This method can also be used to obtain the luminance factor (or gloss factor) for non-matte surfaces where local values of luminance, from defined viewing positions, are of interest. This has little or no relevance to the average value of the inter-reflected illuminance received on the working plane or other room surfaces.

If a luminance meter is not available, then an approximate measure of the reflectance of a surface can be obtained by making a match between the surface of interest and a sample from a range of colour samples of known reflectance as described in SLL Lighting Guide 11: *Surface reflectance and colour.*