**CLIMATE CHANGE** 



# CO<sub>2</sub> Emission Factors for Fossil Fuels

Update 2022



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## CO<sub>2</sub> Emission Factors for Fossil Fuels

Update 2022

Kristina Juhrich German Environment Agency (UBA), Section V 1.6 Emissions Situation)

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#### Short description

Germany is obligated to report its national emissions of greenhouse gases, annually, to the European Union and the United Nations. Over 80 % of the greenhouse-gas emissions reported by Germany occur via combustion of fossil fuels. The great majority of the emissions consist of carbon dioxide. To calculate carbon dioxide emissions, one needs both the relevant activity data and suitable emission factors, with the latter depending on the applicable fuel quality and input quantities. In light of these elements' importance for emission factors, the German inventory uses country-specific emission factors rather than international, average factors. To determine such factors, one requires a detailed knowledge of the fuel compositions involved, especially with regard to carbon content and net calorific values.

The present publication provides an overview of the quality characteristics of the most important fuels used in Germany and of the  $CO_2$  emission factors calculated on the basis of those characteristics. Since annual greenhouse-gas emissions have to be calculated back to 1990, the study also considers fuels that are no longer used today. To that end, archival data are used. Gaps in the data are closed with the help of methods for recalculation back through the base year.

#### Abstract

Germany is obligated to report its national emissions of greenhouse gases, annually, to the European Union and the United Nations. Over 80 % of the greenhouse-gas emissions reported by Germany occur via combustion of fossil fuels. The great majority of the emissions consist of carbon dioxide. To calculate carbon dioxide emissions, one needs both the relevant activity data and suitable emission factors, with the latter depending on the applicable fuel quality and input quantities. In light of these elements' importance for emission factors, the German inventory uses country-specific emission factors rather than international, average factors. To determine such factors, one requires a detailed knowledge of the fuel compositions involved, especially with regard to carbon content and net calorific values.

The present publication provides an overview of the quality characteristics of the most important fuels used in Germany and of the  $CO_2$  emission factors calculated on the basis of those characteristics. Since annual greenhouse-gas emissions have to be calculated back to 1990, the study also considers fuels that are no longer used today. To that end, archival data are used. Gaps in the data are closed with the help of methods for recalculation back through the base year.

(This publication is also available in English.)

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## List of abbreviations

AGEB	Working Group on Energy Balances (Arbeitsgemeinschaft Energiebilanzen)
BAFA	Federal Office of Economics and Export Control (Bundesamt für Wirtschaft und Ausfuhr- kontrolle)
DBI	Deutsches Brennstoffinstitut (German fuel institute)
DDR	German Democratic Republic (GDR; Deutsche Demokratische Republik)
DEBRIV	Deutscher Braunkohlen Industrieverein (Federal German association of lignite-producing companies and their affiliated organisations)
DEHSt	German Emissions Trading Authority (Deutsche Emissionshandelsstelle)
DGMK	Deutsche Wissenschaftliche Gesellschaft für Erdöl, Erdgas und Kohle e.V. (German society for petroleum, natural-gas and coal science)
ETS	Emissions Trading System
Eurostat	Statistical office of the European Union
GASAG	Berliner Gaswerke AG (Berlin natural gas utility)
GUS	Commonwealth of Independent States (CIS; Gemeinschaft Unabhängiger Staaten)
IPCC	Intergovernmental Panel On Climate Change
MTBE	Methyl tertiary-butyl ether
РАК	Polycyclic aromatic hydrocarbons (PAH; polycyclische aromatische Kohlenwasserstoffe)
PIONA	Paraffins, Isoparaffins, Olefins, Naphthenes and Aromatics
UNFCCC	United Nations Framework Convention on Climate Change
VDKI	German Coal Importer Association (Verein der Kohlenimporteure)
W.E.G.	Wirtschaftsverband Erdgas- und Erdölgewinnung (New name: Bundesverband Erdgas, Erdöl und Geoenergie e.V. (German federal association for natural gas, petroleum and geoenergy): <b>BVEG</b> )

## **1** Introduction

Combustion-related  $CO_2$  emissions are calculated by multiplying the relevant fuel data, as obtained from statistics, by the applicable emission factors. The emission factors for this purpose depend primarily on the carbon content and net calorific value of the fuels involved. Over 80 % of all German greenhouse-gas emissions are calculated in this manner. For this reason, the quality of the factors is of central importance.

The  $CO_2$  emission factors for reporting on greenhouse gases (cf. the tables in Chapter 7) are determined primarily on the basis of data, on measured fuel parameters, that are reported and anonymised in the context of emissions trading. Annual data are available on net calorific values, emission factors, fuel quantities and data quality. The data undergo thorough quality checks. Only factors from tier levels 3 or 4, which are obtained via analysis, enter into calculations. The two tier levels differ solely in terms of the applicable uncertainties. In some cases, a data item changes, and the relevant substance stream, due to its insignificance, is not analysed. Because such substance values are identical with the relevant defaultlist values, they can easily be identified and excluded from calculations. In the context of emissions trading, some substance streams are not uniquely named, and this leads to erroneous material allocations in connection with solid fuels. In the case of coal, such misallocations can be unambiguously identified via the net calorific value and then subsequently reallocated. Lignite and hard coal can be clearly and unambiguously differentiated via their net calorific values. Annually weighted averages are calculated from the quality-checked data. To check whether the so-determined factors are truly representative, the underlying fuel quantities are compared with the corresponding figures from the Energy Balance. In addition, care is taken to ensure the greatest possible consistency between net calorific values and emission factors. Ultimately, such work also supports quality assurance of emissions trading data.

Data from sources in addition to emissions trading were used as well. Furthermore, we evaluated relevant archive data, and we carried out measurements of our own. The recalculations back through the year 1990 were carried out with a range of widely differing procedures. In each case, the most suitable procedure for the specific situation was selected. This approach was designed to assure the consistency of the time series – and to provide the most realistic solutions possible. Finding well-documented archive data for the year 1990 proved to be a challenge, since documents for that year were available only in paper form, and housed at a range of different institutions. In addition, it was found that data were seldom kept for longer than 20 years. Moreover, the grades of fuel used in the former GDR tended to differ – considerably, in some cases – from those used in the old German Länder. Since some of the terminology used in this connection in the former GDR was not used at all in statistics of the former Federal Republic of Germany (West Germany), the relevant fuels had to be assigned to fuel groups used in the latter country. For example, in the Energy Balance, "lignite tar" was placed in the meta-lignite (Hartbraunkohle) category. In the final analysis, the task of positively identifying such exotic fuels proved possible only with the help of experts on this subject. Due to the long time period involved, however, some of the pertinent experts had already retired. The scope of the task was limited by carrying out highly detailed considerations solely for the base year 1990. For the years 1990 - 1994, all relevant statistics are available, broken down by old and new German Länder. For interim years, a number of assumptions had to be made, since even less information was available for those years than was available for 1990. In addition, a great many installations were decommissioned in the new German Länder in the early 1990s. In some years, such closures led to sudden fuel changes.

## 2 Oxidation factors

The 1996 IPCC Guidelines, which were the valid source for the calculation methods to be used for reporting through 2014, listed default values for oxidation factors. Those oxidation factors were calculated from the carbon content remaining in ash. The currently valid 2006 IPCC Guidelines work from a basis

of complete fuel oxidation and no longer include that calculation step. In each case, they apply an oxidation factor of 1. The German Greenhouse-Gas-Emissions-Trading Act (Treibhausgas-Emissionshandelsgesetz) also specifies an oxidation factor of 1. For this reason, emissions trading data do not include data on carbon content remaining in ash. Neither do any other sources provide reliable and representative data for this area. For this reason, an oxidation factor of 1 is assumed. In the German greenhousegas inventory, pertinent calculations have always been based on assumed complete oxidation, due to the uncertainties in the data.

## 3 Hard coal

#### 3.1 Grades of hard coal

The quantities of hard coal used in Germany have been decreasing since 1990. At the same time, hard coal's share of Germany's primary energy consumption has hardly changed at all. In 2014, it amounted to about 13 %. On the other hand, the sources for Germany's hard-coal supply have changed considerably. Throughout the course of the time series, these changes have led to changes in average net calorific values and carbon content. The following figures provide an overview of the sources of Germany's hard-coal supply in 1990 and in 2014.





Figure 2: Origins of hard coal used in Germany in 2020

Source: VDKI 2021, AGEB 2021

Whereas in 1990, the great majority of the hard coal used in Germany was mined within Germany itself, the country now imports most of its hard coal. Hard-coal mining was terminated in Germany at the end of 2018. Since then, Germany has used only imported hard coal.

The shares of coal imported from the most important producing countries have changed significantly since the year 1990. For example, Russian hard coal played only a subordinate role in 1990, but it now accounts for the largest share of imported coal. In addition, the share of hard coal imported from the U.S. has also increased considerably since 1990. The U.S. has become the second most important source of imported coal for Germany. Furthermore, the shares of Australian, Columbian and Canadian hard coal have also increased. On the other hand, South Africa's share of hard coal imports in Germany has decreased noticeably. Hard-coal imports from Poland have hardly changed at all.

#### Net calorific values and carbon content

Coal-quality characteristics differ from mining region to mining region. In some cases, different openpit mines within the same region will yield different grades of coal. At the same time, quality differences tend to be not as pronounced in hard coal as they are in lignite. The following figures show net calorific value / carbon ratios for various grades of hard coal. In each case, the carbon content figures and net calorific values refer to the original substance.





Source: Own figure, compiled from data of DEHSt (2021)

With the help of the figure, specific profiles can be derived for the different grades of hard coal produced in the countries shown. For example, German hard coal differs considerably, in terms of properties, from South African and Indonesian hard coal, which are quite similar to each other.

On average, German hard coal tended to have higher net calorific values and carbon content levels. German hard coal was mined at depths greater than 1000 m, and under difficult geological conditions. While the coal so extracted was thus of high quality, it couldn't be extracted at competitive prices. Originally, German hard coal was mined at sites near the city of Ibbenbüren, along the Saar and Ruhr rivers and near the city of Aachen. The last remaining mines along the Ruhr River and near Ibbenbüren were closed at the end of 2018.

Figure 4: Net calorific values & carbon content levels of hard coal from Poland, Colombia and Norway







Most varieties of hard coal have a carbon content (with respect to the original substance) between 60 and 75 %. The average content, which can vary from year to year, ranges between 65 and 66 %. Hard coal within the lower range, up to a carbon content of about 56 %, and a net calorific value of no more than 22 MJ/kg, is referred to as "low-grade" coal. Hard coal within the upper range is of coking-coal quality. The highest carbon content, reaching values over 90 %, is found in anthracite coal.

Hard coal is commonly classified in terms of its fractions of volatile components. Coal classifications include flame coal (Flammkohle), gas flame coal (Gasflammkohle), gas coal (Gaskohle), fat coal (Fett-kohle), forge coal (Esskohle), non-baking coal (Magerkohle) and anthracite (Anthrazit). Since hydrogen is among the volatile components in coal, this classification scheme cannot be directly applied to the evaluation carried out in the present study. Also, relevant statistics do not use this differentiation. To some extent, they differentiate between coking coal and steam coal. In some cases, they also list specific data for anthracite. Furthermore, the distinction between sub-bituminous coal and other bituminous coal, which plays an important role in the work of the International Energy Agency, is not used as a differentiating factor, for statistical purposes, in Germany and in many other countries. In emissions trading, hard coal does not have to be separately identified as such. For purposes of emission calculation, the carbon content and the lower heating value (net calorific value) are of central importance.



Figure 6: Net calorific values & carbon content levels of other types of hard coal

In addition to the substance streams that, on the basis of their designation, can be assigned to specific areas of origin, significant quantities of mixed coal and of coal of uncertain origin have to be considered. Data relative to those quantities were also evaluated. The "other hard coal" types of coal also exhibit a fixed net calorific value / carbon ratio. The hard coal that cannot be assigned to specific areas of origin basically falls onto the same ratio line as that formed by hard coal from known areas of origin. This relationship is particularly pronounced in hard coal, because sulphur and hydrogen content levels do not vary as much in hard coal as they do in other fuels. A fuel's sulphur and hydrogen content influences its net calorific value. Since these elements – logically enough – do not include any carbon, these parameters affect the slopes of the lines.

#### 3.2 Calculation of CO<sub>2</sub> emission factors for hard coal

CO<sub>2</sub> emission factors and net calorific values were determined for all relevant coal fractions of known origin (Germany, South Africa, Australia, Indonesia, Colombia, Norway, Poland, Czech Republic, Russia, U.S. and Venezuela). In addition, weighted averages were calculated for the other hard-coal types for which specific values cannot be obtained. Two different methods for calculating hard-coal emission factors for previous years of the time series were reviewed. In one method, a weighted average for each year was calculated using data for the individual areas of origin, along with import-stream data given in hard-coal statistics. In the other method, a weighted average was formed from all of the verified emission factors reported in emissions trading. Since the pertinent values differ only very slightly in most years (with differences ranging between 0.02 and 0.35 %), as of 2006 weighted emission factors for all hard coal reported in emissions trading (except that used in the iron & steel sector) can be used – regardless of the areas of origin involved. The recalculations back through 1990 are carried out by combining the origin-specific emission factors, as determined from emissions trading data, with the relevant import streams. This produces a consistent time series. Over the years, the weighted emission factor for

hard coal increases slightly. It increases continuously, from 93.1 t  $CO_2/TJ$  in 1990 to 94.2 t  $CO_2/TJ$  in 2011. Since then, the factor has decreased again, slightly, and it has been fluctuating slightly, from year to year, around a value of 93.5 t  $CO_2/TJ$ . All in all, the German values, on average, are slightly below the default value given by the 2006 IPCC Guidelines, 94.6 t  $CO_2/TJ$ .

Review of the individual values used in emissions trading shows that changes in the applicable regulations have considerably enhanced the quality of net calorific values and emission factors, especially those used as of 2008. In addition, the quantity of hard coal that can be clearly assigned to specific areas of origin has considerably decreased. For this reason, the most sensible approach, from a technical standpoint, is to form a weighted average for all hard coal, regardless of area of origin. This is the only way to ensure that the resulting emission factors are truly representative.

Inter-sectoral emission factors are calculated for hard coal. This ensures that the relevant total emissions are determined as precisely as possible. Apart from the fact that the calculations needed to produce sector-specific emission factors would be unreasonably laborious, the emissions trading sector and official statistics (which provide the basis for the national greenhouse-gas inventory) do not always agree in their emissions allocations to specific industrial sectors, and thus sector-specific calculation of emission factors, as a general basis, would necessarily lead to errors. In the present case, such an approach would make it impossible to assure the correctness of the resulting total-emissions data.

## 3.3 Coking coal, hard coal and hard-coal products of the steel industry

An exception is made for the iron and steel industry; sector-specific emission factors have been calculated for it. The coking coal data used by the iron and steel industry are not calculated on an inter-sectoral basis, since that coal can be unambiguously identified. Furthermore, few reliable net-calorificvalue data are available. Although a formula for calculating net calorific values could be derived using the above figures, such a derivation would be too cumbersome in the present case. The relevant emissions can be calculated directly using the carbon-content data available from emissions trading and statistics on steel production, which are already available in natural units. To prevent double-counting, the pertinent coal is not included in calculation of emission factors for hard coal overall. For the iron & steel sector, the inventory gives only mass-related emission factors.

From the same data set, it was possible to calculate emission factors for hard-coal coke, hard-coal tar and benzene, all of which the Energy Balance combines under "Other hard-coal products."

For all other sectors in which hard-coal coke is used, a net-calorific-value-related  $CO_2$  emission factor of 108.1 t  $CO_2/TJ$  was calculated. That value is somewhat higher than the IPCC default value of 107 t  $CO_2/TJ$ . Since hard-coal coke is a compound product of defined composition, with only slight quality fluctuations, an average value is used for pertinent calculations. The annual substance-value fluctuations lie within the uncertainties range. With this in mind, an average value covering a 9-year period was formed. The resulting value is reviewed on an annual basis. If any significant changes occur, the factor will be suitably adjusted.

## 3.4 Hard coal and hard-coal briquettes in small combustion plants

Since emissions trading data do not include hard-coal briquettes used in small combustion plants, we carried out analyses of our own for this area, in the framework of the project "Adjustment of methods used in German GHG-emissions inventories, to bring them into line with the revised 'UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the convention'" ("Methodische Anpassung der deutschen THG-Emissionsinventare an die überarbeiteten 'UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the convention.'") (Öko-Institut 2014), which was conducted by Technische Universität Dresden, Faculty of Mechanical Science and Engineering, at the Institute of Power Engineering (Institut für Energietechnik). The resulting values were carried back through the year 1990, since no representative values were available for the base year. In all likelihood,

most of the hard-coal briquettes used at that time were German hard-coal briquettes. Today, only imported briquettes are used. Since the last German hard-coal-briquette factory was closed in 2007, it was not possible to analyse this fuel (German hard coal briquettes). On the other hand, hard-coal briquettes are a defined product whose carbon content and net calorific values vary only slightly. Consequently, the error that results from the relevant assumption is also very small.

The anthracite coal burned in households and in other small combustion plants was also studied. For anthracite, data from emissions trading are available. The  $CO_2$  emission factors calculated from the emissions trading data are higher than those determined via the analyses. A mean value of 97.6 t  $CO_2/TJ$  was calculated from the combination of emission trading data and analysis results. That value is closer to the default value of 98.3 t  $CO_2/TJ$  given in the 2006 IPCC Guidelines. Following the closure of the last German hard-coal mines, hardly any hard coal is now burned in small combustion plants. The "Ibbenbüren anthracite" coal grade is only of historical importance.

The following table presents an overview of the results from the analyses.

Analysis parameter	Units	Egg coal, England	Anthracite, Ibbenbüren
Short analysis			
Water	[mass-%]	2.415	0.340
Ash content, 815°C	[mass-%]	5.610	2.760
Volatiles	[mass-%]	10.820	4.505
Fixed carbon	[mass-%]	81.155	92.395
Total	[mass-%]	100.000	100.000
Higher heating value	[kJ/kg]	32,236.500	35,021.500
Lower heating value	[kJ/kg]	31,496.000	34,361.500
CO <sub>2</sub> emission factor	[t CO <sub>2</sub> /TJ]	95.913	96.828
Elementary analysis			
Water	[mass-%]	2.415	0.340
Ash content, 815°C	[mass-%]	5.610	2.760
Carbon content	[mass-%]	82.390	90.740
Hydrogen content	[mass-%]	3.165	2.885
Nitrogen content	[mass-%]	1.315	1.140
Oxygen content	[mass-%]	3.325	1.380
Total sulphur	[mass-%]	1.780	0.755
Total	[mass-%]	100.000	100.000
C/H ratio	[kg C / kg H]	26.000	31.450
Total chlorine	[mass-%]	0.260	0.105

Source: TU Dresden 2014

## 4 Lignite

#### 4.1 Raw lignite

Germany, along with China, is one of the world's leading lignite producers. The great majority of the raw lignite mined in the country is used directly, in power stations, while a small fraction of the lignite is used to make transformation products. Currently, raw lignite is still being produced in three different mining districts. Production has been discontinued in the Hessen (Hesse) and Helmstedt mining districts, two small districts that were still active in 1990.





Statistik der Kohlenwirtschaft 2021 (2021 coal industry statistics)



Statistik der Kohlenwirtschaft 2021 (2021 coal industry statistics)

The composition of raw lignite varies considerably more widely than does that of hard coal. Sulphur content is an important parameter. That parameter can differ greatly from mining district to mining district. Since sulphur content is of relevance to the net calorific value, it influences the net calorific value / carbon ratio. As a result, the data have to be evaluated on a mining-district-specific basis. When carried out on the basis of a suitable quantity of data, the mining-district-specific evaluation for lignite, like the evaluation for hard coal, shows a clear correlation between net calorific value and carbon content, as the following figures show.

Figure 9: Net calorific values & carbon content for raw lignite from the Lusatian (Lausitz) mining district



Carbon content in %

Source: Own figure, compiled from data of DEHSt (2021)

Figure 10: Net calorific values & carbon content for raw lignite from the central German (Mitteldeutschland) mining district



Source: Own figure, compiled from data of DEHSt (2021)









The separate graphs for the different German lignite-mining districts can be unambiguously interpreted. The integrated graph, which summarizes the data for the most important German lignite-mining districts, highlights the differences between the individual profiles. The raw lignite from the two eastern German mining districts has a higher sulphur content, on average, than does coal from the Rhineland district. The highest sulphur content is seen in lignite from the central German (Mitteldeutschland) district. It amounts to 1.3 - 2.1 % (DEBRIV 2014). As a result, the net calorific values for that lignite are higher, on average, than those for lignite from the other two mining districts. Lignite from the Helmstedt mining district had an even higher sulphur content, ranging from 1.5 to 3.5 % (DEBRIV 2014). Lignite production in the Helmstedt mining district was terminated in 2016.

#### Determination of emission factors back through 1990

For the period as of 2005, annual, mining-district-specific emission factors can be calculated from emissions trading data. Since lignite quality levels have changed since 1990, the currently used emission factors cannot simply be carried backward. In particular, a number of coal pits were closed in the new German Länder in the early 1990s, and this influenced the mining-district-specific average value. The pertinent changes are reflected in the development of net calorific values, which are available on a mining-district-specific basis for the period as of 1990. The data are provided to the Federal Environment Agency (UBA) by the DEBRIV Federal German association of lignite-producing companies and their affiliated organisations.

Thanks to the good correlation between net calorific values and carbon fractions, a suitable formula can be derived for nearly every mining district. With the help of the so-derived formulae, and the net calorific values known for the relevant years, it was possible to calculate the pertinent carbon content data and, subsequently, the energy-related  $CO_2$  emission factors. This, in turn, made it possible to recalculate the data back through 1990 and, thus, to produce a consistent time series. Certain uncertainties arose in that a number of small-scale mines were in operation in 1990 that produced coal with different sulphur content levels. The pertinent data cannot now be generated after the fact, however. And enquiries submitted to local mining museums produced no new findings. In 1990, very little carbon analysis was carried out, because carbon had not yet become an important issue. Only a few individual analyses were carried out, and they are not necessarily representative. For example, for lignite from the state of Hesse, which was mined until 2003, only net-calorific-value data are available. For the relevant recalculations, a mean sulphur content was assumed. It lies between the content levels for lignite from the central German (Mitteldeutschland) and Rhineland mining districts. That coal plays an insignificant role in terms of quantity, however. The relevant emission factor changed sharply between 1991 and 1992, because two power stations in that mining district were decommissioned that had been temporarily fired with low-grade coal.

The recalculation back through 1990 was carried out with emissions trading data for the period through 2013. More recent data, for the period through 2020, show no significant changes in the net-calorific-value / carbon ratio, and thus do not support any significant changes in the formula used for calculations in this area. For this reason, the results for the early 1990s have not been recalculated. In addition, the analysis results of the most recent years of the period under consideration have not yielded any new findings with respect to past years. The seams that are now being mined continue to lead away from the old-seam mining sites. Consequently, any recalculations would presumably only worsen the results, because they would cause the more-recent data to predominate excessively.

As a result, the energy-related CO<sub>2</sub> emission factors for Rhineland raw lignite have decreased slightly since 1990. While a CO<sub>2</sub> factor of 114.8 t CO<sub>2</sub>/TJ was calculated for 1990, the corresponding value given in the emissions trading sector for the year 2014 is  $113.1 \pm CO_2/TJ$ . In the intervening years, the emission factors fluctuated between 113.9 and 113,0 t CO<sub>2</sub>/TJ. For raw lignite from the central German mining district, the resulting factor for 1990 is 105.7 t CO<sub>2</sub>/TJ. In 2014, a value of 102.8 t CO<sub>2</sub>/TJ was reported. In the intervening years, the emission factors fluctuated between 104.0 and 102,8 t CO<sub>2</sub>/TJ. With regard to the Lusatian mining district, the emission factor calculated for 1990, 111.2 t CO<sub>2</sub>/TJ, happens to be identical with the value determined for 2014, from emissions trading data. Throughout the time series, the CO<sub>2</sub> emission factors vary between 112.0 and 109,9 t CO<sub>2</sub>/TJ. The 1986 annual report of the former GDR's coal industry includes some analysis data for various open-pit mines in the Lusatian mining district. Those data are incomplete, however. Only ash, water and sulphur content were measured. Data on levels of hydrogen, nitrogen and oxygen were added, from other sources (Mohry 1986). It proved possible to calculate carbon content with the help of these data records. Boie's formula was used to check whether the result of the analysis-data calculation agrees with the measured net calorific value. The result shows good agreement. In addition, the formula determined for raw lignite from the Lusatian mining district was used, in combination with the known net calorific value, to calculate a carbon-content level. That result also agrees well with the analysis results.

Due to the small number of measurements involved, and to the measurements' wide fluctuation, it was not possible to calculate a net calorific value / carbon ratio for raw lignite from the Helmstedt mining district. For this reason, an average value was determined, from the emissions trading data for the period 2005 – 2013, and that value was carried backward through 1990. That value has been retained as a fixed value. It will not be recalculated each year, even though in future emissions trading data will cover an even larger number of years. In the final analysis, such recalculation would not yield any new findings for the year 1990. What is more, coal mining in the Helmstedt mining district is expected to be terminated in 2017. Consequently, only a small number of new values are now expected. The calculations show that the  $CO_2$  emission factors have increased from 98.7 to 101.1 t  $CO_2/TJ$ . Raw lignite from the Helmstedt mining district has the highest net calorific value – and, thus, the lowest energy-related  $CO_2$  emission factor.

For inputs of raw lignite in district heating stations, a weighted emission factor is calculated from lignite inputs for the public electricity supply. For the areas of industry and residential, institutional and commercial (small consumers), a weighted emission factor, reflecting the distribution of the various mining districts, was calculated from sales statistics of the DEBRIV Federal German association of lignite-producing companies and their affiliated organisations (Deutscher Braunkohlen Industrie Verein). For inputs for the public electricity supply, emission factors of  $110.7 - 111.7 \text{ t } \text{CO}_2/\text{TJ}$  result throughout the time series. Those values are considerably higher than the default value given in the 2006 IPCC Guide-lines,  $101.0 \text{ t } \text{CO}_2/\text{TJ}$ . Therefore, the default value is probably not representative of the real situation. Use of the default value for the German inventory would result in underestimation of  $\text{CO}_2$  emissions by several million t  $\text{CO}_2$ .

## 4.2 Lignite briquettes

For the period as of 2005, the emission factors for lignite briquettes are determined on the basis of emissions trading data. From those data, year-specific and mining-district-specific averages are formed. Then, weighted averages are calculated from them, with the help of sales statistics (DEBRIV). The emissions trading data cannot be used directly, since they do not completely cover the areas covered by the report. The residential, institutional and commercial (small consumers) sectors do not participate in emissions trading. To ensure that the fuel grades involved are closely comparable, the analyses of ETS data were compared with our own analyses of briquettes from the residential sector. The two data sets show good agreement. The following figure provides an overview of the analysis results.

Analysis parameter	Units	"Rekord" brand bri- quettes, Lusatian min- ing district	Briquettes, Rhineland district	
Short analysis				
Water	[mass-%]	13.180	14.350	
Ash content	[mass-%]	4.875	3.250	
Volatiles	[mass-%]	45.990	43.190	
Fixed carbon	[mass-%]	35.955	39.210	
Total	[mass-%]	100.000	100.000	
Higher heating value	[kJ/kg]	21,304.500	21,982.000	
Lower heating value	[kJ/kg]	20,124.000	20,811.000	
CO <sub>2</sub> emission factor	[t CO <sub>2</sub> /TJ]	98.478	99.036	
Elementary analysis				
Water	[mass-%]	13.180	14.350	
Ash content	[mass-%]	4.875	3.250	
Carbon content	[mass-%]	54.045	56.210	
Hydrogen content	[mass-%]	3.905	3.850	
Nitrogen content	[mass-%]	0.655	0.700	
Oxygen content	[mass-%]	22.700	21.250	
Total sulphur	[mass-%]	0.640	0.390	
Total	[mass-%]	100.000	100.000	
C/H ratio	[kg C / kg H]	13.850	7.350	
Total chlorine	[mass-%]	0.030	0.035	

Table 2:	Analvsis	data for	lignite	briquettes

Source: TU Dresden 2014

While lignite briquettes are a standardised product, subject to specific quality criteria, they can still differ from mining district to mining district, depending on the carbon and sulphur content of the raw lignite they are made from. The recalculation back to 1990 proved to be considerably more complicated than the calculation for raw lignite. Only for Rhineland lignite briquettes was it possible to calculate an average CO<sub>2</sub> emission factor, from the ETS data for 2005 – 2013, that can also be used for the years 1990 - 2004. In the new German Länder, a great many briquette factories were closed in the early 1990s. This considerably changed fuel quality levels in that region. No briquettes are now produced from raw lignite from the Central German (Mitteldeutschland) mining district, due to that lignite's high sulphur content. Consequently, no current measurements are available for such briquettes, and thus archive data had to be used. The available analysis data consisted of data of Mohry, dating from 1986, and data from the 1986 edition of the "Jahresbericht der Kohleindustrie der DDR" ("Annual report of the coal industry of the GDR"). Analysis data from the "Ernst Thälmann" Ingenieursschule für Bergbau und Energetik in Senftenberg (now the Brandenburg University of Technology Cottbus-Senftenberg) were also used. Gaps in the analyses were closed via calculations of our own. In the process, a nitrogen / oxygen ratio of 1:30 was assumed. This made it possible to calculate the lacking nitrogen-content data. The results were verified by also calculating the net calorific value from the individual data. The calculated and measured net calorific values show excellent agreement, as the following table shows.

Analysis parameter	Units	Braunkohlenkom- binat Bitterfeld (Bitterfeld lignite production com- bine)	Briquette factory, Espenhain	Braunkohlenkom- binat Senftenberg (Senftenberg lig- nite production combine)
Water content	[mass-%]	19.100	15.100	19.300
Ash content, 815°C	[mass-%]	11.400	13.430	5.470
Carbon content	[mass-%]	49.973	51.673	50.360
Hydrogen content	[mass-%]	4.000	4.000	4.000
Nitrogen content	[mass-%]	0.397	0.437	0.650
Oxygen content	[mass-%]	11.900	13.100	19.500
Total sulphur	[mass-%]	3.230	2.260	0.720
Net calorific value (analysis)	[kJ/kg]	19.720	20.190	18.800
Net calorific value (calcu- lated)	[kJ/kg]	19.760	20.220	18.821
Emission factor, t CO <sub>2</sub> /TJ	[t CO <sub>2</sub> /TJ]	92.919	93.843	98.220
		Gaskombinat (gas		Briquettes,
Analysis parameter	Units	production com- bine), Schwarze Pumpe	Briquette factory, Lauchhammer	Lusatian mining district
Analysis parameter Water content	Units [mass-%]	production com- bine), Schwarze Pumpe 18.600	Briquette factory, Lauchhammer 14.900	Lusatian mining district 12.910
Analysis parameter Water content Ash content, 815°C	Units [mass-%] [mass-%]	production com- bine), Schwarze Pumpe 18.600 6.610	Briquette factory, Lauchhammer 14.900 5.100	Lusatian mining district 12.910 5.650
Analysis parameter Water content Ash content, 815°C Carbon content	Units [mass-%] [mass-%] [mass-%]	production com- bine), Schwarze Pumpe 18.600 6.610 51.013	Briquette factory, Lauchhammer 14.900 5.100 54.903	Lusatian mining district 12.910 5.650 54.290
Analysis parameter Water content Ash content, 815°C Carbon content Hydrogen content	Units [mass-%] [mass-%] [mass-%] [mass-%]	production com- bine), Schwarze Pumpe 18.600 6.610 51.013 3.500	Briquette factory, Lauchhammer 14.900 5.100 54.903 4.000	Lusatian mining district 12.910 5.650 54.290 4.370
Analysis parameter Water content Ash content, 815°C Carbon content Hydrogen content Nitrogen content	Units [mass-%] [mass-%] [mass-%] [mass-%] [mass-%]	production com- bine), Schwarze Pumpe 18.600 6.610 51.013 3.500 0.627	Briquette factory, Lauchhammer 14.900 5.100 54.903 4.000 0.657	Lusatian mining district 12.910 5.650 54.290 4.370 0.850
Analysis parameter Water content Ash content, 815°C Carbon content Hydrogen content Nitrogen content Oxygen content	Units [mass-%] [mass-%] [mass-%] [mass-%] [mass-%]	production com- bine), Schwarze Pumpe 18.600 6.610 51.013 3.500 0.627 18.800	Briquette factory, Lauchhammer 14.900 5.100 54.903 4.000 0.657 19.700	Lusatian mining district 12.910 5.650 54.290 4.370 0.850 21.300
Analysis parameter Water content Ash content, 815°C Carbon content Hydrogen content Nitrogen content Oxygen content Total sulphur	Units [mass-%] [mass-%] [mass-%] [mass-%] [mass-%] [mass-%] [mass-%] [mass-%] [mass-%]	production com- bine), Schwarze Pumpe 18.600 6.610 51.013 3.500 0.627 18.800 0.850	Briquette factory, Lauchhammer 14.900 5.100 54.903 4.000 0.657 19.700 0.740	Lusatian mining district 12.910 5.650 54.290 4.370 0.850 21.300 0.630
Analysis parameter Water content Ash content, 815°C Carbon content Hydrogen content Nitrogen content Oxygen content Total sulphur Net calorific value (analysis)	Units [mass-%]	production com- bine), Schwarze Pumpe 18.600 6.610 51.013 3.500 0.627 18.800 0.850 18.650	Briquette factory, Lauchhammer 14.900 5.100 54.903 4.000 0.657 19.700 0.740 20.440	Lusatian mining district 12.910 5.650 54.290 4.370 0.850 21.300 0.630 20.553
Analysis parameter Water content Ash content, 815°C Carbon content Hydrogen content Nitrogen content Oxygen content Total sulphur Net calorific value (analysis) Net calorific value (calcu- lated)	Units [mass-%] [mass-%] [mass-%] [mass-%] [mass-%] [kJ/kg] [kJ/kg]	production com- bine), Schwarze Pumpe 18.600 6.610 51.013 3.500 0.627 18.800 0.850 18.650 18.684	Briquette factory, Lauchhammer 14.900 5.100 54.903 4.000 0.657 19.700 0.740 20.440 20.490	Lusatian mining district 12.910 5.650 54.290 4.370 0.850 21.300 0.630 20.553 20.501

Source: Jahresbericht 1986 der Kohleindustrie (Annual coal-industry report for 1986); Ingenieursschule für Bergbau und Energetik "Ernst Thälmann"; own calculations

It emerged that the previous assumption regarding the carbon content of briquettes from the Central German (Mitteldeutschland) district was much too high. As a result, the emission factor that had been used for 1990 was also too high. That value has now been downwardly corrected, by a suitable degree.

In calculation of the averages, it was ensured that the resulting emission factors agreed with the net calorific values published by DEBRIV. As a result, it was possible to calculate an annual  $CO_2$  emission factor for each coalfield. From those factors, it was then possible, with the help of DEBRIV sales statistics, to calculate weighted annual  $CO_2$  emission factors. This produced a consistent time series for the period as of 1990.

The weighted  $CO_2$  emission factors for lignite briquettes in Germany range from 98.3 to 99.8 t  $CO_2/TJ$ . The values are somewhat higher than the default value of 97.5 t  $CO_2/TJ$ . Presumably, the briquette samples on which the default value was based had a higher sulphur content or lower water content. That relationship is suggested by the fuel data listed above. On average, lignite briquettes from the central German (Mitteldeutschland) district have lower energy-related  $CO_2$  emission factors.

## 4.3 Lignite dust and fluidised bed coal

With regard to lignite dust and fluidised-bed coal, the data situation is considerably simpler, since all mining districts supply data to the emissions trading sector. On the other hand, it is not possible to derive a fixed net calorific value / carbon ratio from the available data. For this reason, for purposes of recalculation back through 1990, average values from 2005, and from 2008 – 2013, were used, depending on data quality. In an approach similar to that used for raw lignite and briquettes, a weighted  $CO_2$  emission factor was also calculated for lignite dust and fluidised-bed coal, with the help of sales statistics (DEBRIV). As of the year 2005, the  $CO_2$  emission factors from emissions trading are entered directly into the calculation. Then, via the customary procedure, weighted factors are calculated with the help of mining-district-specific sales statistics. The annual values range between 97.6 and 98.1 t  $CO_2/TJ$ . They are thus close to the default value, 97.5 t  $CO_2/TJ$ .

#### 4.4 Lignite coke

Lignite coke is currently produced in only one mining district. Hearth furnace coke is used primarily as a feedstock. Since the pertinent fuel quality fluctuates only very slightly, an average value was formed from the ETS data for 2008 – 2013 and then used for the recalculations back through 1990. For the new German Länder, only one data source was available. That source consists of analyses carried out by the [former] "Ernst Thälmann" engineering school for mining and energy technology ("Ingenieursschule für Bergbau und Energetik 'Ernst Thälmann'"), located in Senftenberg. It seems plausible that the fuel, in comparison to coke from the Rhineland district, had a considerably lower carbon content and considerably higher ash content and sulphur content. Logically enough, the emission factor calculated for the new German Länder is also lower. Unfortunately, the data do not indicate whether the coke involved was high-temperature lignite coke or low-temperature lignite coke. In the former GDR, both production processes were used.

The emission factor calculated for 2014, from emissions trading data, is 109.3 t CO<sub>2</sub>/TJ, which is close to the average value calculated for 2005 – 2013, 109.6 t CO<sub>2</sub>/TJ. Over the years, the values of the factor fluctuate only slightly, between 109.3 and 109.8 t CO<sub>2</sub>/TJ. The 2006 IPCC Guidelines do not list a default value for lignite coke.

## 4.5 Meta-lignite

For the period as of 2008, the  $CO_2$  emission factors for meta-lignite can be generated from ETS data. Only very small quantities of meta-lignite, imported from the Czech Republic, are now used in Germany. To make it possible to calculate the pertinent emission factors back through 1990, the applicable carbon / net-calorific-value ratio was determined from the available emissions trading data. It was then possible, with the help of the net calorific values known from lignite statistics (DEBRIV), to produce a consistent time series.

## 4.6 Other lignite products

In the former GDR, the lignite-coking process also yielded lignite tar. Unfortunately, no data for the year 1990 were available for lignite tar. As an alternative, analysis data from the research report Vertrag Nr. (contract number) 7220-EB/106 (DEBRIV 1980) were used. The material values given by the original source refer to water-free and ash-free samples. They were converted in keeping with the original substance. Lignite tar has not been used since 1991.

The material values for lignite tar oil, which was used in some refineries in the former GDR, were obtained from a data set of the [former] "Ernst Thälmann" engineering school for mining and energy technology ("Ingenieursschule für Bergbau und Energetik 'Ernst Thälmann'"), located in Senftenberg. The analysis data for lignite semi-coke were also obtained from the same data source.

Analysis parameter	Units	Lignite tar	Lignite tar oil	Lignite semi-coke
Water content	[mass-%]	16.500	0.000	29.100
Ash content	[mass-%]	0.140	0.000	1.800
Carbon content	[mass-%]	68.889	84.000	61.570
Hydrogen content	[mass-%]	8.028	11.000	1.310
Oxygen content	[mass-%]	6.194	4.300	3.420
Nitrogen content	[mass-%]	6.194	0.000	1.000
Sulphur content	[mass-%]	0.250	0.700	1.800
Lower heating value	[kJ/kg]	30.456	39.170	22.526
Emission factor	[t CO <sub>2</sub> /TJ]	82.937	78.631	100.220

Table 3:	Analysis data	for other	lignite	products
	/ mary sis data	for other	nginee	p. 0 0 0 0 0 0

Source: DEBRIV 1980; Ingenieursschule für Bergbau und Energetik "Ernst Thälmann"; own calculations

The lignite products listed above are very uncommon, and they are no longer used. For this reason, the IPCC Guidelines do not provide any default values for them.

#### 4.7 Peat

The data records of the [former] "Ernst Thälmann" engineering school for mining and energy technology ("Ingenieursschule für Bergbau und Energetik 'Ernst Thälmann'"), located in Senftenberg, also included analyses of peat. The net calorific value for that substance agrees with the value used in the Energy Balance. In the Energy Balance, fuel peat has been reported within the section on meta-lignite. Pursuant to the 2006 IPCC Guidelines, peat is reported as a fossil fuel.

Analysis parameter	Units	Peat, fresh	Peat, air-dried
Water content	[mass-%]	85.000	25.000
Ash content	[mass-%]	0.900	4.500
Carbon content	[mass-%]	8.290	41.450
Hydrogen content	[mass-%]	0.800	4.020
Oxygen content	[mass-%]	4.710	23.550
Nitrogen content	[mass-%]	0.240	1.200
Sulphur content	[mass-%]	0.060	0.280
Lower heating value	[kJ/kg]	0.986	14.930
Emission factor	[t CO <sub>2</sub> /TJ]	308.133	101.797

Table 4: Analysis data for peat

Source: Ingenieursschule für Bergbau und Energetik "Ernst Thälmann"

Peat is no longer used in Germany as a fuel. The pertinent  $CO_2$  emission factor has been applied to the 1990 – 2007 time series. The default value given in the 2006 IPCC Guidelines, 106 t  $CO_2/TJ$ , is higher than the national value. As the above table shows, the values can fluctuate widely, however – primarily as a function of the substance's water content. Since the net calorific values given in the Energy Balance agree with the net calorific value resulting from the analysis, the  $CO_2$  factor may also be assumed to agree.

## 5 Petroleum

#### 5.1 Crude oil and naphtha

In Germany, crude oil and naphtha are not used in combustion systems. Consequently, emissions trading data do not include carbon-content figures for these raw materials. And no other sources provide analysis values. For this reason, we have used the default values given in the 2006 IPCC Guidelines. The relevant factors have been used only for the Reference Approach and for the transformation balance for refineries. The idea of determining national CO<sub>2</sub> emission factors for crude oil was considered, in various ways. While refinery operators regularly test crude-oil mixtures for quality, carbon content is not among the parameters they test for. As a result, additional analyses would have to be carried out. In a range of discussions with the Association of the German Petroleum Industry (Mineralölwirtschaftsverband), it emerged that it would be impossible to obtain the number of samples needed to determine a representative average value for a year. Many different types of crude oil are used in Germany. They are pumped through pipelines as mixtures. Different petroleum types are mixed in keeping with applicable prices and quality requirements. The number of different types of crude oil processed in the country's refineries has increased considerably in recent years. And mixtures' fractions of the different types different types different types are mixed in the different types different types different to year. This additionally complicates the task of producing and analysing time series.

#### 5.2 Gasolines

For calculation of the CO<sub>2</sub> emission factors for gasolines, an extensive evaluation was carried out of research report 502-1 of the German Society for Petroleum and Coal Science and Technology (DGMK), "Composition of gasolines from German refineries" ("Zusammensetzung von Ottokraftstoffen aus deutschen Raffinerien" (DGMK 2002)). As part of that study, samples from a total of 14 German refineries were analysed. "...In the gasoline grades Normal [regular], Super [mid-grade/plus] and Super Plus [premium], the [carbon] content was determined, in the form of individual values, for hydrocarbons with three to six carbon atoms in their molecules, for selected aromatic compounds with up to 12 carbon atoms and for some oxygen-containing compounds. ...at the same time, in complementation of these measurements, and in keeping with draft DIN EN 14517 (PIONA), the sum totals of paraffins, naphthenes, cyclic and acyclic olefins and aromatics were determined, in each case for all components with the same carbon number. In contrast to the approach used for the individual measurements, these measurements also covered, in addition to nonaromatic hydrocarbons with three to six carbon atoms, nonaromatic hydrocarbons with up to ten carbon atoms...." [DGMK research report 502-1 p. 7]

The carbon content was calculated using the averages of the individual measurements on hydrocarbons with three to six carbon atoms and aromatics with up to 12 carbon atoms, for the fuel grades Normal [regular], Super [mid-grade/plus] and Super Plus [premium]. The relevant values are listed in tables 1-4 of DGMK research report 502-1. Of the polycyclic aromatic hydrocarbons, only the substances fluorene, phenanthrene and anthracene were covered, because all other PAHs were present in such low concentrations that they would have no impact on the total-carbon-content calculation. Even the three PAHs mentioned, which had the highest concentrations of all the PAHs present, had virtually no impact on the calculation result. The individual measurements were supplemented with the "PIONA" measurements for hydrocarbons with more than 7 carbon atoms. This approach yields a total coverage level of 99 – 100%, depending on the fuel grade concerned. Table 5 provides a complete overview of the analysis results. The fuels studied in the DGMK study dating from 2002 did not contain any biocomponents. The final analyses that PetroLab carried out in 2020 covered a total of 40 fuel samples, from a range of different filling stations, with biocomponent fractions that differed depending on quality. In addition to ethanol, the biocomponents involved include fractions of ethyl tertiary butyl ether (ETBE) and tert-Amyl ethyl ether (TAEE) of biomass-substance origin. For this reason, all of the values given in Table 5 refer

to the relevant complete fuel mixture, including its biocomponents. The factors can be used as long as the relevant fuel mixtures, as sold at filling stations, are used as the input values for calculations.

	Avera	age values, 2002	DGMK study		Average values, 2022 PetroLab study			
Components	Units	Normal [reg- ular]	Super [mid- grade/plus]	Super [prem]	Plus ium]	Super E5	Super E10	Super Plus [premium]
n-butane	% by weight	3.090	3.300		3.210	4.057	3.093	4.283
i-butane	% by weight	1.550	1.560		1.550	1.221	1.086	1.025
n-pentane	% by weight	4.820	3.850		3.020	3.307	2.993	2.300
i-pentane	% by weight	10.500	10.960	1	L1.270	9.129	7.693	8.217
2-methyl-2-butene	% by weight	1.360	1.090		0.410	1.486	1.536	1.158
МТВЕ	% by weight	0.140	2.300	1	LO.020	0.807	0.150	5.925
ETBE	% by weight	0.000	0.000		0.000	0.800	0.236	5.292
TAEE	% by weight	0.000	0.000		0.000	0.579	0.457	0.292
ethanol	% by weight	0.000	0.000		0.000	5.179	9.850	0.733
n-hexane	% by weight	2.820	1.820		1.100	2.277	2.350	1.067
2,2-dimethylbutane	% by weight	2.380	1.940		2.180	1.879	1.579	2.042
2,3-dimethylbutane	% by weight	1.380	1.160		1.210	2.086	1.714	1.908
2-methylpentane	% by weight	4.760	3.520		2.370	3.629	3.429	2.567
3-methylpentane	% by weight	2.710	1.860		1.180	2.136	2.136	1.375
methylcyclopentane	% by weight	2.060	1.410		0.880	1.364	1.464	0.650
cyclohexane	% by weight	1.460	0.710		0.410	0.464	0.536	0.258
benzene	% by weight	0.880	0.860		0.660	0.796	0.701	0.632
toluene	% by weight	10.820	11.960	1	L2.520	11.200	10.486	12.367
ethylbenzene	% by weight	2.230	2.790		2.330	2.250	2.407	2.000
m-xylene	% by weight	4.200	5.400		5.120	4.914	4.879	4.875
p-xylene	% by weight	1.820	2.330		2.270	2.221	2.293	2.350
o-xylene	% by weight	2.320	3.020		3.030	2.814	2.764	2.842
3-ethyltoluene	% by weight	1.930	2.490		2.800	1.714	1.550	1.633
1,2,4-trimethylbenzene	% by weight	2.770	3.730		4.340	2.871	2.629	2.892
c	% by weight	-	-	-		84.5	83.1	84.4
Н	% by weight	-	-	-		13.5	13.4	13.4
0	% by weight	-	-	-		2.1	3.5	2.2
CO <sub>2</sub> emission factor, total	kg CO <sub>2</sub> / kg	3.183	3.185		3.141	3.095	3.045	3.094
CO <sub>2</sub> emission factor, renewable	kg CO <sub>2</sub> / kg	0.000	0.000		0.000	0.106	0.193	0.061
CO <sub>2</sub> emission factor, fossil	kg CO <sub>2</sub> / kg	3.183	3.185		3.141	2.988	2.852	3.032
CO <sub>2</sub> emission factor, total	kg CO <sub>2</sub> / I	-	-	-		2.280	2.261	2.293
CO <sub>2</sub> emission factor, renewable	kg CO <sub>2</sub> / I	-	-	-		0.078	0.143	0.045
CO <sub>2</sub> emission factor, fossil	kg CO <sub>2</sub> / I	-	-	-		2.201	2.118	2.247
net calorific value (complete mix- ture)	MJ/kg	-	-	-		42.052	41.433	41.986
gross calorific value (complete mix- ture)	MJ/kg	-	-	-		45.007	44.389	44.918
CO <sub>2</sub> emission factor, fossil	t CO <sub>2</sub> /TJ	-	-	-		73.594	73.486	73.686

Tahlo 51	Analysis da	ta for the	various	orades of	σasoline
Table J.	Analysis ua		various	BI dues of	gasonne

Source: DGMK 2002, PetroLab 2022, own calculations

For calculation purposes, the limit of determination was applied for the few values that lie below that limit. The same evaluation and calculation were carried out with the help of the data from the preceding study, which was published in 1994. The results are presented in the following table.

	Units	Normal [regular]	Super [mid- grade/plus]	Super leaded	Super Plus [pre- mium]
PetroLab 2022	t CO₂/ t	-	3.171	-	3.137
DGMK 2002	t CO <sub>2</sub> / t	3.183	3.185	-	3.141
DGMK 1994	t CO <sub>2</sub> / t	3.179	3.188	3.193	3.156
max. difference	%	0.129	-0.551	-	-0.618

#### Table 6:Comparison of CO2 emission factors

Source: own calculations, on the basis of the DGMK studies of 2002 and 1994, and of PetroLab 2022

The discrepancies are very small - less than 0.5 %. The values for leaded "Super" fuel, which has not been sold since 2002, differ only slightly from those for unleaded "Super" fuel. The discrepancy lies within the natural fluctuation range for the fuels, and is thus within the applicable uncertainties range. We thus refrained from listing leaded "Super" fuel separately. And, consequently, we have used the same emission factor for leaded gasoline, which was still being sold in small quantities in the early 1990s, that we have used for unleaded gasoline. In general, the available measurement technology has improved since the DGMK study of 1994, especially with the result that individual components with three to six carbon atoms can now be measured with greater sensitivity. Furthermore, for the DGMK study of 2002, as part of separate measurements on the fuel grades "Normal" [regular], "Super" [mid-grade/plus] and "Super Plus" [premium], selected diolefins and PAHs were also studied. For the aforementioned reasons, the data in the DGMK study of 2002 can be expected to be of higher quality overall. For this reason, the results from the DGMK study of 2002 were used for the inventory. Since the discrepancies between the values for 1994 and those for 2002 are very small, no real trend emerges. The values from the DGMK studies were supplemented with new emission factors obtained from the 2022 PetroLab study. The discrepancies with respect to earlier studies are also small. The factors in Table 6 refer solely to the fossilfuel fraction in each case. In keeping with the specifications of the IPCC Guidelines, in the national greenhouse-gas inventory emissions from fossil-fuel fractions are calculated separately from emissions from biogenic fractions. Also, official mineral-oil data (Amtliche Mineralöldaten) list fossil-fuel fractions and biocomponents separately.

The following figures show the compositions of the various gasoline grades and the fluctuation range for the pertinent emission factors. The highest and lowest emission factors, and the most important influencing parameters, are marked in each case. The values obtained after 2002 include the pertinent biocomponents. For this reason, they diverge from the values summarised in Table 6.

Components	Paraffins	Naphthenes	Acyclic ole- fins	Cyclic olefins	Aromatics	Oxygen com- pounds	Emission fac- tor
Units	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[t CO <sub>2</sub> /t]
Average	45.30	7.004	8.781	1.513	37.140	0.295	3.183
Refinery 1	46.81	8.160	9.040	0.820	35.180	0.010	3.181
Refinery 2	46.30	6.090	10.890	0.965	35.790	0.010	3.182
Refinery 3	42.03	7.090	17.280	3.260	30.400	0.010	3.176
Refinery 4	51.30	3.125	2.265	0.420	42.900	0.010	3.190
Refinery 5	41.63	9.500	5.510	0.100	41.250	2.020	3.182
Refinery 6	48.29	4.750	6.100	1.205	39.580	0.075	3.188
Refinery 7	49.66	5.370	8.930	1.080	35.040	0.010	3.178
Refinery 8	41.24	15.030	4.800	2.755	36.020	0.165	3.184
Refinery 9	40.45	7.245	11.895	1.165	39.270	0.010	3.190
Refinery 10	52.06	6.475	11.215	1.265	28.680	0.320	3.160
Refinery 11	52.03	5.975	10.205	1.095	30.630	0.095	3.166
Refinery 12	41.64	4.735	4.415	0.945	48.120	0.185	3.206
Refinery 13	49.24	7.430	3.675	1.290	37.200	1.205	3.175
Refinery 14	31.53	7.085	16.710	4.820	39.900	0.010	3.202

 Table 7:
 Composition of "Normal" [regular] gasoline grades

Source: DGMK 2002; own calculations

Table 8:

#### Composition of "Super" [mid-grade/plus] gasoline grades

Components	Paraffins	Naphthenes	Acyclic ole- fins	Cyclic olefins	Aromatics	Oxygen com- pounds	Emission fac- tor
Units	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[t CO <sub>2</sub> /t]
Average	40.23	4.880	7.438	1.532	43.441	2.543	3.186
Refinery 1	46.61	2.760	4.940	0.350	43.900	1.525	3.190
Refinery 2	36.44	3.590	13.700	1.695	44.630	0.010	3.207
Refinery 3	32.22	3.980	15.725	1.780	46.300	0.010	3.211
Refinery 4	47.20	1.960	1.855	0.415	47.250	1.365	3.194
Refinery 5	33.29	11.190	5.890	0.110	42.190	7.340	3.173
Refinery 6	37.42	4.490	5.730	1.530	49.980	0.885	3.210
Refinery 7	39.77	3.190	11.685	1.745	43.660	0.010	3.202
Refinery 8	46.35	2.840	5.030	2.895	42.420	0.525	3.191
Refinery 9	44.40	5.245	8.840	3.155	36.340	2.065	3.169
Refinery 10	46.56	4.215	8.040	2.030	35.840	3.325	3.160
Refinery 11	49.07	4.415	6.610	1.040	37.140	2.015	3.169
Refinery 12	41.61	7.235	4.745	1.190	45.300	0.010	3.206
Refinery 13	38.94	7.610	2.460	0.810	45.230	4.995	3.175
Refinery 14	23.32	5.595	8.885	2.700	47.990	11.515	3.152

Source: DGMK 2002; own calculations

Components	Paraffins	Naphthenes	Acyclic ole- fins	Cyclic olefins	Aromatics	Oxygen com- pounds	Emission fac- tor
Units	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[% by weight]	[t CO <sub>2</sub> /t]
Average	33.95	2.900	2.759	0.429	44.332	10.487	3.144
Refinery 1	36.26	1.720	2.390	0.210	49.970	9.465	3.159
Refinery 2	44.74	2.205	0.860	0.035	44.870	7.365	3.156
Refinery 3	-	-	-	-	-	-	-
Refinery 4	28.55	1.245	1.320	0.235	44.140	8.705	3.160
Refinery 5	27.71	8.490	1.800	0.085	46.720	13.955	3.132
Refinery 6	33.29	1.810	3.685	1.200	49.190	6.795	3.176
Refinery 7	31.64	2.275	4.155	0.320	47.380	7.625	3.170
Refinery 8	31.21	1.700	0.090	0.205	43.480	13.955	3.121
Refinery 9	41.60	3.035	2.515	0.210	34.430	13.440	3.102
Refinery 10	32.14	2.720	8.175	0.780	39.400	10.820	3.132
Refinery 11	45.67	2.310	0.720	0.185	32.380	10.435	3.111
Refinery 12	30.69	3.265	4.455	0.900	48.670	8.015	3.172
Refinery 13	28.55	3.335	1.495	0.655	48.400	13.745	3.136
Refinery 14	29.36	3.595	4.205	0.555	47.290	12.005	3.143

 Table 9:
 Composition of "Super Plus" [premium] gasoline grades (DGMK)

Source: DGMK 2002; own calculations

Table 10:

#### Composition of "Super E5" gasoline grades

Components	Aromatic com- pounds	Total, ethers	Total, alcohols	Oxygen com- pounds	Oxygen content	Emission factor
Units	% by weight	% by weight	% by weight	% by weight	% by weight	t CO₂/ t
Refinery 1	30.90	3.20	4.90	8.10	2.17	3.086
Refinery 2	27.90	0.30	5.30	5.60	1.89	3.089
Refinery 3	39.70	4.10	5.10	9.20	2.52	3.084
Refinery 4	32.30	6.30	5.00	11.30	2.63	3.071
Refinery 5	40.90	less than 0.1	5.20	5.20	1.80	3.121
Refinery 6	37.30	0.60	4.90	5.50	1.80	3.110
Refinery 7	39.50	0.30	5.30	5.60	1.89	3.111
Refinery 8	41.10	less than 0.1	5.30	5.30	1.84	3.119
Refinery 9	34.90	2.70	5.30	8.00	2.29	3.087
Refinery 10	39.90	3.70	5.20	8.90	2.48	3.087
Refinery 11	30.30	0.10	5.20	5.30	1.82	3.092
Import 1	27.00	0.20	5.20	5.40	1.84	3.088
Import 2	26.30	4.70	5.60	10.30	2.67	3.092
Import 3	35.30	2.00	5.20	7.20	2.12	3.090

Source: PetroLab 2022

Components	Aromatic com- pounds	Total, ethers	Total, alcohols	Oxygen com- pounds	Oxygen content	Emission factor
Units	% by weight	% by weight	% by weight	% by weight	% by weight	t CO <sub>2</sub> / t
Refinery 1	30.50	0.20	10.00	10.20	3.50	3.040
Refinery 2	27.20	0.40	9.80	10.20	3.46	3.037
Refinery 3	38.20	less than 0.1	10.30	10.30	3.57	3.047
Refinery 4	29.40	6.40	7.40	13.80	3.48	3.036
Refinery 5	36.20	less than 0.1	10.30	10.30	3.57	3.049
Refinery 6	37.70	0.60	8.10	8.70	2.91	3.075
Refinery 7	36.80	0.60	10.10	10.70	3.61	3.047
Refinery 8	40.40	less than 0.1	10.50	10.50	3.65	3.058
Refinery 9	33.10	0.20	9.60	9.80	3.37	3.051
Refinery 10	38.00	0.20	10.50	10.70	3.67	3.043
Refinery 11	27.70	less than 0.1	10.60	10.60	3.68	3.026
Import 1	30.50	0.10	10.30	10.40	3.60	3.038
Import 2	27.20	0.40	10.40	10.80	3.67	3.028
Import 3	35.60	0.10	10.00	10.10	3.49	3.051

Table 11: Composition of "Super E10" gasoline grades

Source: PetroLab 2022

Table 12:

Composition of "Super Plus" gasoline grades (new analyses)

Components	Aromatic com-	Total, ethers	Total, alcohols	Oxygen com- pounds	Oxygen content	Emission factor
Units	% by weight	% by weight	% by weight	% by weight	% by weight	t CO₂/ t
Refinery 1	34.10	11.60	0.40	12.00	2.03	3.097
Refinery 2	26.90	12.80	0.10	12.90	2.35	3.073
Refinery 3	-	-	-	-	-	-
Refinery 4	35.00	13.40	0.50	13.90	2.22	3.091
Refinery 5	38.90	4.60	5.30	9.90	2.62	3.089
Refinery 6	38.00	8.70	0.50	9.20	1.66	3.119
Refinery 7	39.40	12.70	0.30	13.00	2.07	3.116
Refinery 8	-	-	-	-	-	-
Refinery 9	39.60	13.80	0.60	14.40	2.42	3.095
Refinery 10	41.00	13.10	0.30	13.40	2.47	3.090
Refinery 11	35.30	14.40	0.20	14.60	2.62	3.078
Import 1	31.80	10.30	0.30	10.60	1.89	3.096
Import 2	27.90	9.30	1.20	10.50	2.08	3.082
Import 3	33.60	12.20	0.30	12.50	2.00	3.099

Source: PetroLab 2022

The discrepancies listed above are higher, on average, than the discrepancies between the DGMK studies of 2002 and 1994. For this reason, the discrepancies may be assumed to lie within the natural fluctuation ranges for the relevant grades of gasoline. The largest factors that influence the  $CO_2$  emission factors have been marked in colour. For regular gasoline, the concentration of aromatic compounds is the primary factor that determines the size of the  $CO_2$  emission factor. On average, aromatic compounds tend to have higher carbon-content levels than kerosenes do. In general, the concentrations of aromatic compounds are also produced

on the premises of the refinery that produced the gasoline. In cases in which such compounds are produced on the premises, producers seek to maximize the quantities of aromatic compounds that are provided to chemical production processes. The concentrations of aromatic compounds vary only slightly in "Super" [premium] grades of gasoline. The CO<sub>2</sub> factors in such gasoline are determined primarily by the levels of oxygen compounds (MTBE) found in the gasoline. In the case of super plus (premium plus) grades, the levels of aromatic compounds and of oxygen compounds both play a role.

At the time the DGMK study's measurements were carried out, no biofuels were yet being added to conventional fuels. On the other hand, the values listed in Table 10 through Table 12, which are from a current study (PetroLab 2022), do include biocomponents. The biocomponents contain oxygen. For this reason, their  $CO_2$  emission factors are lower, on average. These emission factors cannot be used for the national greenhouse-gas inventory in this form, however, because the present study is considering fossil and biogenic fuel fractions separately. Consequently, separate factors have been determined for each fraction, taking account of the applicable biomass fractions (ethanol, ETBE, TAEE). The factors for the fossil fractions are listed in Table 6.

A weighted CO<sub>2</sub> emission factor has been calculated from the data on annual sales of the fuel grades "Normal" [regular], "Super" [mid-grade/plus] and "Super Plus" [premium] (Official Mineral Oil Statistics). No figures for the new German Länder are available for the year 1990. That lack is compensated by applying to the year 1990 the breakdown for the various fuel grades as it was in 1991. In the interest of consistency, an energy-related CO<sub>2</sub> emission factor has been calculated from the calculated weight-based emission factor and the net calorific value listed in the Energy Balance. So-calculated emission factors hardly fluctuate at all over the years concerned. A noticeably low emission factor results for only one year – 2011. Following the introduction of the fuel "E10" (which included a biofuel fraction of up to 10% in "Super" [mid-grade/plus]), considerably more "Super Plus" [premium] was purchased.

For many years, the energy-related emission factor remained constant, at about 73.1 t  $CO_2/TJ$ . The default value of 69.3 t  $CO_2/TJ$  given in the 2006 IPCC Guidelines is too low. Use of the default value in the German inventory would lead to considerable underestimation. Currently, it is not possible to calculate an energy-related emission factor, since calorific values are determined (if at all) solely for mixtures, with biocomponents included. No valid calorific values are known for the purely fossil fractions involved. For this reason, calculations in the greenhouse-gas inventory only use mass-specific emission factors.

## 5.3 Avgas

Only very small quantities of avgas are now used. The fuel is used in small aircraft. As a result, just a few producers of the fuel remain. Avgas, the last remaining leaded fuel, was included in the 2022 PetroLab study for the sake of completeness. Since the composition of avgas varies considerably less widely than the compositions of other gasoline fuels do, a representative emission factor can be determined on the basis of just a few samples. The fuel is relatively expensive, as a result of the small quantities in which it is produced. For this reason, where technical circumstances permit, users have been seeking to switch to the "Superplus" grade, which in this context is referred to as "MoGas." Where this is done, the alcohol concentration of this fuel must not exceed 1 V/V-%. As a result, MoGas was not evaluated again for the purposes of the present study. The following table shows the analysis results for avgas:

Analysis data for avgas, from the 2020 PetroLab study							
Components	Jnits Northern Ger- many Germany Germany Southern Ger- many / Switzer- land						
n-paraffins	% by weight	0.600	1.200	0.400	2.200	1.100	
iso-paraffins	% by weight	78.200	78.800	74.400	88.500	79.975	

Table 13:Composition of avgas

	Analysis data for avgas, from the 2020 PetroLab study							
Components	Units	Northern Ger- many	Southwestern Germany	Southern Ger- many / Switzer- land	Switzerland	Average value		
iso-pentane	% by weight	17.500	14.700	12.800	8.700	13.425		
C8-iso-paraffins	% by weight	50.200	54.600	51.000	69.700	56.375		
olefins	% by weight	0.100	0.100	< 0.1	0.200	0.125		
naphthenes	% by weight	0.500	0.500	0.500	0.300	0.450		
aromatic compounds	% by weight	20.800	19.200	24.800	8.700	18.375		
benzene	% by weight	< 0.02	0.050	< 0.02	0.020	0.028		
toluene	% by weight	1.700	8.000	3.200	8.200	5.275		
C8 - aromatic com- pounds	% by weight	13.400	7.900	14.900	0.300	9.125		
C9 - aromatic com- pounds	% by weight	5.700	3.200	6.700	0.100	3.925		
oxygenates	% by weight	< 0.1	0.100	< 0.1	< 0.1	< 0.1		
MTBE	% by weight	< 0.1	< 0.1	< 0.1	< 0.1	< 0.1		
ETBE	% by weight	< 0.1	0.100	< 0.1	< 0.1	< 0.1		
TAEE	% by weight	< 0.1	< 0.1	< 0.1	< 0.1	< 0.1		
С	% by weight	85.235	85.204	85.543	84.612	85.149		
н	% by weight	14.765	14.774	14.457	15.386	14.846		
0	% by weight	0.000	0.022	0.000	0.002	0.006		
gross calorific value	MJ/kg	47.070	47.100	46.860	47.650	47.170		
net calorific value	MJ/kg	43.780	43.800	43.630	44.200	43.853		
CO <sub>2</sub> emission factor	t CO <sub>2</sub> /TJ	71.386	71.328	71.890	70.191	71.199		

Source: PetroLab 2022

#### 5.4 Diesel fuel

The basis used for calculating the emission factor for diesel fuel is DGMK research report 583: "The composition of diesel fuels from German refineries, 1999-2002" ("Zusammensetzung von Dieselkraftstoffen aus Deutschen Raffinerien 1999-2002"). That study graded summer and winter samples from 13 refineries. From the analysis results, an average value for the summer grades and an average value for the winter grades were calculated. The following figure shows the slight differences that emerged between the grades.

Table 14:	Composition of diesel	fuels in summer

Components	Carbon	Hydrogen	Emission factor
Units	[% by weight]	[% by weight]	[t CO <sub>2</sub> /t]
Average	86.32	13.577	3.165
Refinery 1	86.30	13.700	3.164
Refinery 2	86.20	13.700	3.161
Refinery 3	86.30	13.600	3.164
Refinery 4	86.30	13.600	3.164
Refinery 5	86.40	13.600	3.168
Refinery 6	86.40	13.500	3.168
Refinery 7	86.20	13.700	3.161
Refinery 8	86.20	13.800	3.161
Refinery 9	86.60	13.300	3.175
Refinery 10	86.20	13.600	3.161
Refinery 11	86.30	13.500	3.164
Refinery 12	86.50	13.400	3.172
Refinery 13	86.30	13.500	3.164

Source: DGMK research report 583; own calculations

Components	Carbon	Hydrogen	Emission factor
Units	[% by weight]	[% by weight]	[t CO <sub>2</sub> /t]
Average	86.40	13.488	3.168
Refinery 1	86.40	13.500	3.168
Refinery 2	86.40	13.300	3.168
Refinery 3	86.20	13.700	3.161
Refinery 4	86.20	13.700	3.161
Refinery 5	86.40	13.600	3.168
Refinery 6	86.20	13.400	3.161
Refinery 7	86.20	13.700	3.161
Refinery 8	86.50	13.500	3.172
Refinery 9	86.30	13.600	3.164
Refinery 10	86.40	13.400	3.168
Refinery 11	86.50	13.500	3.172
Refinery 12	86.70	13.200	3.179
Refinery 13	86.30	13.500	3.164
Refinery 14	86.60	13.500	3.175
Refinery 15	86.70	13.400	3.179
Refinery 16	86.40	13.300	3.168

Table 15:	Composition	of diesel	fuels in winter
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Source: DGMK research report 583; own calculations

The values fluctuate throughout a very narrow range overall. On the one hand, the grades of fuel produced by the various different refineries differ only very slightly. On the other, the differences between summer and winter grades of diesel fuel are also slight. Nonetheless, it is possible to calculate a weighted emission factor, from these data, that takes account of both summer and winter grades of fuel. In Germany, the availability of "winter diesel" is governed by law. Petrol stations are legally required to sell "winter diesel" from 15 November to 28 February. In addition, a conversion phase has to be taken into account, with the result that the usage period for "winter diesel" amounts to about 4 months. Accordingly, diesel vehicles run with "summer diesel" for a total of 8 months of the year. Applying this distribution, a weighted emission factor was calculated from the analysis results relative to "summer diesel" and "winter diesel." While the study did take account of calorific values, such values were available for only a few samples. And those samples cannot be unambiguously allocated to the various elementary analyses. It was possible to calculate net calorific values from the analysis data, however. The results show excellent agreement with the measured net calorific values. In addition, the values agree well with the net calorific values given in the Energy Balance. The calculation yields an energy-related CO<sub>2</sub> emission factor of about 74.0 t  $CO_2/TJ$ . That value agrees very well with the default value given in the 2006 IPCC Guidelines, 74.1 t  $CO_2/TJ$ .

No new analyses of diesel fuel were carried out. The main reason for this is that the biocomponents mixed with diesel differ from those used with gasolines. For technical reasons, analyses are unable to cleanly differentiate the biocomponents in diesel from the fuel's fossil-based ingredients. As a result, they cannot separately consider the fuel's fossil-based base mixture. Such consideration is not needed for diesel, however, since the composition of diesel fuel varies only slightly. Furthermore, there are no indications that the composition of diesel has changed noticeably since the last study. Ultimately, the biocomponent(s) in the fuel are the only difference. Naturally, those components have an impact on the net calorific value and carbon content of a diesel mixture as a whole. This change is not relevant, however, since in the greenhouse-gas inventory emissions from the fossil-based fuel fraction are calculated

separately from those from the biocomponent fraction. The size of the fossil-based fraction may be considered stable. For this reason, the emission factors may continue to be used.

### 5.5 Refinery gas

For refinery gas, a mass-related  $CO_2$  emission factor is calculated annually from emissions trading data. In an exception to this approach, resorted to as a result of poorer data quality in the years 2005 and 2006, the calculation for those two years was carried out with a factor formed from average values for the period 2005 – 2013. As of the year 2014, emissions trading data includes refinery-gas quantities given in m<sup>3</sup>. As a result of lacking density information, such figures cannot be included in the bases for calculating the emission factors. A review shows that inclusion of the relevant substance streams, in the calculation of the energy-specific emission factor from emissions trading data, has virtually no impact on the factor.

The average net calorific values calculated from emissions trading data vary, over the years in question, between 45.1 MJ/kg and 48.8 MJ/kg, while the net calorific values used in the Energy Balance vary considerably more widely, throughout a range from 37.5 MJ/kg to 49.5 MJ/kg. Conceivably, the annual fluctuations, and the discrepancies with the emissions trading data, could be attributed to the fact that the energy statistics vary annually with regard to the number of operators who use a lower default net calorific value. In 2020, the lower value was about 43.1 MJ/kg. In the interest of consistency, the lower net calorific values used in the Energy Balance were chosen for inventory preparation. To prevent underestimation of the pertinent  $CO_2$  emissions, the emission factor has been adjusted accordingly. This has been done by calculating a mass-specific emission factor and then dividing the resulting factor by the net calorific value used in the Energy Balance. As a result, the energy-related emission factor fluctuates considerably, from 54.6 to 69.8 t  $CO_2/TJ$ . The default emission factor given by the 2006 IPCC Guidelines is 57.6 t  $CO_2/TJ$ . The Guidelines give a high heating value of 49.5 MJ/kg. That high heating value would be expected to lead to a lower default emission factor. Overall, the mass-specific national emission factors are within the 95 % confidence interval for the default values.

Year	ETS, net calorific value [MJ/kg]	Energy Balance, net calorific value [MJ/kg]	EF ETS [tCO <sub>2</sub> /TJ]	EF Inventory [t CO <sub>2</sub> /TJ]
2007	46.511	45.856	56.24	57.04
2008	48.426	45.570	55.68	59.17
2009	48.810	42.448	55.24	63.51
2010	48.136	40.355	55.67	66.40
2011	47.776	43.048	55.49	61.58
2012	48.297	42.393	54.66	62.28
2013	45.093	43.080	58.06	60.78
2014	48.237	42.572	53.06	60.12
2015	45.246	42.325	58.01	62.02
2016	45.179	49.502	58.00	45.18
2017	48.107	37.497	54.44	69.84
2018	47.938	45.492	54.19	57.10
2019	48.301	45.492	53.94	57.27
2020	48.108	45.492	54.13	57.24

 Table 16:
 Comparison of substance values for refinery gas

#### 5.6 LPG

To make it possible to calculate  $CO_2$  emission factors for LP gas, first the carbon content levels of butane and propane were calculated, via molar weights. Until a few years ago, the applicable fractions for the two components were published in the annual reports of the German Liquid Petroleum Gas Association (Deutscher Verband Flüssiggas). That association also provided the data for the period back through 1990. Weighted, mass-related emission factors are calculated annually from the applicable fractions for the two components. Those factors are then divided by the pertinent net calorific values used in the Energy Balance. The mass-related emission factors hardly vary at all over the years. The net calorific values given in the Energy Balance fluctuate more widely from year to year. Here again, the calorificvalue fluctuations seen in energy statistics can be plausibly attributed to inconsistencies in use of the default calorific values given in the statistics. Identical net calorific values are used for propane and butane in each case. Via the calculation method chosen, these fluctuations in net calorific values are transferred to the energy-related CO<sub>2</sub> emission factor. The emission factors for LP gas that are published in the National Inventory Report apply only to energy-related consumption. The data for feedstock use differ, since the mixtures chosen for such use tend, on average, to contain more butane than propane. Gas for energy-related use tends to contain more propane than butane. For energy-related consumption, which is of relevance for emissions reporting, weighted emission factors of 64.0 to 66.6 t CO<sub>2</sub>/TJ were calculated. The default value given by the 2006 IPCC Guidelines,  $63.1 \text{ t } \text{CO}_2/\text{TJ}$ , is slightly lower than the average values for Germany as a whole. In all likelihood, the mixture on which the default value is based contained other substances, in addition to propane and butane, whose specific emission factors are lower than those for propane and butane. Since the year 2015, the emission factors have been carried forward in the national greenhouse-gas inventory, since the individual relevant quantities of propane and butane are no longer recorded statistically.

## 5.7 Other petroleum products and residual substances

The  $CO_2$  emission factors for light heating oil, petroleum coke, heavy heating oil and "other petroleum products" are calculated from emissions trading data. The relevant average values for the years 2005 – 2013 were carried backward through 1990.

For light heating oil, an average emission factor of  $74.0 \text{ t } \text{CO}_2/\text{TJ}$  was calculated. As expected, it is the same as the emission factor for diesel fuel. In addition, it agrees with the default value,  $74.1 \text{ t } \text{CO}_2/\text{TJ}$ .

Over the years concerned, the national emission factors for petroleum coke vary from 94.6 to 104.3 t  $CO_2/TJ$ . The values lie within the range of the default value given in the 2006 IPCC Guidelines, 97.5 t  $CO_2/TJ$ .

It is somewhat difficult to differentiate between heavy heating oil and "other petroleum products." In the Mineral Oil Statistics, "other petroleum products" are defined as residual substances from refineries, and the pertinent emission factor is calculated accordingly. And in the Energy Balance, the oils listed in the column "heavy heating oil" include heavy fuel oils and other residual oils. The majority of heavy fuel oils are used in international shipping, and residual oils are used in chemical processing (non-energyrelated consumption). Heavy fuel oil, meeting the applicable standards, continues to be used in conventional combustion processes in industry, on a considerably smaller scale. For that heavy fuel oil, annual, weighted emission factors of  $79.0 - 81.6 \text{ t } \text{CO}_2/\text{TJ}$  were determined. In comparison to those levels, the default value given in the 2006 IPCC Guidelines, 77.4 t  $CO_2/TJ$ , seems somewhat too low. The national factors for "other petroleum products" differ only slightly from the corresponding values for heavy fuel oil. They are slightly higher, on average, and range from 80.1 to 82.9 t  $CO_2/TJ$ . In this light, the default value given in the 2006 IPCC Guidelines for "Other petroleum products," 73.3 t CO<sub>2</sub>/TJ, seems considerably too low. In this context, the Guidelines combine various substances, such as aromatic compounds, tar, propylene, sulphur and fats, that differ considerably in terms of their chemical properties. For example, pure sulphur has a carbon content of 0, while benzene and toluene have carbon contents > 90%. The pertinent net calorific values also vary considerably. In general, it would be useful to separately list the substances that the Guidelines combines, because such combination can lead to marked misinterpretations and underestimations.

In Germany, only very small quantities of waste oil are used in combustion processes. For the most part, such oil is reprocessed, i.e. it is used for substance recovery. For this reason, only a limited quantity of data can be generated from emissions trading data. The substance values for waste oil vary, depending on the oil's origin. Nonetheless, a clear correlation between carbon content levels and calorific values emerges, as the following figure shows:





Source: Own figure, compiled from data of DEHSt (2021)

Presumably, the sulphur content levels of the waste oil considered here do not vary so widely. Otherwise, the values in the figure would show greater scattering.

## 6 Gases

Some gaseous fuels are grouped with the solid fuels, in keeping with the IPCC definitions of the fuels, and with the Guidelines' emphasis on the solid-fuel origins (including production origins) of the relevant gaseous fuels. This approach is taken for coke oven gas, town gas, blast furnace gas and basic oxygen furnace gas. The other produced gases are grouped with the liquid fuels, since those gases occur primarily in chemical industry processes – in non-energy-related consumption of naphtha and other petroleum products. These classifications play a necessary role in ensuring that the Reference Approach produces meaningful results.

## 6.1 Coke oven gas, blast furnace gas and basic oxygen furnace gas

Germany is a leading steel producer. Its production of coke oven gas, blast furnace gas and basic oxygen furnace gas is thus high, as one would expect. Blast furnace gas and basic oxygen furnace gas are normally combusted as mixtures. Natural gas is sometimes added, depending on the quality of the gas. Virtually all of the blast furnace gas produced by the steel industry is used for energy generation. Only a very small fraction of this gas is flared off.

The CO<sub>2</sub> emission factors for coke oven gas, blast furnace gas and basic oxygen furnace gas are determined with the help of emissions trading data. For relevant recalculations back through 1990, average values were calculated from the emissions trading data for the period 2005 - 2013. Those values were then used for the years 1990 – 2004. The emission factors calculated for coke oven gas vary only slightly – between 40.3 and 41,8 t CO<sub>2</sub>/TJ. The national values are slightly below the default value given by the 2006 IPCC Guidelines – 44.4 t CO<sub>2</sub>/TJ – but they are within the 95% confidence interval.

Since in energy statistics blast furnace gas and basic oxygen furnace gas are reported only as a gas mixture, a weighted emission factor is calculated from a) the emission factors determined individually for the two gases and b) the quantities of blast furnace gas and basic oxygen furnace gas that are produced. Undoubtedly, the mixing ratios used in the various utilization areas can differ. Combustion of blast furnace gas and basic oxygen furnace gas is covered only partially by emissions trading data, and the calculation method used ensures that the total emissions are calculated correctly. For it to be possible to compare the national factors with the default values in the 2006 IPCC Guidelines, blast furnace gas and basic oxygen furnace gas have to be considered separately. For blast furnace gas, the annual average emission factors (implied emission factors), calculated for the entire installations sector, vary from 254.8 to  $272 \text{ t } \text{CO}_2/\text{TJ}$ . The calorific values vary between 3.6 and 3.3 MJ/m<sup>3</sup>. The default emission factors. In Germany, the annual implied emission factors for basic oxygen furnace gas range between 183 and 199 t CO<sub>2</sub>/TJ. The mean calorific values vary between 8.5 and 8.1 MJ/m<sup>3</sup>. The default emission factor given in the 2006 IPCC Guidelines, at 182 t CO<sub>2</sub>/TJ, is lower than the German values and thus seems somewhat too low.

#### 6.2 Town gas

Town gas was used in Germany until 1996. In the Energy Balance, it is grouped with coke oven gas. The data situation is similar to that for combustion of blast furnace gas and basic oxygen furnace gas – no data are available on the fractions of coke oven gas and town gas found in the gas mixtures used. For this reason, a weighted emission factor is calculated here as well, via the figures for production of coke oven gas and town gas. The values for town gas were obtained from Berliner Gaswerke AG (GASAG – the Berlin natural gas utility) and DBI Gas- und Umwelttechnik GmbH Leipzig (DBI GUT). Detailed analyses are available for the years 1989 through 1991. The following table provides an overview of the different grades of gas used.

	Units	Coal gasifica- tion	High-tempera- ture lignite coking	Coal-dust gasi- fication	Pressure split- ting of natural gas	Pressurized oil cracking
Oxygen	[% by vol.]	0.060	0.160	0.000	0.120	0.120
Nitrogen	[% by vol.]	1.380	11.360	3.700	1.810	1.000
Carbon dioxide	[% by vol.]	4.240	3.570	17.400	2.500	2.910
Hydrogen	[% by vol.]	55.670	47.360	40.100	60.660	47.950
Carbon monoxide	[% by vol.]	21.190	21.780	38.800	34.420	47.550
Methane	[% by vol.]	17.000	15.260	0.000	0.510	0.440
Ethene	[% by vol.]	0.370	0.380	0.000	0.000	0.000
Propane	[% by vol.]	0.020	0.030	0.000	0.000	0.000
Propene	[% by vol.]	0.020	0.030	0.000	0.000	0.000
n-Butane	[% by vol.]	0.050	0.070	0.000	0.000	0.000
Ethane	[% by vol.]	0.000	0.000	0.000	0.000	0.000
n-pentane	[% by vol.]	0.000	0.000	0.000	0.000	0.000
Lower heating value	[MJ/m³]	15.100	13.710	9.240	11.090	11.360
Emission factor	[t CO2/TJ]	56.620	59.965	119.812	66.387	88.126

Table 17:	Composition of t	the different com	oonents in town (	gas, by origin
	composition or (			

Source: DBI GUT 2014a

These different gases were combined to form mixtures of relatively constant quality. Data on the relevant gas-fraction mixing ratios for summer and winter grades of gas are also available from DBI Gasund Umwelttechnik GmbH Leipzig. The following mixture is considered representative for summer grades, with respect to the fractions seen at the national level: 62.5 % gas from coal gasification, 25 % gas from high-temperature lignite gasification and 12.5% gas from coal-dust gasification. This yields a CO<sub>2</sub> emission factor of  $65.36 t CO_2/TJ$ . The following mixture is considered representative for winter grades: 44.74 % gas from coal gasification, 17.9 % gas from high-temperature lignite gasification, 16.11 % gas from pressurized natural-gas reforming, 5.59 % gas from pressurized oil cracking, 8.95 % gas from coal-dust gasification and 6.71 % nitrogen. This yields an implied CO<sub>2</sub> emission factor of  $62.4 t CO_2/TJ$ . The emission factors have been suitably weighted. The compositions of such mixtures vary considerably at the regional level, since the gases were sometimes also used separately. The calculation as described is used to obtained a national average value. In comparison to the calculated CO<sub>2</sub> factors, the default emission factor given in the 2006 IPCC Guidelines,  $44.4 t CO_2/TJ$ , seems somewhat low. On the other hand, it has been a long time since town gas was used in Europe.

#### 6.3 Fuel gas

The values for fuel gas, which was used exclusively in the former GDR, were obtained from a data set of the [former] "Ernst Thälmann" engineering school for mining and energy technology ("Ingenieursschule für Bergbau und Energetik 'Ernst Thälmann'"), located in Senftenberg. The following table covers a number of different gases:

	Units	Lignite-based "winkler" gas	Lignite-based gen- erator gas	Lignite-based low- temperature car- bonisation gas	Lignite-based wa- ter gas
Carbon dioxide	[% by vol.]	5.500	3.700	19.000	13.800
Carbon monoxide	[% by vol.]	22.500	30.000	11.600	38.000
Hydrogen	[% by vol.]	12.600	10.700	11.000	26.500
Nitrogen	[% by vol.]	55.700	53.500	45.500	21.500
Methane	[% by vol.]	0.700	2.000	11.600	0.600
Other hydrocarbons	[% by vol.]	0.000	0.000	0.800	0.000
Oxygen	[% by vol.]	0.000	0.000	0.500	0.000
Net calorific value [MJ/m <sup>3</sup> ]	[MJ/m³]	4.459	5.665	7.277	7.879
Emission factor	[t CO2/TJ]	126.701	123.990	118.439	130.972

Table 18: Analysis data for lignite gases used in the former GDR

Source: Ingenieursschule für Bergbau und Energetik "Ernst Thälmann"; own calculations

The term "fuel gas" is not clearly defined. Since this gas was used primarily in mine-mouth power plants, it may be assumed to have been a lignite-based gas. The composition of such gases can vary widely, however. Consequently, the applicable emission factors can also differ widely. They lie within the range 118.6 to 131 t  $CO_2/TJ$ . In the interest of applying a conservative approach, to ensure that the base-year emissions are not overestimated, the lowest emission factor is used for inventory preparation. The 1989 Energiewirtschaftlicher Jahresbericht (1989 edition of an annual report for the energy sector) gives a net calorific value of 5.3 MJ/Nm<sup>3</sup> for "other gas," a figure that points to a higher emission factor. Since in the Energy Balance coke oven gas, town gas and fuel gas are reported as a group, the net calorific values for the individual gases involved can no longer be determined.

#### 6.4 Other manufactured gases

"Other manufactured gases" are used primarily in the chemical industry. This term refers both to highcaloric gases, with high hydrogen fractions, and to low-caloric flare gases with high nitrogen or  $CO_2$  fractions. Only part of the relevant data available within emissions trading data is suitable for evaluation for purposes of the inventory. In some cases, no  $CO_2$  emission factors are given, or factors are given only as calculated values; in others, no net-calorific-value figures are available. In sum, only a small set of values are relevant. In addition, the gas figures are listed in a range of different units, meaning that they cannot be combined. The following table provides an overview of the various substance values involved.

Year	Lower net calorific value [MJ/m³]	EF [tCO <sub>2</sub> /1000m <sup>3</sup> ]	Lower net calorific value [MJ/kg]	EF [t CO <sub>2</sub> /t]	EF Inventory [t CO₂/TJ]
2008	34.356	1.853	-	-	63.582
2009	34.466	1.856	-	-	63.582
2010	33.439	1.784	-	-	63.582
2011	33.369	1.785	-	-	63.582
2012	33.086	1.754	-	-	63.582
2013	32.626	1.596	-	-	65.313
2014	18.754	1.177	-	-	66.151
2015	16.872	0.877	50.021	1.225	63.532
2016	14.484	0.759	49.449	1.156	58.178
2017	17.629	0.919	39.030	1.198	59.344
2018	18.725	0.988	36.463	2.415	63.621
2019	14.086	0.755	37.379	2.442	68.939
2020	12.071	0.664	39.567	2.478	60.843

Table 19: Analysis data for other gas
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Source: DEHSt 2021

The data present a highly inconsistent picture, with some considerable annual fluctuations. As a result, it is clear that no average emission factors can be calculated from this fuel-group data that could be of use for the inventory. In a first approach, carried out some time ago, the applicable  $CO_2$  quantities for the period back through 1990 were calculated from the average CO<sub>2</sub> factor, oriented to thousands of m<sup>3</sup>, for the years 2008 through 2013. When the subsequent years were evaluated, it became clear that that average factor was too high, however. As a result, the procedure had to be revised. Now, individual factors do not enter into calculation of the emission factors. Instead, the total quantity of CO<sub>2</sub> reported in emissions trading, for other gases, is used as the basis for calculation. That CO<sub>2</sub> quantity is then divided by the total quantity of other gases that is reported, in units of TJ, and pursuant to the 13th Ordinance for the Implementation of the Federal Immission Control Act (13. BImSchV), by operators of large combustion plants. This approach yields a CO<sub>2</sub> emission factor of the same order of magnitude as that for refinery gas. This result seems plausible, since the mass-specific calorific values for the gases are similar to those for refinery gas. In addition, in energy statistics, some of the relevant plant operators list chemical industry gases as "refinery gas." That said, the total quantities, reported in energy statistics, of other manufactured gases and refinery gas are smaller than the quantities reported pursuant to the 13. BIm-SchV. Here, the combination of a) data for large combustion plants and b) CO<sub>2</sub> data from emissions trading ensures consistency of reporting across the areas of air pollutants, greenhouse gases and the ETS.

For reasons of time-series consistency, an average value was calculated from the emission factors of the period 2013-2020, and then carried back through the year 1990.

#### 6.5 Mine gas

For mine gas, a methane-content figure was calculated from the quantity of methane used, as given by the Gesamtverband Steinkohle (GVSt) hard-coal-mining association, and the total quantity, expressed in cubic meters, given in the Energy Balance. A  $CO_2$  emission factor was then calculated via the relevant gas composition. Statistical differences are seen in some years. In the interest of applying a conservative approach, the calculation is carried out with the lowest methane-content figure. That value fits with the analysis data available to the German Environment Agency for mine gas. The methane content in the so-utilised gas can be expected to decrease somewhat following the decommissioning of the mines. For this reason, the values are reviewed annually. That said, it makes sense to adjust the emission factor only

when large discrepancies occur. The quantity of mine gas being used is relatively small, and it will become even smaller once all hard-coal mining has been discontinued. In this area, no comparison with the default emission factor is possible, since the IPCC 2006 Guidelines do not provide a  $CO_2$  emission factor for mine gas.

#### 6.6 Natural gas and petroleum gas

For petroleum gas, data were available from emissions trading. In Germany, petroleum gas is used only in connection with natural-gas production. Until 1994, petroleum gas was listed separately in the Energy Balance as a fuel. As of 1995, the Energy Balance has presented combined data on natural gas and petroleum gas. Since the quantities of natural gas recorded in the context of emissions trading are not representative, and since default emission factors are frequently used, we carried out analyses of our own, via the following project: "Measurements of natural-gas quality at various points in the network, for derivation and verification of implied emission factors and net calorific values for natural gas" ("Messungen der Erdgasqualität an verschiedenen Stellen im Netz zur Ableitung bzw. Verifizierung von durchschnittlichen Emissionsfaktoren und Heizwerte von Erdgas" (2014)), carried out by DBI Gas- und Umwelttechnik GmbH Leipzig. In that effort, measurements were carried out at 32 locations throughout Germany. The measurement sites were selected so as to ensure that all important imported gases, and the country's own production, would be covered. In addition, a mixture distributed in Germany was analysed. Alternative measuring sites were found for selected border handover points at which measures proved unfeasible.

	Units	Netherlands, winter	Netherlands, summer	Germany, winter	Germany, summer
Helium	Mol%	0.05786	0.05787	0.05487	0.04889
Hydrogen	Mol%	0.00000	0.00000	0.00000	0.00000
Oxygen	Mol%	0.00200	0.02198	0.00100	0.00699
Nitrogen	Mol%	13.20306	11.89412	11.66730	11.23674
Carbon dioxide	Mol%	0.91300	0.73146	0.76550	0.53382
Carbon monoxide	Mol%	0.00000	0.00000	0.00000	0.00000
Methane	Mol%	82.92466	85.30374	85.10016	86.58319
Ethane	Mol%	2.44735	1.69909	2.00772	1.47382
Ethene	Mol%	0.00000	0.00000	0.00000	0.00000
Propane	Mol%	0.29519	0.18362	0.21809	0.06493
Propene	Mol%	0.00000	0.00000	0.00000	0.00000
i-Butane	Mol%	0.04515	0.02857	0.03649	0.01256
n-Butane	Mol%	0.05024	0.03203	0.04183	0.01119
neo-Pentane	Mol%	0.00615	0.00450	0.00550	0.00410
i-Pentane	Mol%	0.01220	0.00822	0.01288	0.00394
n-Pentane	Mol%	0.01153	0.00761	0.01192	0.00265
i-Hexane	Mol%	0.00921	0.00622	0.01035	0.00302
n-Hexane	Mol%	0.00456	0.00301	0.00602	0.00127
i-Heptane	Mol%	0.00609	0.00370	0.00932	0.00161
n-Heptane	Mol%	0.00192	0.00114	0.00370	0.00044
i-Octane	Mol%	0.00326	0.00178	0.00831	0.00095
n-Octane	Mol%	0.00068	0.00057	0.00398	0.00012
Benzene	Mol%	0.00527	0.00972	0.02257	0.00873
Toluene	Mol%	0.00052	0.00073	0.00643	0.00088
Ethylbenzene	Mol%	0.00009	0.00009	0.00152	0.00008
m, p-Xylene	Mol%	0.00001	0.00011	0.00234	0.00007
o-Xylene	Mol%	0.00000	0.00013	0.00220	0.00000
Gross calorific value	[MJ/m³]	35.25756	35.49946	35.80461	35.65066
Net calorific value	[MJ/m³]	31.80846	32.01544	32.29877	32.14516
Emission factor	t CO <sub>2</sub> / TJ	55.90181	55.62934	55.76198	55.41216
Emission factor	kg CO <sub>2</sub> / kWh (Hi)	0.201246	0.200266	0.200743	0.199498
Emission factor	kg CO2 / kWh (Hs)	0.181559	0.180611	0.181087	0.179899

Table 20:	Analysis data fo	or natural gas L
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Source: DBI GUT 2014b

	Units	Norway, win- ter	Norway, sum- mer	Russia, winter	Russia, sum- mer	Denmark, sum- mer
Helium	Mol%	0.01795	0.02294	0.02294	0.02294	0.03088
Hydrogen	Mol%	0.00000	0.00000	0.00000	0.00000	0.00000
Oxygen	Mol%	0.00998	0.00000	0.00000	0.00000	0.00000
Nitrogen	Mol%	1.15469	1.17550	0.82557	0.66778	0.16749
Carbon dioxide	Mol%	1.11328	1.67775	0.07324	0.12639	1.00493
Carbon monox- ide	Mol%	0.00000	0.00000	0.00000	0.00000	0.00000
Methane	Mol%	92.95818	90.94302	97.26253	96.60166	87.92253
Ethane	Mol%	4.10166	5.08850	1.39408	1.96520	6.83474
Ethene	Mol%	0.00000	0.00000	0.00000	0.00000	0.00000
Propane	Mol%	0.43806	0.87704	0.30531	0.43763	2.33819
Propene	Mol%	0.00000	0.00000	0.00000	0.00000	0.00000
i-Butane	Mol%	0.07966	0.07623	0.05038	0.07659	0.36923
n-Butane	Mol%	0.05924	0.09196	0.04689	0.07059	0.73655
neo-Pentane	Mol%	0.00220	0.00079	0.00094	0.00137	0.00784
i-Pentane	Mol%	0.01613	0.01722	0.00711	0.01139	0.18272
n-Pentane	Mol%	0.01210	0.01417	0.00512	0.00822	0.20814
i-Hexane	Mol%	0.01089	0.00571	0.00195	0.00345	0.07296
n-Hexane	Mol%	0.00654	0.00391	0.00124	0.00207	0.05977
i-Heptane	Mol%	0.01024	0.00249	0.00135	0.00251	0.02840
n-Heptane	Mol%	0.00075	0.00041	0.00016	0.00023	0.01180
i-Octane	Mol%	0.00550	0.00083	0.00060	0.00114	0.00877
n-Octane	Mol%	0.00051	0.00011	0.00010	0.00017	0.00211
Benzene	Mol%	0.00121	0.00113	0.00028	0.00032	0.00981
Toluene	Mol%	0.00051	0.00024	0.00014	0.00022	0.00252
Ethylbenzene	Mol%	0.00021	0.00000	0.00002	0.00005	0.00022
m, p-Xylene	Mol%	0.00023	0.00006	0.00005	0.00007	0.00020
o-Xylene	Mol%	0.00028	0.00000	0.00000	0.00000	0.00018
Higher heating value	[MJ/m³]	40.63784	40.95824	40.17810	40.53254	44.58987
Lower heating value	[MJ/m³]	36.67763	36.98431	36.23026	36.55986	40.35322
Emission factor	t CO <sub>2</sub> / TJ	56.11740	56.62425	55.16382	55.31522	57.25707
Emission factor	kg CO₂ / kWh (Hi)	202.022	203.847	198.590	199.135	206.125
Emission factor	kg CO <sub>2</sub> / kWh (Hs)	182.335	184.069	179.077	179.617	186.541

Table 21: Analysis data for natural gas F
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Source: DBI GUT 2014b

The fluctuation range covered by the  $CO_2$  emission factors for the various grades of gas is very narrow. And the values vary only very slightly overall, as the overviews show.

As with the other fuels, no sector-specific emission factors are determined for natural gas. In the present case, the data would not support determination of such a factor. For this reason, weighted emission factors have been determined at the national level. They have been calculated to date on the basis of the measurements carried out, of import flows and of the country's own production. The country's own production includes a small fraction of petroleum gas. The pertinent figures are published in the annual reports of the Wirtschaftsverband Erdöl- und Erdgasgewinnung (WEG) German oil and gas industry

association. That fraction has also been taken into account in the calculation. The country's own production levels, and the import streams, have changed considerably since 1990, as the following two figures show.



Source: BAFA 2015, Eurostat 2016

The country-specific emission factors calculated with regard to the various areas of origin exhibit virtually no fluctuation. The values range from 55.7 t  $CO_2/TJ$  to 55.9 t  $CO_2/TJ$ . The emission factors lie within the range of the default  $CO_2$  emission factor given in the 2006 IPCC Guidelines – 56.1 t  $CO_2/TJ$  for natural gas.

Natural gas consumption in Germany has increased continuously since 1990. At the same time, Germany's own natural gas production has decreased considerably. Imports from the Netherlands have also decreased. Plans call for production of L-gas to be discontinued in the foreseeable future, with the result that a "market area conversion" has to be carried out by 2029. In that conversion, all connected appliances in the affected areas (northern and western Germany) will be switched from use of L-gas to use of H-gas. Since report year 2016, statistics no longer break natural gas imports down by areas of origin. Germany is a transit country for natural gas. Large quantities of natural gas are routed through the country. Since the gas can flow in various different directions, loop flows are possible. The quantities of gas that remain within the country can be precisely determined via measurements at transfer stations. Because the quantities of gas routed through the country are very large, the origins of gas mixtures remaining within the country cannot be reliably determined, however. For this reason, statistics do not include listings of such origins. Consequently, the relevant emission factor cannot be calculated on the basis of data for the most important importing countries. Therefore, the calculation has instead been made on the basis of emissions trading data. Annual, weighted emission factors are calculated from the fuel inputs as reported, in emissions trading, in GJ and with the pertinent  $CO_2$  emissions.

Year	Natural gas, inventory (to- tal), in TJ	Natural gas, ETS (total), in TJ	L-gas, ETS (fraction)	H-gas, ETS (fraction)	EF, L-gas t CO <sub>2</sub> /TJ	EF, H-gas t CO₂/TJ	EF total t CO <sub>2</sub> / TJ	EF, total, g CO₂ / kWh (Hi)
2015	2,708,761	766,883	18.4%	81.6%	56.11	55.84	55.89	201.20
2016	2,923,061	885,234	20.1%	79.9%	56.15	55.76	55.84	201.03
2017	2,963,720	896,773	18.2%	81.8%	56.15	55.76	55.83	200.98
2018	2,940,118	904,086	16.1%	83.9%	56.13	55.66	55.73	200.64
2019	2,995,393	949,646	14.6%	85.4%	56.11	55.69	55.75	200.69
2020	2,900,337	1,023,112	14.6%	85.4%	56.16	55.77	55.83	200.99

Table 22:	Comparison of H-gas and L-gas

Source: UBA, national greenhouse-gas inventory, DEHSt 2021

The great majority of natural gas use takes place in smaller-size installations and is thus not covered by emissions trading. But because the weighted emission factors from the Emissions Trading System (ETS) are very close to the factors calculated via the areas of origin, there is no break in the time series. The total natural-gas quantities shown in the overview – which are totals covered by emissions trading – refer to substance streams in which the net calorific value and the carbon content have been measured. Installations that use smaller quantities of gas are exempted from analysis obligations and are permitted to use default values in their calculations instead. The evaluation does not take those quantities into account.

All in all, the emissions trading data highlight the trend involving conversions from L-gas to H-gas, a trend that is expected to continue in the coming years.

The emission factors per TJ and per kWh that are shown in Table 22 refer to net calorific values (Hi). In the German greenhouse-gas inventory, all fuel inputs are given in energy units oriented to net calorific values. This is in keeping with the specifications of the IPCC Guidelines. In addition, the values listed in the National Energy Balance are based on net calorific values. In heating bills, however, energy quantities are normally listed in kWh that are oriented to gross calorific values. As a result, emissions calculations that refer to such heating bills have to use a  $CO_2$  emission factor based on gross calorific value. Table 20 and Table 21 list a number of values oriented to specific areas of origin. An average value for Germany as a whole can be obtained by using a conversion factor of 1.108 as the ratio between net calorific value and gross calorific value. Use of this conversion factor yields an emission factor of 181.935 g  $CO_2/kWh$  for the year 2020.

## 7 Selected fuel-related CO<sub>2</sub> emission factors

The following section presents an excerpt from the *Liste der CO*<sub>2</sub>-*Emissionsfaktoren für Brennstoffbezo*gene Emissionsfaktoren (List of CO<sub>2</sub> emission factors for fuel-based emission factors). This list is updated annually in the National Inventory Report (NIR), and it is published separately on our Internet website<sup>1</sup> Themenseite Treibhausgas-Emissionen (Topic page on greenhouse-gas emissions).

Table 23:CO2 emission factors – fuel-related emission factors (excerpt; last revision: 15 February<br/>2022)

	Units	1990	1995	2000	2005	2010	2015	2020
Coal								
Hard coal								
Raw hard coal (power stations, industry)	t CO₂/TJ	93.1	93.1	93.5	93.9	94.0	93.5	93.6
Hard-coal briquettes	t CO <sub>2</sub> /TJ	95.9	95.9	95.9	95.9	95.9	95.9	95.9
Hard-coal coke (not including that for the iron & steel industry)	t CO₂/TJ	108.1	108.1	108.1	108.1	108.1	108.1	108.3
Hard-coal coke for the iron & steel industry	t CO₂/ t	3.29	3.26	3.23	3.19	3.18	3.17	3.19
Anthracite (heat market for households, com- merce, trade, services)	t CO₂/TJ	97.6	97.6	97.6	97.6	97.6	97.6	97.6
Ballast hard coal, old German Länder	t CO <sub>2</sub> /TJ	95.2						
Coking coal, Germany	t CO₂/ t	2.96	2.93	2.90	2.87	2.86	2.90	2.89
Hard coal for the iron & steel industry	t CO₂/ t	2.92	2.92	2.92	2.95	2.89	2.90	2.94
Other hard-coal products	t CO <sub>2</sub> / t	3.30	3.30	3.30	3.30	3.29	3.32	3.32
Hard-coal tar	t CO₂/ t	3.27	3.27	3.27	3.28	3.27	3.30	3.31
Benzene	t CO <sub>2</sub> / t	3.38	3.38	3.38	3.38	3.38	3.38	3.38
Lignite								
Raw lignite								
Public district heating stations, Germany	t CO <sub>2</sub> /TJ		111.7	110.8	111.1	110.7	111.0	110.7
Old German Länder	t CO₂/TJ	113.8						
New German Länder	t CO₂/TJ	110.0						
Industry, commercial and institutional and residential ("small consumers"), Germany	t CO₂/TJ		106.0	109.8	108.2	106.3	104.0	106.0
Old German Länder	t CO₂/TJ	114.7						
New German Länder	t CO₂/TJ	107.7						
Public power stations; coalfield:								
Rheinland	t CO <sub>2</sub> /TJ	114.8	113.9	113.1	113.2	113.3	113.1	113.3
Helmstedt	t CO <sub>2</sub> /TJ	98.7	98.7	98.7	98.7	96.7	99.5	NO
Hesse	t CO <sub>2</sub> /TJ	112.2	103.2	103.5	NO	NO	NO	NO
Lausitz	t CO <sub>2</sub> /TJ	111.2	111.3	111.5	111.2	110.6	110.9	110.2
Mitteldeutschland	t CO2/TJ	105.7	103.9	102.9	104.0	103.4	102.9	103.6
Lignite briquettes, Germany	t CO₂/TJ		98.3	99.0	99.3	99.0	99.4	99.2
Old German Länder	t CO₂/TJ	99.5						
New German Länder	t CO₂/TJ	96.6						
Lignite tar, New German Länder	t CO₂/TJ	82.9						
Lignite tar oil, New German Länder		78.6						
Lignite dust and fluidised bed coal, Germany	t CO <sub>2</sub> /TJ		97.6	98.1	98.1	98.0	98.0	97.5
Old German Länder	t CO₂/TJ	98.3						
New German Länder	t CO₂/TJ	96.1						
Lignite coke, Germany	t CO <sub>2</sub> /TJ		109.6	109.6	109.6	109.6	109.6	109.6
Old German Länder	t CO₂/TJ	109.6						
New German Länder	t CO₂/TJ	100.2						
Peat, old German Länder, Germany		101.8	101.8	101.8	101.8	NO	NO	NO
Meta-lignite ("hard lignite")	t CO <sub>2</sub> /TJ	96.4	96.4	96.5	NO	94.9	94.5	94.4

<sup>1</sup> <u>https://www.umweltbundesamt.de/themen/klima-energie/treibhausgas-emissionen</u> (see the section Berichte & Daten ("reports and data") in the middle column)

	Units	1990	1995	2000	2005	2010	2015	2020
Petroleum								
Crude oil*	t CO₂/TJ	73.3	73.3	73.3	73.3	73.3	73.3	73.3
Gasoline	t CO <sub>2</sub> / t	3.181	3.182	3.183	3.183	3.184	3.183	3.169
Raw gasoline, Germany*	t CO <sub>2</sub> /TJ		73.3	73.3	73.3	73.3	73.3	73.3
Old German Länder*	t CO₂/TJ	73.3						
New German Länder*	t CO₂/TJ	73.3						
Kerosene*	t CO₂/TJ	73.3	73.3	73.3	73.3	73.3	73.3	73.3
Avgas	t CO <sub>2</sub> /TJ	71.2	71.2	71.2	71.2	71.2	71.2	71.2
Diesel fuel, Germany	t CO <sub>2</sub> /TJ		74.0	74.0	74.0	74.0	74.0	74.0
Old German Länder	t CO <sub>2</sub> /TJ	74.0						
New German Länder	t CO <sub>2</sub> /TJ	74.0						
Light heating oil, Germany	t CO <sub>2</sub> /TJ		74.0	74.0	74.0	74.0	74.0	74.0
Old German Länder	t CO <sub>2</sub> /TJ	74.0						
New German Länder	t CO <sub>2</sub> /TJ	74.0						
Heavy fuel oil	t CO <sub>2</sub> /TJ	79.8	79.8	79.8	79.6	79.7	80.9	79.7
Petroleum	t CO <sub>2</sub> /TJ	74.0	74.0	74.0	74.0	74.0	74.0	74.0
Petroleum coke (not including coke burn-off in catalyst regeneration)	t CO₂/TJ	94.8	94.8	94.8	94.8	94.6	97.6	103.4
LP gas, Germany (energy-related consumption)	t CO <sub>2</sub> /TJ		65.3	64.4	65.3	65.3	66.3	66.3
Old German Länder	t CO₂/TJ	65.6						
New German Länder	t CO₂/TJ	65.6						
Refinery gas, Germany	t CO <sub>2</sub> /TJ		56.9	56.7	57.0	66.4	62.0	57.2
Old German Länder	t CO₂/TJ	54.6						
New German Länder	t CO₂/TJ	54.6						
Other petroleum products, Germany	t CO₂/TJ		82.1	82.1	82.1	82.5	82.3	80.4
Old German Länder	t CO₂/TJ	82.1						
New German Länder	t CO₂/TJ	82.1						
Lubricants*		73.3	73.3	73.3	73.3	73.3	73.3	73.3
Gases								
Coke oven gas, Germany	t CO <sub>2</sub> /TJ		41.0	41.0	40.7	40.3	41.3	41.0
Old German Länder	t CO2/TJ	41.0						
New German Länder	t CO2/TJ	43.6						
Coking-plant and city gas, Germany	t CO₂/TJ		42.6					
Old German Länder	t CO2/TJ	43.2						
New German Länder	t CO₂/TJ	58.3						
Top gas and converter gas, Germany	t CO <sub>2</sub> /TJ		257.1	258.7	252.9	259.7	261.3	256.4
Old German Länder	t CO₂/TJ	264.6						
New German Länder	t CO2/TJ	264.6						
Fuel gas, New German Länder	t CO₂/TJ	118.4						
Other manufactured gases, Germany	t CO <sub>2</sub> /TJ	63.6	63.6	63.6	63.6	63.6	63.5	60.8
Natural gases								
Natural gas, Germany	t CO₂/TJ		55.8	55.8	55.9	55.9	55.9	55.8
Old German Länder	t CO₂/TJ	55.7						
New German Länder	t CO₂/TJ	55.5						
Petroleum gas	t CO₂/TJ	61.9	61.9	61.9	61.9	61.4	61.6	61.0
Pit gas	t CO <sub>2</sub> /TJ	68.1	68.1	68.1	68.1	68.1	68.1	68.1

\*) Default values

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