swedish Gas Technology Centre 2012 (which is also backed up by other data sources). The values used and their associated moisture contents are provided in Table 50.
- 9.21. In addition to the direct and indirect/WTT conversion factors provided, conversion factors for the out of Scope CO₂ emissions are also provided in the 2018 GHG Conversion factors (see "Outside of Scopes" and the relevant notes on the page), also based on data from sourced from Forest Research, the Forestry Commission's research agency (previously BEC) (Forest Research, 2016a).

Table 50: Fuel sources and properties used in the calculation of biomass and biogas emission factors

Biomass	Moisture content	Net calorific value (GJ/tonne)	Source
Wood chips	25% moisture	13.6	Forestry Research
Wood logs	Air dried 20% moisture	14.7	UK GHGI
Wood pellets	10% moisture	16.9	DUKES
Straw	10% moisture	13.5	UK GHGI
Biogas	Based on 65% CH ₄	20.0	Swedish Gas Technology Centre 2012
Landfill gas	Based on 40% CH4	12.3	Swedish Gas Technology Centre 2012

10. Overseas Electricity Emission Factors

Section summary

- 10.1. This section describes the calculation of the Scope 3 upstream well-to-tank (WTT) conversion factors for electricity generated overseas, as well as for transmission and distribution (T&D) losses associated with the well to tank. These should be used for sites owned or controlled by the reporting organisation in another country. The Scope 2 indirect factors are no longer included within the Conversion factors but are available for sale from the CO₂ Emissions from Fuel Combustion online data service at the International Energy Agency (IEA) website.
- 10.2. The related worksheet for this section is the "WTT UK & overseas elec", available only in the full set of the UK GHG Conversion factors.

Summary of changes since the previous update

10.3. There have been no new methodological changes to this section since last year.

Direct Emissions and Emissions resulting from Transmission and Distribution Losses from Overseas Electricity Generation

- 10.4. UK companies reporting on their emissions may need to include emissions resulting from overseas activities. Whilst many of the fuel conversion factors are likely to be similar for fuels used in other countries, electricity conversion factors vary considerably due to fuel mix.
- 10.5. However, the overseas electricity factors have not been provided after the 2015 update due to a change in the licencing conditions for the underlying International Energy Association (IEA) dataset upon which they were based.
- 10.6. The dataset on electricity conversion factors from the IEA has previously been identified as the best available consistent dataset for electricity emissions factors. These factors are a time series of combined electricity CO₂ conversion factors per kWh GENERATED (Scope 2), and corresponding conversion factors for losses in Transmission and Distribution (T&D) (Scope 3). These can be purchased from the IEA website ²⁵.
- 10.7. Since the 2018 update year, the emissions associated with electricity losses during transmission and distribution of electricity between the power station and an organisation's site(s) are also provided in the IEA dataset, these are also now no longer provided in the UK GHG Conversion factors dataset.
- 10.8. The conversion factors supplied by the IEA do not include indirect/WTT emissions. These are still available in the 2020 GHG Conversion factors.

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²⁵ Available here: http://data.iea.org/

Indirect/WTT Emissions from Overseas Electricity Generation

- 10.9. In addition to the GHG emissions resulting directly from the generation of electricity, there are also indirect/WTT emissions resulting from the production, transport and distribution of the fuels used in electricity generation (i.e. indirect/WTT/fuel lifecycle emissions are included in the "Fuel" worksheet). The average fuel lifecycle emissions per unit of electricity generated will be a result of the mix of different sources of fuel/primary energy used in electricity generation.
- 10.10. Average indirect/WTT conversion factors for UK electricity were calculated and included in the "UK electricity" worksheet by using the "Fuels" indirect/WTT conversion factors and data on the total fuel consumption by type of generation for the UK. This information was not available for the overseas conversion factors. As an approximation, therefore, the indirect/WTT (Scope 3) conversion factors for different countries are estimated as being roughly a similar ratio of the direct CO₂ conversion factors as for the UK (which is 13.9%), in combination with previous estimates for the emission factors for overseas electricity from the IEA and other sources.

11. Hotel Stay

Section summary

- 11.1. This section describes the calculation of conversion factors for Hotel Stays, which should be used to report the Scope 3 emissions associated with overnight hotel stays for business travel.
- 11.2. These factors appear in the "Hotel Stay" worksheet, available only in the full set of the UK GHG Conversion factors set.

Summary of changes since the previous update

- 11.3. Several factors have been added to the 2020 GHG Conversion factors which can be used to report emissions associated with an overnight hotel stay. These complement the existing conversion factors for business travel. The conversion factors are provided for a range of countries on a 'room per night' basis. Changes in hotel stay factors are due to 1) changes in emission factors of purchased electricity in each country, as the majority of a typical hotel's footprint is from its electricity usage 2) changes in the data set used to generate the median value for each country, as the data set tends to increase in size each year and add more records and 3) changes in weather and occupancy that cause energy load changes in each hotel.
- 11.4. Due to the changes descripted above and in the underlying data source used for the Hotel Stay conversion factors since the 2017 update, the values and range of factors available have changed quite significantly. However, the underlying methodological basis of this source is largely unchanged.

Direct emissions from a hotel stay

- 11.5. All the hotel stay conversion factors presented in the 2020 GHG Conversion factors are in a CO₂e basis. These are taken directly from the Cornell Hotel Sustainability Benchmarking Index (CHSB) Tool, version 2, produced by the International Tourism Partnership (ITP) and Greenview (ITP/Greenview, 2019). The factors use annual data from more than 11,000 hotel companies comprising several international hotel organisations.
- 11.6. For the 2020 GHG Conversion factors the mean benchmark for each country, for all hotel classes included within the tool, was used.
- 11.7. The following five steps were carried out in the CHSB study to arrive at the conversion factors included within the 2020 GHG Conversion factors:
 - a) **Harmonising.** The data received was converted into the same units and then converting to kg CO₂e.
 - b) **Validity tests** were carried out to remove outliers or errors from the data sets received.
 - c) **Geographic and climate zone segmentation**. The data sets were grouped by location and climate zone.

- d) **Property segmentation**. Hotels were grouped by property segment, applying a revenue-based approach and property-type segmentation used by STR Global (using 2018 global chain scales), the asset class segmentation of full-service and limited-service hotels, and a global data set of star levels for hotels as identified by Expedia.
- e) **Minimum output thresholds**. A minimum threshold of eight hotels per geographical region was required before it was populated within the tool. If there were less than eight hotels, these were excluded from the final outputs.
- 11.8. It should be noted that there are certain limitations with the CHSB tool used to derive the 2020 GHG Conversion factors. The main limitations are detailed below:
 - a) The factors are skewed toward large, more upmarket hotels and to branded chains. This is because it was mainly large owners or operators of hotels who submitted the aggregated data sets. Hotels in the lower tier segments are not as strongly represented in these data.
 - b) The data sets used to derive the factors have not been verified and therefore it cannot be concluded to be 100% accurate.
 - c) 65% of the benchmarks are within United States geographies. The datasets used are updated each year, therefore it is expected that a wider range of countries will be covered in the future and the tool aims to seek data sets from outside the U.S in future years.
 - d) The factors do not distinguish a property's amenities except for outsourced laundry services, which are taken into consideration. The factors are an aggregation of all types of hotels within the revenue-based segmentation and geographic location. Which means it is very difficult to compare two hotels since some may contain distinct attributes, (such as restaurants, fitness centres, swimming pool and spa) while others do not.
 - e) At present, there is no breakdown of CH₄ and N₂O emissions, plus there are also no indirect/ WTT factors.
- 11.9. For more information about how the factors have been derived, please see (ITP/Greenview, 2019), where more granular data is also available by city and segment.

12. Material Consumption/Use and Waste Disposal

Section summary

- 12.1. This section describes conversion factors for material use and waste disposal. Material use conversion factors should be used **only** to report on consumption of procured materials based on their origin (that is, comprised of primary material or recycled materials). For primary materials, these factors cover the extraction, primary processing, manufacture and transportation of materials to the point of sale, not the materials in use. For secondary materials, the factors cover sorting, processing, manufacture and transportation to the point of sale, not the materials in use. These factors are useful for reporting efficiencies gained through reduced procurement of material or the benefit of procuring items that are the product of a previous recycling process. The factors are **not** suitable for quantifying the benefits of collecting products or materials for recycling.
- 12.2. Waste-disposal figures should be used for Greenhouse Gas Protocol reporting of Scope 3 emissions associated with end-of-life disposal of different materials. These figures do not quantify the environmental impact of different waste management options. They are suitable only for Scope 3 reporting of emissions impacts under the Greenhouse Gas Protocol accounting standard.
- 12.3. These factors appear in the "Material use" and "Waste disposal" worksheets, available in both the full and condensed sets of the UK GHG Conversion factors.

Summary of changes since the previous update

The following changes have been made since the 2019 update.

- 12.4. Open-loop recycling factors for average construction and demolition waste and batteries have been removed, as they do not relate to a specific product that a company would procure.
- 12.5. The conversion factors for 'Books' have been removed to avoid duplication as these factors are identical to the 'Paper and board: paper' factors in the "Material use" and "Waste disposal" worksheets.
- 12.6. Changes to Paper and board:
 - a) Board manufacture and recycling have been updated to incorporate a new (2019) life cycle assessment report by Fefco, while carton board has also been updated (RISE, 2019).
 - b) A new factor for open-loop recycling has been adopted, based on the footprint of recycled pulp at mill gate (Environ 2012).
 - c) Imports and exports from China have been removed from the model, pending availability of more up-to-date information on the carbon intensity of the Chinese energy supply and more granular data on the sources and destinations of East Asian imports and exports the current model is therefore built based on European emissions. Data from the Confederation of Paper Industries (CPI)

suggest that around 80% of all paper imported to the UK originates in Europe, while only around 8% is imported from Asia (CPI, 2019).

12.7. Changes to Aluminium:

- a) Factors now exclude the can manufacture (forming) emission and cover manufacture of aluminium sheet, in line with the stated scope of the emission factor.
- b) Onward transport of material and product has been included for closed-loop recycling. Previously, this element had been quantified for virgin aluminium only but it is not offset by recycling and should be included in both calculations.

12.8. Changes to Wood:

a) Raw material factors have been changed to values from the Ecoinvent lifecycle inventory database to improve transparency and internal consistency.

12.9. Changes to Compost:

- a) Raw material factors have been updated based on peer-reviewed sources (Boldrin, Alessio, Karin R. Hartling, Maria Laugen, and Thomas H. Christensen., 2010) that take full account of processing emissions and nitrous oxide production.
- 12.10. Factors related to reuse have been removed from the "Waste disposal" worksheet. Reuse is not a waste management activity. While preparation for reuse is a waste management activity, there is no data source on which to base the average transport distance, and hence emissions.

Emissions from Material Use and Waste Disposal

- 12.11. Since 2012 the greenhouse gas conversion factors for material consumption / use and waste disposal have been aligned with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard ('the Scope 3 Standard')²⁶. This sets down rules on accounting for emissions associated with material consumption and waste management.
- 12.12. The company sending waste for recycling does not receive any benefit to its carbon account from recycling as the figures for waste disposal no longer include the potential benefits where primary resource extraction is replaced by recycled material. Under this accounting methodology, the organisation using recycled materials will see a reduction in their account where this use is in place of higher impact primary materials.
- 12.13. Whilst the factors are appropriate for accounting, they are therefore **not** appropriate for informing decision making on alternative waste management options (i.e. they do not show the impact of waste management options).
- 12.14. All figures expressed are kilograms of carbon dioxide equivalent (CO₂e) per tonne of material. This includes the Kyoto protocol basket of greenhouse gases. Please note that biogenic²⁷ CO₂ has been excluded from these figures.

²⁶ http://www.ghgprotocol.org/standards/Scope-3-standard

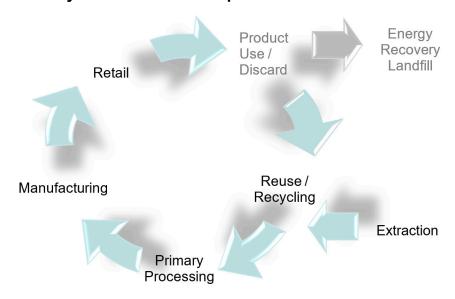
²⁷ Biogenic CO₂ is the CO₂ absorbed and released by living organisms during and at the end of their life. By convention, this is assumed to be in balance in sustainably managed systems.

- 12.15. The information for material consumption presented in the conversion factors spreadsheet has been separated from the emissions associated with waste disposal to allow separate reporting of these emission sources, in compliance with the Scope 3 Standard.
- 12.16. Businesses must quantify emissions associated with both material use and waste management in their Scope 3 accounting, to fully capture changes due to activities such as waste reduction.
- 12.17. The following subsections provide a summary of the methodology, key data sources and assumptions used to define the emission factors.

Material Consumption/Use

12.18. Figure 5 shows the boundary of greenhouse gas emissions summarised in the material consumption table.

Figure 5: Boundary of material consumption data sets



Notes: Arrows represent transportation stages; greyed items are excluded.

- 12.19. The conversion factors presented for material consumption cover all greenhouse gas emissions from the point of raw material extraction through to the point at which a finished good is manufactured and provided for sale. Commercial enterprises may, therefore, use these factors to estimate the impact of goods they procure. Organisations involved in the manufacture of goods using these materials should note that if they separately report emissions associated with their energy use in forming products with these materials, there is potential for double counting. As many of the data sources used in preparing the tables are confidential, we are unable to publish a more detailed breakdown. However, the standard assumptions made are described below.
- 12.20. Conversion factors are provided for both recycled and primary materials. To identify the appropriate carbon factor, an organisation should seek to identify the level of recycled content in materials and goods purchased. Under this accounting methodology, the organisation using recycled materials in place of primary materials receives the benefit of recycling in terms of reduced Scope 3 emissions.

- 12.21. These factors are estimates to be used in the absence of data specific to your goods and services. If you have more accurate information for your products, then please refer to the more accurate data for reporting your emissions.
- 12.22. Information on the extraction of raw materials and manufacturing impacts are commonly sourced from the same reports, typically life cycle inventories published by trade associations. The sources utilised in this study are listed in Appendix 1 to this report. The stages covered include mining activities for non-renewable resources, agriculture and forestry for renewable materials, production of materials used to make the primary material (e.g. soda ash used in glass production) and primary production activities such as casting metals and producing board. Intermediate transport stages are also included. Full details are available in the referenced reports.
- 12.23. Conversion factors provided include emissions associated with product forming.
- 12.24. Table 51 identifies the transportation distances and vehicle types which have been assumed as part of the conversion factors provided. The impact of transporting the raw material (e.g. forestry products, granules, glass raw materials) is already included in the manufacturing profile for all products. The transportation tables and Greenhouse Gas Protocol guidelines on vehicle emissions have been used for most vehicle emission factors.

Table 51: Distances and transportation types used in EF calculations

Destination / Intermediate Destination	One Way Distance	Mode of transport	Source
Transport of raw materials to the factory	122km	Average, all HGVs	(DfT, 2010) Based on average haulage distance for all commodities, not specific to the materials in the first column.
Distribution to Retail Distribution Centre & to retailer	96km		(McKinnon, 2007), (IGD, 2018)

12.25. Transport of goods by consumers is excluded from the factors presented, as is the use of the product.

Waste Disposal

- 12.26. As defined under the Scope 3 standard, emissions associated with recycling and energy recovery are attributed to the organisation which uses the recycled material or which uses the waste to generate energy. The emissions attributed to the company which generates the waste cover only the collection of waste from their site. This does not mean that emissions from waste management or recycling are zero, or are not important; it simply means that, in accounting terms, these emissions are for another organisation to report.
- 12.27. The final emissions factor data summarised in the tables have been revised to be in line with the company reporting requirements in the Scope 3 Standard. Under this standard, to avoid double-counting, the emissions associated with recycling

- are attributed to the user of the recycled materials, and the same attribution approach has also been applied to the emissions from energy generation from waste. Only transportation and minimal preparation emissions are attributed to the entity disposing of the waste.
- 12.28. Landfill emissions remain within the accounting Scope of the organisation producing waste materials. Factors for landfill are provided within the waste disposal sheet in the 2020 GHG Conversion Factors. these factors are now drawn directly from MELMod, which contains information on landfill waste composition and material properties, with the addition of collection and transport emissions.
- 12.29. Figures for Refuse Collection Vehicles have been taken from the Environment Agency's Waste and Resource Assessment Tool for the Environment (WRATE) (Environment Agency, 2010).
- 12.30. Transport distances for waste were estimated using a range of sources, principally data supplied by the Environment Agency for use in the WRATE (2005) tool (Environment Agency, 2010). The distances adopted are shown in Table 52.

Table 52: Distances used in the calculation of emission factors

Destination / Intermediate Destination	One Way Distance	Mode of transport	Source
Household, commercial and industrial landfill	25km by Road	26 Tonne GVW Refuse Collection Vehicle, maximum waste capacity 12 tonnes	Environment Agency (2010)
Inert landfill	10km by Road		Environment Agency (2010)
Transfer station / CA site	10km by Road		
MRF	25km by Road		
MSW incinerator	50km by Road		
Cement kiln	50km by Road		
Recyclate	50km by Road	Average, all HGVs	Environment Agency (2010)
Inert recycling	10km by Road		Environment Agency (2010)

12.31. Road vehicles are volume-limited rather than weight limited. For all HGVs, an average loading factor (including return journeys) is used based on the HGV factors provided in the 2020 Conversion factors. Waste vehicles leave a depot empty and return fully laden. A 50% loading assumption reflects the change in load over a collection round which could be expected.

13. Fuel Properties

Section summary

- 13.1. The fuel properties can be used to determine the typical calorific values / densities of most common fuels.
- 13.2. These factors appear in the "Fuel properties" worksheet, available in both the full and condensed sets of the UK GHG Conversion factors set.

Summary of changes since the previous update

- 13.3. New fuel properties have been added for waste oils and lubricants.
- 13.4. Fuel property data for the vast majority of fuels has been changed from using BEIS's Digest of UK Energy Statistics (BEIS, 2019b) (DUKES) to using data from the UK GHG Inventory (GHGI) (Ricardo Energy & Environment, 2020). The GHGI data is largely based on DUKES, but in some cases deviates, either to use data consistent with the carbon content data source (such as for power stations coal, which uses EU ETS data), or in cases where there are apparent inconsistencies in the time series, as the GHGI must present a consistent time series from 1990. This change will improve consistency between the GHGI and the Conversion Factors.

General Methodology

- 13.5. The following standard properties for key fuels are provided in the UK GHG Conversion factors:
 - a) Gross Calorific Value (GCV) in units of GJ/tonne, kWh/kg and kWh/litre;
 - b) Net Calorific Value (NCV) in units of GJ/tonne, kWh/kg and kWh/litre;
 - c) Density in units of litres/tonne and kg/m³.
- 13.6. The standard conversion factors from the GHGI are now provided on a net energy basis. These are converted into different energy, volume and mass units for the various data tables using the information on these fuel properties (i.e. Gross and Net Calorific Values (CV), and fuel densities in litres/tonne) from UK GHGI data and in some cases data from BEIS's Digest of UK Energy Statistics (BEIS, 2019b).
- 13.7. The fuel properties of most biofuels are predominantly based on data from JEC Joint Research Centre-EUCAR-CONCAWE collaboration, "Well-to-Wheels Analysis of Future Automotive Fuels and Powertrains in the European Context" Version 4a, 2014 (Report EUR 26236 EN 2014) (JEC WTW, 2014). The exception is for methyl-ester based biodiesels and bioethanol, where values for NCV and GCV are taken from the UK GHGI.
- 13.8. Fuel properties, both density and CV, for wood chips (25% moisture content) come from the Forest Research (previously Biomass Energy Centre (BEC)²⁸. The

²⁸ Available at: https://www.forestry.gov.uk/fr/beeh-9ukqcn

density of wood logs (20% moister content), wood chips (25% moister content) and grasses/straw (25% water content) are also sourced from the Forest Research²⁹.

²⁹ Available at: https://www.forestry.gov.uk/fr/beeh-absg5h

14. SECR kWh Conversion factors

Section summary

- 14.1. The new Streamlined Energy and Carbon Reporting (SECR) came into effect on the 1 April 2019. One of the requirements of the guidance is to report GHG emissions from activities for which the company is responsible. SECR obligations differ between quoted and unquoted organisations covering Scope 1, Scope 2 and some Scope 3 emissions. Most will need to calculate the GHG emissions for the combustion of fuel (including transport fuel) and the operation of any facility; together with the annual emissions from the purchase of electricity, heat, steam or cooling by the company for its own use. See the Environmental Reporting Guidelines, (BEIS, 2019), for more details.
- 14.2. The SECR also requires the total energy use that is used to calculate these GHG emissions to be provided in kilowatt hours (kWh).
- 14.3. When organisations are calculating the GHG emissions associated with fuels (Scope 1), bioenergy (Scope 1), electricity (Scope 2) and heat and steam (Scope 2), they will either already have the kWh values or will be able to convert units such as GJ, litres or tonnes using the fuel properties or conversion data provided at the end of the conversion factors spreadsheet.
- 14.4. For transport, companies may have two types of data which they can use to calculate vehicles emissions (cars, motorcycles, vans and HGVs owned or controlled by the company):
 - a) Fuel consumption data in litres or kWh. In the instance of litres, this can easily be converted to kWh using the fuel properties provided at the end of the conversion factors spreadsheet. This is the preferred and more accurate method to use.
 - b) Journey distance in km or miles. If a company does not have fuel consumption data (option a), they may have a record of the total distance travelled, for example from expense claims. In this instance, the km or miles data will need to be converted into kWh. This will require an additional factor, which is what we have provided in the SECR factors worksheet.

Table 53: Related worksheets to SECR kWh emissions factors

Worksheet name	Full set	Condensed set
SECR kWh pass & delivery vehs	Υ	Υ
SECR kWh UK electricity for EV	Υ	Υ

- 14.5. SECR kWh conversion factors have been calculated for passenger and delivery vehicles including; cars, motorcycles, vans and HGVs.
- 14.6. The factors are split out between two worksheets:

- a) "SECR kWh pass & delivery vehs" worksheet contains cars, motorcycles, vans and HGVs, including electric vehicles (i.e. Plug-in Hybrid Electric Vehicles / Range-Extended Electric Vehicles and Battery Electric Vehicles) where the kWh factors presented only include the conventional fuel use (i.e. petrol or diesel)
- b) "SECR kWh UK electricity for EV" worksheet contains only the kWh factors for the electricity consumed by the electric vehicles.

General Methodology

- 14.7. The factors are calculated using a two-step approach:
 - Step 1 Convert km or miles data into kg CO₂ using the appropriate transport GHG conversion factor. These are the factors found within the passenger and delivery vehicles worksheets.
 - Step 2 Divide the kg CO₂ figure, from step 1, by the fuel <u>net</u> kWh conversion factor (e.g. diesel or petrol). These are the figures found within the fuel worksheet.
- 14.8. The CO₂ GHG conversion factor for some vehicle types are calculated using a mixture of fuels, such as hybrid vehicles, or for those where the fuel is unknown. In these instances, the kWh conversion factor used in step 2 is calculated using the appropriate percentage fuel split used in calculating the GHG conversion factors.
- 14.9. The calculation of the SECR kWh conversion factors are based on using the CO₂ (and not the CO₂e) factors. This is because the CO₂e factor is comprised of the CO₂, CH₄ and N₂O factors and the CH₄ and N₂O emissions are not directly linked to the energy consumption but they are related to the specific (exhaust) emission after-treatment systems. For different vehicle types, the ratio is different for the same fuel type. Hence the calculation uses the ratio of CO₂ with the average fuel conversion factor.

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Appendix 1. Additional Methodological Information on the Material Consumption/Use and Waste Disposal Factors

This section explains the methodology for the choice of data used in the calculation of carbon emissions used in the "Material use" and "Waste disposal" worksheets. Section 1.1 details the indicators used to assess whether data met the data quality standards required for this project. Section 1.2 states the sources used to collect data. Finally, Section 1.3 explains and justifies the use of data which did not meet the data quality requirements.

1.1 Data Quality Requirements

Data used in this methodology should, so far as is possible, meet the data quality indicators described in Table 1.1 below.

Table 1.1: Data Quality Indications for the waste management GHG factors

Data Quality Indicator	Requirement	Comments
Time-related coverage	Data less than 5 years' old	Ideally, data should be less than five years old. However, the secondary data in material eco-profiles is only periodically updated. In cases where no reliable data is available from within the five-year period, the most recent data available have been used.
		In cases where use of data over five years old creates specific issues, these are discussed below under "Use of data below the set quality standard". All data over five years old has been marked in the references with an asterisk within the 2.0 Data Sources section.
Geographical coverage	Data should be representative of the products placed on the market in the UK	Many datasets reflect European average production.
Technology coverage	Average technology	A range of information is available, covering best in class, average and pending technology. Average is considered the most appropriate but may not reflect individual supply chain organisations.
Precision/ variance	No requirement	Many datasets used provide average data with no information on the range. It is therefore not possible to identify the variance.
Completeness	All datasets must be reviewed to ensure they cover inputs and outputs pertaining to the life cycle stage	

Data Quality Indicator	Requirement	Comments					
Representative- ness	The data should represent UK conditions	This is determined by reference to the above data quality indicators.					
Consistency	The methodology has been applied consistently.						
Reproducibility	An independent practitioner should be able to follow the method and arrive at the same results.						
Sources of data	Data will be derived from credible sources and databases	Where possible data in public domain will be used. All da sources referenced.					
Uncertainty of the information		Many data sources come from single sources. Uncertainty will arise from assumptions made and the setting of the system boundaries.					

1.2 Data Sources

Data has been taken from a combination of trade associations, who provide average information at a UK or European level, data from the Ecoinvent database and reports/data from third parties (e.g. academic journals, Intergovernmental Panel on Climate Change). Data on wood and many products are taken from published life cycle assessments as no trade association eco-profile is available. Data sources for transport are referenced in Section 12. Data on waste management options has been modelled using Ecoinvent data and WRATE. Some data sources used do not meet the quality criteria. The implications of this are discussed in the following section.

1.3 Use of data below the set quality standard

Every effort has been made to obtain relevant and complete data for this project. For the majority of materials and products data which fits the quality standards defined in Section 1.1 above are met. However, it has not always been possible to find data which meets these standards in a field which is still striving to meet the increasing data demands set by science and government. This section details data which do not meet the expected quality standard set out in the methodology of this project but were never-the-less included because they represent the best current figures available. The justification for inclusion of each dataset is explained. The most common data quality issues encountered concerned data age and availability.

Wood and Paper data

Data on different types of wood has been used in combination with information on the composition of wood waste in the UK (WRAP, 2009) to provide a figure which represents a best estimate of the impact of a typical tonne of wood waste.

Many trade associations publish data on the impact of manufacturing 100% primary and 100% recycled materials. However, the bodies representing paper only produce industry average profile data, based on a particular recycling rate.

Furthermore, paper recycling in particular is dependent on Asian export markets, for which information on environmental impacts of recycling or primary production is rare. This means that the relative impact of producing paper from virgin and recycled materials is difficult to identify. The figure for material consumption for paper represents average production, rather than 100% primary material, so already accounts for the impact of recycling. Caution should therefore be taken in using these numbers.

Excluded Materials and Products

For some materials and products, such as automotive batteries and fluorescent tubes, no suitable figures have been identified to date.

Table 1.2 Data Sources

Matarial	Reference	
Material	Material Consumption	Waste Disposal
	European Aluminium Association (2018) Environmental Profile Report for the European Aluminium Industry	
	CE Delft (2007) Environmental Indices for the Dutch Packaging Tax	
Aluminium	2020 GHG Conversion factors	
cans and foil	Swiss Centre for Life Cycle Inventories (2014) Ecoinvent v3.0	
	Environment Agency (2010) Waste and Resources Assessment Tool for the Environment (WRATE) Wilmshurst, N. Anderson, P. and Wright, D. (2006) WRT142 Final Report Evaluating the Costs of 'Waste to Value' Management	
	World Steel Association (2017) Lifecycle Inventory Data for Steel Products	
Steel Cans	2020 GHG Conversion factors	
Steel Caris	Swiss Packaging Institute (1997) BUWAL	
	Environment Agency (2010) Waste and Resources Assessment Tool for the Environment (WRATE)	
Mixed Cans	Estimate based on aluminium and steel data, combined with data returns from Courtauld Commitment retailers (confidential, unpublished)	
Glass	Enviros (2003) Glass Recycling - Life Cycle Carbon Dioxide Emission	ns
	Pöyry Forest Industry Consulting Ltd and Oxford Economics Ltd (2009) Wood Waste Market in UK	
	Swiss Centre for Life Cycle Inventories (2014) Ecoinvent v3.0	
Wood	2020 GHG Conversion factors	
Wood	Environment Agency (2010) Waste and Resources Assessment Tool for the Environment (WRATE)	
	Wilson, J. (2010) Life-cycle inventory of particleboard in terms of resources, emissions, energy and carbon	
Aggregates	WRAP (2008) Lifecycle Assessment of Aggregates	

		I
	2020 GHG Conversion factors	
	FEFCO (2018) European database for Corrugated Board Life Cycle Studies	
	DEFRA (2012) Streamlined LCA of Paper Supply Systems	
	Swiss Centre for Life Cycle Inventories (2014) Ecoinvent v3.0	
	CEPI (2008) Key Statistics 2007 European Pulp and Paper Industry	
Paper and board	Environment Agency (2010) Waste and Resources Assessment Tool for the Environment (WRATE)	
	WRAP (2020) Compositional analysis of Local Authority collected and non-Local Authority collected non-household municipal waste (England)	
	Research Institutes of Sweden (RISE) (2019) The carbon footprint of carton packaging 2019	
	CPI (2019) The economic value of the UK paper-based industries 2019	
Books	Estimate based on paper	
	British Metals Recycling Association (website ³⁰)	
Scrap Metal	Swiss Centre for Life Cycle Inventories (2014) Ecoinvent v3.0	
	Giurco, D., Stewart, M., Suljada, T., and Petrie, J., (2006) Copper Recycling Alternatives: An Environmental Analysis	
WEEE -	Huisman, J., et al (2008) Review of Directive 2002/96 on Waste Electrical and Electronic Equipment	
Large, small, mixed, fridges and	ISIS (2008) Preparatory Studies for Eco-design Requirements of EuPs (Tender TREN/D1/40-2005) LOT 13: Domestic Refrigerators & Freezers	
freezers	Environment Agency (2010) Waste and Resources Assessment Tool for the Environment (WRATE)	
Food and	Tassou, S, Hadawey, A, Ge, Y and Marriot, D (2008) FO405 Greenhouse Gas Impacts of Food Retailing	
Drink	DEFRA and ONS (2009) Family food and expenditure survey	
	DECC (2013) Energy consumption in the UK	
Compost (food and garden)	Boldrin, A., Hartling, K., Laugen, M. and Christensen, T (2010) Environmental inventory modelling of the use of compost and peat in growth media preparation	

³⁰ http://www.recyclemetals.org/about metal recycling. No longer online.

Plastics	Plastics Europe (2014) Ecoprofiles WRAP (2008) LCA of Mixed Waste Plastic Recovery Options WRAP (2006) A review of supplies for recycling, global market demand, future trends and associated risks PriceWaterhouseCoopers & Ecobilan (2002) Life Cycle Assessment of Expanded Polystyrene Packaging. Case Study: Packaging system for TV sets DEFRA / BEIS (2017) Company GHG Reporting Guidelines Environment Agency (2010) Waste and Resources Assessment Tool for the Environment (WRATE)Ecoinvent (2013) Plastics Processing options	
HDPE, LDPE and LLDPE	Plastics Europe (2014) Eco-profiles and Environmental Product Declarations of the European Plastics Manufacturers High-density Polyethylene (HDPE), Low-density Polyethylene (LDPE), Linear Low-density Polyethylene (LLDPE) Plastics Europe, Brussels	
PP (excel forming)	Plastics Europe (2014) Eco-profiles and Environmental Product Declarations of the European Plastics Manufacturers Polypropylene (PP). Plastics Europe, Brussels	
PVC (excel forming)	Boustead (2006) Eco-profiles of the European Plastics Industry Polyvinyl Chloride (PVC) (Suspension). Plastics Europe, Brussels	
PS (excel forming)	Plastics Europe (2015) Eco-profiles and Environmental Product Declarations of the European Plastics Manufacturers Polystyrene (High Impact) (HIPS). Plastics Europe, Brussels	
PET (excel forming)	Plastics Europe (2010) Eco-profiles and Environmental Product Declarations of the European Plastics Manufacturers Polyethylene Terephthalate (PET). Plastics Europe, Brussels	
Average plastic film (inch bags) Average plastic rigid (inch bottles)	Based on split in AMA Research (2009) Plastics Recycling Market UK 2009-2013, UK; Cheltenham	
Clothing	BIO IS (2009) Environmental Improvement Potentials of Textiles (IMPRO-Textiles), EU Joint Research Commission	
Mineral Oil	IFEU (2005) Ecological and energetic assessment of re-refining use Substitution of primarily produced base oils including semi-synth compounds; GEIR	
Plasterboard	WRAP (2008) Life Cycle Assessment of Plasterboard, prepared Banbury	by ERM; WRAP;
Concrete	Hammond, G.P. and Jones (2008) Embodied Energy and Carbo Materials Prc Instn Civil Eng, WRAP (2008) Life Cycle Assessment of WRAP (2008) LCA of Aggregates	
Bricks	Environment Agency (2011) Carbon Calculator USEPA (2003) Background Document for Life-Cycle Greenhouse factors for Clay Brick Reuse and Concrete Recycling Christopher Koroneos, Aris Dompros, Environmental assessment of Greece, Building and Environment, Volume 42, Issue 5, May 2007, P	brick production in
Asphalt	Aggregain (2010) CO ₂ calculator Mineral Products Association (2011) Sustainable Development Repo	rt

Asbestos	Swiss Centre for Life Cycle Inventories (2014) Ecoinvent v3.0								
Insulation	Hammond, G.P. and Jones (2008) Embodied Energy and Carbon in Construction Materials Prc Instn Civil Eng WRAP (2008) Recycling of Mineral Wool Composite Panels into New Raw Materials								

Greenhouse Gas Conversion factors

Industrial Designation or Common Name	Chemical Formula	Lifetime (years)	Radiative Efficiency (Wm ⁻² ppb ⁻¹)	Global Warming Potential with 100 year time horizon (previous estimates for 1 st IPCC assessment report)	Possible source of emissions
Carbon dioxide	CO ₂	Variable	1.4 x10 ⁻⁵	1	Combustion of fossil fuels
Methane	CH ₄	12	3.7 x 10 ⁻⁴	25 (23)	Decomposition of biodegradable material, enteric emissions.
Nitrous Oxide	N ₂ O	114	3.03 x 10 ⁻³	298 (296)	N ₂ O arises from Stationary Sources, mobile sources, manure, soil management and agricultural residue burning, sewage, combustion and bunker fuels
Sulphur hexafluoride	SF ₆	3200	0.52	22,800 (22,200)	Leakage from electricity substations, magnesium smelters, some consumer goods
HFC 134a (R134a refrigerant)	CH ₂ FCF ₃	14	0.16	1,430 (1,300)	Substitution of ozone depleting substances, refrigerant manufacture / leaks, aerosols, transmission and distribution of electricity.
Dichlorodifluoro- methane CFC 12 (R12 refrigerant)	CCl ₂ F ₂	100	0.32	10,900	
Difluoromono- chloromethane HCFC 22 (R22 refrigerant)	CHCIF ₂	12	0.2	1,810	

No single lifetime can be determined for carbon dioxide because of the difference in timescales associated with long and short cycle biogenic carbon. For a calculation of lifetimes and a full list of greenhouse gases and their global warming potentials please see Table 2.14: Lifetimes, radiative efficiencies and direct (except for CH₄) global warming potentials (GWP) relative to CO₂ (Solomon, S., D. Qin, M. Manning, Z. Chen, M. Marquis, K.B. Avery, M. Tignor and H.L. Miller, 2007).

Appendix 2. Updated full time series – Electricity and Heat and Steam Factors

The tables below provide the fully updated and consistent time series data for electricity, heat and steam emission factors. This is provided for organisations wishing to use fully consistent time series data for purposes <u>OTHER</u> than for company reporting (e.g. policy analysis).

Table 54: Base electricity generation emissions data – most recent datasets for time series

Data Year	Electricity Generation ⁽¹⁾	Total Grid Losses (2)	UK electricity gene	eration emissions ⁽³⁾ ,	ktonne
	GWh	%	CO ₂	CH ₄	N ₂ O
1990	280,234	8.08%	205,810	2.919	3.737
1991	283,201	8.27%	202,393	2.743	3.680
1992	281,223	7.55%	190,395	2.601	3.456
1993	284,350	7.17%	173,981	2.557	2.945
1994	289,126	9.57%	169,572	2.688	2.812
1995	299,196	9.07%	166,713	2.733	2.702
1996	313,070	8.40%	166,612	2.756	2.522
1997	311,220	7.79%	154,231	2.647	2.170
1998	320,740	8.40%	159,048	2.821	2.235
1999	323,872	8.25%	151,232	2.826	1.949
2000	331,553	8.38%	163,420	2.991	2.177
2001	342,686	8.56%	173,756	3.275	2.419
2002	342,338	8.26%	168,379	3.221	2.280
2003	354,225	8.47%	180,596	3.437	2.519
2004	349,312	8.71%	178,626	3.404	2.423
2005	350,778	7.25%	176,899	4.019	2.561
2006	349,211	7.21%	185,805	4.094	2.759
2007	352,778	7.34%	183,587	4.079	2.566
2008	348,876	7.43%	178,932	4.354	2.423
2009	338,983	7.86%	157,593	4.229	2.089
2010	344,127	7.38%	162,523	4.431	2.182
2011	329,792	7.91%	149,704	4.404	2.209
2012	324,823	8.00%	163,823	4.850	2.805
2013	318,753	7.57%	151,379	5.276	2.677
2014	298,064	8.11%	127,374	5.979	2.308
2015	297,520	8.30%	107,197	7.243	2.114

Data Year	Electricity Generation (1)	Total Grid Losses (2)	UK electricity generation emissions ⁽³⁾ , ktonne						
	GWh	%	CO ₂	CH ₄	N ₂ O				
2016	296,982	7.73%	84,940	7.494	1.464				
2017	293,717	7.97%	74,394	7.460	1.319				
2018	289,120	7.92%	68,046	8.443	1.368				

Notes:

- (1) Based upon calculated **total** for **all** electricity generation (GWh supplied) from DUKES (2019) Table 5.5, with a reduction of the total for autogenerators based on unpublished data from the BEIS DUKES team on the share of this that is actually exported to the grid (~10.5% in 2018).
- (2) Based upon calculated net grid losses from data in DUKES (BEIS, 2019b)Table 5.1.2 (long term trends, only available online).
- (3) Emissions from UK centralised power generation (excluding Crown Dependencies and Overseas Territories) listed under UNFCC reporting category 1A1a and autogeneration - exported to grid (UK Only) listed under UNFCC reporting category 1A2b and 1A2gviii from the UK Greenhouse Gas Inventory for 2018 (Ricardo Energy & Environment, 2020). Also includes an accounting (estimate) for autogeneration emissions not specifically split out in the UK GHGI, consistent with the inclusion of the GWh supply for these elements also.

Table 55: Base electricity generation conversion factors (excluding imported electricity) – fully consistent time series dataset

Data Year	Emission Factor, kgCO₂e / kWh												% Net
	For electricity (supplied to the grid)			GENERATED Due to grid transmission /distribution LOSSES					For electricity CONSUMED (includes grid losses)				Electricity Imports
	CO ₂	CH ₄	N₂O	Total	CO ₂	CH ₄	N₂O	Total	CO ₂	CH₄	N₂O	Total	TOTAL
1990	0.73442	0.00026	0.00397	0.73866	0.06453	0.00002	0.00035	0.06490	0.79895	0.00028	0.00432	0.80356	4.08%
1991	0.71466	0.00024	0.00387	0.71877	0.06443	0.00002	0.00035	0.06480	0.77909	0.00026	0.00422	0.78357	5.48%
1992	0.67703	0.00023	0.00366	0.68092	0.05526	0.00002	0.00030	0.05558	0.73229	0.00025	0.00396	0.73650	5.60%
1993	0.61185	0.00022	0.00309	0.61517	0.04725	0.00002	0.00024	0.04751	0.65911	0.00024	0.00332	0.66267	5.55%
1994	0.58650	0.00023	0.00290	0.58963	0.06209	0.00002	0.00031	0.06242	0.64859	0.00026	0.00320	0.65205	5.52%
1995	0.55720	0.00023	0.00269	0.56012	0.05559	0.00002	0.00027	0.05588	0.61279	0.00025	0.00296	0.61600	5.26%
1996	0.53219	0.00022	0.00240	0.53481	0.04882	0.00002	0.00022	0.04906	0.58101	0.00024	0.00262	0.58387	5.08%
1997	0.49557	0.00021	0.00208	0.49786	0.04189	0.00002	0.00018	0.04208	0.53746	0.00023	0.00225	0.53994	5.06%
1998	0.49588	0.00022	0.00208	0.49817	0.04545	0.00002	0.00019	0.04566	0.54132	0.00024	0.00227	0.54383	3.74%
1999	0.46695	0.00022	0.00179	0.46896	0.04199	0.00002	0.00016	0.04217	0.50894	0.00024	0.00195	0.51114	4.21%
2000	0.49289	0.00023	0.00196	0.49507	0.04511	0.00002	0.00018	0.04531	0.53800	0.00025	0.00214	0.54038	4.10%
2001	0.50704	0.00024	0.00210	0.50938	0.04747	0.00002	0.00020	0.04769	0.55452	0.00026	0.00230	0.55708	2.95%
2002	0.49185	0.00024	0.00198	0.49407	0.04426	0.00002	0.00018	0.04446	0.53611	0.00026	0.00216	0.53853	2.40%
2003	0.50983	0.00024	0.00212	0.51220	0.04717	0.00002	0.00020	0.04739	0.55701	0.00027	0.00231	0.55959	0.61%
2004	0.51136	0.00024	0.00207	0.51368	0.04879	0.00002	0.00020	0.04901	0.56015	0.00027	0.00226	0.56268	2.10%
2005	0.50431	0.00029	0.00218	0.50677	0.03939	0.00002	0.00017	0.03959	0.54370	0.00031	0.00235	0.54635	2.32%
2006	0.53207	0.00029	0.00235	0.53472	0.04137	0.00002	0.00018	0.04158	0.57344	0.00032	0.00254	0.57629	2.11%
2007	0.52040	0.00029	0.00217	0.52286	0.04121	0.00002	0.00017	0.04140	0.56161	0.00031	0.00234	0.56426	1.46%
2008	0.51288	0.00031	0.00207	0.51526	0.04117	0.00003	0.00017	0.04136	0.55405	0.00034	0.00224	0.55662	3.06%
2009	0.46490	0.00031	0.00184	0.46705	0.03965	0.00003	0.00016	0.03983	0.50455	0.00034	0.00199	0.50688	0.84%
2010	0.47227	0.00032	0.00189	0.47449	0.03762	0.00003	0.00015	0.03780	0.50990	0.00035	0.00204	0.51228	0.77%
2011	0.45393	0.00033	0.00200	0.45626	0.03898	0.00003	0.00017	0.03918	0.49292	0.00036	0.00217	0.49545	1.85%

Data Year	Emission Factor, kgCO ₂ e / kWh										% Net		
	For electricity GEN (supplied to the grid)			GENERATED	D Due to grid transmission /distribution LOSSES				For (includes g	electrici rid losses)	CONSUMED	Electricity Imports	
	CO ₂	CH₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH₄	N ₂ O	Total	TOTAL
2012	0.50434	0.00037	0.00257	0.50729	0.04384	0.00003	0.00022	0.04410	0.54819	0.00041	0.00280	0.55139	3.52%
2013	0.47491	0.00041	0.00250	0.47783	0.03887	0.00003	0.00020	0.03911	0.51378	0.00045	0.00271	0.51694	4.33%
2014*	0.42734	0.00050	0.00231	0.43015	0.03774	0.00004	0.00020	0.03799	0.46508	0.00055	0.00251	0.46813	6.44%
2015	0.36030	0.00061	0.00212	0.36303	0.03263	0.00006	0.00019	0.03287	0.39293	0.00066	0.00231	0.39590	6.62%
2016	0.28601	0.00063	0.00147	0.28811	0.02397	0.00005	0.00012	0.02415	0.30998	0.00068	0.00159	0.31226	5.64%
2017	0.25328	0.00063	0.00134	0.25526	0.02193	0.00005	0.00012	0.02210	0.27521	0.00069	0.00145	0.27736	4.78%
2018	0.23536	0.00073	0.00141	0.23750	0.02024	0.00006	0.00012	0.02042	0.25559	0.00079	0.00153	0.25792	6.20%

Notes: * The updated 2016 (2014 update year) methodology uses data on the contribution of electricity from the different interconnects, hence these figures are based on a weighted average emission factor of the conversion factors for France, the Netherlands and Ireland, based on the % share supplied.

The dataset above uses the most recent, consistent data sources across the entire time series.

Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) / (1 - %Electricity Total Grid LOSSES)

Emission Factor (Electricity LOSSES) = Emission Factor (Electricity CONSUMED) - Emission Factor (Electricity GENERATED)

⇒ Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) + Emission Factor (Electricity LOSSES)31,

³¹ Slight differences in the CONSUMED figure shown in the table and the figure which can be calculated using the Emission Factor (Electricity GENERATED) + Emission Factor (Electricity LOSSES) in the table is due to rounding. The CONSUMED figure in the table is considered to be more accurate.

Table 56: Base electricity generation emissions factors (including imported electricity) – fully consistent time series dataset

Data	Emission I	Factor, kgCO	₂e / kWh										% Net
Year	For electri		TED (supplie	ed to the grid,	Due to grid	Due to grid transmission /distribution LOSSES				electricit rid losses)	у	CONSUMED	Electricity Imports
	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH ₄	N ₂ O	Total	TOTAL
1990	0.70909	0.00025	0.00384	0.71318	0.0623	0.00002	0.00034	0.06266	0.77139	0.00027	0.00418	0.77584	4.08%
1991	0.68252	0.00023	0.0037	0.68645	0.06153	0.00002	0.00033	0.06188	0.74405	0.00025	0.00403	0.74833	5.48%
1992	0.64475	0.00022	0.00349	0.64846	0.05263	0.00002	0.00028	0.05293	0.69738	0.00024	0.00377	0.70139	5.60%
1993	0.58167	0.00021	0.00293	0.58481	0.04492	0.00002	0.00023	0.04517	0.62659	0.00023	0.00316	0.62998	5.55%
1994	0.55794	0.00022	0.00276	0.56092	0.05907	0.00002	0.00029	0.05938	0.61701	0.00024	0.00305	0.62030	5.52%
1995	0.53202	0.00022	0.00257	0.53481	0.05308	0.00002	0.00026	0.05336	0.58510	0.00024	0.00283	0.58817	5.26%
1996	0.50932	0.00021	0.0023	0.51183	0.04672	0.00002	0.00021	0.04695	0.55604	0.00023	0.00251	0.55878	5.08%
1997	0.47433	0.0002	0.00199	0.47652	0.04009	0.00002	0.00017	0.04028	0.51442	0.00022	0.00216	0.51680	5.06%
1998	0.48125	0.00021	0.00201	0.48347	0.04411	0.00002	0.00018	0.04431	0.52536	0.00023	0.00219	0.52778	3.74%
1999	0.45109	0.00021	0.00173	0.45303	0.04057	0.00002	0.00016	0.04075	0.49166	0.00023	0.00189	0.49378	4.21%
2000	0.47601	0.00022	0.00189	0.47812	0.04356	0.00002	0.00017	0.04375	0.51957	0.00024	0.00206	0.52187	4.10%
2001	0.49409	0.00023	0.00205	0.49637	0.04626	0.00002	0.00019	0.04647	0.54035	0.00025	0.00224	0.54284	2.95%
2002	0.48176	0.00023	0.00194	0.48393	0.04335	0.00002	0.00017	0.04354	0.52511	0.00025	0.00211	0.52747	2.40%
2003	0.50725	0.00024	0.00211	0.5096	0.04693	0.00002	0.0002	0.04715	0.55418	0.00026	0.00231	0.55675	0.61%
2004	0.50215	0.00024	0.00203	0.50442	0.04791	0.00002	0.00019	0.04812	0.55006	0.00026	0.00222	0.55254	2.10%
2005	0.49459	0.00028	0.00213	0.497	0.03863	0.00002	0.00017	0.03882	0.53322	0.00030	0.00230	0.53582	2.32%
2006	0.52249	0.00029	0.00231	0.52509	0.04063	0.00002	0.00018	0.04083	0.56312	0.00031	0.00249	0.56592	2.11%
2007	0.51401	0.00029	0.00214	0.51644	0.0407	0.00002	0.00017	0.04089	0.55471	0.00031	0.00231	0.55733	1.46%
2008	0.49956	0.0003	0.00202	0.50188	0.0401	0.00002	0.00016	0.04028	0.53966	0.00032	0.00218	0.54216	3.06%
2009	0.46171	0.00031	0.00182	0.46384	0.03938	0.00003	0.00016	0.03957	0.50109	0.00034	0.00198	0.50341	0.84%
2010	0.4693	0.00032	0.00188	0.4715	0.03738	0.00003	0.00015	0.03756	0.50668	0.00035	0.00203	0.50906	0.77%
2011	0.44867	0.00033	0.00197	0.45097	0.03853	0.00003	0.00017	0.03873	0.48720	0.00036	0.00214	0.48970	1.85%
2012	0.49565	0.00037	0.00253	0.49855	0.04309	0.00003	0.00022	0.04334	0.53874	0.00040	0.00275	0.54189	3.52%

Data	Emission Factor, kgCO ₂ e / kWh												
Year	For electricity GENERATED (supplied to the grid, plus imports)				Due to grid transmission /distribution LOSSES				For electricity CONSUMED (includes grid losses)				Electricity Imports
	CO ₂	CH ₄	N ₂ O	Total	CO ₂	CH₄	N ₂ O	Total	CO ₂	CH ₄	N₂O	Total	TOTAL
2013	0.46406	0.0004	0.00245	0.46691	0.03798	0.00003	0.0002	0.03821	0.50204	0.00043	0.00265	0.50512	4.33%
2014	0.41279	0.00048	0.00223	0.4155	0.03646	0.00004	0.0002	0.0367	0.44925	0.00052	0.00243	0.45220	6.44%
2015	0.35133	0.00059	0.00206	0.35398	0.03181	0.00005	0.00019	0.03205	0.38314	0.00064	0.00225	0.38603	6.62%
2016	0.28441	0.00063	0.00146	0.2865	0.02384	0.00005	0.00012	0.02401	0.30825	0.00068	0.00158	0.31051	5.64%
2017	0.25368	0.00064	0.00134	0.25566	0.02196	0.00006	0.00012	0.02214	0.27564	0.00070	0.00146	0.27780	4.78%
2018	0.23104	0.00072	0.00138	0.23314	0.01987	0.00006	0.00012	0.02005	0.25091	0.00078	0.00150	0.25319	6.20%

Notes: * The updated 2016 methodology uses data on the contribution of electricity from the different interconnects, hence these figures are based on a weighted average emission factor of the conversion factors for France, the Netherlands and Ireland, based on the % share supplied.

The dataset above uses the most recent, consistent data sources across the entire time series.

Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) / (1 - %Electricity Total Grid LOSSES)

Emission Factor (Electricity LOSSES) = Emission Factor (Electricity CONSUMED) - Emission Factor (Electricity GENERATED)

⇒ Emission Factor (Electricity CONSUMED) = Emission Factor (Electricity GENERATED) + Emission Factor (Electricity LOSSES

Table 57: Fully consistent time series for the heat/steam and supplied power carbon factors as calculated using DUKES method

Data	kgCO₂/kWh supplied heat/steam	kgCO ₂ /kWh supplied power					
Year	Method 1 (DUKES: 2/3rd - 1/3rd)	d) Method 1 (DUKES: 2/3rd - 1/3rd)					
2001	0.233	0.466					
2002	0.225	0.450					
2003	0.228	0.457					
2004	0.222	0.443					
2005	0.214	0.429					
2006	0.223	0.446					
2007	0.224	0.447					
2008	0.218	0.436					
2009	0.215	0.429					
2010	0.211	0.422					
2011	0.240	0.479					
2012	0.194	0.388					
2013	0.198	0.397					
2014	0.195	0.391					
2015	0.193	0.387					
2016	0.188	0.376					
2017	0.174	0.349					
2018	0.171	0.342					

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