

QUESTIONNAIRE ON THE IMPLEMENTATION OF DIRECTIVE 2003/87/EC

Reporting language	en
Reporting year	2013
This is the official report	

1. Details of institution submitting the report

Name and department of organisation:	Swedish Environmental Protection Agency, Policy Implementation Department, Secretariat of Environmental Enforcement (Naturvårdsverket, Avdelningen för genomförande, Sektionen för operativ tillsyn)
Name of contact person:	Tom Larsson
Job title of contact person:	Administrative officer (Handläggare)
Address:	Naturvårdsverket, 10648 Stockholm, Sverige
International telephone number:	+4610-6981464
E-mail:	tom.larsson@naturvardsverket.se

2. Responsible authorities in the emissions trading scheme (eu ets) and coordination between authorities

Questions in this section are to be answered in the report due by 30 June 2014 and in subsequent reports if changes have occurred during the reporting period.

2.1. In the table below, please state the name, abbreviation and contact details of the competent authorities involved in the implementation of EU ETS for installations and aviation in your Member State. Add further rows if necessary.

Name	Abbreviation	Contact details (1)		
		Telephone number	Email address	Website
Swedish Environmental Protection Agency (Naturvårdsverket)	NV	+4610-6981000	registrator@naturvardsverket.se	www.naturvardsverket.se
County Administrative Boards (Länsstyrelsen)	LST	+4610-2230303	infomaster@lansstyrelsen.se	www.lansstyrelsen.se
Swedish National Debt Office (Riksgäldskontoret)	RG	+468-6134500	riksgalden@riksgalden.se	www.riksgalden.se
Finansinspektionen	FI	+468-7878000	finansinspektionen@fi.se	www.fi.se

(1) Please provide the telephone number, e-mail address and website address.

In the table below, please state the name, abbreviation and contact details of the national accreditation body appointed pursuant to Article 4(1) of Regulation (EC) No 765/2008 of the European Parliament and of the Council (2).

Name	Abbreviation	Contact details (1)		
		Telephone number	Email address	Website
	Swedac	+46771-990900	registrator@swedac.se	www.swedac.se

Name	Abbreviation	Contact details (1)		
		Telephone number	Email address	Website
Swedish Board for Accreditation and Conformity Assessment (Styrelsen för ackreditering och teknisk kontroll)				

(1) Please provide the telephone number, e-mail address and website address.

(2) OJ L 218, 13.8.2008, p. 30.

Have you set up a national certification authority to certify verifiers pursuant to Article 54(2) of Commission Regulation (EU) No 600/2012 (3)? Yes/No

No

(3) OJ L 181, 12.7.2012, p. 1.

In the table below, please state the name, abbreviation and contact details of the registry administrator in your Member State.

Name	Abbreviation	Contact details (1)		
		Telephone number	Email address	Website
Swedish Energy Agency (Energimyndigheten)	STEM	+4616-544 20 00	registrator@energimyndigheten	www.energimyndigheten.se

(1) Please provide the telephone number, e-mail address and website address.

2.2. In the table below, please indicate which competent authority is responsible for the following tasks, using their abbreviation. Add further rows if necessary.

Competent authority in charge of:	Installations	Aviation
Issuance of permits	LST	
Free allocation to stationary installations pursuant to Article 10a of Directive 2003/87/EC	NV	
Free allocation pursuant to Articles 3e and 3f of Directive 2003/87/EC		NV
Activities related to auctioning (the auctioneer mentioned in Commission Regulation (EU) No 1031/2010) (OJ L 302, 18.11.2010, p. 1)	RG	RG
Financial measures with respect to indirect carbon leakage	NV	NV
Issuance of allowances	NV	NV
Approval of the monitoring plan and significant changes to the monitoring plan	LST	LST
Receiving and assessing verified emissions reports and verification reports	NV	NV
Making a conservative estimation of emissions according to Article 70 of Commission Regulation (EU) No 601/2012 (OJ L 181, 12.7.2012, p. 30)	NV	NV
Approval of improvement reports according to Article 69 of Regulation (EU) No 601/2012	NV	NV
Approval of the operator's application to waive a verifier's site visit pursuant to Article 31(1) of Regulation (EU) No 600/2012	NV	
Inspection and enforcement	NV	NV
Information to the public	NV	NV
Administration of unilateral inclusion of activities and gases under Article 24 of Directive 2003/87/EC (4)	NV	
Administration of installations excluded under Article 27 of Directive 2003/87/EC (5)	NV	
Other, please specify:		
Inspection in accordance with article 2(a)2 of the Swedish Emission Trading ordinance (2004:1205)	FI	FI

(4) This box needs only to be completed if the Member State has included activities or gases under Article 24 of Directive 2003/87/EC.

(5) This box needs only to be completed if the Member State has excluded installations under Article 27 of Directive 2003/87/EC.

2.3. If more than one competent authority is designated in your Member State pursuant to Article 18 of Directive 2003/87/EC, which competent authority is your focal point referred to in Article 69(2) of Regulation (EU) No 600/2012? Please answer using the abbreviation concerned in the table below.

Name of the competent authority that is the focal point referred to in Article 69(2) of Regulation (EU) No 600/2012	Abbreviation
Swedish Environmental Protection Agency (Naturvårdsverket)	NV

If more than one competent authority is designated in your Member State to carry out the activities in Regulation (EU) No 601/2012, what measures have been taken to coordinate the work of those competent authorities in accordance with Article 10 of Regulation (EU) No 601/2012? Please answer using the table below. Add further rows if necessary.

Coordination of activities with respect to Article 10 of Regulation (EU) No 601/2012	Yes/No	Comments
Does national legislation require a central competent authority to review and provide binding instructions on monitoring plans, notifications of changes to the monitoring plan or emissions reports?	No	LST is the permitting authority. NV is required to review monitoring plans and conditions of the permits regularly on a 5 year basis.
Does a central competent authority steer local and/or regional competent authorities by giving binding instructions and guidance?	No	NV provides guidance to LST, but instructions are not binding.
Does a central competent authority review and provide advice on monitoring plans, notifications and emissions reports on a voluntary basis?	Yes	NV provides guidance to LST and operators on issues related to monitoring plans, emission reports and notifications. NV also reviews emission reports.
Are regular working groups or meetings organised with the competent authorities?	Yes	Performed on a yearly basis with LST. Performed four times a year with STEM.
Is common training organised for all competent authorities to ensure consistent implementation of requirements?	No	
Are IT systems or tools used to ensure common approaches to monitoring and reporting issues?	Yes	
Is a coordination group established, with competent authority staff, which discusses monitoring and reporting issues and develops common approaches?	No	
Are there other coordination activities? If yes, please specify:		
Yes		Meetings, discussion forums and written information/guidance.

2.4. What effective exchange of information and cooperation has been established in accordance with Article 69(1) of Regulation (EU) No 600/2012 between the national accreditation body or, if relevant, the national certification authority and the competent authority within your Member State? Please answer using the table below. Add further rows if necessary.

Coordination of activities with respect to Article 69(1) of Regulation (EU) No 600/2012	Yes/No	Comments
Are regular meetings organised between the national accreditation body/national certification authority (if relevant) and the competent authority responsible for the coordination?	Yes	
Has a working group been established where the national accreditation body/national certification authority (if relevant), the competent authority and verifiers discuss accreditation and verification issues?	No	
Can the competent authority accompany the national accreditation body in accreditation activities as an observer?	Yes	SWEDAC has thus far given NV an informal and general invitation to participate. NV has not participated yet. There are no set procedures in Sweden concerning NV involvement i this.
Are there other coordination activities? If yes, please specify:		

Coordination of activities with respect to Article 69(1) of Regulation (EU) No 600/2012	Yes/No	Comments
Phone calls, e-mails etc.		A big part of the coordination is handled via e-mail or phone calls, when the need arises.

3. Coverage of activities, installations and aircraft operators

3.A. Installations

3.1. How many installations carry out activities and emit greenhouse gas emissions listed in Annex I to Directive 2003/87/EC? How many of those installations are category A, B and C installations as referred to in Article 19(2) of Regulation (EU) No 601/2012? How many are installations with low emissions as referred to in Article 47(2) of Regulation (EU) No 601/2012? Please answer using the table below.

Installations	Number
Installations with low emissions	659
Category A installations	35
Category B installations	57
Category C installations	9
Total number of installations	760

For which Annex I activities has your Member State issued permits under Directive 2003/87/EC? Please answer using the table below.

Annex I activity	Yes/No
Combustion activities as specified in Annex I to Directive 2003/87/EC	Yes
Refining of mineral oil	Yes
Production of coke	Yes
Metal ore (including sulphide ore) roasting or sintering, including pelletisation	Yes
Production of pig iron or steel as specified in Annex I to Directive 2003/87/EC	Yes
Production or processing of ferrous metals as specified in Annex I to Directive 2003/87/EC	Yes
Production of primary aluminium	Yes
Production of secondary aluminium as specific in Annex I to Directive 2003/87/EC	No
Production or processing of non-ferrous metals as specified in Annex I to Directive 2003/87/EC	Yes
Production of cement clinker in rotary kilns as specified in Annex I to Directive 2003/87/EC	Yes
Production of lime or calcination of dolomite or magnesite as specified in Annex I to Directive 2003/87/EC	Yes
Manufacture of glass as specified in Annex I to Directive 2003/87/EC	Yes
Manufacture of ceramic products as specified in Annex I to Directive 2003/87/EC	Yes
Manufacture of mineral wool insulation material using glass, rock or slag as specified in Annex I to Directive 2003/87/EC	Yes
Drying or calcination of gypsum or production of plaster boards and other gypsum products, as specified in Annex I to Directive 2003/87/EC	Yes
Production of pulp as specified in Annex I to Directive 2003/87/EC	Yes
Production of paper or cardboard as specified in Annex I to Directive 2003/87/EC	Yes
Production of carbon black as specified in Annex I to Directive 2003/87/EC	Yes
Production of nitric acid	Yes
Production of adipic acid	No
Production of glyoxal and glyoxylic acid	No

Annex I activity	Yes/No
Production of ammonia	No
Production of bulk organic chemicals as specified in Annex I to Directive 2003/87/EC	Yes
Production of hydrogen (H ₂) and synthesis gas as specified in Annex I to Directive 2003/87/EC	Yes
Production of soda ash (Na ₂ CO ₃) and sodium bicarbonate (NaHCO ₃) as specified in Annex I to Directive 2003/87/EC	No
Capture of greenhouse gases from installations as specified in Annex I to Directive 2003/87/EC	No
Transport of greenhouse gases by pipelines for geological storage in a storage site permitted under Directive 2009/31/EC of the European Parliament and of the Council (OJ L 140, 5.6.2009, p. 114)	No
Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC	No

3.2. Have you excluded installations under Article 27 of Directive 2003/87/EC? Yes/No

No

What verification measures have been implemented pursuant to Article 27 of Directive 2003/87/EC? Please specify below.

Have any simplified monitoring, reporting and verification requirements been established for installations whose annual verified emissions between 2008 and 2010 are below 5 000 tonnes of CO₂(e) a year? Yes/No No

3.B. Aircraft operators

3.3. How many aircraft operators are carrying out activities listed in Annex I to Directive 2003/87/EC for which you are responsible as administering Member State and have submitted a monitoring plan? How many of those aircraft operators are commercial aircraft operators and non-commercial aircraft operators? How many of the total number of aircraft operators are small emitters as referred to in Article 54(1) of Regulation (EU) No 601/2012? Please specify using the table below.

Type of aircraft operators	Number
Commercial aircraft operators	9
Non-commercial aircraft operators	3
Total number of aircraft operators	12
Small emitters	3

Are you aware of any additional aircraft operators for which you are responsible as administering Member State that should have submitted a monitoring plan and complied with other requirements under Directive 2003/87/EC? Yes/No No

If you would like to raise issues related to the number of these additional aircraft operators, please specify below.

4. The issue of permits for installations

4.1. Have the requirements specified in Articles 5, 6 and 7 of Directive 2003/87/EC been integrated into the procedures as required by Directive 2010/75/EU of the European Parliament and of the Council (6)? Yes/No

No

If yes, please specify in the table below how the integration was carried out. Add further rows if necessary.

Integration of the greenhouse gas emission permit (ETS permit) and the Industrial Emissions Directive (IED) permit	Yes/No	Comments (optional)
Is the ETS permit part of the IED permit?		

Integration of the greenhouse gas emission permit (ETS permit) and the Industrial Emissions Directive (IED) permit	Yes/No	Comments (optional)
Are the permitting procedures under the IED Directive and ETS permit integrated?		
Are the approval of monitoring plans and assessment of emissions reports carried out by IED regulators?		
Is inspection of the EU ETS activities carried out by the IED regulators?		

If no, please specify in the table below how the coordination of conditions and procedures for the issue of the ETS permit and the IED permit are carried out. Add further rows if necessary.

Coordination of conditions and procedures for the issue of the ETS permit and the IED permit	Yes/No	Comments (optional)
IED regulators check whether an ETS permit is applicable and necessary, and inform the competent authority responsible for the activities under the EU ETS	No	
The legislation which transposes the IED Directive does not include emission or concentration limits for CO ₂	Yes	Article 9 of the IED Directive has been implemented in Swedish law. There are no limit values for greenhouse gases, but a provision is made for PFC and N ₂ O in the Ordinance in question (article 11, Industriutsläppsförordningen (2013:250))
IED regulators give binding instructions to the competent authority responsible for emissions trading during the permitting procedure	No	
IED regulators give advice on a voluntary and non-binding basis to the competent authority responsible for emissions trading during the permitting procedure	No	

4.2. When does national law require the permit to be updated in accordance with Article 6 and 7 of Directive 2003/87/EC? Please provide details of the provisions in national law in the table below. Add further rows if necessary.

Category of changes	Details of provisions in national law
When can permits be withdrawn by the competent authority?	This is regulated in chapter 2 section 10 and 11 of the Swedish Emissions Trading Act (2004:1199). A permit can be withdrawn in the following situations: serious cases of non-compliance with the conditions of the permit or with the EU ETS reporting and surrendering requirements, lack of other permits that are required under the Swedish Environmental Code or other Swedish environmental legislation, if a new permit is given, if a permit is no longer required according to the rules of the EU ETS, and finally, by the application of article 24.1 of Dir 2003/87/EC.
Does a permit expire under national law? If yes, under what circumstances?	No
When is a permit changed as a result of an increase in capacity?	According to section 17a of the Swedish Emissions Trading Ordinance (2004:1205), permits are required for all activities listed in annex 2 of the same ordinance. A change of permit is required if/when the capacity exceeds the threshold values given therein. A change of permit may also be required if the capacity changes in such a way that the emissions are significantly affected. Operators are obliged to inform LST of any such changes. This is regulated in chapter 2 section 8 and 9 of the Swedish Emissions Trading Act (2004:1199). Beyond that, there is no duplicate regulation; more detailed provisions are given in articles 14-16 of Regulation No 601/2012.
When is a permit changed as a result of a decrease in capacity?	According to section 17a of the Swedish Emissions Trading Ordinance (2004:1205), permits are required for all activities listed in annex 2 of the same ordinance. A change of permit is required if/when the capacity falls below the threshold values given therein. A change of permit may also be required if the capacity changes in such a way that the emissions are significantly affected. Operators are obliged to inform LST of any such changes. This is regulated in chapter 2 section 8 and 9 of the Emissions Trading Act

Category of changes	Details of provisions in national law
	(2004:1199). Beyond that, there is no duplicate regulation; more detailed provisions are given in articles 14-16 of Regulation No 601/2012.
When is a permit changed as a result of changes to the monitoring plan?	Provisions are given in articles 14-16 of Regulation No 601/2012. There are no provisions in Swedish legislation on this subject. However, changes to the monitoring plan would often result in a change of permit in accordance with chapter 2 section 9 in the Swedish Emissions Trading Act (2004:1199). All changes affecting the category of installation would in practice lead to a change of permit.

What is the total number of permit updates that occurred in the reporting period? Please specify in the table below the number of permit updates as far as this is known to the competent authority.

Total number of permits updated in the reporting period 260

5. Application of the monitoring and reporting regulation

5.A. General

5.1. Has additional national legislation been implemented to assist in the application of Regulation (EU) No 601/2012? Yes/No

No

Has additional national guidance been developed to support the understanding of Regulation (EU) No 601/2012? Yes/No No

5.2. What measures have been taken to complement the reporting requirements of other existing reporting mechanisms such as greenhouse gas inventory reporting and EPRT reporting? Please specify below.

The staff involved in GHG inventory reporting and EPRT reporting does not have direct access to the electronic tool E-CO2. Therefore they need to make a (informal) request to receive the data (in Excel data sheets) in April-May of each year. In short, the procedure consists of an annual exchange, where the NV staff working with ETS provides them with the necessary data from the annual emission reports. At the same time, the data is also made available to the national statistical office.

5.3. Have you developed Member State customised electronic templates or specific file formats for monitoring plans, emissions reports, verification reports and/or improvement reports? Yes/No Yes

If yes, please complete the tables below.

	Member State specific template or file format (7)	What elements of the template or specific file format are Member State specific (8)?
Monitoring plan for installations		None
Emissions report for installations	Member State specific file format	Reporting via electronic tool (E-CO2). Data coverage of the electronic tool is in line with the minimum requirements given in Annex 10 of the EU 601/2012 regulation and the commission template.
Verification report for installations		None
Improvement report for installations		None
	Member State specific template or file format (7)	What elements of the template or specific file format are Member State specific (8)?
Monitoring plan for aircraft operators		None
Emissions report for aircraft operators		Will be included in the features of the electronic tool in the coming years.

	Member State specific template or file format (7)	What elements of the template or specific file format are Member State specific (8)?
Verification report for aircraft operators		None
Improvement report for aircraft operators		None

(7) Please select Member State specific template or Member State specific file format.

(8) Compared to the requirements of the Commission published template and specific file formats.

What measures have you implemented to comply with the requirements in Article 74(1) and (2) of Regulation (EU) No 601/2012? Please specify below.

As for the requirements of article 74(1), SE demands the use of Commission templates in all cases except for the reporting of emissions of installation (see above). For annual emission reports of installations we demand the use of E-CO₂. When developing ECO₂ we assessed both Annex X of Regulation No. 601/2012 and the corresponding Commission template to achieve compliance with both. As for the requirements of article 74(2); measures for connection with other IT-system systems have not been implemented as of yet. As for the second sub-paragraph: The emission reports can (as of now) be downloaded in pdf-format for storage. We currently do not have a satisfactory data extraction tool which would allow us to extract data in Excel format. We are working on developing a solution to this problem.

5.4. Have you developed an automated system for electronic data exchange between operators or aircraft operators and the competent authority and other parties? Yes/No

5.4. Have you developed an automated system for electronic data exchange between operators or aircraft operators and the competent authority and other parties? Yes/No

No

5.B. Installations

5.5. In the table below, please complete, for the fuels listed, the total fuel consumption and total annual emissions based on data reported in the operator's emissions reports for the reporting year.

Fuel type description	Total fuel consumption (TJ)	Total annual emissions (t CO ₂)
Hard coal	20774	2067745
Lignite and sub-bituminous coal	0	0
Peat	7618	799940
Coke	729	75332
Natural gas	7293	414460
Coke oven gas	1151	51134
Blast furnace gas	6327	1930724
Refinery gas and other process derived gases	8712	574498
Fuel oil	24476	1728150
Liquefied petroleum gas	3636	236891
Petroleum coke	1402	130430
Other fossil fuels (11)	84012	7044081

(11) Please note that this question does not cover biomass (including non-sustainable biofuels and bioliquids). Information concerning biomass, biofuels and bioliquids is covered by question 5.17.

5.6. In the table below, please complete the aggregate total emissions for each reported IPCC Common Reporting Format (CRF) category based on the data provided in the operator's emissions reports in accordance with Article 73 of Regulation (EU) No 601/2012.

CRF Category 1 (Energy)	CRF Category 2 (Process emissions)	Total emissions (t CO ₂ (e))	Total combustion emissions (t CO ₂ (e))	Total process emissions (t CO ₂ (e))
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5.7. In the table below, please indicate:

- the number of installations for which the competent authority has approved literature values referred to in Article 31(1)(c) of Regulation (EU) No 601/2012;
- the value, fuel type and calculation factor concerned as well as the source and justification for these literature values;
- the number of installations for which the competent authority has approved Type I default values, i.e. values referred to in Article 31(1)(d) and (e) of Regulation (EU) No 601/2012;
- the value, fuel type or material type and calculation factor concerned as well as the source and justification for these Type I default values.

Type of value (12)	Fuel or material type	Calculation factor (13)	Value used in practice	Source of the value and its justification	Number of installations for which the competent authority has approved the value
Literature value agreed with the competent authority	Household waste	emission factor	98,3	Preliminary emission factor (tCO ₂ /TJ). Data published by CA in accordance with art 31.1c of the MRR. Data based on the results of a national scientific project performed 2010-2012.	16
Literature value agreed with the competent authority	Industrial waste	emission factor	96,2	Preliminary emission factor (tCO ₂ /TJ). Data published by CA in accordance with art 31.1c of the MRR. Data based on the results of a national scientific project performed 2010-2012.	18
Literature value agreed with the competent authority	Household waste	net calorific value	9,64	NCV (GJ/t). Data published by CA in accordance with art 31.1c of the MRR. Data based on the results of a national scientific project performed 2010-2012.	22
Literature value agreed with the competent authority	Industrial waste	net calorific value	11,7	NCV (GJ/t). Data published by CA in accordance with art 31.1c of the MRR. Data based on the results of a national scientific project performed 2010-2012.	26
Literature value agreed with the competent authority	Household waste	biomass fraction	0,69	Biomass fraction (m/m). Data published by CA in accordance with art 31.1c of the MRR. Data based on the results of a national scientific project performed 2010-2012.	18
Literature value agreed with the competent authority	Industrial waste	biomass fraction	0,62	Biomass fraction (m/m). Data published by CA in accordance with art 31.1c of the MRR. Data based on the results of a national scientific project performed 2010-2012.	19

(12) Please select under the type of value: the literature value agreed with the competent authority or Type I default value. Literature values referred to in Article 31(1)(c) of Regulation (EU) No 601/2012 are related to calculation factors concerning fuel types.

(13) Please select under calculation factor: net calorific value, emission factor, oxidation factor, conversion factor, carbon content or biomass fraction.

How many of the Type I default values are values listed in Annex VI to Regulation (EU) No 601/2012 as referred to in Article 31(1)(a) of that Regulation?

How many of the Type I default values are values listed in Annex VI to Regulation (EU) No 601/2012 as referred to in Article 31(1)(a) of that Regulation?

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5.8. Have sampling plans been drawn up in all cases required under Article 33 of Regulation (EU) No 601/2012? Yes/No

No

If no, please indicate below the cases and reasons for not drawing up a sampling plan.

Please see section 5 of question 14.

Are you aware of any particular problems or issues concerning sampling plans set-up by operators? Yes/No

Yes

If yes, please specify below problems or issues that have arisen.

There have been cases where NV and/or a verifier found that the sampling plan was not satisfactory, and in some cases it was missing altogether. There is no national overview of all sampling plans at present so NV cannot say to what extent this occurs.

5.9. In the table below, please indicate the number of installations for which the competent authority has allowed a different frequency in accordance with Article 35(2)(b) of Regulation (EU) No 601/2012 as well as confirmation that the sampling plan in those cases is fully documented and adhered to.

Name of fuel or material	Number of installations for which the competent authority has allowed a different frequency	Number of major source streams for which a different frequency is applied	Confirmation that the sampling plan is fully documented and adhered to Yes/No. If no, please specify the reason
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5.10. If the highest tier approaches for major source streams of category C installations referred to in Article 19(2)(c) of Regulation (EU) No 601/2012 are not applied, please indicate in the table below, for each installation for which this situation occurred, the affected source streams, the affected monitoring parameter, the highest tier required under Regulation (EU) No 601/2012 and the tier applied.

Installation identification code (14)	Affected source stream in the calculation based methodology	Affected emission source in the measurement based methodology	Affected monitoring parameter (15)	Highest tier required under Regulation (EU) No 601/2012	Tier applied in practice
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(14) Installation identification code recognised in accordance with Regulation (EU) No 389/2013.

(15) Please select under affected monitoring parameter: quantity of fuel, quantity of material, net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content, biomass fraction, or in the case of a measurement based methodology: the annual average hourly emissions in kg/h from the emission source.

5.11. In the table below, please indicate the number of category B installations referred to in Article 19(2)(b) of Regulation (EU) No 601/2012 that do not apply the highest tier for all major source streams and all major emission sources (16) in accordance with Regulation (EU) No 601/2012.

Monitoring methodology (17)	Main Annex I activity	Number of installations affected
Calculation based methodology	Production of lime or calcination of dolomite or magnesite as specified in Annex I to Directive 2003/87/EC	1
Calculation based methodology	Production or processing of non-ferrous metals as specified in Annex I to Directive 2003/87/EC	1

(16) Emission sources which emit more than 5 000 tonnes of CO₂(e) per year or which contribute more than 10 % of the total annual emissions of the installation, whichever is higher in terms of absolute emissions.

(17) Please select: calculation based methodology or measurement based methodology.

5.12. Have installations in your Member State applied the fall-back approach in accordance with Article 22 of Regulation (EU) No 601/2012? Yes/No

Yes

If yes, please complete the table below.

Installation identification code (18)	Reason for applying the fall-back approach (19)	Parameter, for which not at least tier 1 was reached (20)	Estimated emissions affected by this parameter
80	b) applying tier 1 is technically infeasible or leads to unreasonable costs for one minor source stream;	Quantity of fuel	0

Installation identification code (18)	Reason for applying the fall-back approach (19)	Parameter, for which not at least tier 1 was reached (20)	Estimated emissions affected by this parameter
505	b) applying tier 1 is technically infeasible or leads to unreasonable costs for one minor source stream;	Quantity of fuel	0

(18) Installation identification code recognised in accordance with Regulation (EU) No 389/2013.

(19) Please select: a) applying tier 1 is technically infeasible or leads to unreasonable costs for one major source stream; b) applying tier 1 is technically infeasible or leads to unreasonable costs for one minor source stream; c) applying tier 1 is technically infeasible or leads to unreasonable costs for more than one major or minor source stream; d) applying tier 1 in the measurement based methodology is technically infeasible or leads to unreasonable costs as referred to in Article 22 of Regulation (EU) No 601/2012.

(20) Please select: quantity of fuel, quantity of material, net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content, biomass fraction or, in the case of a measurement based methodology, the annual average hourly emissions in kg/h from the emission source.

5.13. Please indicate in the table below the number of category A, B and C installations that were required to submit and actually submitted an improvement report in accordance with Article 69 of Regulation (EU) No 601/2012. The information in the table below relates to the previous reporting period.

Installation category	Main Annex I activity	Type of improvement report (21)	Number of installations required to submit an improvement report	Number of installations that submitted an improvement report in practice
			0	0

(17) Please select: calculation based methodology or measurement based methodology.

(21) Please select: improvement report according to Article 69(1), improvement report according to Article 69(3) or improvement report according to Article 69(4).

5.14. Has inherent CO₂ in accordance with Article 48 or CO₂ in accordance with Article 49 of Regulation (EU) No 601/2012 been transferred in your Member State? Yes/No

Yes

If yes, please complete the table below.

Installation identification code (22) of the installation transferring the inherent CO ₂ or CO ₂ under Article 49	Type of transfer (23)	Installation identification code (24)	Amount of CO ₂ transferred (25)	Emissions of inherent CO ₂ received (t CO ₂)	Type of receiving installation in the case of transfer of CO ₂ (Article 49) (26)	Permit number for the storage site (permit under Directive 2009/31/EC)
495	Transfer of inherent CO ₂ (Article 48)	178	1913962	1913962		not applicable
495	Transfer of inherent CO ₂ (Article 48)	180	20976	20976		not applicable
495	Transfer of inherent CO ₂ (Article 48)	411	21353	21353		not applicable

(22) Installation identification code recognised in accordance with Regulation (EU) No 389/2013.

(23) Please select: transfer of inherent CO₂ (Article 48) or transfer of CO₂ (Article 49).

(24) Please provide either the installation identification code of the installation receiving the inherent CO₂ or the installation identification code of the installations receiving CO₂ pursuant to Article 49.

(25) Please provide the amount of inherent CO₂ or CO₂ transferred pursuant to Article 49.

(26) Please select: capture of greenhouse gases from an installation covered by Directive 2003/87/EC for the purpose of transport and geological storage in a storage site permitted under Directive 2009/31/EC; transport of greenhouse gases by pipelines for geological storage in a storage site permitted under Directive 2009/31/EC; or geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC.

5.15. Are there innovative technologies foreseen, other than those allowed under Article 49 of Regulation (EU) No 601/2012, that could be applied for permanent storage and for which you

would like to bring to the attention of the Commission because of its relevance for future amendments to Regulation (EU) No 601/2012?

No

5.16. Did any installations in your Member State apply continuous emissions measurement in accordance with Article 40 of Regulation (EU) No 601/2012? Yes/No

Yes

If yes, please indicate in the table below, the total emissions of each installation, the emissions covered by continuous emission measurement, and whether the measured gas contains biomass CO₂.

Installation identification code (27) of installations emitting CO ₂	Installation identification code (28) of installations emitting N ₂ O	Total annual emissions (t CO ₂ (e))	Emissions covered by continuous measurement (t CO ₂ (e))	Does the measured flue gas contain biomass? Yes/No
266		251496	163417	Yes
351		6826	6826	No
369		62910	13122	No
781		78324	58125	Yes
202713		198374	198374	Yes
	204256	50748	50748	No

(27) Installation identification code recognised in accordance with Regulation (EU) No 389/2013.

(28) Please select: transfer of inherent CO₂ (Article 48) or transfer of CO₂ (Article 49).

5.17. In the table below, please indicate for each main activity listed in Annex I to Directive 2003/87/EC:

- the number of category A, B and C installations using biomass;
- the total emissions from biomass which are considered zero rated, i.e. where no sustainability criteria apply or where the sustainability criteria are complied with;
- the total emissions from biomass which are not considered zero rated, i.e. where sustainability criteria apply but the sustainability criteria are not complied with;
- the energy content of the biomass which is considered zero rated; and
- the energy content of the biomass which is not considered zero rated.

Main Annex I activity	Installation category	the number of category A, B and C installations using biomass;	Emissions from biomass to which sustainability criteria are applied and satisfied and emissions from biomass to which no sustainability criteria apply (t CO ₂ (e))	Emissions from biomass to which the sustainability criteria apply but were not satisfied (t CO ₂ (e))	Energy content of zero rated biomass (TJ)	Energy content of non-zero rated biomass (TJ)
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Which of the methods to demonstrate compliance with sustainability criteria are in general applied in your Member State? Please describe below the main elements if national systems are used to demonstrate this compliance.

For comments on why the rows above have been left empty, see section 5 of sheet 14. The Swedish Energy Agency is the supervising authority for the Swedish national system for ascertaining sustainability of biofuels and bioliquids in accordance with the Renewable Energy Directive (RED) and the Fuel Quality Directive (FQD). The Renewable Energy Directive (RED) and the Fuel Quality Directive (FQD) have been transposed to Swedish legislation through Act (2010:598) concerning sustainability criteria for biofuels and bioliquids; and the Fuel Quality Act (2011:319). Through the national system, operators may develop a verification system which is audited by a third party and apply for a Sustainability Decision. If they receive a decision, fuel that is verified by the operators in accordance with legislative requirements is considered sustainable until such time as the decision is revoked (this can only happen if major errors occur). The Swedish Energy Agency performs surveillance and supervision of the operators' compliance. If no Sustainability Decision has been obtained, the operator needs to be able to trace the fuel back to the supplier in order to obtain evidence (i.e. a sustainability decision or voluntary certification which is approved by the Commission) that the specific amount of fuel is considered sustainable. If they cannot, the fuel will not be considered sustainable within the ETS, and hence it will be treated as a fossil fuel in the annual emission report.

5.18. What was for each waste type the total quantity of fossil CO₂ emissions from waste used as fuel or input material, as reported by operators in their verified emissions report? Please answer by using the table below. Add further rows if necessary.

Waste type	Emissions (t CO ₂)
Waste (all types)	1532071

5.19. Has your Member State allowed use of any simplified monitoring plans in accordance with Article 13(2) of Regulation (EU) No 601/2012? Yes/No

No

5.20. Have innovative ways been used to simplify compliance for installations with low emissions referred to in Article 47(2) of Regulation (EU) No 601/2012? Yes/No

No

If yes, please specify per item in the table below. Add further rows if necessary.

Innovative ways used to simplify compliance	Yes/No
Customised guidance, templates and/or specific examples	
Workshops specifically designed for installations with low emissions	
Simplified template for monitoring plans	

5.C. Aircraft operators

5.21. How many aircraft operators are using Method A or B to determine the fuel consumption? Please answer using the table below.

Method to determine the fuel consumption	Number of aircraft operators	Share (in %) of small emitters (of the total number of aircraft operators in the second column) determining fuel consumption
Method A	3	0
Method B	5	0
Method A and B	1	0

5.22. In the table below, please specify the aggregate total emissions of all flights and domestic flights carried out in the reporting period by aircraft operators for which you are the administering Member State.

Total emissions of flights carried out by aircraft operators for which you are the administering Member State (t CO ₂)	Total emissions of domestic flights carried out by aircraft operators for which you are the administering Member State (t CO ₂)
0	0

5.23. In the table below, please indicate:

- the number of aircraft operators using biofuels;
- the total emissions from biofuels which are considered zero rated, i.e. where the sustainability criteria are complied with;
- the total emissions from biofuels which are not considered zero rated, i.e. where sustainability criteria apply but the sustainability criteria are not complied with;
- the energy content of the biofuels which is considered zero rated; and
- the energy content of the biofuels which is not considered zero rated.

Number of aircraft operators using biofuels	Emissions from biofuels to which sustainability criteria are applied and satisfied (t CO ₂)	Emissions from biofuels to which the sustainability criteria apply but were not satisfied (t CO ₂)	Energy content of zero rated biofuels (TJ)	Energy content of non-zero rated biofuels (TJ)
0	0	0	0	0

5.24. In the table below, please indicate:

- the number of small emitters using the small emitters tool (SET) to determine the fuel consumption;
- the number of small emitters whose emission report is based on the SET and generated from the EU ETS support facility independently from any input of the aircraft operator;
- the number of aircraft operators using an alternative method to determine the emissions of missing flights; and
- the number of aircraft operators using the small emitters tool to determine the emissions of missing flights in accordance with Article 65(2) of Regulation (EU) No 601/2012.

Number of small emitters using the small emitters tool (SET) to determine the fuel consumption	3
Number of small emitters whose emission report is based on the SET and generated from the EU ETS support facility independently from any input of the aircraft operator	0
Number of aircraft operators using an alternative method to determine the emissions of missing flights	8
Number of aircraft operators using the tool referred to in Article 54(2) of Regulation (EU) No 601/2012 to determine the emissions of missing flights	5

5.25. In the table below, please indicate the number of aircraft operators that were required to submit and actually submitted an improvement report in accordance with Article 69 of Regulation (EU) No 601/2012. The information requested in the table below relates to the previous reporting period.

Number of aircraft operators required to submit an improvement report	Number of aircraft operators that submitted an improvement report in practice
0	0

5.26. Has your Member State allowed use of any simplified monitoring plans in accordance with Article 13(2) of Regulation (EU) No 601/2012? Yes/No.

No

5.27. Have innovative ways been used to simplify compliance for small emitters as referred to in Article 54(1) of Regulation (EU) No 601/2012? Yes/No

No

If yes, please specify per item in the table below. Add further rows if necessary.

Innovative ways used to simplify compliance	Yes/No
Customised guidance and specific examples	
Workshops specifically designed for small emitters	
Simplified template for monitoring plans	

6. Arrangements for verification**6.A. General**

6.1. Please indicate in the table below the number of verifiers accredited for a particular scope of accreditation referred to in Annex I to Regulation (EU) No 600/2012. If Member States have allowed certification of natural person verifiers pursuant to Article 54(2) of Regulation (EU) No 600/2012, please indicate also the number of natural person verifiers certified for a particular scope of certification referred to in Annex I to Regulation (EU) No 600/2012.

Scope of accreditation or certification listed in Annex I to Regulation (EU) No 600/2012	Number of verifiers accredited in your Member State	Number of verifiers certified in your Member State
Combustion of fuels in installations, where only commercial standard fuels as defined in Regulation (EU) No 601/2012 are used, or where natural gas is used in category A or B installations.	5	0
Combustion of fuels in installations, without restrictions	5	0
Refining of mineral oil	3	0

Scope of accreditation or certification listed in Annex I to Regulation (EU) No 600/2012	Number of verifiers accredited in your Member State	Number of verifiers certified in your Member State
Production of coke; Metal ore (including sulphide ore) roasting or sintering, including pelletisation; Production of pig iron or steel (primary or secondary fusion) including continuous casting	4	0
Production of primary aluminium (CO ₂ and PFC emissions)	1	0
Production of cement clinker; Production of lime or calcination of dolomite or magnesite; Manufacture of glass including glass fibre; Manufacture of ceramic products by firing; Manufacture of mineral wool insulation material; Drying or calcination of gypsum or production of plaster boards and other gypsum products	4	0
Production of pulp from timber or other fibrous materials; Production of paper or cardboard	4	0
Production of carbon black; Production of ammonia; Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes; Production of hydrogen (H ₂) and synthesis gas by reforming or partial oxidation; Production of soda ash (Na ₂ CO ₃) and sodium bicarbonate (NaHCO ₃)	2	0
Production of nitric acid (CO ₂ and N ₂ O emissions); Production of adipic acid (CO ₂ and N ₂ O emissions); Production of glyoxal and glyoxylic acid (CO ₂ and N ₂ O emissions); Production of caprolactam	1	0
Capture of greenhouse gases from installations covered by Directive 2003/87/EC for the purpose of transport and geological storage in a storage site permitted under Directive 2009/31/EC; Transport of greenhouse gases by pipelines for geological storage in a storage site permitted under Directive 2009/31/EC	0	0
Geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC	0	0
Aviation activities (emissions and tonne-kilometre data)	1	0
Other activities pursuant to Article 10a of Directive 2003/87/EC	5	0
Other activities, included by a Member State pursuant to Article 24 of Directive 2003/87/EC, to be specified in detail in the accreditation certificate	5	0

6.2. In the table below, please provide information on the application of the requirements on information exchange specified in Chapter VI of Regulation (EU) No 600/2012

Information on the application of information exchange requirements specified in Chapter VI of Regulation (EU) No 600/2012	For installations		For aviation	
Number of verifiers accredited by a national accreditation body in another Member State that carried out verification in your Member State	2		2	
Number of verifiers certified by a national certification authority in another Member State that carried out verification in your Member State (if relevant)	0		0	
	Suspension	Withdrawal of accreditation	Reduction of scope	
Number of administrative measures imposed on verifiers accredited by your Member State	0	0	0	
Number of administrative measures imposed on verifiers certified by your Member State (if relevant)				
Number of times that the national accreditation body in your Member State has requested the national accreditation body in another Member State to carry out surveillance on its behalf in accordance with Article 49(5) of Regulation (EU) No 600/2012				1
	Number of non-conformities		Number of non-conformities resolved	

	Number of non-conformities	Number of non-conformities resolved
Number of complaints made about verifiers accredited by your Member State and the number that have been resolved	0	0
Number of complaints made about verifiers certified by your Member State and the number that have been resolved		
	Number of non-conformities	Number of non-conformities resolved
Number of outstanding non-conformities for verifiers reported in the information exchange and the number that have been resolved	6	5

6.B. Installations

6.3. For which installations did the competent authority make a conservative estimation of emissions in accordance with Article 70(1) of Regulation (EU) No 601/2012? Please answer using the table below. Add further rows if necessary.

Installation identification code (31)	Total annual emissions of the installation (t CO ₂ (e))	Reason for making a conservative estimation (32)	Share (in %) of emissions of the installation conservatively estimated	Method used to conservatively estimate the emissions	Further action taken or proposed (33)
162	7	Emission report rejected because it was not in line with Regulation (EU) No 601/2012	100	The necessary conclusions were apparent from the verification report. (The verifier was able to determine the annual emissions, but had to give a negative verification statement due to the lack of an approved MP in accordance with Regulation 601/2012).	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
390	0	Emission report rejected because it was not in line with Regulation (EU) No 601/2012	100	The necessary conclusions were apparent from the verification report. (The verifier was able to determine the annual emissions, but had to give a negative verification statement due to the lack of an approved MP in accordance with Regulation 601/2012).	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
643	0	Emission report rejected because it was not in line with Regulation (EU) No 601/2012	100	The necessary conclusions were apparent from the verification report. (The verifier was able to determine the annual emissions, but had to give a negative verification statement due to the lack of an approved MP in accordance with Regulation 601/2012).	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
829	0	Emission report rejected because it was	100	The necessary conclusions were apparent from the	To go through with the formal decision on

Installation identification code (31)	Total annual emissions of the installation (t CO ₂ (e))	Reason for making a conservative estimation (32)	Share (in %) of emissions of the installation conservatively estimated	Method used to conservatively estimate the emissions	Further action taken or proposed (33)
		not in line with Regulation (EU) No 601/2012		verification report. (The verifier was able to determine the annual emissions, but had to give a negative verification statement due to the lack of an approved MP in accordance with Regulation 601/2012).	determination of emissions according to Article 70(1) during autumn of 2014.
205193	1128	Emission report rejected because it was not in line with Regulation (EU) No 601/2012	100	Most of the conclusions were apparent from the emissions report, though we had to recalculate the emission for flares by using a reference emission factor of 0,00393 t CO ₂ /Nm ³ in accordance with 1. D) in Annex IV, Regulation 601/2012.	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
205316	256532	Emission report rejected because it was not in line with Regulation (EU) No 601/2012	100	The emission report was submitted using our IT-system E-CO ₂ . Unfortunately the GWP:s for PFC in the system had not been updated according to the new Commission Decision. We have therefore calculated the emissions using the data given in the emission report and the updated GWP.	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
204256	48784	Emission report rejected because it was not in line with Regulation (EU) No 601/2012	100	The emission report was submitted using our IT-system E-CO ₂ . Unfortunately the GWP:s for PFC in the system had not been updated according to the new Commission Decision. We have therefore calculated the emissions using the data given in the emission report and the updated GWP.	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
217	0	No emission report submitted by the 31st of March	100	The installation ceased to exist before 1 jan 2013. It was removed earlier from E-CO ₂ than from the Union Registry (due to delayed withdrawal of permit), creating a discrepancy. The decision aims to correct this.	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
364	0	No emission report submitted by	100	The installation ceased to exist before 1 jan 2013. It was removed earlier from E-CO ₂	To go through with the formal decision on determination of

Installation identification code (31)	Total annual emissions of the installation (t CO ₂ (e))	Reason for making a conservative estimation (32)	Share (in %) of emissions of the installation conservatively estimated	Method used to conservatively estimate the emissions	Further action taken or proposed (33)
		the 31st of March		than from the Union Registry (due to delayed withdrawal of permit), creating a discrepancy. The decision aims to correct this.	emissions according to Article 70(1) during autumn of 2014.
465	0	No emission report submitted by the 31st of March	100	The installation ceased to exist before 1 jan 2013. It was removed earlier from E-CO ₂ than from the Union Registry (due to delayed withdrawal of permit), creating a discrepancy. The decision aims to correct this.	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
400	0	No emission report submitted by the 31st of March	100	The installation ceased to exist before 1 jan 2013. It was removed earlier from E-CO ₂ than from the Union Registry (due to delayed withdrawal of permit), creating a discrepancy. The decision aims to correct this.	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.
429	0	No emission report submitted by the 31st of March	100	The installation ceased to exist before 1 jan 2013. It was removed earlier from E-CO ₂ than from the Union Registry (due to delayed withdrawal of permit), creating a discrepancy. The decision aims to correct this.	To go through with the formal decision on determination of emissions according to Article 70(1) during autumn of 2014.

(31) Installation identification code recognised in accordance with Regulation (EU) No 389/2013.

(32) Please specify: no emissions report submitted by 31 March, no positive verification because of material misstatements, no positive verification because of limitation of scope (Article 27(1)(c) of Regulation (EU) No 600/2012, no positive verification because of Article 27(1)(d) of Regulation (EU) No 600/2012, emissions report rejected because it was not in line with Regulation (EU) No 601/2012, or emissions report not verified in line with Regulation (EU) No 600/2012.

(33) Please indicate which of the following actions have been carried out or are being proposed: reminder or formal warning on imposing sanctions sent to operators, blocking of the operator holding account, imposition of fines, or other (please specify). A combination of actions is possible.

6.4. Did any verification report include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement, non-compliance with Regulation (EU) No 601/2012 or recommendations for improvement? Yes/No

Yes

If yes, please provide information in the table below:

Main Annex I activity	Type of issue found (34)	Number of installations	Main reasons for the issue(s) found (in general) (35)	Share (in %) of verified emissions reports that have led to conservative estimation of the emissions by the competent authority
		20		0

Main Annex I activity	Type of issue found (34)	Number of installations	Main reasons for the issue(s) found (in general) (35)	Share (in %) of verified emissions reports that have led to conservative estimation of the emissions by the competent authority
Combustion activities as specified in Annex I to Directive 2003/87/EC	Non-material misstatements		Missing or misstated data. Lack of documentation. Calibrations, sampling and analyses are missing or found not to be according to routine. Delayed approval of permits and monitoring plans. Monitoring plans are missing.	
Refining of mineral oil	Non-material misstatements	1	Lack of detail in monitoring plan with regards to control activities and calibration.	0
Production of coke	Non-material misstatements	1	Inconsistencies in the documentation of activity data.	0
Production of paper or cardboard as specified in Annex I to Directive 2003/87/EC	Non-material misstatements	1	Inadequate description of measurement equipment in monitoring plan. Incomplete uncertainty analyses. Biomass not included in the monitoring plan.	0
Manufacture of mineral wool insulation material using glass, rock or slag as specified in Annex I to Directive 2003/87/EC	Non-material misstatements	1	Uncertainty of activity data could not be verified.	0
Metal ore (including sulphide ore) roasting or sintering, including pelletisation	Non-material misstatements	3	Monitoring method results in an overestimation of the emissions according to verifier.	0
Drying or calcination of gypsum or production of plaster boards and other gypsum products, as specified in Annex I to Directive 2003/87/EC	Non-material misstatements	1	Activity data based on purchase records where monitoring plan states the use of measurement equipment.	0
Production of bulk organic chemicals as specified in Annex I to Directive 2003/87/EC	Non-material misstatements	1	Inadequate documentation with regards to risk assessment, references to calorific values. Misstatements with regards to which source streams that are included in the EU ETS.	0
Production of pig iron or steel as specified in	Non-material misstatements	1	Monitoring method changed without the formal approval of a new monitoring plan.	0

Main Annex I activity	Type of issue found (34)	Number of installations	Main reasons for the issue(s) found (in general) (35)	Share (in %) of verified emissions reports that have led to conservative estimation of the emissions by the competent authority
Annex I to Directive 2003/87/EC				
Combustion activities as specified in Annex I to Directive 2003/87/EC	Non-conformities not leading to a negative VOS	35	Inadequate routines or documentation. Routines not followed in practice. Basic principles or tiers of monitoring plan are not adhered to.	0
Refining of mineral oil	Non-conformities not leading to a negative VOS	1	Inadequate documentation with regards to calibration.	0
Production of paper or cardboard as specified in Annex I to Directive 2003/87/EC	Non-conformities not leading to a negative VOS	2	Amount of biomass is not reported or the monitoring methodology is not described in the monitoring plan. Emissions are not reported in accordance with what is stated in the monitoring plan. Inadequacies with regards to calibration. Activity data for LNG is based on purchase records and not national inventory data as specified in the monitoring plan.	0
Manufacture of mineral wool insulation material using glass, rock or slag as specified in Annex I to Directive 2003/87/EC	Non-conformities not leading to a negative VOS	1	Inadequate documentation of routine for determining the fraction of C in coke. Emission factors for natural gas and propane are erroneously reported and referred to.	0
Metal ore (including sulphide ore) roasting or sintering, including pelletisation	Non-conformities not leading to a negative VOS	1	Principle of highest tier not applied. Consumption of start up fuel not monitored.	0
Drying or calcination of gypsum or production of plaster boards and other gypsum products, as specified in Annex I to Directive 2003/87/EC	Non-conformities not leading to a negative VOS	1	Activity data is based on purchase records and not measurements as indicated in the monitoring plan.	0
Production of bulk organic chemicals as specified in Annex I to Directive 2003/87/EC	Non-conformities not leading to a negative VOS	1	Documentation might not be archived for 10 years.	0

Main Annex I activity	Type of issue found (34)	Number of installations	Main reasons for the issue(s) found (in general) (35)	Share (in %) of verified emissions reports that have led to conservative estimation of the emissions by the competent authority
Production of coke	Non-conformities not leading to a negative VOS	1	Inadequate routines for calibration of measurement equipment.	0
Combustion activities as specified in Annex I to Directive 2003/87/EC	Non-compliance with Regulation 601/2012	45	Use of non-accredited labs. Calculation factors and tiers of some fuels are not included in the monitoring plan. Sampling plan is lacking. Delayed notification of changes to LST. Calculation factors are inappropriately referred to or are faulty with regards to their magnitude. Inadequate quality assurance procedures. Monitoring plan refers to outdated national legislation. Permit does not provide full coverage of the installation. Principle of highest tier not applied.	0
Production of paper or cardboard as specified in Annex I to Directive 2003/87/EC	Non-compliance with Regulation 601/2012	3	Inadequate internal control measures. Fuels not categorised in the monitoring plan. Calculation factors in the monitoring plan are not in line with what is stated the MRR.	0
Production of pulp as specified in Annex I to Directive 2003/87/EC	Non-compliance with Regulation 601/2012	1	Description of method for determining conversion factor from volume to mass is inadequate.	0
Metal ore (including sulphide ore) roasting or sintering, including pelletisation	Non-compliance with Regulation 601/2012	2	Delayed notification to LST on changes. Routines for calibration were not followed.	0
Production of lime or calcination of dolomite or magnesite as specified in Annex I to Directive 2003/87/EC	Non-compliance with Regulation 601/2012	1	The unit of volume and the conditions for which it is expressed, are inadequately described.	0
Production of pig iron or steel as specified in Annex I to Directive 2003/87/EC	Non-compliance with Regulation 601/2012	1	Version no, reference date, uncertainty estimate, activity data et cetera are inadequately described in the monitoring plan.	0
Production of coke	Non-compliance with Regulation 601/2012	1	Use of non-accredited lab without the necessary validation.	0
Manufacture of mineral wool		1	Inadequacies with regards to applied tiers and documentation	0

Main Annex I activity	Type of issue found (34)	Number of installations	Main reasons for the issue(s) found (in general) (35)	Share (in %) of verified emissions reports that have led to conservative estimation of the emissions by the competent authority
insulation material using glass, rock or slag as specified in Annex I to Directive 2003/87/EC	Non-compliance with Regulation 601/2012		of measurement uncertainty. Monitoring plan refers to outdated national legislation.	
Combustion activities as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	126	Change of measurement equipment. Description of units of volume are inadequate. Internal revisions. Referral to outdated national legislation and concepts used therein. Change of monitoring plan. Documentation of method to be used in case of missing data. Conflicting information in the monitoring plan with regards to values of calculation factors.	0
Production of paper or cardboard as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	9	Inadequate calibration of measurement equipment. Faulty values with regards to calculation factors. Documentation refers to outdated national legislation. Description of routines and responsibilities.	0
Production of pulp as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	10	Inadequate internal routines. Monitoring plan refers to outdated national legislation. Inadequate description of fuels and reporting of units.	0
Production of coke	Recommendations for improvement	2	Inadequate documentation. Use of arithmetic average where weighted average should be applied. Issues related to calibration.	0
Production of bulk organic chemicals as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	1	Use of non-accredited lab. Alternate approach suggested by verifier, which would allow the use of an accredited lab.	0
Production of pig iron or steel as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	4	Inadequate routines for handling improvement report and for updating the monitoring plan. Issues on risk assessment, tiers applied and change of monitoring methods.	0
Production of lime or calcination of dolomite or magnesite as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	2	Issues related to internal revisions, quality assurance and conflicting information.	0

Main Annex I activity	Type of issue found (34)	Number of installations	Main reasons for the issue(s) found (in general) (35)	Share (in %) of verified emissions reports that have led to conservative estimation of the emissions by the competent authority
Production of carbon black as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	1	Issues related to measurement uncertainty and units used.	0
Production or processing of ferrous metals as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	1	Inadequate contact details.	0
Production or processing of ferrous metals as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	1	Emission factors need to be updated.	0
Refining of mineral oil	Recommendations for improvement	3	Various issued related to documentation, including routines, area of responsibility, sampling plan and calibration.	0
Metal ore (including sulphide ore) roasting or sintering, including pelletisation	Recommendations for improvement	3	Emission factor and calorific value should be based on weighted average rather than arithmetic average. Issues related to calibration and large uncertainty of activity data for some materials.	0
Manufacture of glass as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	2	Verifier has proposed a change of method to mass balance and updating of the monitoring plan. Other notes include deviations from routine, with regards to calibration and the fact that calculation factors are not referred to adequately.	0
Manufacture of mineral wool insulation material using glass, rock or slag as specified in Annex I to Directive 2003/87/EC	Recommendations for improvement	1	verifier has proposed a change of monitoring plan in order to give an account of the fuels and practices that are currently in use.	0

(34) Please specify: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Regulation (EU) No 601/2012, recommendations for improvement.

(35) Only high level information on main reasons should be completed. A specification of each individual misstatement, non-conformity, non-compliance or recommendation is not necessary.

6.5. Did the competent authority carry out any checks on verified emissions reports? Yes/No Yes

If yes, please specify what checks were carried out using the table below:

Checks on the verified verification reports		
Share of the emissions reports checked for completeness and internal consistency (%)	0	

Checks on the verified verification reports		
Share of the emissions reports checked for consistency with the monitoring plan (%)	0	
Share of the emissions reports that were cross-checked with allocation data (%)	0	
Share of the emissions reports that were cross-checked with other data (%). Please provide information with which other data cross-checks were performed using the third column	100	Crosschecked against emission figure in verification report.
Share of the emissions reports that were analysed in detail (%). Please provide information on the criteria used for selecting emissions reports for detailed analysis using the third column (36)	1	GWP factors were updated by the Commission. The selection of installations was based upon that decision and the activities reported in the annual emission reports.

Number of inspections of installations that were carried out through site visits by the competent authority	0	
Number of verified emissions reports that were rejected because of non-compliance with Regulation (EU) No 601/2012	7	
Number of verified emissions reports that were rejected because of other reasons Please indicate the reasons for rejecting the emissions reports using the third column	0	
Action taken as a result of rejection of verified emissions reports	An estimation of the annual emissions for each installation has been initiated.	
Other action taken as a consequence of checks on verified emissions reports	None	

(36) Please select: risk based assessment, % of installations, all category C installations, random selection, or other (if other please specify).

6.6. Have site visits been waived for installations emitting more than 25 000 tonnes CO₂(e) per year? Yes/No No

(37) Please select the condition(s) as mentioned in the Commission Key guidance note II.5 Site visits concerning installations, section 3: Condition I, Condition II, Condition III or Condition IV.

Were site visits waived for installations with low emissions referred to in Article 47(2) of Regulation (EU) No 601/2012? Yes/No No

6.C. Aircraft operators

6.7. For which aircraft operators did the competent authority make a conservative estimation of emissions in accordance with Article 70(1) of Regulation (EU) No 601/2012? Please answer using the table below. Add further rows if necessary.

Aircraft operator identification code (38)	Total annual emissions of the aircraft operator (t CO ₂ (e))	Reason for making a conservative estimation (39)	Share (in %) of emissions of the aircraft operator conservatively estimated	Method used to conservatively estimate the emissions	Further action taken or proposed (40)
--------------------------------------------	-------------------------------------------------------------------------	--------------------------------------------------	-----------------------------------------------------------------------------	------------------------------------------------------	---------------------------------------

(38) Aircraft operator identification code recognised in accordance with Regulation (EU) No 389/2013.

(39) Please select: no emissions report submitted by 31 March, no positive verification because of material misstatements, no positive verification because of limitation of scope (Article 27(1)(c) of Regulation (EU) No 600/2012, no positive verification because of Article 27(1)(d) of Regulation (EU) No 600/2012, emissions report rejected because it was not in line with Regulation (EU) No 601/2012, emissions report not verified in line with Regulation (EU) No 600/2012.

(40) Please indicate which of the following actions have been carried out or are being proposed: reminder or formal warning on imposing sanctions sent to aircraft operators, blocking of the aircraft operator holding account, imposition of fines, or other (please specify). A combination of actions is possible.

6.8. Did any verification report include non-material misstatements, non-conformities that did not lead to a negative verification opinion statement, non-compliance with Regulation (EU) No 601/2012 or recommendations for improvement? Yes/No No

(41) Please select: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Regulation (EU) No 601/2012 or recommendations for improvement.

(42) Only high level information on main reasons should be completed. A specification of each individual misstatement, non-conformity, non-compliance or recommendation is not necessary.

(43) Please select: non-material misstatements, non-conformities not leading to a negative verification opinion statement, non-compliance with Regulation (EU) No 601/2012 or recommendations for improvement.

(44) Only high level information on main reasons should be completed. A specification of each individual misstatement, non-conformity, non-compliance or recommendation is not necessary.

6.9. Did the competent authority carry out any checks on verified emissions reports? Yes/No Yes

If yes, please specify what checks were carried out using the tables below for emissions and tonne-kilometre data respectively.

Table for data related to emissions reports

Checks on the verified emissions reports		
Share of the emissions reports checked for completeness and internal consistency (%)	0	
Share of the emissions reports checked for consistency with the monitoring plan (%)	0	
Share of the emissions reports that were cross-checked with other data (%). Please provide information with which other data cross-checks were performed using the third column	100	Emission data were cross-checked with data of the Eurocontrol Support Facility.
Share of the emissions reports that were analysed in detail (%). Please provide information on the criteria used for selecting emissions reports for detailed analysis using the third column (45)	0	
Number of inspections carried out on aircraft operators	0	
Number of verified emissions reports rejected because of non-compliance with Regulation (EU) No 601/2012	0	
Number of verified emissions reports rejected because of other reasons. Please indicate the reasons for rejecting the emissions reports using the third column	0	We will reject the full scope emission reports (according to the previous regulation) that were submitted in March 2013.
Action taken as a result of rejection of verified emissions reports	We will estimate the emissions according to the new regulation for aviation.	
Other action taken as a consequence of checks on verified emissions reports	None.	

(45) Please select: risk based assessment, % of aircraft operators, all large aircraft operators, random selection, or other (if other, please specify).

Table for data related to tonne-kilometre reports

Checks on the tonne-kilometre reports		
Share of the tonne-kilometre reports checked for completeness and internal consistency (%)	0	
Share of the tonne kilometre reports checked for consistency with the monitoring plan (%)	0	
Share of the tonne kilometre reports that were cross-checked with other data (%). Please provide information with which other data cross-checks were performed using the third column	0	Not applicable.

Checks on the tonne-kilometre reports		
Share of the tonne kilometre reports that were analysed in detail (%). Please provide information on the criteria used for selecting tonne kilometre reports for detailed analysis using the third column (46)	0	Not applicable
Number of inspections carried out on aircraft operators	0	
Number of verified tonne kilometre reports rejected because of non-compliance with Regulation (EU) No 601/2012	0	
Number of verified tonne kilometre reports rejected because of other reasons. Please indicate in the reasons for rejecting the tonne-kilometre reports using the third column	0	Not applicable.
Action taken as a consequence of checks on verified tonne-kilometre reports		Not applicable.

(46) Please select: risk based assessment, % of aircraft operators, large aircraft operators, random selection, or other (if other please specify).

6.10. Were site visits waived for small emitters referred to in Article 54(1) of Regulation (EU) No 601/2012? Yes/No

If yes, please indicate in the table below the number of small emitters for which a site visit was waived.

	Number
Total number of site visits waived for small emitters	1

7. Registries

7.1. Please attach a copy of your Member State specific terms and conditions required to be signed by account holders.

7.2. In all cases where an account was closed because there was no reasonable prospect of further allowances being surrendered by an installation or aircraft operator, please describe in the table below why there was no reasonable further prospect and state the amount of outstanding allowances. Add further rows if necessary.

Installation/operator identification code (47)	Operator Name	Installation name	Number of allowances outstanding	Reason for no reasonable further prospect
------------------------------------------------	---------------	-------------------	----------------------------------	-------------------------------------------

(47) Installation identification code recognised in accordance with Regulation (EU) No 389/2013.

7.3. On how many occasions during the reporting year did aircraft operators use the mandate as provided for in Article 17(3) of Commission Regulation (EU) No 389/2013 (48)? Please specify below the number of occasions.

Number of occasions that the mandate was used during the reporting period	0
---------------------------------------------------------------------------	---

(48) OJ L 122, 3.5.2013, p. 1.

Aircraft operator identification code (49)	Aircraft operator name
--------------------------------------------	------------------------

(49) Aircraft operator identification code recognised in accordance with Regulation (EU) No 389/2013

8. Allocation

8.1. In the table below, please specify the number of changes that occurred to installations and their allocation since the start of the third trading period and during the reporting period.

Reason for the change in the allocation	During the reporting period		Since the start of third trading period	
	Number of changes in the reporting period	Quantity of emission allowances corresponding to all changes in the reporting period	Number of changes since the start of the third trading period	Quantity of emission allowances corresponding to all changes since the start of the third trading period
Allocation to new installations or new sub-installations as referred to in Article 19 of Commission Decision 2011/278/EU (OJ L 130, 17.5.2011, p. 1)	7	105997	7	105997
	3	166439	3	166439

Reason for the change in the allocation	During the reporting period		Since the start of third trading period	
	Number of changes in the reporting period	Quantity of emission allowances corresponding to all changes in the reporting period	Number of changes since the start of the third trading period	Quantity of emission allowances corresponding to all changes since the start of the third trading period
Significant capacity extensions as referred to in Article 20 of Decision 2011/278/EU				
Cessation as referred to in Article 22(1)(a) – (d) of Decision 2011/278/EU	0	0	0	0
Cessation as referred to in Article 22(1)(e) of Decision 2011/278/EU	0	0	0	0
Significant capacity reductions as referred to in Article 21 of Decision 2011/278/EU	1	13380	1	13380
Partial cessation as referred to in Article 23 of Decision 2011/278/EU	45	233117	45	233117

8.2. Were any planned or effective changes to the capacity, activity levels or operation of an installation, as referred to in Article 24 of Decision 2011/278/EU, not notified to the competent authority? Yes/No Yes

If yes, please specify in the table below how many installations it concerned and how these changes were identified.

Number of installations that did not notify planned or effective changes	How the planned or effective changes were identified
30	Changes were discovered by verifiers during the reporting period or by operators themselves

8.3. Have you applied Article 10c of Directive 2003/87/EC? Yes/No No

If yes, please provide in the table below the total number of emission allowances issued and the total value of investments made under Article 10c of Directive 2003/87/EC in the reporting period?

	Within the reporting period
Total number of emission allowances issued under Article 10c of Directive 2003/87/EC	
Total value of investments under Article 10c of Directive 2003/87/EC	

9. Use of emission reduction units (ERUs) and certified emission reduction (CERs) in the Community scheme

9.1. What measures have been taken, prior to issuing a letter of approval for a project, to ensure that relevant international criteria and guidelines, including those contained in the year 2000 Final Report of the World Commission on Dams (WCD), will be respected during the development of hydro-electric power production projects with a generating capacity exceeding 20 MW? Please answer using the table below. Add further rows if necessary.

Measures taken to ensure that relevant international criteria and guidelines, including those contained in the Final report of the WCD, have been respected	Yes	No

Measures taken to ensure that relevant international criteria and guidelines, including those contained in the Final report of the WCD, have been respected	Yes	No
Project participants are legally obliged to adhere to relevant international criteria and guidelines, including those contained in the World Commission on Dams November 2000 Report "Dams and Development — A New Framework for Decision-Making"	Yes	For projects regarding development of hydro-electric power production exceeding 20 MW the applicants have to provide a completed report template for assessing hydroelectric project activities exceeding 20 MW and a statement from a DOE accredited for issuing validation reports in the hydro power category by CDM Executive Board. The Swedish DNA can also ask the advisory council (Council for International Climate Projects) for advice on projects adherence to the guidelines. Sweden has implemented art. 11b(6) in Directive 2003/87/EG, that states that the WCD requirements shall be fulfilled before issuing a letter of approval through 46 § in the Swedish Emissions Trading Ordinance (2004:1205) and through 4 § p. 6 and 5 § p. 6 in the Swedish Energy Agency's regulation concerning Project based mechanisms under the Kyoto Protocol, STEMFS (2012:3).
Adherence to relevant international criteria and guidelines, including those contained in the World Commission on Dams November 2000 Report "Dams and Development — A New Framework for Decision-Making" is verified. If yes, please specify the relevant authority, e.g. competent authority or designated national authority (DNA) using the comments column	Yes	The Swedish Energy Agency has been appointed Designated National Authority by the Government through 2 b § p. 1 in the Emissions Trading Ordinance (2004:1205).
In approving hydroelectric power production project activities with a generating capacity exceeding 20 MW, the DNA or another relevant authority is required to adhere to a set of harmonised guidelines on the application of Article 11b(6) of Directive 2003/87/EC, agreed to by Member States at the Climate Change Committee	Yes	
Project proponents have to submit a validated Article 11b(6) compliance report in line with the harmonised guidelines. If yes, please provide relevant documents or web-links using the comments column	Yes	The template for the compliance report can be found on the Swedish Energy Agency's website: http://www.energimyndigheten.se/en/Cooperation/For-a-better-climate/Flexible-mechanisms-for-monitoring-green-house-gas-emissions/DNA-and-DFP-in-Sweden/Letter-of-Approval-CDM-ny/
Entities other than designated operational entities (DOEs) are also authorised to carry out a validation of the Article 11b(6) Compliance Report. If yes, please specify who these entities are using the comments column	No	

Measures taken to ensure that relevant international criteria and guidelines, including those contained in the Final report of the WCD, have been respected	Yes	No
Project activities are approved in line with the harmonised guidelines. If yes, please specify the number of project activities approved using the comments column	Yes	Sweden issued letters of approval to 25 hydroelectric production project activities during 2013.
The general public have access to information on hydroelectric production project activities approved in your Member State in line with Article 11 b(6) of Directive 2003/87/EC. If yes, please provide information on this access including web-links, if available, using the comments column	Yes	Information for each year about all approved project activities is made available to the general public on the Swedish Energy Agency's website: http://www.energimyndigheten.se/en/Cooperation/For-a-better-climate/Flexible-mechanisms-for-monitoring-green-house-gas-emissions/DNA-and-DFP-in-Sweden/Issued-LoA/

10. Fees and charges

10.A. Installations

10.1. Are fees charged to operators? Yes/No No

If yes, please provide details in the table below regarding fees charged for the issuance and update of permits and approval and update of monitoring plans.

Reason for fee/description	Amount in euros
Permit issuance/monitoring plan approval	
Permit update	
Permit transfer	
Permit surrender	
New entrant reserve application	

Reason for fee/description	Amount in euros
Annual subsistence charge	

10.B. Aircraft operators

10.2. Are fees charged to aircraft operators? Yes/No No

If yes, please provide details in the table below regarding fees charged for the approval and update of monitoring plans.

Reason for fee/description	Amount in euros
Approval of monitoring plan for emissions	
Approval of change to monitoring plan for emissions	
Approval of monitoring plan for tonne-kilometre data	
Approval of change to monitoring plan for tonne-kilometre data	

Reason for fee/description	Amount in euros
Transfer of monitoring plan	
Surrender of monitoring plan	

Reason for fee/description	Amount_in_Euros
Annual subsistence charge	

10.C. Installations and aircraft operators

10.3. In the tables below, please specify the one-off and annual fees that are charged to operators and aircraft operators in relation to registry accounts.

Table for one-off fees

Reason for fee/description	Amount in euros
Operator holding accounts and aircraft operator holding accounts are not subject to any fees. If an operator or aircraft operator chooses to open a person holding account, they are subject to the mandatory fee of SEK 1000. Trading accounts are currently not subject to any fees.	0

Table for annual fees

Reason for fee/description	Amount in euros
There are currently no annual fees for accounts in the Swedish part of the EU ETS.	0

11. Issues related to compliance with the ETS Directive

11.A. Installations

11.1. In the table below, please specify what measures have been taken to ensure that operators complied with the permit and Regulation (EU) No 601/2012 and with Regulation (EU) No 600/2012. Add further rows if necessary.

Measures taken to ensure compliance	Yes/No
Spot checks and inspection of implementation and compliance by installations with the monitoring plan and Regulations (EU) No 601/2012 and (EU) No 600/2012	No
Regular meetings with industry and/or verifiers	Yes
Ensuring that selling of emission allowances is prohibited in the case of irregularities	Yes
Publishing the names of operators that are not in compliance with Regulation (EU) No 601/2012	Yes

11.2. In the table below, please state the penalties for infringements of Regulation (EU) No 601/2012, Regulation (EU) No 600/2012 and national law pursuant to Article 16(1) of Directive 2003/87/EC. Add further rows if necessary.

Type of infringement	Fines in euros		Imprisonment in months		Other
Operation without a permit	0	0	0	12	
Failure to comply with the conditions of the permit	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2.
Failure to hold a monitoring plan approved by the competent authority	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2.
Failure to submit supporting documentation in accordance with Article 12(1) of Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2.
Failure to hold a required sampling plan(s) approved by the competent authority	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2.

Type of infringement	Fines in euros		Imprisonment in months		Other
Failure to monitor in accordance with the approved monitoring plan and Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2.
The quality assurance of measurement equipment is not in line with Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2.
Failure to implement the procedures required by Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2.
Failure to notify changes to the monitoring plan and to update the monitoring plan in accordance with Articles 14 to 16 of Regulation (EU) No 601/2012	0	0	0	12	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). Withdrawal of permit, see conditions described in question 4.2. A penalty in accordance with chapter 8 section 1 (fine or imprisonment up to 12 months) may be imposed in case the changes are to be reported to LST in accordance with conditions specified in chapter 2 section 8 of the Swedish Emissions Trading Act (2004:1199).
Failure to submit a verified emissions report in due time	2200	2200	0	0	NV may estimate the emissions
Failure to submit an improvement report(s) in accordance with Article 69 of Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199).
Failure to provide the verifier information in accordance with Article 10 of Regulation (EU) No 600/2012	0	0	0	0	NV will estimate the emissions if deemed necessary.
The verified emissions report is found not to be in line with Regulation (EU) No 601/2012	0	0	0	0	NV will estimate the emissions.
Failure to notify planned or effective changes to capacity, activity levels and operation of an installation by 31 December of the reporting period in accordance with Article 24 of Decision 2011/278/EU	0	0	0	12	Sweden intends to introduce a fee (approx.. 5000 Euros) in case changes to capacity, activity levels and operation of an installation is not reported by 31 December.
Failure to surrender emission allowances before April 30	100	100	0	0	Fine is expressed as number of Euros per tonne of CO ₂ e not surrendered. The names of the offenders are to be published.
Crimes linked to 2 day spot contracts and insider activity described in articles 38, 39 and 40 of regulation (EU) no 1031/2010.	0	0	0	48	Normally the penalty for deliberate infringements is imprisonment up to 24 months. Severe infringements, imprisonment 6-48 months. Minor, deliberate infringements, fine or imprisonment up to 6 months. Infringements due to negligence – fine or imprisonment up to 12 months. In case of minor infringements due to negligence - no penalty.
Crimes linked to 2 day spot contracts and insider activity described in article 41 of regulation (EU) no 1031/2010.	0	0	0	48	Normally the penalty for deliberate infringements is imprisonment up to 24 months. Severe infringements, imprisonment 6-48 months. Minor, deliberate infringements, fine or imprisonment up to 6 months. Infringements due to negligence – fine or imprisonment up to 12 months. In case of minor infringements due to negligence - no penalty.

Type of infringement	Fines in euros		Imprisonment in months		Other
Crimes linked to 2 day spot contracts and failure to report emissions according to article 42.5 of regulation (EU) no 1031/2010. Violations of the rules of confidentiality.	0	0	0	0	A fine may be imposed.
Failure of flight operator to abide by the rules of monitoring, reporting, surrendering of allowances, or to take action in accordance with decisions of the CA.	0	0	0	12	Depending on the circumstances a penalty in accordance with chapter 8 section 1 (fine or imprisonment up to 12 months) may be imposed. There is also a fee for late reporting and late surrender of allowances, as mentioned above concerning installations. FO may also be subject to an operating ban.

11.3. In the table below, please specify infringements incurred and penalties imposed during the reporting period pursuant to Article 16(1) of Directive 2003/87/EC. Add further rows if necessary.

Type of infringement	Actual penalties imposed			Are there ongoing proceedings related to the imposition of the penalty? Yes/No	Are there ongoing proceedings related to the imposition of the penalty? Yes/No
	Fines in euros	Imprisonment in months	Other		
The verified emissions report is found not to be in line with Regulation (EU) No 601/2012	0	0	Emissions will be estimated in accordance with article 70 of Regulation (EU) 601/2012.	Yes	Yes
Failure to hold a monitoring plan approved by the competent authority	0	0	Emissions will be estimated in accordance with article 70 of Regulation (EU) 601/2012.	Yes	Yes
Failure to hold a monitoring plan approved by the competent authority	0	0	Emissions will be estimated in accordance with article 70 of Regulation (EU) 601/2012.	Yes	Yes
Failure to hold a monitoring plan approved by the competent authority	0	0	Emissions will be estimated in accordance with article 70 of Regulation (EU) 601/2012.	Yes	Yes
Failure to hold a monitoring plan approved by the competent authority	0	0	Emissions will be estimated in accordance with article 70 of Regulation (EU) 601/2012.	Yes	Yes
Failure to submit a verified emissions report in due time	2200	0	None	Yes	Yes

11.4. In the table below, please provide the names of operators for which excess emission penalties were imposed during the reporting period pursuant to Article 16(3) of Directive 2003/87/EC.

Installation identification code (50)	Name of operator
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(50) Installation identification code recognised in accordance with Regulation (EU) No 389/2013.

11.B. Aircraft operators

11.5. In the table below, please specify what measures have been taken to ensure that aircraft operators complied with Regulation (EU) No 601/2012 and with Regulation (EU) No 600/2012. Add further rows if necessary.

Measures taken	Yes/No
Spot checks and inspection of the implementation of and compliance by aircraft operators with the monitoring plan and Regulations (EU) No 601/2012 and (EU) No 600/2012	No
Regular meetings with aircraft operators and/or verifiers	Yes
Ensuring that selling of emission allowances is prohibited in the case of irregularities	Yes
Publishing the names of aircraft operators that are not in compliance with Regulation (EU) No 601/2012	Yes

11.6. In the table below, please state the penalties for infringements of Regulation (EU) No 601/2012, Regulation (EU) No 600/2012 and national law pursuant to Article 16(1) of Directive 2003/87/EC. Add further rows if necessary.

Type of infringement	Fines in euros		Imprisonment in months		Other
	Min	Max	Min	Max	
Failure to hold a monitoring plan approved by the competent authority	0	0	0	12	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading
Failure to submit supporting documentation in accordance with Article 12(1) of Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199).
Failure to monitor in accordance with the approved monitoring plan and Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199).
Failure to implement the procedures required by Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199).
Failure to notify changes to the monitoring plan and to update the monitoring plan in accordance with Articles 14 to 16 of Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199). A penalty in accordance with chapter 8 section 1 (fine or imprisonment up to 12 months) may be imposed in case the changes are to be reported to LST in accordance with conditions specified in chapter 2 section 8 of the Swedish Emissions Trading Act (2004:1199).
Failure to correct discrepancies in the reported completeness of flights	0	0	0	0	NV will estimate emissions if deemed necessary.
Failure to submit a verified emissions report in due time	2200	2200	0	0	NV may estimate the emissions
Failure to submit an improvement report(s) in accordance with Article 69 of Regulation (EU) No 601/2012	0	0	0	0	Injunction in accordance with chapter 7 section 3 of the Swedish Emissions Trading Act (2004:1199).
Failure to provide the verifier information in accordance with Article 10 of Regulation (EU) No 600/2012	0	0	0	0	NV will estimate the emissions if deemed necessary.
The verified emissions report is found not to be in line with Regulation (EU) No 601/2012	0	0	0	12	NV may estimate the emissions.

Type of infringement	Fines in euros		Imprisonment in months		Other
	Min	Max	Min	Max	
The verified tonne-kilometre report is found not to be in line with Regulation (EU) No 601/2012	0	0	0	12	

11.7. In the table below, please specify infringements incurred and penalties imposed during the reporting period pursuant to Article 16(1) of Directive 2003/87/EC. Add further rows if necessary.

Type of infringement	Actual penalties imposed			Are there ongoing proceedings related to the imposition of the penalty? Yes/No	Was the penalty executed? Yes/No
	Fines in euros	Imprisonment in months	Other	Yes/No	Yes/No

11.8. In the table below, please provide the names of aircraft operators for which excess emission penalties were imposed during the reporting period pursuant to Article 16(3) of Directive 2003/87/EC.

Aircraft operator identification code (51)	Name of aircraft operator
33709	PMI Services Inc.
2041	Occidental Petroleum Corporation
8697	Föreningen flygande veteraner

(51) Aircraft operator identification code recognised in accordance with Regulation (EU) No 389/2013.

11.9. What measures would have to be taken in your Member State before your Member State would request an operating ban from the Commission in accordance with Article 16(10) of Directive 2003/87/EC? Please specify below the types of measures.

NV would take legal action against the operator by issuing an injunction (sometimes with a penalty fee) aimed at the measures which the aircraft operator is obliged to perform in order to comply with the regulation .

12. The legal nature of emission allowances and fiscal treatment

12.1. What is the legal nature of an emission allowance in your Member State?

An allowance or Kyoto unit is in accordance with Article 40 of regulation (EU) No 389/2013 a fungible, dematerialised instrument that is tradable on the market. According to Swedish law, such allowances and units are not defined as financial instruments. However, when Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU is transposed into Swedish law, such allowances and units will be defined as financial instruments (see Article 93 and Section C.11 of Annex I of the Directive).

12.2. What is the accounting treatment of emission allowances in the annual financial report of the companies following the Member State's accounting norm?

Allowances are treated as current assets, if they are in the possession of an operator included in the trading scheme.

12.3. Is VAT due on the issuance of emission allowances? Yes/No

No

Is VAT due on transaction of emission allowances on the secondary market? Yes/No

Yes

Does your Member State apply the reverse-charge mechanism on domestic transactions involving emission allowances? Yes/No

Yes

12.4. Are emission allowances taxed? Yes/No Yes

If yes, please indicate in the table below the type of tax and tax rates that apply. Add further rows if necessary.

Type of tax	Tax rate applied
Corporate tax system	22%

13. Fraud

13.1. In the table below, please specify what arrangements are in place concerning fraudulent activities related to the free allocation of allowances.

Arrangements concerning fraudulent activities	Details of arrangements and procedures in national law
What arrangements, if any, are in place for operators, aircraft operators or third parties to raise concerns over potentially fraudulent activity regarding the free allocation of allowances?	Operators, aircraft operators and third parties are welcome to report any suspicion of fraud to the competent authority.
What arrangements are in place for the investigation of concerns over potentially fraudulent activity regarding the free allocation of allowances?	Verifiers control applications of new participants, they also control that changes in capacity and activity level are reported to the competent authority. The competent authority for permits for operators are regional and report all changes and closures for installations to the national competent authority.
What arrangements are in place for prosecution of fraudulent activity related to the free allocation of allowances?	An operator who provides false information can be prosecuted and get fines or imprisonment. Beside fines and imprisonment, there are also possibilities to withdraw allowances.
In the event of prosecution for fraudulent activities, what are the maximum penalties? Please describe fines and imprisonment terms.	Maximum penalty is one year imprisonment or fines corresponding to less than one year imprisonment.

13.2. In the table below, please specify what arrangements, if any, are in place so that competent authorities involved in the implementation of EU ETS are made aware of fraudulent activities.

Arrangements concerning the communication of fraudulent activities to the competent authority	Details of arrangements and procedures
What arrangements, if any, are in place so that the competent authority is made aware of investigations on fraudulent activities?	The Swedish Energy Agency acting as the National Administrator has an ongoing communication with the Swedish Environmental Protection Agency, the Swedish Tax Authorities, the Swedish Financial Intelligence Unit and the Swedish Economic Crime Authority.
What arrangements, if any, are in place so that the competent authority is made aware of cases on fraudulent activities brought to court?	The Swedish Energy Agency acting as the National Administrator has an ongoing communication with the Swedish Environmental Protection Agency, the Swedish Tax Authorities, the Swedish Financial Intelligence Unit and the Swedish Economic Crime Authority.
What arrangements, if any, are in place so that the competent authority is made aware of court cases on fraudulent activities settled out of court?	The Swedish Energy Agency acting as the National Administrator has an ongoing communication with the Swedish Environmental Protection Agency, the Swedish Tax Authorities, the Swedish Financial Intelligence Unit and the Swedish Economic Crime Authority.
What arrangements, if any, are in place so that the competent authority is made aware of the verdict of court cases on fraudulent activities?	The Swedish Energy Agency acting as the National Administrator has an ongoing communication with the Swedish Environmental Protection Agency, the Swedish Tax Authorities, the Swedish Financial Intelligence Unit and the Swedish Economic Crime Authority.

13.3. In the table below, please indicate the following information on fraudulent activities as far as it is known to the competent authority involved in the implementation of EU ETS in your Member State:

- the number of investigations carried out in the reporting period (including ongoing);
- the number of cases brought to court in the reporting period;
- the number of cases settled out of court without conviction and the number of cases leading to acquittal in the reporting period; and

- the number of cases in the reporting period leading to a conviction that a fraudulent activity was committed.

Information concerning fraudulent activities	Number	Type of fraud or fraudulent activity
Number of investigations carried out	0	
Number of cases brought to court	0	
Number of cases settled out of court without conviction and the number of cases leading to acquittal	0	
Number of cases leading to a conviction that a fraudulent activity has been committed	0	

14. Other observations

14.1. In the table below, please provide details of any other issues that give rise to concerns in your Member State, or any other relevant information you would like to provide.

Section	Other information or issues of concern concerning
General	
Section 2	All comments in this section has been left by NV. The web tool does not allow us to report on shared responsibilities in the section dealing with competent authorities.
Section 3	
Section 4	
Section 5	All comments in this section has been left by NV. 5.5 Fuels (partly answered, as a consequence of the current architecture of our electronic tool, we are not able to accurately report on data in question 5.5. Natural gas and liquified petroleum gas are reported by the operators in an aggregated manner and the specific type of fuel is to be further described in a commentary field. Unfortunately, some operators have not provided an indication of the specific fuel type. We would have to extract data from the monitoring plans in order to provide accurate data in such cases. The administrative burden of manually performing this work is of unreasonable proportions. Some of the fuel consumption and emissions referring to these fuels is included in the category named "other fossil fuels". 5.6 CRF-codes (not answered, we refrain from answering this question since we do not currently have any CRF-codes in the electronic tool). 5.7 Calculation factors (partly answered, we refrain from answering the part of the question that concerns type 1 values referred to in article 31(1)d and e of Regulation (EU) No 601/2012. The reason for this is that we have no means of automatically extracting the necessary data from the monitoring plans and the administrative burden of manually performing this work is considered to be of unreasonable proportions. The dataset consists of 95 net calorific data values and 69 emission factor data values corresponding to fossil fuels and type 1. A total of 79 data values refer to article 31(1)c of Regulation (EU) No 601/2012 and hence are listed in Annex VI of the same regulation.) 5.8 Sampling plan (answered "no", but i.e. not answered, we refrain from answering the question since any answer we could give would be pure speculation. We have no means of automatically extracting the necessary data from the monitoring plans. The administrative burden of manually performing this work during a short amount of time is considered to be of unreasonable proportions considering the total number of 760 installations. 5.9 Frequency (not answered, see above) 5.13 Improvement report (not answered, not to be answered until 2015) 5.17: We have not been able to extract the necessary data from the electronic tool E-CO2 to be able to answer this question. The errors in the dataset we did manage to extract reached an extent where we had to conclude it would serve no purpose to include it in the Article 21 questionnaire. Rather, it would only have raised further questions as it was too far from the truth. We are currently looking for a permanent solution to this problem (i.e. developing a better data extraction tool). 5.18 Waste (partly answered, we are not able to report as requested in terms of codes because the waste is typically incinerated in the form of mixtures containing a wealth of different components that are classified as waste. Some operators have reported long sequences of codes in an aggregated manner and some have not reported any codes at all (ref operators applying CEMS). A report following the form of the questionnaire would best be described as a table of several hundred rows of waste codes, where we would not be able to quantify the emissions for each of these rows. According to our database, there are nearly 50 operators active within the fields of waste incineration and co-combustion of waste and other fuels. The incinerated waste typically contains the following main categories, or mixtures thereof; household waste, industrial waste and wooden waste. Most operators have applied the calculation factors for biomass fractions that have been published by the EPA and where relevant, weighted averages have been applied in order to account for the incineration of mixtures of waste.) 5.22 Aviation emissions (not answered, as we will reject all emission reports that have been submitted this year) 5.24 Aviation SET (partly answered to the best of our knowledge given the current situation) 5.25 Aviation improvement report (not answered, not to be answered until 2015) 5.10 Highest tier (according to the verification reports there are no cases in category C displaying deviations from the principle of highest

Section	Other information or issues of concern concerning
	tier) 5.23 Aviation biofuels (we are not aware of any biofuels being used by aircraft operators which we administer)
Section 6	All comments in this section has been left by NV. 6.3: There are two more installations which may be subject to an estimation by us. Both installations follow the same description as left on rows 8-12 of question 6.3 (i.e. they both emitted zero tonnes of CO2 but submitted no emission report). When this questionnaire was submitted, it was still unclear whether they were obliged to report. 6.6 Site visits (partly answered, the answer to the actual question is no, but there are a few cases of shut down installations where a site visit has been waived.) 6.7 Aviation conservative estimates: Not answered, as we will reject all emission reports that have been submitted this year and make conservative estimates for them. This is due to the new Aviation Regulation. We have not had time to calculate the appropriate emission figures yet and the Article 21 web-tool does not allow us to enter information without filling in all fields in each row. 6.8 Aviation verification report (not answered, as we will reject all emission reports that have been submitted this year)
Section 7	
Section 8	
Section 9	
Section 10	
Section 11	11.4 Excess emission penalties (there are no cases to report) 11.7 Infringements and penalties (there are no cases to report)
Section 12	
Section 13	

14.2. Have you addressed all one-off questions in this questionnaire and updated the responses to those questions where relevant? Yes/No

No

If no, please return to the question concerned.