

System KZR INiG /8.1



Issue: 3rd
Date: 19/12/2023
Page 2 of 34

Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

by The Oil and Gas Institute - National Research Institute



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023 Page 3 of 34

Table of contents

1. Default values and disaggregated default values for biofuels an	d bioliquids
1.1. Default values for biofuels and bioliquids	
1.2. Disaggreagted default values for biofuels and bioliquids	6
2. Default values and disaggregated default values for biomass fur 2.1. Default values for biomass fuels	
2.2. Disaggregated default values for biomass fuels	
3 Changes compared to the previous edition	3/



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023
Page 4 of 34

1.1. Default values for biofuels and bioliquids

Biofuel production pathway	Greenhouse gas emissions saving – typical value	Greenhouse gas emissions saving – default value
sugar beet ethanol (no biogas from slop, natural	67 %	59 %
gas as process fuel in conventional boiler)		
sugar beet ethanol (with biogas from slop, natural	77 %	73 %
gas as process fuel in conventional boiler)		
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant (*))	73 %	68 %
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant (*))	79 %	76 %
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant (*))	58 %	47 %
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant (*))	71 %	64 %
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	48 %	40 %
corn (maize) ethanol, (natural gas as process fuel in CHP plant (*))	55 %	48 %
corn (maize) ethanol (lignite as process fuel in CHP plant (*))	40 %	28 %
corn (maize) ethanol (forest residues as process fuel in CHP plant (*))	69 %	68 %
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	47 %	38 %
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant (*))	53 %	46 %
other cereals excluding maize ethanol (lignite as process fuel in CHP plant (*))	37 %	24 %
other cereals excluding maize ethanol (forest residues as process fuel in CHP plant (*))	67 %	67 %
sugar cane ethanol	70 %	70 %
the part from renewable sources of ethyl-tert- butyl-ether (ETBE)	Equal to that of the ethanol production pathway used	
the part from renewable sources of tertiary-amylethyl-ether (TAEE)	Equal to that of the ethanol production pathway used	
rape seed biodiesel	52 %	47 %
sunflower biodiesel	57 %	52 %
soybean biodiesel	55 %	50 %
palm oil biodiesel (open effluent pond)	32 %	19 %
palm oil biodiesel (process with methane capture at oil mill)	51 %	45 %
waste cooking oil biodiesel	88 %	84 %
animal fats from rendering biodiesel (**)	84 %	78 %
hydrotreated vegetable oil from rape seed	51 %	47 %
hydrotreated vegetable oil from sunflower	58 %	54 %
hydrotreated vegetable oil from soybean	55 %	51 %

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
I KZK IINO SYSTEIII / 0.1 / AIIITEX 1	Clacow, December 2023	Directive 2016/2001



Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023

Page 5 of 34

hydrotreated vegetable oil from palm oil (open	34 %	22 %
effluent pond)		
hydrotreated vegetable oil from palm oil (process	53 %	49 %
with methane capture at oil mill)		
hydrotreated oil from waste cooking oil	87 %	83 %
hydrotreated oil from animal fats from rendering	83 %	77 %
(**)		
pure vegetable oil from rape seed	59 %	57 %
pure vegetable oil from sunflower	65 %	64 %
pure vegetable oil from soybean	63 %	61 %
pure vegetable oil from palm oil (open effluent	40 %	30 %
pond)		
pure vegetable oil from palm oil (process with	59 %	57 %
methane capture at oil mill)		
pure oil from waste cooking oil	98 %	98 %

^(*) Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

ESTIMATED TYPICAL AND DEFAULT VALUES FOR FUTURE BIOFUELS THAT WERE NOT ON THE MARKET OR WERE ON THE MARKET ONLY IN NEGLIGIBLE QUANTITIES IN 2016, IF PRODUCED WITH NO NET CARBON EMISSIONS FROM LAND-USE CHANGE

Biofuel production pathway	Greenhouse gas emissions saving - typical value	Greenhouse gas emissions saving - default value
wheat straw ethanol	85 %	83 %
waste wood Fischer-Tropsch diesel in free- standing plant	85 %	85 %
farmed wood Fischer-Tropsch diesel in free- standing plant	82 %	82 %
waste wood Fischer-Tropsch petrol in free- standing plant	85 %	85 %
farmed wood Fischer-Tropsch petrol in free- standing plant	82 %	82 %
waste wood dimethylether (DME) in free- standing plant	86 %	86%
farmed wood dimethylether (DME) in free- standing plant	83 %	83 %
waste wood methanol in free-standing plant	86 %	86 %
farmed wood methanol in free-standing plant	83 %	83 %
Fischer-Tropsch diesel from black-liquor gasi- fication integrated with pulp mill	89 %	89 %
Fischer-Tropsch petrol from black-liquor gasi- fication integrated with pulp mill	89 %	89 %
dimethylether (DME) from black-liquor gasification integrated with pulp mill	89 %	89 %
methanol from black-liquor gasification integrated with pulp mill	89 %	89 %
the part from renewable sources of methyl- tertio-butyl-ether (MTBE)	Equal to that of the methanol pro	oduction pathway used

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INO System / 6.1 / Annex 1	Clacow, December 2023	Directive 2016/2001

^(**) Applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009 of the European Parliament and of the Council (1), for which emissions related to hygenisation as part of the rendering are not considered.



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023
Page 6 of 34

1.2. Disaggreagted default values for biofuels and bioliquids

Disaggregated default values for cultivation: 'eec' including soil N2O emissions

emissions (gCO2eq/MJ) 9,6 25,5 27,0 17,1	gas emissions (gCO2eq/MJ) 9,6 25,5 27,0
9,6 25,5 27,0 17,1	9,6 25,5
25,5 27,0 17,1	25,5
27,0 17,1	· · · · · · · · · · · · · · · · · · ·
17,1	27,0
· · · · · · · · · · · · · · · · · · ·	
	17,1
Equal to that of the ethanol production pathway used	
Equal to that of the ethan	ol production pathway
use	d
32,0	32,0
26,1	26,1
21,2	21,2
26,2	26,2
0	0
0	0
33,4	33,4
26,9	26,9
22,1	22,1
27,4	27,4
0	0
0	0
33,4	33,4
27,2	27,2
22,2	22,2
27,1	27,1
0	0
	Equal to that of the ethan used 32,0 26,1 21,2 26,2 0 0 33,4 22,1 27,4 0 0 0 33,4 27,2 22,2 27,1

^{*}Applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for cultivation: e_{ec} – for soil N2O emissions only (these are already included in the disaggregated values for cultivation emissions in the e_{ec} table)

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
sugar beet ethanol	4,9	4,9
corn (maize) ethanol	13,7	13,7
other cereals excluding corn (maize) ethanol	14,1	14,1
sugar cane ethanol	2,1	2,1
the part from renewable sources of ETBE	Equal to that of the ethanol production pathway used	
the part from renewable sources of TAEE	Equal to that of the ethanol production pathway used	
rape seed biodiesel	17,6	17,6
sunflower biodiesel	12,2	12,2
soybean biodiesel	13,4	13,4

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023 Page 7 of 34

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
palm oil biodiesel	16,5	16,5
waste cooking oil biodiesel	0	0
animal fats from rendering biodiesel (*)	0	0
hydrotreated vegetable oil from rape seed	18,0	18,0
hydrotreated vegetable oil from sunflower	12,5	12,5
hydrotreated vegetable oil from soybean	13,7	13,7
hydrotreated vegetable oil from palm oil	16,9	16,9
hydrotreated oil from waste cooking oil	0	0
hydrotreated oil from animal fats from rendering (*)	0	0
pure vegetable oil from rape seed	17,6	17,6
pure vegetable oil from sunflower	12,2	12,2
pure vegetable oil from soybean	13,4	13,4
pure vegetable oil from palm oil	16,5	16,5
pure oil from waste cooking oil	0	0

^{*}Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for processing: e_p , as defined in formula 5 section 4.2.4.1

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	18,8	26,3
sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	9,7	13,6
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant (*))	13,2	18,5
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant (*))	7,6	10,6
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant (*))	27,4	38,3
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant (*))	15,7	22,0
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	20,8	29,1
corn (maize) ethanol (natural gas as process fuel in CHP plant (*))	14,8	20,8
corn (maize) ethanol (lignite as process fuel in CHP plant (*))	28,6	40,1
corn (maize) ethanol (forest residues as process fuel in CHP plant (*))	1,8	2,6
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	21,0	29,3
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant (*))	15,1	21,1
other cereals excluding maize ethanol (lignite as process fuel in CHP plant (*))	30,3	42,5
other cereals excluding maize ethanol (forest residues as	1,5	2,2

KZR INiG System /8.1 /Annex 1 Cracow, December 2023 Directive 2018/2001	
-------------------------------------------------------------------------	--



Date: 19/12/2023
Page 8 of 34
es for

Issue: 3rd

Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
process fuel in CHP plant (*))		
sugar cane ethanol	1,3	1,8
the part from renewable sources of ETBE	Equal to that of the ethan use	
the part from renewable sources of TAEE	Equal to that of the ethan use	
rape seed biodiesel	11,7	16,3
sunflower biodiesel	11,8	16,5
soybean biodiesel	12,1	16,9
palm oil biodiesel (open effluent pond)	30,4	42,6
palm oil biodiesel (process with methane capture at oil mill)	13,2	18,5
waste cooking oil biodiesel	9,3	13,0
animal fats from rendering biodiesel **	13,6	19,1
hydrotreated vegetable oil from rape seed	10,7	15,0
hydrotreated vegetable oil from sunflower	10,5	14,7
hydrotreated vegetable oil from soybean	10,9	15,2
hydrotreated vegetable oil from palm oil (open effluent pond)	27,8	38,9
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	9,7	13,6
hydrotreated oil from waste cooking oil	10,2	14,3
hydrotreated oil from animal fats from rendering (**)	14,5	20,3
pure vegetable oil from rape seed	3,7	5,2
pure vegetable oil from sunflower	3,8	5,4
pure vegetable oil from soybean	4,2	5,9
pure vegetable oil from palm oil (open effluent pond)	22,6	31,7
pure vegetable oil from palm oil (process with methane capture at oil mill)	4,7	6,5
pure oil from waste cooking oil	0,6	0,8

^{*} Default values for processes using CHP are valid only if all the process heat is supplied by CHP. (**) Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for oil extraction only (these are already included in the disaggregated values for processing emissions in the 'ep' table)

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
rape seed biodiesel	3,0	4,2
sunflower biodiesel	2,9	4,0
soybean biodiesel	3,2	4,4
palm oil biodiesel (open effluent pond)	20,9	29,2
palm oil biodiesel (process with methane capture at oil mill)	3,7	5,1
waste cooking oil biodiesel	0	0
animal fats from rendering biodiesel **	4,3	6,1
hydrotreated vegetable oil from rape seed	3,1	4,4
hydrotreated vegetable oil from sunflower	3,0	4,1
hydrotreated vegetable oil from soybean	3,3	4,6

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INIO System / 6.1 / Annex 1	Clacow, December 2023	Directive 2016/2001



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023 Page 9 of 34

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
hydrotreated vegetable oil from palm oil (open effluent pond)	21,9	30,7
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	3,8	5,4
hydrotreated oil from waste cooking oil	0	0
hydrotreated oil from animal fats from rendering (**)	4,3	6,0
pure vegetable oil from rape seed	3,1	4,4
pure vegetable oil from sunflower	3,0	4,2
pure vegetable oil from soybean	3,4	4,7
pure vegetable oil from palm oil (open effluent pond)	21,8	30,5
pure vegetable oil from palm oil (process with methane capture at oil mill)	3,8	5,3
pure oil from waste cooking oil	0	0

^{*} Default values for processes using CHP are valid only if all the process heat is supplied by CHP. (**) Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Disaggregated default values for the transport and distribution, e_{td} , as defined in formula 5 section 4.2.4.1

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	2,3	2,3
sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	2,3	2,3
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant(*))	2,3	2,3
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant(*))	2,3	2,3
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant(*))	2,3	2,3
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant(*))	2,3	2,3
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	2,2	2,2
corn (maize) ethanol (natural gas as process fuel in CHP plant(*))	2,2	2,2
corn (maize) ethanol (lignite as process fuel in CHP plant(*))	2,2	2,2
corn (maize) ethanol (forest residues as process fuel in CHP plant(*))	2,2	2,2
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	2,2	2,2
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant(*))	2,2	2,2
other cereals excluding maize ethanol (lignite as process fuel in CHP plant(*))	2,2	2,2
other cereals excluding maize ethanol (forest residues as process fuel in CHP plant(*))	2,2	2,2

KZR INiG System /8.1 /Annex 1 Cracow, December 2023 Directive 2018/2001	
-------------------------------------------------------------------------	--



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023 Page 10 of 34

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
sugar cane ethanol	9,7	9,7
the part from renewable sources of ETBE	Equal to that of the ethan use	
the part from renewable sources of TAEE	Equal to that of the ethan use	
rape seed biodiesel	1,8	1,8
sunflower biodiesel	2,1	2,1
soybean biodiesel	8,9	8,9
palm oil biodiesel (open effluent pond)	6,9	6,9
palm oil biodiesel (process with methane capture at oil mill)	6,9	6,9
waste cooking oil biodiesel	1,9	1,9
animal fats from rendering biodiesel **	1,7	1,7
hydrotreated vegetable oil from rape seed	1,7	1,7
hydrotreated vegetable oil from sunflower	2,0	2,0
hydrotreated vegetable oil from soybean	9,2	9,2
hydrotreated vegetable oil from palm oil (open effluent pond)	7,0	7,0
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	7,0	7,0
hydrotreated oil from waste cooking oil	1,7	1,7
hydrotreated oil from animal fats from rendering (**)	1,5	1,5
pure vegetable oil from rape seed	1,4	1,4
pure vegetable oil from sunflower	1,7	1,7
pure vegetable oil from soybean	8,8	8,8
pure vegetable oil from palm oil (open effluent pond)	6,7	6,7
pure vegetable oil from palm oil (process with methane capture at oil mill)	6,7	6,7
pure oil from waste cooking oil	1,4	1,4

^{*} Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

Disaggregated default values for transport and distribution of final fuel only. These are already included in the table of 'transport and distribution emissions etd' as defined in Part C of this Annex, but the following values are useful if an economic operator wishes to declare actual transport emissions for crops or oil transport only).

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	1,6	1,6
sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	1,6	1,6
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant (*))	1,6	1,6
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant (*))	1,6	1,6

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INO System / 6.1 / Annex 1	Clacow, December 2023	Directive 2016/2001

^(**) Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.



Date: 19/12/2023
Page 11 of 34

Issue: 3rd

Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant (*))	1,6	1,6
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant (*))	1,6	1,6
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	1,6	1,6
corn (maize) ethanol (natural gas as process fuel in CHP plant (*))	1,6	1,6
corn (maize) ethanol (lignite as process fuel in CHP plant (*))	1,6	1,6
corn (maize) ethanol (forest residues as process fuel in CHP plant (*))	1,6	1,6
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	1,6	1,6
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant (*))	1,6	1,6
other cereals excluding maize ethanol (lignite as process fuel in CHP plant (*))	1,6	1,6
other cereals excluding maize ethanol (forest residues as process fuel in CHP plant (*))	1,6	1,6
sugar cane ethanol	6,0	6,0
the part from renewable sources of ETBE	Will be consider to be equal to that of the eth	
the part from renewable sources of TAEE	will be consider to be equal to that of the ethano production pathway used	
rapeseed biodiesel	1,3	1,3
sunflower biodiesel	1,3	1,3
soybean biodiesel	1,3	1,3
palm oil biodiesel (open effluent pond)	1,3	1,3
palm oil biodiesel (process with methane capture at oil mill)	1,3	1,3
waste cooking oil biodiesel	1,3	1,3
animal fats from rendering biodiesel **	1,3	1,3
hydrotreated vegetable oil from rape seed	1,2	1,2
hydrotreated vegetable oil from sunflower	1,2	1,2
hydrotreated vegetable oil from soybean	1,2	1,2
hydrotreated vegetable oil from palm oil (open effluent pond)	1,2	1,2
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	1,2	1,2
hydrotreated oil from waste cooking oil	1,2	1,2
hydrotreated oil from animal fats from rendering (**)	1,2	1,2
pure vegetable oil from rape seed	0,8	0,8
pure vegetable oil from sunflower	0,8	0,8
pure vegetable oil from soybean	0,8	0,8
pure vegetable oil from palm oil (open effluent pond)	0,8	0,8
pure vegetable oil from palm oil (process with methane capture at oil mill)	0,8	0,8
pure oil from waste cooking oil	0.8	0,8
* Default values for processes using CHP are valid only if all	,	

* Default values for processes using CHP are valid only if all the process heat is supplied by CHP.

^(**) Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the ren-

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023 Page 12 of 34

Biofuel and bioliquid production pathway	Typical greenhouse	Default greenhouse
	gas emissions	gas emissions
	(gCO2eq/MJ)	(gCO2eq/MJ)
dering are not considered.		

Total for cultivation, processing, transport and distribution

Biofuel and bioliquid production pathway Typical greenhouse Default greenhouse			
Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	gas emissions (gCO2eq/MJ)	
sugar beet ethanol (no biogas from slop, natural gas as process fuel in conventional boiler)	30,7	38,2	
sugar beet ethanol (with biogas from slop, natural gas as process fuel in conventional boiler)	21,6	25,5	
sugar beet ethanol (no biogas from slop, natural gas as process fuel in CHP plant (*))	25,1	30,4	
sugar beet ethanol (with biogas from slop, natural gas as process fuel in CHP plant (*))	19,5	22,5	
sugar beet ethanol (no biogas from slop, lignite as process fuel in CHP plant (*))	39,3	50,2	
sugar beet ethanol (with biogas from slop, lignite as process fuel in CHP plant (*))	27,6	33,9	
corn (maize) ethanol (natural gas as process fuel in conventional boiler)	48,5	56,8	
corn (maize) ethanol (natural gas as process fuel in CHP plant (*))	42,5	48,5	
corn (maize) ethanol (lignite as process fuel in CHP plant (*))	56,3	67,8	
corn (maize) ethanol (forest residues as process fuel in CHP plant (*))	29,5	30,3	
other cereals excluding maize ethanol (natural gas as process fuel in conventional boiler)	50,2	58,5	
other cereals excluding maize ethanol (natural gas as process fuel in CHP plant (*))	44,3	50,3	
other cereals excluding maize ethanol (lignite as process fuel in CHP plant (*))	59,5	71,7	
other cereals excluding maize ethanol (forest residues as process fuel in CHP plant (*))	30,7	31,4	
sugar cane ethanol	28,1	28,6	
the part from renewable sources of ETBE	Equal to that of the ethanol production pathway used		
the part from renewable sources of TAEE	Equal to that of the ethan use	_	
rape seed biodiesel	45,5	50,1	
sunflower biodiesel	40,0	44,7	
soybean biodiesel	42,2	47,0	
palm oil biodiesel (open effluent pond)	63,5	75,7	
palm oil biodiesel (process with methane capture at oil mill)	46,3	51,6	
waste cooking oil biodiesel	11,2	14,9	
animals fats from rendering biodiesel **	15,3	20,8	
hydrotreated vegetable oil from rape seed	45,8	50,1	
hydrotreated vegetable oil from sunflower	39,4	43,6	
hydrotreated vegetable oil from soybean	42,2	46,5	
hydrotreated vegetable oil from palm oil (open effluent pond)	62,2	73,3	

KZR INiG System /8.1 /Annex 1 Cracow, December 2023 Directive 2018/2001	
-------------------------------------------------------------------------	--



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023
Page 13 of 34

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
hydrotreated vegetable oil from palm oil (process with methane capture at oil mill)	44,1	48,0
hydrotreated oil from waste cooking oil	11,9	16,0
hydrotreated oil from animal fats from rendering (**)	16,0	21,8
pure vegetable oil from rape seed	38,5	40,0
pure vegetable oil from sunflower	32,7	34,3
pure vegetable oil from soybean	35,2	36,9
pure vegetable oil from palm oil (open effluent pond)	56,3	65,4
pure vegetable oil from palm oil (process with methane capture at oil mill)	38,4	57,2
pure oil from waste cooking oil	2,0	2,2

^{*} Default values for processes using CHP are valid only if all the process heat is supplied by CHP. (**) Note: applies only to biofuels produced from animal by-products classified as category 1 and 2 material in accordance with Regulation (EC) No 1069/2009, for which emissions related to hygenisation as part of the rendering are not considered.

Estimated disaggregated default values for future biofuels and bioliquids that were not on the market or were only on the market in negligible quantities in 2016

Disaggregated default values for cultivation: ' e_{ec} ' as defined in formula 5 section 4.2.4.1 including N2O emissions (including chipping of waste or farmed wood)

Biofuel and bioliquid production pathway	Typical greenhouse gas	Default greenhouse gas emis-
	emissions (gCO2eq/MJ)	sions (gCO2eq/MJ)
wheat straw ethanol	1,8	1,8
waste wood Fischer-Tropsch diesel in free- standing plant	3,3	3,3
farmed wood Fischer-Tropsch diesel in free- standing plant	8,2	8,2
waste wood Fischer-Tropsch petrol in free- standing plant	8,2	8,2
farmed wood Fischer-Tropsch petrol in free- standing plant	12,4	12,4
waste wood dimethylether (DME) in free- standing plant	3,1	3,1
farmed wood dimethylether (DME) in free- standing plant	7,6	7,6
waste wood methanol in free-standing plant	3,1	3,1
farmed wood methanol in free-standing plant	7,6	7,6
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	2,5	2,5
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	2,5	2,5
dimethylether (DME) from black-liquor gasification integrated with pulp mill	2,5	2,5
Methanol from black-liquor gasification inte-	2,5	2,5

|--|



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3 rd
Date: 19/12/2023
Page 14 of 34

grated with pulp mill		
the part from renewable sources of MTBE	Equal to that of the methanol pr	roduction pathway used

Disaggregated default values for soil N₂O emissions (included in disaggregated default values for cultivation emissions in the 'eec' table)

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
wheat straw ethanol	0	0
waste wood Fischer-Tropsch diesel in free- standing plant	0	0
farmed wood Fischer-Tropsch diesel in free- standing plant	4,4	4,4
waste wood Fischer-Tropsch petrol in free- standing plant	0	0
farmed wood Fischer-Tropsch petrol in free- standing plant	4,4	4,4
waste wood dimethylether (DME) in free- standing plant	0	0
farmed wood dimethylether (DME) in free- standing plant	4,1	4,1
waste wood methanol in free-standing plant	0	0
farmed wood methanol in free-standing plant	4,1	4,1
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	0	0
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	0	0
dimethylether (DME) from black-liquor gasification integrated with pulp mill	0	0
methanol from black-liquor gasification integrated with pulp mill	0	0
the part from renewable sources of MTBE	Equal to that of the methanol p	production pathway used

Disaggregated default values for processing e_p as defined in formula 5 section 4.2.4.1

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
wheat straw ethanol	4,8	6,8
waste wood Fischer-Tropsch diesel in free- standing plant	0,1	0,1
farmed wood Fischer-Tropsch diesel in free- standing plant	0,1	0,1
waste wood Fischer-Tropsch petrol in free- standing plant	0,1	0,1
farmed wood Fischer-Tropsch petrol in free- standing plant	0,1	0,1
waste wood dimethylether (DME) in free- standing plant	0	0
farmed wood dimethylether (DME) in free- standing plant	0	0

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
I KZK IINO SYSTEIII / 0.1 / AIIITEX 1	Clacow, December 2023	Directive 2016/2001



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023
Page 15 of 34

waste wood methanol in free-standing plant	0	0
farmed wood methanol in free-standing plant	0	0
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	0	0
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	0	0
dimethylether (DME) from black-liquor gasification integrated with pulp mill	0	0
methanol from black-liquor gasification integrated with pulp mill	0	0
the part from renewable sources of MTBE	Equal to that of the methanol production pathway used	

Disaggregated default values for transport and distribution, 'etd', as defined in formula 5 section 4.2.4.1

Biofuel and bioliquid production pathway	Typical greenhouse gas	Default greenhouse gas emis-
	emissions	sions
	(gCO2eq/MJ)	(gCO2eq/MJ)
wheat straw ethanol	7,1	7,1
waste wood Fischer-Tropsch diesel in free-	10,3	10,3
standing plant	10,3	10,3
farmed wood Fischer-Tropsch diesel in free-	8,4	8,4
standing plant	8,4	8,4
waste wood Fischer-Tropsch petrol in free-	10,3	10,3
standing plant	10,3	10,3
farmed wood Fischer-Tropsch petrol in free-	8,4	8,4
standing plant	0,4	0,4
waste wood dimethylether (DME) in free-	10,4	10,4
standing plant	10,4	10,4
farmed wood dimethylether (DME) in free-	8,6	8,6
standing plant	8,0	8,0
waste wood methanol in free-standing plant	10,4	10,4
farmed wood methanol in free-standing plant	8,6	8,6
Fischer-Tropsch diesel from black-liquor gasifi-	7,7	7,7
cation integrated with pulp mill	7,7	1,1
Fischer-Tropsch petrol from black-liquor gasifi-	7.0	7,9
cation integrated with pulp mill	7,9	7,9
dimethylether (DME) from black-liquor gasifi-	7.7	7.7
cation integrated with pulp mill	7,7	7,7
methanol from black-liquor gasification inte-	7,9	7,9
grated with pulp mill	1,9	1,9
the part from renewable sources of MTBE	Equal to that of the methanol p	production pathway used

Disaggregated default values for transport and distribution of final fuel only. These are already included in the table of 'transport and distribution emissions etd', but the following values are useful if an economic operator wishes to declare actual transport emissions for feedstock transport only).

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions (gCO2eq/MJ)	Default greenhouse gas emissions (gCO2eq/MJ)
wheat straw ethanol	1,6	1,6
waste wood Fischer-Tropsch diesel in free-	1,2	1,2

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
I KZK IINO SYSTEIII / 0.1 / AIIITEX 1	Clacow, December 2023	Directive 2016/2001



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023
Page 16 of 34

standing plant		
farmed wood Fischer-Tropsch diesel in free- standing plant	1,2	1,2
waste wood Fischer-Tropsch petrol in free- standing plant	1,2	1,2
farmed wood Fischer-Tropsch petrol in free- standing plant	1,2	1,2
waste wood dimethylether (DME) in free- standing plant	2,0	2,0
farmed wood dimethylether (DME) in free- standing plant	2,0	2,0
waste wood methanol in free-standing plant	2,0	2,0
farmed wood methanol in free-standing plant	2,0	2,0
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	2,0	2,0
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	2,0	2,0
dimethylether (DME) from black-liquor gasification integrated with pulp mill	2,0	2,0
methanol from black-liquor gasification integrated with pulp mill	2,0	2,0
the part from renewable sources of MTBE	Equal to that of the methanol p	roduction pathway used

Total for cultivation, processing, transport and distribution

Biofuel and bioliquid production pathway	Typical greenhouse gas emissions	Default greenhouse gas emissions
	(gCO2eq/MJ)	(gCO2eq/MJ)
wheat straw ethanol	13,7	15,7
waste wood Fischer-Tropsch diesel in free- standing plant	13,7	13,7
farmed wood Fischer-Tropsch diesel in free- standing plant	16,7	16,7
waste wood Fischer-Tropsch petrol in free- standing plant	15,6	15,6
farmed wood Fischer-Tropsch petrol in free- standing plant	16,7	16,7
waste wood dimethylether (DME) in free- standing plant	13,5	13,5
farmed wood dimethylether (DME) in free- standing plant	16,2	16,2
waste wood methanol in free-standing plant	13,5	13,5
farmed wood methanol in free-standing plant	16,2	16,2
Fischer-Tropsch diesel from black-liquor gasification integrated with pulp mill	10,2	10,2
Fischer-Tropsch petrol from black-liquor gasification integrated with pulp mill	10,4	10,4
dimethylether (DME) from black-liquor gasification integrated with pulp mill	10,2	10,2
methanol from black-liquor gasification integrated with pulp mill	10,4	10,4
the part from renewable sources of MTBE	Equal to that of the methanol j	production pathway used

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INO System / 6.1 / Annex 1	Clacow, December 2023	Directive 2016/2001



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023
Page 17 of 34

2. Default values and disaggregated default values for biomass fuels

2.1. Default values for biomass fuels

Typical and default values of greenhouse gas emissions savings for biomass fuels if produced with no net-carbon emissions from land-use change

		WOODCH	IPS			
Biomass fuel pro-	Transport distance	Greenhouse ga	s emissions sav-	Greenhouse ga	as emissions sav-	
duction system		ing – typ	oical value	ing – default value		
		Heat	Electricity	Heat	Electricity	
Woodchips from	1 to 500 km	93%	89%	91%	87%	
forest residues	500 to 2500 km	89%	84 %	87%	81%	
	2500 to 10000 km	82%	73%	78%	67%	
	above 10000 km	67%	51%	60%	41%	
Woodchips from	2500 to 10000 km	77%	65%	73%	60%	
short rotation cop-						
pice (Eucaliptus)						
Woodchips from	1 to 500 km	89%	83%	87%	81%	
short rotation cop-	500 to 2500 km	85%	78%	84%	76%	
pice (Poplar - Ferti- lised)	2500 to 10000 km	78%	67%	74%	62%	
iiseu)	above 10000 km	63%	45%	57%	35%	
Woodchips from	1 to 500 km	91%	87%	90%	85%	
short rotation cop- pice (Poplar – No	500 to 2500 km	88%	82%	86%	79%	
fertlisation)	2500 to 10000 km	80%	70%	77%	65%	
	above 10000 km	65%	48%	59%	39%	
Woodchips from	1 to 500 km	93%	89%	92%	88%	
stemwood	500 to 2500 km	90%	85%	88%	82%	
	2500 to 10000 km	82%	73%	79%	68%	
	above 10000 km	67%	51%	61%	42%	
Woodchips from	1 to 500 km	94%	92%	93%	90%	
industry residues	500 to 2500 km	91%	87%	90%	85%	
	2500 to 10000 km	83%	75%	80%	71%	
	above 10000 km	69%	54%	63%	44%	

WOOD PELLETS (*)						
Biomass fuel production system		Transport distance	Greenhouse gas emissions saving – typical value		Greenhouse gas emis sions saving – defaul value	
			Heat	Electricity	Heat	Electricity
Wood briquettes or	Case 1	1 to 500 km	58 %	37%	49%	24%
pellets from forest resi-		500 to 2500 km	58%	37%	49%	25%
dues		2500 to 10000 km	55%	34%	47%	21%
		above 10000 km	50%	26%	40%	11%
	Case 2a	1 to 500 km	77%	66%	72%	59%
		500 to 2500 km	77%	66%	72%	59%
		2500 to 10000 km	75%	62%	70%	55%
		above 10000 km	69%	54%	63%	45%
	Case 3a	1 to 500 km	92%	88%	90%	85%

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INO System / 6.1 / Annex 1	Clacow, December 2023	Directive 2016/2001



Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023

Page 18 of 34

		500 to 2500 km	92%	88%	90%	86%
		2500 to 10000 km	90%	85%	88%	81%
		above 10000 km	84%	76%	81%	72%
Wood briquettes or	Case 1	2500 to 10 000 km	52%	28%	43%	15%
pellets from short rota-	Case 2a	2500 to 10 000 km	70%	56%	66%	49%
tion coppice (Eucalyp- tus)	Case 3a	2500 to 10 000 km	85%	78%	83%	75%
Wood briquettes or	Case 1	1 to 500 km	54%	32%	46%	20%
pellets from short rota-		500 to 10000 km	52%	29%	44%	16%
tion coppice (Poplar -		above 10000 km	47%	21%	37%	7%
Fertilized)	Case 2a	1 to 500 km	73%	60%	69%	54%
		500 to 10000 km	71%	57%	67%	50%
		above 10000 km	66%	49%	60%	41%
	Case 3a	1 to 500 km	88%	82%	87%	81%
		500 to 10000 km	86%	79%	84%	77%
		above 10000 km	80%	71%	78%	67
Wood briquettes or	Case 1	1 to 500 km	56%	35%	48%	23
pellets from short rota-	Ī	500 to 10000 km	54%	32%	46%	20
tion coppice (Poplar –	Ī	above 10000 km	49%	24%	40%	10
No fertilization)	Case 2a	1 to 500 km	76%	64%	72%	58
		500 to 10000 km	74%	61%	69%	54
		above 10000 km	68%	53%	63%	45
	Case 3a	1 to 500 km	91%	86%	90%	85
		500 to 10000 km	89%	83%	87%	81
		above 10000 km	83%	75%	81%	71
Stemwood	Case 1	1 to 500 km	57%	37%	49%	24
		500 to 2500 km	58%	37%	49%	25
		2500 to 10000 km	55%	34%	47%	21
		above 10000 km	50%	26%	40%	11
	Case 2a	1 to 500 km	77%	66%	73%	60
		500 to 2500 km	77%	66%	73%	60
	Ī	2500 to 10000 km	75%	63%	70%	56
		above 10000 km	70%	55%	64%	46
	Case 3a	1 to 500 km	92%	88%	91%	86
		500 to 2500 km	92%	88%	91%	87
		2500 to 10000 km	90%	85%	88%	83
		above 10000 km	84%	77%	82%	73
Wood briquettes or	Case 1	1 to 500 km	75%	62%	69%	55
pellets from wood in-		500 to 2500 km	75%	62%	70%	55
dustry residues	Ī	2500 to 10000 km	72%	59%	67%	51
•		above 10000 km	67%	51%	61%	42
	Case 2a	1 to 500 km	87%	80%	84%	76
		500 to 2500 km	87%	80%	84%	77
		2500 to 10000 km	85%	77%	82%	73
		above 10000 km	79%	69%	75%	63
	Case 3a	1 to 500 km	95%	93%	94%	91
		500 to 2500 km	95%	93%	94%	92
		2500 to 10000 km	93%	90%	92%	88
	1	above 10000 km	88%	82%	85%	78

^(*) Case 1 refers to processes in which a natural gas boiler is used to provide the process heat to the pellet mill. Electricity for the pellet mill is supplied from the grid;

Case 3a refers to processes in which a CHP, fed with pre-dried woodchips, is used to provide electricity and heat to the pellet mill.

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INO System / 6.1 / Annex 1	Clacow, December 2023	Directive 2016/2001

Case 2a refers to processes in which a woodchips boiler, fed with pre-dried chips, is used to provide process heat. Electricity for the pellet mill is supplied from the grid;



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd
Date: 19/12/2023
Page 19 of 34

AGRICULTURE PATHWAYS							
Biomass fuel pro- duction system	Transport distance				Greenhouse gas emissions sav- ing – default value		
·		Heat	Electricity	Heat	Electricity		
Agricultural Resi-	1 to 500 km	95%	92%	93%	90%		
dues with density	500 to 2500 km	89%	83%	86%	80%		
$<0,2t/m^3(*)$	2500 to 10000 km	77%	66%	73%	60%		
	above 10000 km	57%	36%	48%	23%		
Agricultural Resi-	1 to 500 km	95%	92%	93%	90%		
dues with density	500 to 2500 km	93%	89%	92%	87%		
$>0,2t/m^3(**)$	2500 to 10000 km	88%	82%	85%	78%		
	above 10000 km	78%	68%	74%	61%		
Straw pellets	1 to 500 km	88%	82%	85%	78%		
	500 to 10 000 km	86%	79%	83%	74%		
1	above 10 000 km	80%	70%	76%	64%		
Bagasse briquettes	500 to 10 000 km	93%	89%	91%	87%		
	above 10 000 km	87%	81%	85%	77%		
Palm Kernel Meal	above 10 000 km	20%	-18%	11%	-33%		
Palm Kernel Meal (no CH ₄ emissions from oil mill)	above 10 000 km	46%	20%	42%	14%		

^(*) This group of materials includes agricultural residues with a low bulk density and it comprises materials such as straw bales, oat hulls, rice husks and sugar cane bagasse bales (not exhaustive list).

^(**) The group of agricultural residues with higher bulk density includes materials such as corn cobs, nut shells, soybean hulls, palm kernel shells (not exhaustive list).

	BIOGAS FOR ELECTROCITY (*)					
Biogas production system		Technological option	Greenhouse gas emissions saving – typical value	Greenhouse gas emissions saving – default value		
Wet manure (1)	Case 1	Open digestate (2)	146 %	94 %		
		Close digestate (3)	246 %	240 %		
	Case 2	Open digestate	136 %	85 %		
		Close digestate	227 %	219 %		
	Case 3	Open digestate	142 %	86 %		
		Close digestate	243 %	235 %		
Maize whole plant (4)	Case 1	Open digestate	36 %	21 %		
		Close digestate	59 %	53 %		
	Case 2	Open digestate	34 %	18 %		
		Close digestate	55 %	47 %		
	Case 3	Open digestate	28 %	10 %		
		Close digestate	52 %	43 %		
Biowaste	Case 1	Open digestate	47 %	26 %		
		Close digestate	84 %	78 %		
	Case 2	Open digestate	43 %	21 %		
		Close digestate	77 %	68 %		
	Case 3	Open digestate	38 %	14 %		
(do)		Close digestate	76 %	66 %		

^(*) Case 1 refers to pathways in which electricity and heat required in the process are supplied by the CHP engine itself. Case 2 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by the CHP

|--|



Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023 Page 20 of 34

engine itself. In some Member States, operators are not allowed to claim the gross production for subsidies and case 1 is the more likely configuration. Case 3 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by a biogas boiler. This case applies to some installations in which the CHP engine is not on-site and biogas is sold (but not upgraded to biomethane).

- (1) The values for biogas production from manure include negative emissions for emissions saved from raw manure management. The value of e_{sca} considered is equal to -45 g CO₂eq/MJ manure used in anaerobic digestion.
- (2) Open storage of digestate accounts for additional emissions of CH_4 and N_2O . The magnitude of those emissions changes with ambient conditions, substrate types and the digestion efficiency.
- (3) Close storage means that the digestate resulting from the digestion process is stored in a gas-tight tank and that the additional biogas released during storage is considered to be recovered for production of additional electricity or biomethane. No greenhouse gas emissions are included in that process.
- (4) Maize whole plant means maize harvested as fodder and ensiled for preservation.

BIOGAS FOR ELECTROCITY-Mixture of manure and maize							
Biogas production system		Technological option	Greenhouse gas emissions saving – typical value	Greenhouse gas emissions saving – default value			
Manure – Maize 80% -	Case 1	Open digestate	72 %	45%			
20%		Close digestate	120 %	114%			
	Case 2	Open digestate	67%	40%			
		Close digestate	111%	103%			
	Case 3	Open digestate	65%	35%			
		Close digestate	114%	106%			
Manure – Maize 70% -	Case 1	Open digestate	60%	37%			
30%		Close digestate	100%	94%			
	Case 2	Open digestate	57%	32%			
		Close digestate	93%	85%			
	Case 3	Open digestate	53%	27%			
		Close digestate	94%	85%			
Manure – Maize 60% -	Case 1	Open digestate	53%	32%			
40%		Close digestate	88%	82%			
	Case 2	Open digestate	50%	28%			
		Close digestate	82%	73%			
	Case 3	Open digestate	46%	22%			
		Close digestate	81%	72%			

	BIOMETHANE FOR TRANSPORT (*)								
Biogas production sys- tem	Technological option	Greenhouse gas emissions saving – typical value	Greenhouse gas emissions saving – default value						
Wet manure	Open digestate, no off- gas combustion	117%	72%						
	Open digestate, off gas combustion	133%	94%						
	Close digestate, no off- gas combustion	190%	179%						
	Close digestate, off gas combustion	206%	202%						
Maize whole plant (4)	Open digestate, no off- gas combustion	35%	17%						
	Open digestate, off gas combustion	51%	39%						
	Close digestate, no off- gas combustion	52%	41%						

KZR INiG System /8.1 /Annex 1 Cracow, December 2023 Directive 2018/2001	
-------------------------------------------------------------------------	--



Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023

Page 21 of 34

	Close digestate, off gas combustion	68%	63%
Biowaste	Open digestate, no off- gas combustion	43%	20%
	Open digestate, off gas combustion	59%	42%
	Close digestate, no off- gas combustion	70%	58%
	Close digestate, off gas combustion	86%	80%

^(*) The greenhouse gas emissions savings for biomethane only refer to compressed biomethane relative to the fossil fuel comparator for transport of 94 g gCO₂eq/MJ.

	BIOMETHANE – MIXTURES OF MANURE AND MAIZE (*)									
Biomethane production sys- tem	Technological options	Greenhouse gas emis- sions savings – typical value	Greenhouse gas emis- sions savings – default value							
	Open digestate, no off-gas combustion (1)	62 %	35 %							
Manure – Maize	Open digestate, off-gas combustion (2)	78 %	57 %							
80 % - 20 %	Close digestate, no off-gas combustion	97 %	86 %							
	Close digestate, off-gas combustion	113 %	108 %							
	Open digestate, no off-gas combustion	53 %	29 %							
Manure – Maize	Open digestate, off-gas combustion	69 %	51 %							
70 % - 30 %	Close digestate, no off-gas combustion	83 %	71 %							
	Close digestate, off-gas combustion	99 %	94 %							
	Open digestate, no off-gas combustion	48 %	25 %							
Manure – Maize	Open digestate, off-gas combustion	64 %	48 %							
60 % - 40 %	Close digestate, no off-gas combustion	74 %	62 %							
	Close digestate, off-gas combustion	90 %	84 %							

^(*) The greenhouse gas emissions savings for biomethane only refer to compressed biomethane relative to the fossil fuel comparator for transport of 94 g CO2eq/MJ.

1

² This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Water Scrubbing (PWS) when water is recycled, Pressure Swing Adsorption (PSA), Chemical Scrubbing, Organic Physical Scrubbing (OPS), Membranes and Cryogenic upgrading. No methane emissions are considered for this category (the methane in the off-gas is combusted, if any).

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INO System / 6.1 / Annex 1	Clacow, December 2023	Directive 2016/2001

¹ This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Swing Adsorption (PSA), Pressure Water Scrubbing (PWS), Membranes, Cryogenic, and Organic Physical Scrubbing (OPS). It includes an emission of 0,03 MJ CH4/MJ biomethane for the emission of methane in the off-gases



Issue: 3rd

Date: 19/12/2023

Page 22 of 34

Annex 1 of System KZR INiG/8

Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

2.2. Disaggregated default values for biomass fuels

Wood briquettes or pellets

Biomass fuel	Transport distance	Greenhouse g	gas emissions -	- typical value (g CO ₂ eq/MJ)	Greenhouse gas emissions – default value (g CO ₂ eq/MJ)			
production sys-		Cultivation	Processing	Transport	Non-CO ₂ emissions	Cultivation	Processing	Transport	Non-CO ₂ emissions
tem					from the fuel in use				from the fuel in use
Wood chips from	1 to 500 km	0,0	1,6	3,0	0,4	0,0	1,9	3,6	0,5
forest residues	500 to 2500	0,0	1,6	5,2	0,4	0,0	1,9	6,2	0,5
	2500 to 10000 km	0,0	1,6	10,5	0,4	0,0	1,9	12,6	0,5
	Above 10000 km	0,0	1,6	20,5	0,4	0,0	1,9	24,6	0,5
Wood chips from	2500-10000 km	4,4	0,0	11,0	0,4	4,4	0,0	13,2	0,5
SRC (Eucalyp-									
tus)									
Wood chips from	1 to 500 km	3,9	0,0	3,5	0,4	3,9	0,0	4,2	0,5
SRC (Poplar -	500 to 2500	3,9	0,0	5,6	0,4	3,9	0,0	6,8	0,5
fertilised)	2500 to 10000 km	3,9	0,0	11,0	0,4	3,9	0,0	13,2	0,5
	Above 10000 km	3,9	0,0	21,0	0,4	3,9	0,0	25,2	0,5
Wood chips from	1 to 500 km	2,2	0,0	3,5	0,4	2,2	0,0	4,2	0,5
SRC (Poplar -	500 to 2500	2,2	0,0	5,6	0,4	2,2	0,0	6,8	0,5
not fertilised)	2500 to 10000 km	2,2	0,0	11,0	0,4	2,2	0,0	13,2	0,5
	Above 10000 km	2,2	0,0	21,0	0,4	2,2	0,0	25,2	0,5
Wood chips from	1 to 500 km	1,1	0,3	3,0	0,4	1,1	0,4	3,6	0,5
stemwood	500 to 2500	1,1	0,3	5,2	0,4	1,1	0,4	6,2	0,5
	2500 to 10000 km	1,1	0,3	10,5	0,4	1,1	0,4	12,6	0,5
	Above 10000 km	1,1	0,3	20,5	0,4	1,1	0,4	24,6	0,5
Wood chips from	1 to 500 km	0,0	0,3	3,0	0,4	0,0	0,4	3,6	0,5
wood industry	500 to 2500	0,0	0,3	5,2	0,4	0,0	0,4	6,2	0,5
residues	2500 to 10000 km	0,0	0,3	10,5	0,4	0,0	0,4	12,6	0,5
	Above 10000 km	0,0	0,3	20,5	0,4	0,0	0,4	24,6	0,5

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001	



Issue: 3rd

Date: 19/12/2023

Page 23 of 34

Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Wood briquettes or pellets

Biomass fuel	Transport distance	Greenhou	Greenhouse gas emissions – typical value (g CO2eq/MJ)				Greenhouse gas emissions – default value (g CO2eq/MJ)				
production		Cultivation	Processing	Transport &		Cultivation	Processing	-	Non-CO ₂ emissions		
system	4 . #00.1	0.0	27.0		from the fuel in use	0.0	20.0	distribution	from the fuel in use		
Wood bri-	1 to 500 km	0,0	25,8	2,9	0,3	0,0	30,9	3,5	0,3		
quettes or pel-	500 to 2500	0,0	25,8	2,8	0,3	0,0	30,9	3,3	0,3		
lets from forest	2500 to 10000 km	0,0	25,8	4,3	0,3	0,0	30,9	5,2	0,3		
residue	Above 10000 km	0,0	25,8	7,9	0,3	0,0	30,9	9,5	0,3		
(case 1)											
Wood bri-	1 to 500 km	0,0	12,5	3,0	0,3	0,0	15,0	3,6	0,3		
quettes or pel-	500 to 2500	0,0	12,5	2,9	0,3	0,0	15,0	3,5	0,3		
lets from forest	2500 to 10000 km	0,0	12,5	4,4	0,3	0,0	15,0	5,3	0,3		
residue	Above 10000 km	0,0	12,5	8,1	0,3	0,0	15,0	9,8	0,3		
(case 2a)			•		,		ŕ		,		
Wood bri-	1 to 500 km	0,0	2,4	3,0	0,3	0,0	2,8	3,6	0,3		
quettes or pel-	500 to 2500	0,0	2,4	2,9	0,3	0,0	2,8	3,5	0,3		
lets from forest	2500 to 10000 km	0,0	2,4	4,4	0,3	0,0	2,8	5,3	0,3		
residue	Above 10000 km	0,0	2,4	8,2	0,3	0,0	2,8	9,8	0,3		
(case 3a)		,	,		,	,	,	,	,		
Wood bri-	2500 to 10000 km	3,9	24,5	4,3	0,3	3,9	29,4	5,2	0,3		
quettes from											
rotation coppice											
(Eucalyptus –											
case 2a)											
Wood bri-	2500 to 10000 km	5,0	10,6	4,4	0,3	5,0	12,7	5,3	0,3		
quettes from		,	,		,	,	,	,	,		
rotation coppice											
(Eucalyptus –											
case 3a)											
Wood bri-	2500 to 10000 km	5,3	0,3	4,4	0,3	5,3	0,4	5,3	0,3		
quettes from		- ,-	-,-	.,.		- ,	-,-	- ,-	-,-		
rotation coppice											
(Eucalyptus –											

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INIO System / 8.1 / Annex 1	Cracow, December 2025	Directive 2018/2001



Issue: 3rd

Date: 19/12/2023 Page 24 of 34

Annex 1 of System KZR INiG/8

Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Biomass fuel	Transport distance	Greenhouse gas emissions – typical value (g CO ₂ eq/MJ)				Greenhouse gas emissions – default value (g CO2eq/MJ)			
production		Cultivation	Processing	Transport &		Cultivation	Processing	Transport &	Non-CO ₂ emissions
system				distribution	from the fuel in use			distribution	from the fuel in use
case 1)									
Wood bri-	1 to 500 km	3,4	24,5	2,9	0,3	3,4	29,4	3,5	0,3
quettes from	500 to 10000	3,4	24,5	4,3	0,3	3,4	29,4	5,2	0,3
short rotation	Above 10000 km	3,4	24,5	7,9	0,3	3,4	29,4	9,5	0,3
coppice (Poplar									
Fertilised –									
case1)									
Wood bri-	1 to 500 km	4,4	10,6	3,0	0,3	4,4	12,7	3,6	0,3
quettes from	500 to 10000	4,4	10,6	4,4	0,3	4,4	12,7	5,3	0,3
short rotation	Above 10000 km	4,4	10,6	8,1	0,3	4,4	12,7	9,8	0,3
coppice (Poplar									
– Fertilised –									
case 2a)									
Wood bri-	1 to 500 km	4,6	0,3	3,0	0,3	4,6	0,4	3,6	0,3
quettes from	500 to 10000	4,6	0,3	4,4	0,3	4,6	0,4	5,3	0,3
short rotation	Above 10000 km	4,6	0,3	8,2	0,3	4,6	0,4	9,8	0,3
coppice (Poplar									
– Fertilised –									
case3a)	4 . #00.1	2.0	24.5	2.0	0.2	2.0	20.4	2.5	0.2
Wood bri-	1 to 500 km	2,0	24,5	2,9	0,3	2,0	29,4	3,5	0,3
quettes from	500 to 10000	2,0	24,5	4,3	0,3	2,0	29,4	5,2	0,3
short rotation	Above 10000 km	2,0	24,5	7,9	0,3	2,0	29,4	9,5	0,3
coppice (Poplar									
– no fertilisa-									
tion– case 1) Wood bri-	1 4 500 1	2.5	10.6	2.0	0.2	2.5	12.7	2.6	0.2
	1 to 500 km	2,5	10,6	3,0	0,3	2,5	12,7	3,6	0,3
quettes from short rotation	500 to 10000	2,5	10,6	4,4	0,3	2,5	12,7	5,3	0,3
	Above 10000 km	2,5	10,6	8,1	0,3	2,5	12,7	9,8	0,3
coppice (Poplar									
no fertilisa- tion— case 2a)									
Wood bri-	1 to 500 km	2,6	0,3	3,0	0,3	2,6	0,4	3,6	0,3
w ood bri-	1 to 500 km	۷,0	0,5	13,0	0,3	∠,0	0,4	13,0	0,3

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001



Issue: 3rd

Date: 19/12/2023

Page 25 of 34

Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Biomass fuel	Transport distance	Greenhou	ise gas emissi	ons – typical va	alue (g CO ₂ eq/MJ)	Greenho	use gas emissio	ons – default val	ue (g CO ₂ eq/MJ)
production system		Cultivation	Processing	Transport & distribution	from the fuel in use	Cultivation	Processing	distribution	Non-CO ₂ emissions from the fuel in use
quettes from	500 to 10000	2,6	0,3	4,4	0,3	2,6	0,4	5,3	0,3
short rotation	Above 10000 km	2,6	0,3	8,2	0,3	2,6	0,4	9,8	0,3
coppice (Poplar									
– no fertilisa-									
tion–case 3a)									
Wood bri-	1 to 500 km	1,1	24,8	2,9	0,3	1,1	29,8	3,5	0,3
quettes or pel-	500 to 2500	1,1	24,8	2,8	0,3	1,1	29,8	3,3	0,3
lets from	2500 to 10000 km	1,1	24,8	4,3	0,3	1,1	29,8	5,2	0,3
stemwood (case 1)	Above 10000 km	1,1	24,8	7,9	0,3	1,1	29,8	9,5	0,3
Wood bri-	1 to 500 km	1,4	11,0	3,0	0,3	1,4	13,2	3,6	0,3
quettes or pel-	500 to 2500	1,4	11,0	2,9	0,3	1,4	13,2	3,5	0,3
lets from	2500 to 10000 km	1,4	11,0	4,4	0,3	1,4	13,2	5,3	0,3
stemwood (case 2a)	Above 10000 km	1,4	11,0	8,1	0,3	1,4	13,2	9,8	0,3
Wood bri-	1 to 500 km	1,4	0,8	3,0	0,3	1,4	0,9	3,6	0,3
quettes or pel-	500 to 2500	1,4	0,8	2,9	0,3	1,4	0,9	3,5	0,3
lets from	2500 to 10000 km	1,4	0,8	4,4	0,3	1,4	0,9	5,3	0,3
stemwood (case 3a)	Above 10000 km	1,4	0,8	8,2	0,3	1,4	0,9	9,8	0,3
Wood bri-	1 to 500 km	0,0	14,3	2,8	0,3	0,0	17,2	3,3	0,3
quettes or pel-	500 to 2500	0,0	14,3	2,7	0,3	0,0	17,2	3,2	0,3
lets from wood	2500 to 10000 km	0,0	14,3	4,2	0,3	0,0	17,2	5,0	0,3
industry residues (case 1)	Above 10000 km	0,0	14,3	7,7	0,3	0,0	17,2	9,2	0,3
Wood bri-	1 to 500 km	0,0	6,0	2,8	0,3	0,0	7,2	3,4	0,3
quettes or pel-	500 to 2500	0,0	6,0	2,7	0,3	0,0	7,2	3,3	0,3
lets from wood	2500 to 10000 km	0,0	6,0	4,2	0,3	0,0	7,2	5,1	0,3
industry resi-	Above 10000 km	0,0	6,0	7,8	0,3	0,0	7,2	9,3	0,3
dues (case 2a)	100 (0 10000 Mil	·,·	,-	.,-	,,,,	3,3	- ,-	,,,	,,c

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001



Issue: 3rd

Date: 19/12/2023 Page 26 of 34

Annex 1 of System KZR INiG/8

Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Biomass fuel	Transport distance	Greenhou	Greenhouse gas emissions – typical value (g CO ₂ eq/MJ)				Greenhouse gas emissions – default value (g CO ₂ eq/MJ)			
production		Cultivation	Processing	Transport &	N-n-CO ₂ emissions	Cultivation	Processing	Transport &	Non-CO ₂ emissions	
system				distribution	from the fuel in use			distribution	from the fuel in use	
Wood bri-	1 to 500 km	0,0	0,2	2,8	0,3	0,0	0,3	3,4	0,3	
quettes or pel-	500 to 2500	0,0	0,2	2,7	0,3	0,0	0,3	3,3	0,3	
lets from wood	2500 to 10000 km	0,0	0,2	4,2	0,3	0,0	0,3	5,1	0,3	
industry resi-	Above 10000 km	0,0	0,2	7,8	0,3	0,0	0,3	9,3	0,3	
dues										
(case 3a)										

Agriculture pathways

Biomass fuel	Transport distance	Greenhou	ise gas emissi	ons – typical va	lue (g CO ₂ eq/MJ)	Greenhouse gas emissions – default value (g CO ₂ eq/MJ)				
production	-	Cultivation	Processing	Transport &	Non -CO ₂ emissions	Cultivation	Processing	Transport &	Non-CO ₂ emissions	
system				distribution	from the fuel in use			distribution	from the fuel in use	
Agricultural	1 to 500 km	0,0	0,9	2,6	0,2	0,0	1,1	3,1	0,3	
Residues with	500 to 2500	0,0	0,9	6,5	0,2	0,0	1,1	7,8	0,3	
density < 0.2	2500 to 10000 km	0,0	0,9	14,2	0,2	0,0	1,1	17,0	0,3	
t/m ³	Above 10000 km	0,0	0,9	28,3	0,2	0,0	1,1	34,0	0,3	
Agricultural	1 to 500 km	0,0	0,9	2,6	0,2	0,0	1,1	3,1	0,3	
Residues with	500 to 2500	0,0	0,9	3,6	0,2	0,0	1,1	4,4	0,3	
density > 0.2	2500 to 10000 km	0,0	0,9	7,1	0,2	0,0	1,1	8,5	0,3	
t/m ³	Above 10000 km	0,0	0,9	13,6	0,2	0,0	1,1	16,3	0,3	
Straw pellets	1 to 500 km	0,0	5,0	3,0	0,2	0,0	6,0	3,6	0,3	
	500 to 10000	0,0	5,0	4,6	0,2	0,0	6,0	5,5	0,3	
	Above 10000 km	0,0	5,0	8,3	0,2	0,0	6,0	10,0	0,3	
Bagasse bri-	500 to 10000	0,0	0,3	4,3	0,4	0,0	0,4	5,2	0,5	
uettes	Above 10000 km	0,0	0,3	8,0	0,4	0,0	0,4	9,5	0,5	
Palm Kernel	Above 10000 km	21,6	21,1	11,2	0,2	21,6	25,4	13,5	0,3	
Meal										
Palm Kernel	Above 10000 km	21,6	3,5	11,2	0,2	21,6	4,2	13,5	0,3	
Meal (no CH ₄										
emissions from										
oil mill)										

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001



Issue: 3rd

Date: 19/12/2023

Page 27 of 34

Annex 1 of System KZR INiG/8

Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Disaggregated default values for biogas for the production of electricity

Biomass fu	uel pro-	Technology			issions – typica	al value (g CO	2eq/MJ)	Greenho	use gas emis	sions – default y	value (g CO2e	q/MJ)
duction s	system		Cultivation	Processing	Non -CO ₂ emissions from the fuel in use	Transport & distribution	Manure credits	Cultivation	Processing	Non-CO ₂ emissions from the fuel in use	Transport & distribution	Manure credits
Wet manure	Case 1	Open digestate	0,0	69,6	8,9	0,8	-107,3	0,0	97,4	12,5	0,8	-107,3
(°)		Close digestate	0,0	0,0	8,9	0,8	-97,6	0,0	0,0	12,5	0,8	-97,6
	Case 2	Open digestate	0,0		8,9	0,8	-107,3	0,0	103,7	12,5	0,8	-107,3
		Close digestate	0,0	,	8,9	0,8	-97,6	0,0	5,9	12,5	0,8	-97,6
	Case 3	Open digestate	0,0	83,2	8,9	0,9	-120,7	0,0	116,4	12,5	0,9	-120,7
		Close digestate	0,0	4,6	8,9	0,8	-108,5	0,0	6,4	12,5	0,8	-108,5
Maize	Case 1	Open digestate	15,6	13,5	8,9	$0,0(^{e})$	-	15,6	18,9	12,5	0,0	-
whole plant		Close digestate	15,2	0,0	8,9	0,0	-	15,2	0,0	12,5	0,0	-
(^d)	Case 2	Open digestate	15,6	18,8	8,9	0,0	-	15,6	26,3	12,5	0,0	-
		Close digestate	15,2	5,2	8,9	0,0	-	15,2	7,2	12,5	0,0	-
	Case 3	Open digestate	17,5	21,0	8,9	0,0	-	17,5	29,3	12,5	0,0	-
		Close digestate	17,1	5,7	8,9	0,0	-	17,1	7,9	12,5	0,0	-
Biowaste	Case 1	Open digestate	0,0	21,8	8,9	0,5	-	0,0	30,6	12,5	0,5	-
		Close digestate	0,0	0,0	8,9	0,5	-	0,0	0,0	12,5	0,5	-
	Case 2	Open digestate	0,0	27,9	8,9	0,5	-	0,0	39,0	12,5	0,5	-
		Close digestate	0,0	5,9	8,9	0,5	-	0,0	8,3	12,5	0,5	-
	Case 3	Open digestate	0,0	31,2	8,9	0,5	-	0,0	43,7	12,5	0,5	-
		Close digestate	0,0	6,5	8,9	0,5	-	0,0	9,1	12,5	0,5	_

e Transport of agricultural raw materials to the transformation plant is, according to the methodology provided in the Commission's report of 25 February 2010 on sustainability requirements for the use of solid and gaseous biomass sources in electricity, heating and cooling, included in the 'cultivation' value. The value for transport of maize silage accounts for 0,4 g CO₂eq/MJ biogas.

KZR INiG System /8.1 /Annex 1	Cracory December 2022	Directive 2018/2001
KZK INIO System / 6.1 / Annex 1	Cracow, December 2023	Directive 2016/2001

 $^{^{}c}$ The values for biogas production from manure include negative emissions for emissions saved from raw manure management. The value of e_{sea} considered is equal to -45 g $CO_{2}eq/MJ$ manure used in anaerobic digestion.

^d Maize whole plant means maize harvested as fodder and ensiled for preservation



Issue: 3rd

Date: 19/12/2023 Page 28 of 34

Annex 1 of System KZR INiG/8

Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Disaggregated default values for biomethane:

Biomethane	iomethane Technology			nhouse ga	s emission	s – typical v	alue (g CO2eq/	MJ)	Gre	Greenhouse gas emissions – default value (g CO ₂ eq/MJ)				
fuel produc- tion system			Cultiva- tion	Pro- cessing	Upgrad- ing	Transport	Compression at filling sta- tion	Manure credits	Cultiva- tion	Processing	Upgrad- ing	Transport	Compression at filling station	Manure credits
Wet manure	Open digestate	No off-gas combustion	0,0	84,2	19,5	1,0	3,3	-124,4	0,0	117,9	27,3	1,0	4,6	-124,4
		Off-gas combustion	0,0	84,2	4,5	1,0	3,3	-124,4	0,0	117,9	6,3	1,0	4,6	-124,4
	Close digestate	No off-gas combustion	0,0	3,2	19,5	0,9	3,3	-111,9	0,0	4,4	27,3	0,9	4,6	-111,9
		Off-gas combustion	0,0	3,2	4,5	0,9	3,3	-111,9	0,0	4,4	6,3	0,9	4,6	-111,9
Maize whole plant	Open diges-	No off-gas combustion	18,1	20,1	19,5	0,0	3,3	-	18,1	28,1	27,3	0,0	4,6	-
	tate	Off-gas combustion	18,1	20,1	4,5	0,0	3,3	-	18,1	28,1	6,3	0,0	4,6	-
	Close diges-	No off-gas combustion	17,6	4,3	19,5	0,0	3,3	-	17,6	6,0	27,3	0,0	4,6	-
	tate	Off-gas combustion	17,6	4,3	4,5	0,0	3,3	-	17,6	6,0	6,3	0,0	4,6	-
Biowaste	Open diges-	No off-gas combustion	0,0	30,6	19,5	0,6	3,3	-	0,0	42,8	27,3	0,6	4,6	-
	tate	Off-gas combustion	0,0	30,6	4,5	0,6	3,3	-	0,0	42,8	6,3	0,6	4,6	-
	Close diges-	No off-gas combustion	0,0	5,1	19,5	0,5	3,3	-	0,0	7,2	27,3	0,5	4,6	-
	tate	Off-gas combustion	0,0	5,1	4,5	0,5	3,3	-	0,0	7,2	6,3	0,5	4,6	-

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INIO System / 8.1 / Annex 1	Cracow, December 2025	Directive 2018/2001



Issue: 3rd

Date: 19/12/2023 Page 29 of 34

Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Total typical and default values for biomass fuels pathways:

Biomass fuel production system	Transport distance	Greenhouse gas emissions – typical value (gCO2eq/MJ)	Greenhouse gas emissions -default value (gCO2eq/MJ)
Woodchips from forest	1 to 500 km	5	6
residues	500 to 2500 km	7	9
	2500 to 10000 km	12	15
	above 10000 km	22	27
Woodchips from short rotation coppice (Eucaliptus)	2500 to 10000 km	16	18
Woodchips from short rota-	1 to 500 km	8	9
tion coppice (Poplar - Ferti-	500 to 2500 km	10	11
lised)	2500 to 10000 km	15	18
_	above 10000 km	25	30
Woodchips from short rota-	1 to 500 km	6	7
tion coppice (Poplar – No	500 to 2500 km	8	10
fertlisation)	2500 to 10000 km		
_		14	16
	above 10000 km	24	28
Woodchips from stemwood	1 to 500 km	5	6
	500 to 2500 km	7	8
	2500 to 10000 km	12	15
	above 10000 km	22	27
Woodchips from industry	1 to 500 km	4	5
residues	500 to 2500 km	6	7
	2500 to 10000 km	11	13
	above 10000 km	21	25
Wood briquettes or pellets	1 to 500 km	29	35
from forestry residues	500 to 2500 km	29	35
(case 1)	2500 to 10000 km	30	36
	above 10000 km	34	41
Wood briquettes or pellets	1 to 500 km	16	19
from forestry residues	500 to 2500 km	16	19
(case 2a)	2500 to 10000 km	17	21
	above 10000 km	21	25
Wood briquettes or pellets	1 to 500 km	6	7
from forestry residues	500 to 2500 km	6	7
(case 3a)	2500 to 10000 km	7	8
***	above 10000 km	11	13
Wood briquettes or pellets from short rotation cop- pice (Eucalyptus – case 1)	2500-10000 km	33	39
Wood briquettes or pellets from short rotation cop- pice (Eucalyptus – case 2a)	2500-10000 km	20	23
Wood briquettes or pellets from short rotation cop- pice (Eucalyptus – case 3a)	2500-10000 km	10	11
Wood briquettes or pellets	1 to 500 km	31	37
from short rotation cop-	500 to 10000 km	32	38

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023 Page 30 of 34

Biomass fuel production system	Transport distance	Greenhouse gas emissions – typical value (gCO ₂ eq/MJ)	Greenhouse gas emissions -default value (gCO ₂ eq/MJ)
pice (Poplar – Fertilised – case 1)	above 10000 km	36	43
Wood briquettes or pellets	1 to 500 km	18	21
from short rotation cop-	500 to 10000 km	20	23
pice (Poplar – Fertilised – case 2a)	above 10000 km	23	27
Wood briquettes or pellets	1 to 500 km	8	9
from short rotation cop-	500 to 10000 km	10	11
pice (Poplar – Fertilised – case 3a)	above 10000 km	13	15
Wood briquettes or pellets	1 to 500 km	30	35
from short rotation cop-	500 to 10000 km	31	37
pice (Poplar – no fertilisa- tion – case 1)	above 10000 km	35	41
Wood briquettes or pellets	1 to 500 km	16	19
from short rotation cop-	500 to 10000 km	18	21
pice (Poplar – no fertilisa- tion – case 2a)	above 10000 km	21	25
Wood briquettes or pellets	1 to 500 km	6	7
from short rotation cop-	500 to 10000 km	8	9
pice (Poplar – no fertilisa- tion – case 3a)	above 10000 km	11	13
Wood briquettes or pellets	1 to 500 km	29	35
from stemwood (case 1)	500 to 2500 km	29	34
	2500 to 10000 km	30	36
	above 10000 km	34	41
Wood briquettes or pellets	1 to 500 km	16	18
from stemwood (case 2a)	500 to 2500 km	15	18
	2500 to 10000 km	17	20
	above 10000 km	21	25
Wood briquettes or pellets	1 to 500 km	5	6
from stemwood (case 3a)	500 to 2500 km	5	6
	2500 to 10000 km	7	8
	above 10000 km	11	12
Wood briquettes or pellets	1 to 500 km	17	21
from wood industry resi-	500 to 2500 km	17	21
dues (case 1)	2500 to 10000 km	19	23
	above 10000 km	22	27
Wood briquettes or pellets	1 to 500 km	9	11
from wood industry resi-	500 to 2500 km	9	11
dues (case 2a)	2500 to 10000 km	10	13
	above 10000 km	14	17
Wood briquettes or pellets	1 to 500 km	3	4
from wood industry resi-	500 to 2500 km	3	4
dues (case 3a)	2500 to 10000 km	5	6
	above 10000 km	8	10

Case 1 refers to processes in which a Natural Gas boiler is used to provide the process heat to the pellet mill. Process electricity is purchased from the grid.

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
KZK INIG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001



Date: 19/12/2023
Page 31 of 34

Issue: 3rd

Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Case 2a refers to processes in which a boiler fuelled with wood chips is used to provide the process heat to the pellet mill. Process electricity is purchased from the grid.

Case 3a refers to processes in which a CHP, fuelled with wood chips, is used to provide heat and electricity to the pellet mill.

Biomass fuel production system	Transport distance	Greenhouse gas emissions – typical value (gCO2eq/MJ)	Greenhouse gas emis- sions -default value (gCO ₂ eq/MJ)
Agricultural Residues	1 to 500 km	4	4
with density $< 0.2 \text{ t/m}^3 (^1)$	500 to 2500 km	8	9
	2500 to 10000 km	15	18
	above 10000 km	29	35
Agricultural Residues	1 to 500 km	4	4
with density $> 0.2 \text{ t/m}^3 (^2)$	500 to 2500 km	5	6
	2500 to 10000 km	8	10
	above 10000 km	15	18
Straw pellets	1 to 500 km	8	10
	500 to 10000 km	10	12
	above 10000 km	14	16
Bagasse briquettes	500 to 10000 km	5	6
	above 10000 km	9	10
Palm Kernel Meal	above 10000 km	54	61
Palm Kernel Meal (no	above 10000 km	37	40
CH ₄ emissions from oil			
mill)			

Typical and default values – biogas for electricity

Biogas production system	Technol	Technological option		Default value Greenhouse gas emissions (g CO2eq/MJ)
Biogas for electricity from wet manure	Case 1	Open digestate (³)	CO2eq/MJ) -28	3
oy 11 s 111 wet 111 units 2		Close digestate (4)	-88	-84
	Case 2	Open digestate	-23	10
		Close digestate	-84	-78
	Case 3	Open digestate	-28	9
		Close digestate	-94	-89
Biogas for electrici-	Case 1	Open digestate	38	47

¹ This group of materials includes agricultural residues with a low bulk density, and it comprises materials such as straw bales, oat hulls, rice husks and sugar cane bagasse bales (not exhaustive list).

KZR INiG System /8.1 /Annex 1 Cracow, December 2023 Directive 2018/2001

² The group of agricultural residues with higher bulk density includes materials such as corn cobs, nut shells, soybean hulls, palm kernel shells (not exhaustive list).

³ Open storage of digestate accounts for additional emissions of methane which change with the weather, the substrate, and the digestion efficiency. In these calculations the amounts are taken to be equal to 0,05 MJ CH4/MJ biogas for manure, 0,035 MJ CH4/MJ biogas for maize and 0,01 MJ CH4/MJ biogas for biowaste.

⁴ Close storage means that the digestate resulting from the digestion process is stored in a gas tight tank and the additional biogas released during storage is considered to be recovered for production of additional electricity or biomethane.



Issue: 3rd

Date: 19/12/2023
Page 32 of 34

Annex 1 of System KZR INiG/8 Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Biogas production	Technological option		Typical value	Default value
system			Greenhouse gas emissions (g CO2eq/MJ)	Greenhouse gas emissions (g CO2eq/MJ)
ty from maize		Close digestate	24	28
whole plant	Case 2	Open digestate	43	54
		Close digestate	29	35
	Case 3	Open digestate	47	59
		Close digestate	32	38
Biogas for electrici-	Case 1	Open digestate	31	44
ty from biowaste		Close digestate	9	13
	Case 2	Open digestate	37	52
		Close digestate	15	21
	Case 3	Open digestate	41	57
		Close digestate	16	22

Typical and default values for biomethane

Biomethane production system	Technological option	Greenhouse gas emissions – typical value	Greenhouse gas emissions – default value (g
		(g CO ₂ eq/MJ)	CO ₂ eq/MJ)
Biomethane from wet manure	Open digestate, no off-gas combustion (¹)	-20	22
	Open digestate, off-gas combustion (²)	-35	1
	Open digestate, no off-gas combustion	-88	-79
	Open digestate, off-gas combustion	-103	-100
Biomethane from maize whole plant	Open digestate, no off-gas combustion	58	73
	Open digestate, off-gas combustion	43	52
	Open digestate, no off-gas combustion	41	51
	Open digestate, off-gas combustion	26	30
Biomethane from bio- waste	Open digestate, no off-gas combustion	51	71
	Open digestate, off-gas combustion	36	50
	Open digestate, no off-gas combustion	25	35
	Open digestate, off-gas	10	14

-

² This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Water Scrubbing (PWS) when water is recycled, Pressure Swing Adsorption (PSA), Chemical Scrubbing, Organic Physical Scrubbing (OPS), Membranes and Cryogenic upgrading. No methane emissions are considered for this category (the methane in the off-gas is combusted, if any).

|--|

¹ This category includes the following categories of technologies for biogas upgrade to biomethane: Pressure Swing Adsorption (PSA), Pressure Water Scrubbing (PWS), Membranes, Cryogenic, and Organic Physical Scrubbing (OPS). It includes an emission of 0,03 MJ CH4/MJ biomethane for the emission of methane in the off-gases.



Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofuels and bioliquids and biomass fuels

Issue: 3rd

Date: 19/12/2023
Page 33 of 34

Biomethane production	Technological option	Greenhouse gas emis-	Greenhouse gas emis-
system		sions – typical value	sions – default value (g
		(g CO ₂ eq/MJ)	CO ₂ eq/MJ)
	combustion		

Typical and default values – biogas for electricity – mixtures of manure and maize: greenhouse gas emissions with shares given on a fresh mass basis

Biogas production system		Technological options	Greenhouse gas emissions – typical	Greenhouse gas emissions – default
		-	value (g CO ₂ eq/MJ)	value (g CO₂eq/MJ)
Manure – Maize 80	Case 1	Open digestate	17	33
% - 20 %	Cusc 1	Close digestate	-12	-9
70 20 70	Case 2	Open digestate	22	40
	- Cust 2	Close digestate	-7	-2
	Case 3	Open digestate	23	43
		Close digestate	-9	-4
Manure – Maize 70	Case 1	Open digestate	24	37
% - 30 %		Close digestate	0	3
	Case 2	Open digestate	29	45
		Close digestate	4	10
	Case 3	Open digestate	31	48
		Close digestate	4	10
Manure – Maize 60	Case 1	Open digestate	28	40
% - 40 %		Close digestate	7	11
	Case 2	Open digestate	33	47
		Close digestate	12	18
	Case 3	Open digestate	36	52
		Close digestate	12	18

Comments

Case 1 refers to pathways in which electricity and heat required in the process are supplied by the CHP engine itself.

Case 2 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by the CHP engine itself. In some Member States, operators are not allowed to claim the gross production for subsidies and case 1 is the more likely configuration.

Case 3 refers to pathways in which the electricity required in the process is taken from the grid and the process heat is supplied by a biogas boiler. This case applies to some installations in which the CHP engine is not on-site and biogas is sold (but not upgraded to biomethane).

Typical and default values – biomethane - mixtures of manure and maize: greenhouse gas emissions with shares given on a fresh mass basis

Biomethane production	Technological options	Typical value	Default value
system		(g CO ₂ eq/MJ)	(g CO ₂ eq/MJ)
Manure – Maize 80 % - 20 %	Open digestate, no off- gas combustion	32	57
	Open digestate, off-gas combustion	17	36
	Close digestate, no off- gas combustion	-1	9

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001
INZIN IINIO SYSTEIII / 0.1 / AIIIICA 1	Clacow, Decelliber 2023	Directive 2016/2001



Issue: 3rd
Date: 19/12/2023

Page 34 of 34

Annex 1 of System KZR INiG/8
Default values and disaggregated default values for biofu-
els and bioliquids and biomass fuels

	Close digestate, off-gas combustion	-16	-12
Manure – Maize 70 % - 30 %	Open digestate, no off- gas combustion	41	62
	Open digestate, off-gas combustion	26	41
	Close digestate, no off- gas combustion	13	22
	Close digestate, off-gas combustion	-2	1
Manure – Maize 60 % - 40 %	Open digestate, no off- gas combustion	46	66
	Open digestate, off-gas combustion	31	45
	Close digestate, no off- gas combustion	22	31
	Close digestate, off-gas combustion	7	10

Where biomethane is used as Compressed Biomethane as a transport fuel, a value of 3.3~g CO₂eq/MJ biomethane needs to be added to the typical values and a value of 4.6~g CO₂eq/MJ biomethane to the default values.

3. Changes compared to the previous edition

	Date	Section	Previous requirement	Current requirement
19	9/12/2023	N.A.	No changes	No changes

KZR INiG System /8.1 /Annex 1	Cracow, December 2023	Directive 2018/2001