



Brussels, XXX
[...] (2026) XXX draft

ANNEXES 1 to 2

ANNEXES

to

COMMISSION IMPLEMENTING REGULATION (EU) ... / ...

**on financial compensation for final consumers of fuels and allowances being
surrendered for emissions not covered by Chapter IVa of Directive 2003/87/EC of the
European Parliament and of the Council**

ANNEX I

INFORMATION ON FINANCIAL COMPENSATION

Information to be included in the reports referred to in Article 3:

- (1) name of the financial compensation measure;
- (2) start date of the financial compensation measure;
- (3) activity covered by the financial compensation measure, including the corresponding common reporting format (CRF) source category code (as defined in the 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for national greenhouse gas inventories);
- (4) information on the design of the measure:
 - (a) competent authority in charge;
 - (b) minimum threshold(s) for eligibility for compensation;
 - (c) eligible period and application deadline;
 - (d) description of the method used for determining CO₂ emissions;
 - (e) average price of allowances used to calculate the financial compensation for each eligible period;
- (5) number of final consumers of fuel compensated under the measure in the previous year;
- (6) equivalent amount of CO₂ emissions financially compensated at a level above zero the previous year;
- (7) total amount of financial compensation provided under the measure in the previous year.

ANNEX II

EMISSIONS DATA CORRESPONDING TO ACTIVITY COVERED BY CHAPTER IVa

Information to be included in the reports referred to in Article 4:

- (1) verified annual emissions of an activity covered by Annex I to Directive 2003/87/EC from the combustion of fuel in common reporting format (CRF) source categories that are not covered by Annex III to that Directive, including emissions generated by activity covered by Annex I to that Directive and recorded in CRF source category codes 1B, 1C, 1A3e(i) and 1A4c.
- (2) annual CO₂ process emissions in CRF source categories 2A, 2B and 2C generated outside of activity defined in Annex I to Directive 2003/87/EC.
- (3) annual CO₂ emissions from peat combustion in CRF source categories 1A1, 1A2, 1A3b, 1A4a and 1A4b which fall outside the scope of activity defined in Annex I to Directive 2003/87/EC.
- (4) annual CO₂ emissions from the combustion of municipal and hazardous waste in activity defined in Annex III to Directive 2003/87/EC.
- (5) annual CO₂ emissions from fuel combustion in installations covered by equivalent measures pursuant to Article 27 of Directive 2003/87/EC.
- (6) annual CO₂ emissions from fuel combustion due to the use of agricultural vehicles on paved road that are reported under CRF source category 1A3b.
- (7) annual CO₂ emissions from fuel combustion in activity that has been opted-in by the Member State concerned pursuant to Article 30j of Directive 2003/87/EC.
- (8) any other annual CO₂ emissions recorded in CRF source categories 1A1, 1A2, 1A3b, 1A4a and 1A4b which are not within the scope of activity covered by Chapter IVa of Directive 2003/87/EC and not included under points (1) to (7).

The CRF source category codes are defined in the 2006 IPCC Guidelines for national greenhouse gas inventories.