

GHG Accounting and Registration Regulations

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Article 1

The GHG Accounting and Registration Regulations (these Regulations) are established pursuant to Article 16 Paragraph 3 of the Greenhouse Gas Reduction and Management Act.

Article 2

The terms in this glossary are to be interpreted with the following meanings:

1. Greenhouse Gas Emissions are the sum of different greenhouse gas (GHG) emissions and their corresponding global warming potentials (GWPs), GWPs, which shall be described by CO₂ equivalent (CO₂e).
2. Emission factor means the average emission rate produced by a given raw material, fuel, production activity or other activity designated by the central competent authority.
3. Emission factor methodology is a calculation-based approach to estimate GHG emissions by multiplying a level of activity data (e.g., raw material/fuel consumption or production) by a specific emission factor.
4. Mass balance methodology is a calculation-based approach to estimate GHG emissions by checking the balance of input, output, consumption and transformation of material mass and energy flow in production processes or chemical reactions.
5. Direct monitoring methodology is a measurement-based approach to measure density and flux by continuous emission measurement or regular sampling so as to obtain actual or estimated GHG emissions.

Article 3

GHG emission sources designated by the central competent authority (the designated emission sources) shall conduct annual accounting and registration of the GHG emissions from sources of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs),

perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃) and others designated by the central competent authority.

Article 4

The designated emission sources shall conduct GHG accounting and registration, and submit GHG inventories and GHG reports, verification reports and verification statement to the designated registry by the designated deadline.

If the registration process is incomplete due to malfunctions that are not reparable in time or force majeure, the GHG emission source shall submit, prior to the central competent authority's approval deadline, a request for an extension along with relevant information. The maximum extension is 6 months.

Article 5

GHG emissions shall be calculated or estimated by emission factor methodology, mass balance methodology, direct monitoring methodology or other methodologies designated by the central competent authority.

Article 6

The competent authority may inform the designated emission sources to prepare the following records for audit:

1. Monthly records with respect to categories, composition and consumption of raw materials and/or fuels, calorific value of fuels, product and production and/or other levels of activities designated by the competent authority.
2. Monthly records regarding levels of process activities.
3. Financial statements or reports regarding raw materials/fuels and products, such as those related to purchases, sales, stocks, consumption, etc.
4. Documents submitted to the designated registry, including GHG inventories, verification statements and verification reports.
5. Other records designated by the competent authority.

GHG emission sources shall keep the above-mentioned records for a minimum of 6 years.

Article 7

These Regulations enter into effect on the date of promulgation.