	Natural g	as (dry)
Country	CO ₂ emission factor [tCO ₂ /TJ]	Source
IPCC default	56.1	
Austria	IPCC	CRF 2003
Belgium	IPCC	CRF 2003
Denmark	57.3	CRF 2003
Finland	IPCC	CRF 2003
France	IPCC	CRF 2003 + CRF 2002
Germany	56.0	CRF 2003
Greece	IPCC	CRF 2003
Ireland	54.9	CRF 2003
Italy	55.8	CRF 2003
Netherlands	IPCC	CRF 2003
Portugal	IPCC	CRF 2003
Spain	56.6	CRF 2003
Sweden	56.5	CRF 2003
UK	58.3	CRF 2003
EU-14 average	56.3	
EU average only CS	56.5	I)
Diff. EU-14 average to IPCC default	0.3%	
Diff. CS average to IPCC default	0.7%	
Czech Republic	IPCC	CRF 2002
Estonia	IPCC	CRF 2002
Hungary	IPCC	CRF 2002
Latvia	63.1	CRF 2002
Poland	55.0	CRF 2003
Romania	IPCC	CRF 2003
Slovakia	58.9	CRF 2002
Slovenia	55.0	NIR 2003
average incl. accession countries	56.6	

Notes: IPCC = IPCC default EF used in CRF reference approach table 1.A.(b), NO = not occurring, IE = included elsewhere, NA = not applicable, blank = no value reported

The comparison shows that the average country-specific emission factor does not deviate much from the IPCC default EF, but that there occur considerable differences between countries. Some accession countries (Latvia and Slovakia) report high emission factors and the reported emission factors range from 54.9 to 63.1 t CO₂/TJ (13 % difference). However, small variations of the emission factors for natural gas can still have a large impact on CO₂ emissions as natural gas accounts for large quantities of emissions from energy and industry sector in some countries.

Gas qualities also vary depending the provenience. E.g. in Germany variations occur for gas from the North Sea, the Netherlands or Russia. For inventory purposes, most countries do not seem to distinguish different types of gas or gas provenience but base estimated on a country-specific average value, even if it is known that different gas types are used and they also use a standard Net Calorific Value.

In the past, it was often sufficient to request information on gas composition and

3.2 Solid fuels

Eight from 14 EU MS report at least some country-specific EF for certain solid fuel types. Table 2 shows the CO_2 emission factors reported by Parties in the CRF reference approach table and the NIR..

Table 2 Comparison of IPCC default CO₂ emission factors and country specific emission factors for solid fuels for Europe [t CO₂/TJ, basis NCV]

				CO ₂	emiss	ion fac	tor [tC					
		Primar	y fuels					Se	c. Fuel:	s/ Prod	ucts	1
Country	Anthracite	Coking	Other Bit. Coal	Sub-bit. Coal	Lignite	Oil Shale	Peat	BKB & Patent Fuel	Coke Oven / Gas Coke	coke oven gas	blast furnace gas	Source
IPCC default	98.3	94.6	94.6	96.1	101.2	106.7	106.0	94.6	108.2	47.7	242.0	
Austria	IE	IPCC	IPCC		IPCC	NO	IPCC	IPCC	IPCC			CRF 2003
Belgium			IPCC	IPCC	IPCC	1	00	IPCC	11 00		_	CRF 2003
Denmark	NO	NO	95.0	NO	IPCC	NO	NO	NO	IPCC			CRF 2003
Finland			IPCC	NO	NO	NO	IPCC	IPCC	IPCC	40.5		CRF + NIR 2003
France	IE	IPCC	IPCC	NO.	IPCC		NO		IPCC	,0.0		CRF 2003 + 2002
Germany	IE	87.6	86.7	NO	111.1	NO	IE	93.3	108.3	44.0		CRF 2003, UBA 200
Greece		IPCC	IPCC		124.7				100.0	77.0		CRF 2003, OBA 200
Ireland			IPCC				108.4	98.9				CRF 2003
Italy	NO	IPCC	97.5	94.6	IPCC	NO	NO	NO	IPCC			CRF 2003
Netherlands			96.7					94.0	103.0	44.0	200.0	CRF 2003
Portugal			IPCC					IPCC		- 110	200.0	CRF 2003
Spain	IE	96.4	99.8	99.6	117.4	NO		NO	106.5			CRF 2003
Sweden	NO	90.7	NO	NO	90.7	NO	107.0	NO	103.0			CRF 2003
UK	98.7	89.6	IPCC					111.6	106.2			CRF 2003
EU-14 average	98.7	93.0	94.8	96.7	105.5	NO	106.8	97.0	106.8			1
EU average only CS	98.7	91.1	95.1	97.1	111.0		107.7	99.4	105.4	42.8		
Diff. EU-14 average to IPCC default	0.4%	-1.7%	0.2%	0.7%	4.3%		0.8%	2.6%	-1.3%			
Diff. CS average to IPCC default	0.4%	-3.7%	0.6%	1.0%	9.7%		1.7%	5.1%	-2.6%			
Czech Republic		IPCC	IPCC		IPCC				IPCC			CRF 2002
Estonia	IPCC					106.7	IPCC	IPCC	IPCC			CRF 2002
Hungary		IPCC	IPCC	IPCC	IPCC				IPCC			CRF 2002
Latvia			IPCC				IPCC		IPCC			CRF 2002
Poland		89.9	95.2		111.2				111.6			CRF 2003
Romania		IPCC	IPCC	IPCC	IPCC				IPCC			CRF 2003
Slovakia		94.8	93.8		100.4				106.8			CRF 2002
Slovenia	96.3		92.7	99.2	99.2		4		106.0			NIR 2003
Average incl. access. countries	97.7	93.3	94.6	96.9	104.3	106.7	106.6	96.5	107.4			

Notes: IPCC = IPCC default EF used in CRF reference approach table 1.A.(b), NO = not occurring, IE = included elsewhere, NA = not applicable, blank = no¹ value reported Fuel categories based on IPCC nomenclature, national energy balances may assign coke oven gas and blast furnace gas to gaseous fuels.

Lignite is the solid fuel where the country-specific EF in the EU vary most widely from 90.7 t CO₂/TJ to 124.7 t C/TJ (27% difference) and where the difference between country-specific emission factors and IPCC default is considerable (about 10 %).

For BKB and patent fuel, the average country-specific EF from the reporting

Comparison of IPCC default CO₂ emission factors and country specific emission factors for liquid fuels for Europe [t CO₂/TJ, basis NCV] Table 1

							J	CO2 emission factor [ICO2/TJ]	ssion fa	actor (1	COTT	5							
	Pri	Primary fuels	sie						Sec	Secondary Fuels / Products	Fuels	/ Prod	lucts						
Country	IIO abuso	noisluminO	Vatural Gas Liquids	Gasoline	Jet Kerosene	Other Kerosene	IIO eled2	Gas / Diesel Oil	Residual Fuel Oil	FbC	enedi3	sithiqeN	nemunia	Lubricants	Petroleum Coke	Refinery Feed- stocks	refluery gas	lio sarbO	Source
PCC default	73.3	80.7	63.1	69.3	71.5	71.9	73.3	世	77.4	63.1 6	61.6	73.3	80.7	73.3	100.8	73.3	66.7	73.3	į
Austria	IPCC	ON.	IPCC		IPCC IPCC	IPCC		-		-	1	Э	PCC	IPCC		IPCC		DOG	CRF 2003
Belgium	IPCC			IPCC	PCC IPCC		-	PCC	PCC	PCC			IPCC	IPCC				IPCC	PCC CRF 2003
Denmark	IPCC	80.0	ON.	IPCC	72.0	ON	ON.	1	78.0	65.0	ON	DCC		PCC	92.0	IPCC	57.1	S	NIR 2003
Finland	DOG	ON	IPCC	72.7	IPCC	71.5	02	73.6	PCC	PCC	E	72.7	IPCC	IPCC	IPCC	IPCC	85.0	IPCC	PCC NIR 2003
France	IPCC	ON	IPCC		IPCC IPCC IPCC	IPCC	ON	IPCC I	PCC 1		NO	PCC		IPCC	IPCC	IPCC		IPCC	PCC CRF 2003 + 2002
Germany	73.4	ON	-	74.7	74.8	E	ON	74.5	78.8	63.8	ON	74.4	PCC	IPCC	119.0	AN	60.0	IPCC	PCC CRF 2003, UBA 2003
Greece	IPCC	IPCC	-	IPCC	IPCC IPCC	IPCC	F	PCC	PCC	PCC	-	PCC	IPCC	PCC	IPCC	PCC		IPCC	PCC CRF 2003
reland	IPCC		-		IPCC					63.7	-	PCC			IPCC		65.0		CRF + NIR 2003
taly	PCC	PCC	-	PCC			ON	_	9.77	65.6	AA	PCC	AN	AN	IPCC	IPCC		85.3	CRF 2003
Netherlands	73.0		66.0	73.0	73.0			_	-	66.0		73.0	77.0	73.0			46.0	73.0	73.0 CRF + NIR 2003
Portugal	PCC			IPCC	IPCC	IPCC		PCC	IPCC I	PCC	-	PCC	PCC	IPCC	IPCC	IPCC		IPCC	PCC CRF 2003
Spain	IPCC	ON	ON	72.0	73.7	73.7	ON	73.6	76.7	66.2	IE I	72.4	PCC	PCC		DCC		IPCC	PCC CRF 2003
Sweden	77.0	ON	Q.		73.1	ON	ON	75.3	76.2	65.1	ON	72.6	103.0	ON.	103.0	75.3		75.3	CRF 2003
CK.	IPCC	78.4	IPCC	70.9	72.5	72.5		73.6	76.7	65.0 IF	IPCC	PCC	IPCC	PCC	79.8	IPCC		IPCC	CRF 2003
EU-14 average	73.6	79.9	63.8	71.0	72.2	72.1		73.9	77.2	64.2 6	61.6	73.2	82.2	73.3	99.7	73.5		74.5	
EU average only CS	74.5	79.2	66.0	72.6	73.2	72.3	H	73.9	77.1	65.0	ш	\vdash	1	73.0	98.3	75.3	58.6	77.8	
Diff. EU-14 average to IPCC default	0.3%	-0.9%	1.1%	2.4%	1.0%	0.3%	Ť	-0.2%	-0.2%	1.8%	1	-0.2%	1.9%	%0.0	-1.2%	0.3%		1.5%	
Diff. CS average to IPCC default	1.6%	-1.8%	4.7%	4.8%	2.3%	%9.0	1	-0.3%	-0.3% 3	3.1%	7	-0.4%	11.6%		-2.6%		-12.2%	6.1%	
Czech Republic	IPCC			IPCC	IPCC	T	f	IPCC I	IPCC II	PCC		74.1	PCC	DCC				DUC	DOC CRE 2003
Estonia			IPCC	IPCC	IPCC	PCC	77.4	IPCC I	IPCC	H	+	+	-			T			CRF 2002
Hungary	IPCC		IPCC	PCC	IPCC		-	PCC	IPCC II	IPCC	-		PCC	T		T		IDCC	IPCC CRE 2002
atvia.					IPCC	IPCC	_	PCC	IPCC II	PCC	-		+	PCC		1		PCC	PCC CRF 2002
Poland	75.6			71.2	71.4	71.3		72.3	78.1	65.8	-	T	-			78.7			CRF 2003
Romania	IPCC			IPCC	IPCC	PCC	Ī	I DOG	IPCC II	IPCC IPCC	CC		PCC	PCC	IPCC	PCC		DOG	CRF 2003
Slovakia	75.1			72.3	73.4			\vdash	76.7	64.4 IF	-	PCC	-	PCC	+-			IPCC	PCC CRF 2002
Slovenia								73.3	76.6	62.4	_	\vdash	-						NIR 2003
Average incl.	74.1		63.6	70.5	71.8	72.0	77.4	73.9	77.2	64.0 6	61.6	73.3	81.8	73.3	98.3	73.9		74.4	

Notes: IPCC = IPCC default EF used in CRF reference approach table 1.A.(b), NO = not occurring, IE = included elsewhere, NA = not applicable, blank = no value

Fuel categories shaded in grey: relevant in industry and energy sector in European countries, fuel categories highlighted in green: relevant in refineries Emission factors highlighted in yellow: difference of more than 5% to IPCC default