

**Topic:**

Correct year for applying emission factors and recalculation

**Context:**

Section 5.2 states that for the application of emission factors, in principle [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) should be used, whereby the most accurate result is leading. In practice, this sometimes leads to a lack of clarity as to which year these factors should come from.

It also states under which conditions changes in emission factors can give rise to recalculation (section 5.2.3). It is not always clear when these conditions will be reached, so for which emission factors recalculation is necessary.

**Harmonisation act:**

The emission factors that are published in January of a relevant year apply to the emission inventory for the rest of that year in question. Example: emission factors published in January 2020 are valid for the emission inventory for 2020 and therefore cannot be used for the emission inventory for 2019.

An overview per year of emission factors for which recalculation applies is kept on the [SKAO website](#) under other documents.

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**Transition period:** n / a