



# ÖSTERREICHISCHES INSTITUT FÜR WIRTSCHAFTSFORSCHUNG

## **Policy Brief:**

## **Facts and Figures for Finalising an Effective Reform of the EU Emissions Trading System**

**Stefan Schleicher, Christian Hofer,  
Alexander Zeitlberger, Milan Elkerbout**



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**December 2016**

Austrian Institute of Economic Research and University of Graz, Wegener Center for Climate and Global Change

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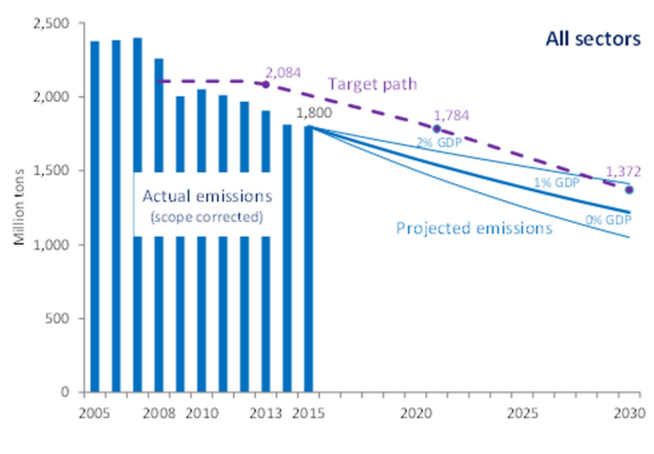
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## POLICY BRIEF

# Facts and Figures for Finalizing an Effective Reform of the EU Emissions Trading System

December 2016

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This policy brief is an update of the recurrent publications series by the Wegener Center at the University of Graz and the Austrian Institute of Economic Research to provide insights and supporting arguments for the reform of the EU Emissions Trading System. This report is building on:

Schleicher, S., A. Köppl, A. Zeitlberger (2016). Extending the EU Commission's Proposal for a Reform of the EU Emissions Trading System. FEEM Working Paper No. 27.2016, April 2016.  
[http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2770434##](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2770434##)

Schleicher, S., A. Marcu, A. Köppl, J. Schneider, C. Hofer, A. Zeitlberger (2016). Implementing EU ETS Reform Options in View of the Risk of Carbon Leakage. Wegener Center at the University of Graz and Austrian Institute for Economic Research Policy Brief, January 2016.  
[http://www.bmfwf.gv.at/Wirtschaftspolitik/TaskForceKyoto/Documents/Policy%20Brief\\_Implementing%20EU%20ETS%20reform%20options%20in%20view%20of%20the%20risk%20of%20carbon%20leakage.pdf](http://www.bmfwf.gv.at/Wirtschaftspolitik/TaskForceKyoto/Documents/Policy%20Brief_Implementing%20EU%20ETS%20reform%20options%20in%20view%20of%20the%20risk%20of%20carbon%20leakage.pdf)

Schleicher, S., A. Marcu, A. Köppl, J. Schneider, M. Elkerbout, A. Türk, A. Zeitlberger (2015). Scanning the Options for a Structural Reform of the EU Emissions Trading System. CEPS Special Report No. 107, May 2015.  
<http://www.bmfwf.gv.at/Wirtschaftspolitik/TaskForceKyoto/Documents/Scanning%20the%20Options%20for%20a%20Structural%20Reform%20of%20the%20EU%20Emissions%20Trading%20System.pdf>

This policy brief is intended to inform decision-makers in the public, private and third sector. The views expressed in this policy brief represent those of the authors and do not necessarily represent those of their institutions.

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## Database

All data used originate from the European Environment Data and the European Union Transaction Log as reported in October 2016.

If not indicated otherwise, all Figures and Tables were made by the authors based on the databases mentioned above.

# 1 To the Point: Three Priorities for an effective reform of the EU Emissions Trading System

## Overcoming the deadlock in reforming the EU ETS

Most ongoing debates about the reform of the EU ETS seem to get deadlocked because they focus on single issues instead on the whole mechanism, e.g. the share of free and auctioned allowances or a tiered allocation of free allowances. Although single actions are relevant from a stakeholder perspective they fail to overlook the interactions of the whole system.

Shifting the reform debates from fragmented views to integrated reform efforts should therefore enable the EU ETS to be

- more transparent by simpler administrative procedures,
- more robust by relying on self-enforcing mechanisms, and
- more predictable by sheltering installations against future disturbances.

We propose three priorities for a reform that reflect these intentions.

### Priority 1: Fully dynamic allocation of free allowances

**The allocation of free allowances should fully respond to actual production activity.**

This can be achieved the following administrative procedures:

- The installations obtain an intensity benchmark based on free allocations per unit of output.
- The actual volume of free allowances is determined during the annual verification procedure by multiplying this intensity benchmark with the actual output.

In contrast to the current static procedure, the proposed dynamic allocation of free allowances eliminates a number of distortions:

- Installations will not obtain free allowances in excess of their actual emissions.
- Carbon costs per unit of output are not vulnerable with respect to output fluctuations.

### Priority 2: Flexible share of free allowances within an emissions budget

**The share of freely allocated allowances, e.g. 43 percent of the target path cap in the Commission's proposal, should be referenced to emissions budgets of a trading period and not to annual volumes.**

By balancing annual surpluses and deficits of free allowances with the trading period budget of free allowances, this procedure enables

- responding to increases and decreases of production activities via flexible allocations without violating the cap for free allowances,
- allocating not more free allowances than required via the proposed fully dynamic allocation procedure, and
- eliminating the need for the currently used cross-sectoral correction factor unless the emissions budget is exhausted.

### Priority 3: Enhancing the stringency of the carbon market

**If the EU ETS is expected to deliver a carbon price signal that has a significant impact on production and investment decisions, then the huge accumulated surplus of allowances needs to be reduced.**

By the end of Phase 3 in 2020 the accumulated surplus of allowances in the carbon market will be beyond one year's total emissions. A prerequisite for a higher carbon price is an enhanced stringency by tying several measures to a package:

- Increasing the currently proposed 2.2 percent per year for the Linear Reduction Factor.
- Selecting a higher intake rate for the currently proposed 12 percent in the Market Stability Reserve.
- Putting not allocated allowances of Phase 3 into the Market Stability Reserve
- Rebasing the emissions cap in 2021 to reflect actual emissions in 2020.



## 2 Four essential figures describe the current state of the EU ETS

The following four figures offer a key to understanding the current problems of the EU ETS and highlight the direction of reforms needed.

### 2.1 Figure 1: Actual emissions are below the target path cap and will remain so for a long time

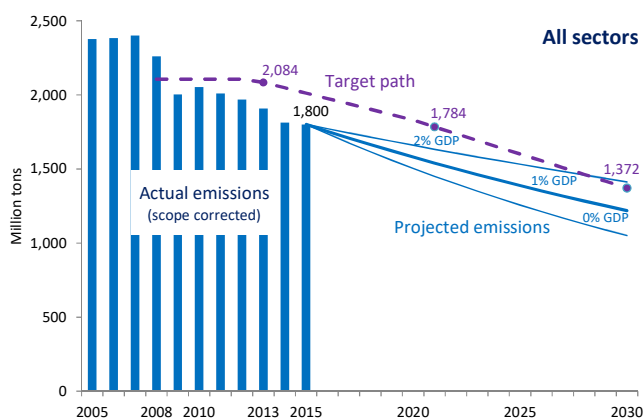
**The emissions reduction cap will not be binding over a long time**

Actual emissions in 2015 were about 10 percent below the target path as exhibited in Figure 2-1.

So far in Phase 3, which started in 2013, actual emissions declined faster than the linear reduction path. This reduction of emissions is mainly due to the ongoing economic slowdown but reflects also lower carbon intensities. Our simulations indicate that only GDP growth rates close to 2 percent per year might bring actual emissions by 2030 near the target path and thus make it binding.

Given the current economic prospects and the impact of overlapping energy efficiency and renewable policies, the emissions reduction cap will most likely be not binding over a long time.

Figure 2-1 Actual emissions are below the target path cap



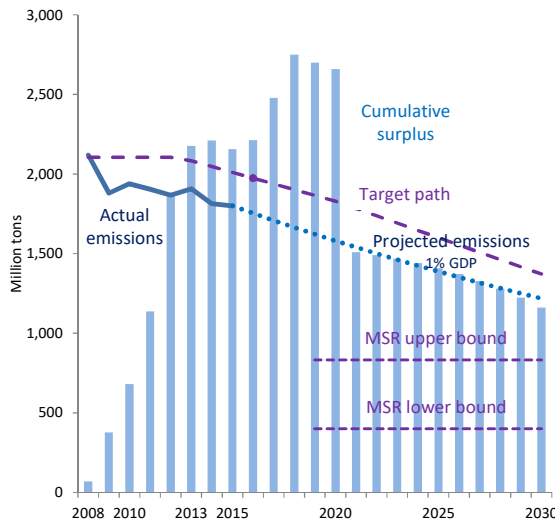
### 2.2 Figure 2: The Market Stability Reserve (MSR) mechanism will not sufficiently reduce the huge surplus of allowances

The EU ETS continues to experience a massive over-allocation. The cumulative surplus of allowances, which is relevant for the stringency of the carbon market, is way beyond one year's total emissions.

Despite withholding the supply of allowances via the backloading procedure, this surplus will increase up to 2018 because actual supply will continue to exceed actual emissions.

Currently agreed upon procedures for handling this huge surplus of allowances, in particular the Market Stability Reserve mechanism will not suffice to bring this surplus significantly below the target cap.

Figure 2-2 Cumulative surplus of allowances and MSR mechanism

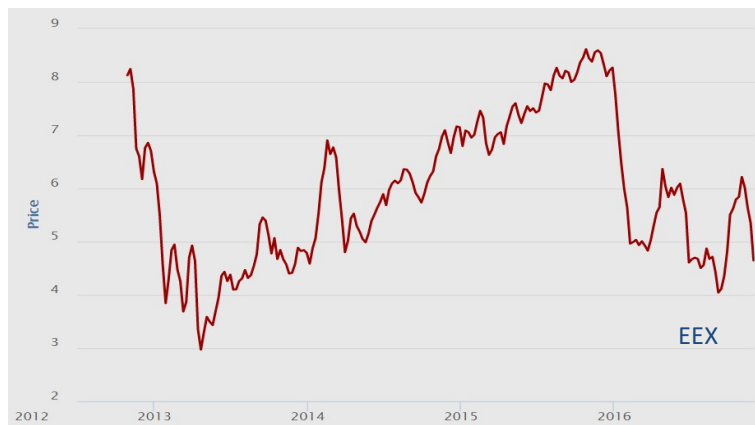


**2.3 Figure 3: Currently considered reform options will not significantly increase the market price for European Emissions Allowances (EUA)**

The spot price for European Emissions Allowances (EUA), as depicted in Figure 2-3, reflects the huge surplus and the missing stringency. This price currently hovers around €5 per ton of CO<sub>2</sub>, which adds just over 1 Eurocent to one liter fuel.

Given the current accumulated surplus of allowances and looking at projections based on currently debated reform options, it is highly unlikely to expect a significant increase of the market price of EUAs over the next years and not even by 2030.

Figure 2-3 Spot price for European Emissions Allowances (EUA)



Source: EEX

**2.4 Figure 4: The current mechanism for allocating free allowances is creating distorting impacts**

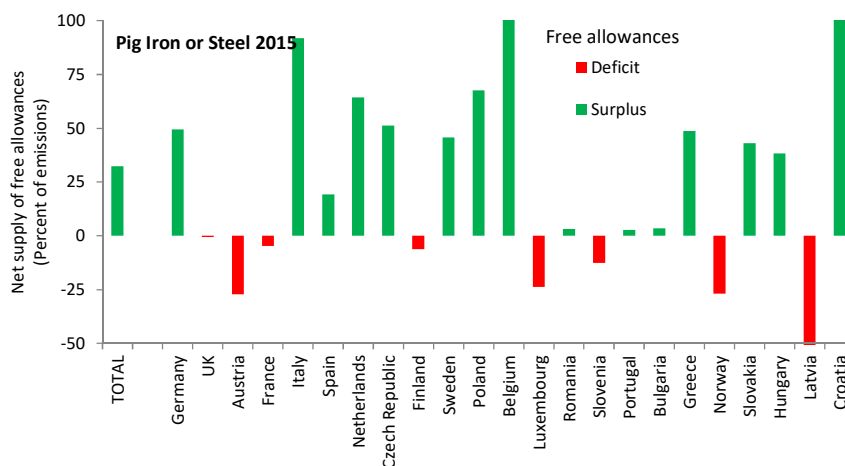
Free allocation of allowances is supposed to protect industries that are exposed to international competition and to reward improvements in emissions performance.

In the current setup free allowances are within large thresholds ex ante allocated to installations over the whole trading period. These allocations are based both on outdated performance and activity indicators, thus in turn creating a number of distorting impacts.

- For the whole EU ETS the huge surplus of allowances reflects the fact that the volume of ex ante allocated free allowances can exceed the volume of actual emissions but also the inflow of international offsets.
- Within individual sectors in the EU ETS this mechanism creates considerable cost distortions.

In the sector Pig Iron or Steel as depicted in Figure 2-4., Austrian installation faced a deficit (red bars) of 27 percent of free allowances compared to their emissions, while installations in Germany benefitted from a surplus (green bars) of 49 percent and in Italy even with a surplus of 92 percent.

Figure 2-4 Deficits and surpluses of free allowances for the sector Pig Iron or Steel



### 3 Additional evidence about the EU ETS

Alongside the four major facts about the state of the EU ETS presented in the previous section, we provide additional evidence on a more granular level.

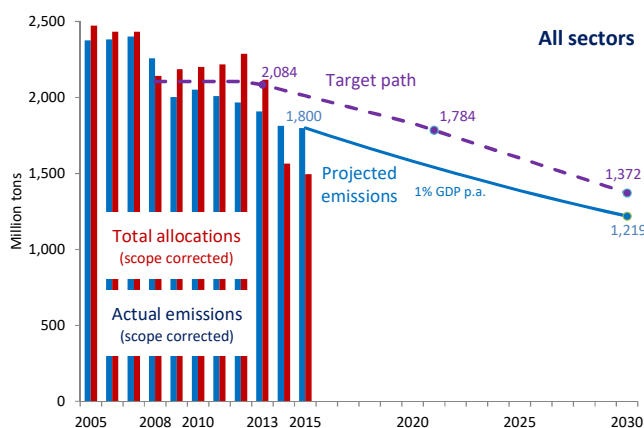
These additional facts comprise the interrelationship between supply of allowances and actual emissions, the controversy about the share of free allowances and the extremely uneven size distribution of installations.

Together these facts become the building ground for suggestions how to enhance the EU ETS.

#### 3.1 Up to 2013 the total allocation of allowances exceeded emissions

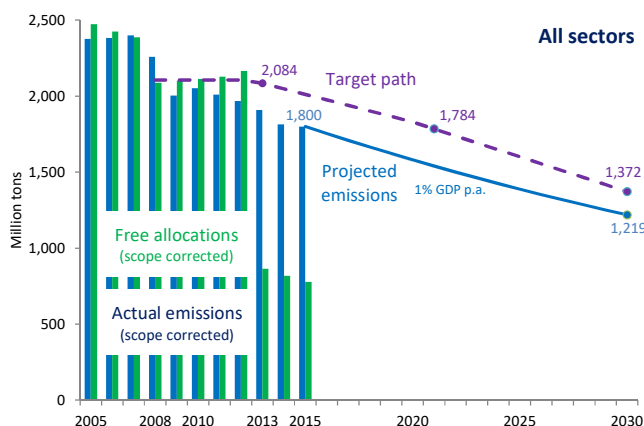
The total supply of allowances from free allocations, auctioning and international offsets considerably exceeded actual emissions in Phase 2 (2008 – 2012) and also in 2013 as can be seen from Figure 3-1.

Figure 3-1 Actual emissions and total allocation of allowances



Up to Phase 2 the main source for the supply of allowance were free allocations. Starting with Phase 3 in 2013 the power sector has to rely on auctioned allocations as can be seen from Figure 3-2.

Figure 3-2 Actual emissions and free allocation of allowances



### 3.2 The controversy about the split between auctioned and free allowances

**The split of the emissions cap between auctioned and free allowances**

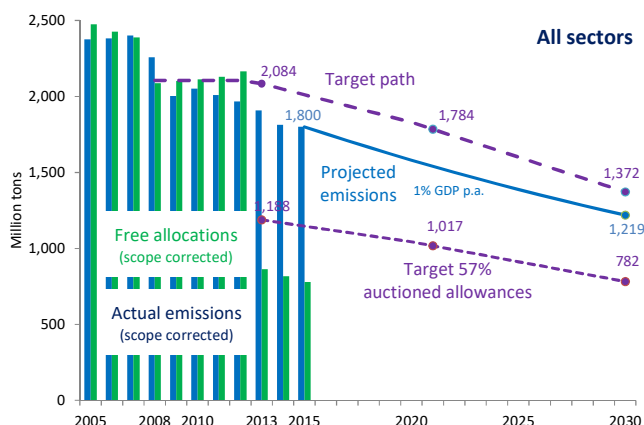
The Commission’s proposal suggests a 57 percent share for auctioned allowances and the remainder for free allocations. This is based on the October 2014 European Council Conclusions which state that the share of allowances to be auctioned should not be reduced.

In the sequel this number stirred considerable controversies because of missing clarity:

- It is not reported which volume and which percentage of free allocations has been allocated so far in Phase 3 to what are considered the industrial sectors.
- From the proposed 57 percent share some allowances will be used for the power sector in eligible Member States.
- From the 43 percent share 400 Mt will be shifted to the Innovation Fund. Some MEPs propose to increase this number of allowances for the Innovation Fund.
- It is not clear from which share allowances may be transferred to the non-ETS sectors.
- Some Member States consider that the auctioning share should be calculated in a different way indeed, and end up with shares ranging from 52% - 55%.

Figure 3-3 visualizes this split in the context of projected emissions under the assumption of a 1 percent p.a. GDP growth.

Figure 3-3 The split between free and auctioned allowances in the Commission’s proposal



**Missing information about this split**

However, the implications of this split for industry and non-industry installations are far from clear.

The main reason is that a portion of combustion activities need to be attributed to industry installations. Reliable numbers about this relation are not available and definitely should be explained by the Commission.

We show in Figure 3-4 how free allocations would relate to projected industry emissions if we define this sector by activity codes 21 to 99 in the EUTL with a current share of 32 percent of total emissions.

Analogously Figure 3-5 exhibits targeted auctioned allocations for the non-industry sector. Both Figures need to be modified with respect to the shift in combustion activities as explained above.

Figure 3-4 Free allowances for the industry sector

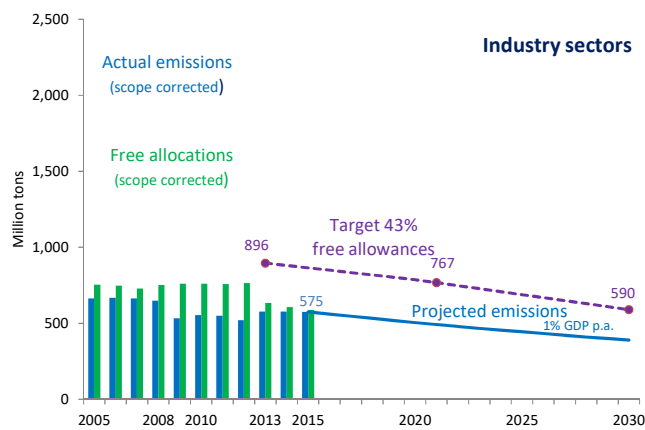
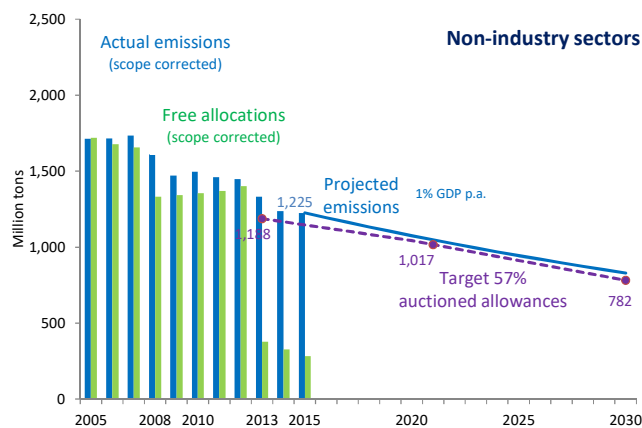


Figure 3-5 Free allowances for the non-industry sector



### 3.3 The structural fragmentation of the EU ETS

The installations that comprise the EU ETS exhibit pronounced structural fragmentations with respect to different characteristics.

#### The sector Combustion of Fuels is twice as big as the Industrial Sectors

About 32 percent of emissions are attributed to Industrial Sectors (activity code 21 to 99) which have completely different abatement options compared to combustion activities and are at least partially exposed to the risk of carbon leakage.

#### Three activities dominate in the Industrial Sectors

The activities Refining of Mineral Oil, Production of Cement Clinker, and Production of Pig Iron or Steel account for 60 percent of total emissions from the Industrial Sector as can be seen from Figure 3-6.

These activities correlate partly with the sectoral NACE classification for the Steel, Refineries, and Cement industries. However, since this classification is based on final products, not activities, discrepancies may arise.

An example is combustion of fuels, an activity generally associated with electricity production, but which nevertheless takes place in major energy-

intensive industries as well; including the steel and refining sectors.

The NACE4 classification is used in the assessment of carbon leakage risk, and as such is more important from a policy perspective. We provide evidence of emissions and allocations throughout major NACE4 sectors in later sections.

Furthermore the industrial sector has diverse peculiarities among Member States. The corresponding country distribution in Figure 3-7 highlights the strong industrial base of Germany.

Figure 3-6 Size distribution of Industrial Sectors

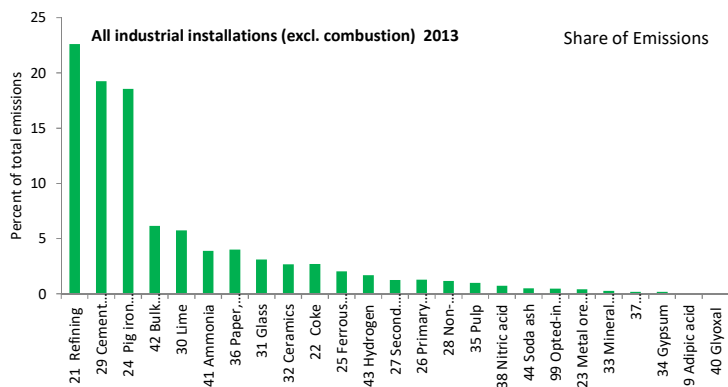
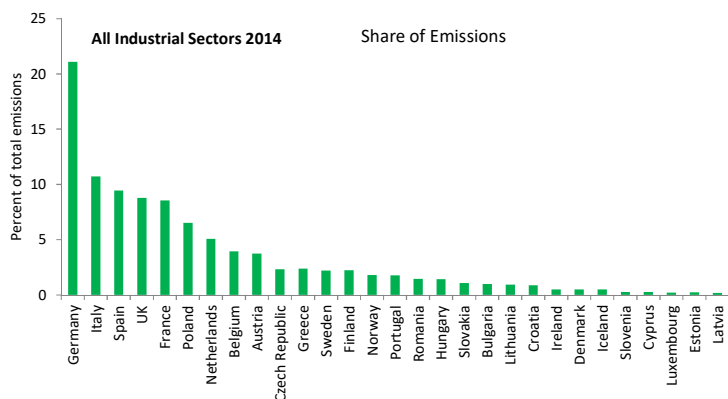


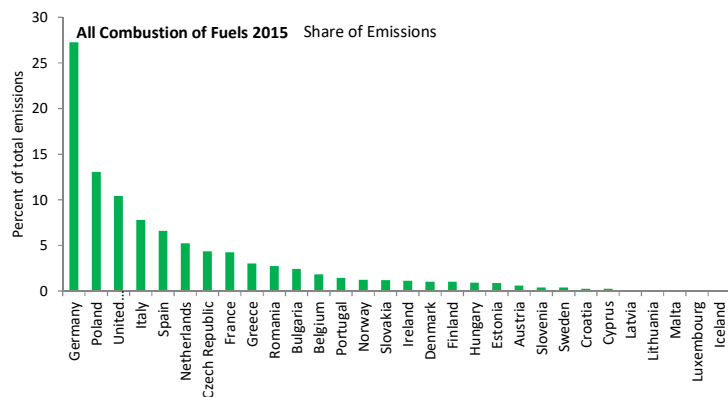
Figure 3-7 Country distribution of Industrial Sectors



**The sector Combustion of Fuels**

The corresponding country distribution of the sector Combustion of Fuels in Figure 3-8 lists again Germany on top, followed by Poland.

Figure 3-8 Country distribution of the sector Combustion of Fuels



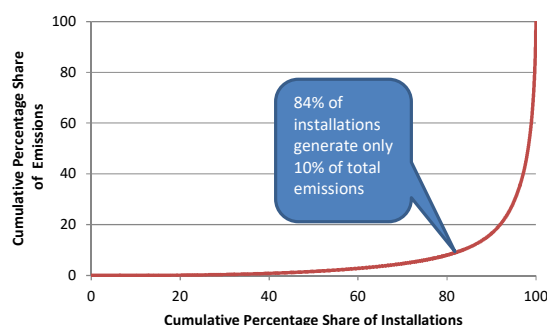
### 3.4 The extremely uneven size distribution of installations

Not very well known is the extremely uneven size distribution of installations.

Figure 3-9 illustrates this fact by depicting on the horizontal axes the share of installations ordered by their size and on the vertical axis the corresponding share of emissions. These are some illuminating numbers based on 2015 data:

- 84 percent of installations emit less than 116 thousand tons and account for 10 percent of total emissions.
- 73 percent of installations emit less than 50 thousand tons and account for 5 percent of total emissions.
- 60 percent of installations emit less than 25 thousand tons and account for 3 percent of total emissions.

Figure 3-9 The distribution of the size of installations



### 3.5 Revealing cost distortions from free allocations

#### Relative net surplus of free allowances

An issue that has only recently emerged concerns the cost distortions generated by the current rigid mechanism for allocating free allowances.

We approach this issue by looking for each installation at the net surplus of free allowances, i.e. the difference between the volume of free allowances and actual emissions, and divide this net surplus by the volume of net emissions. This relative net surplus is very revealing for obtaining a better understanding of the related cost implications.

#### Iron and steel industry

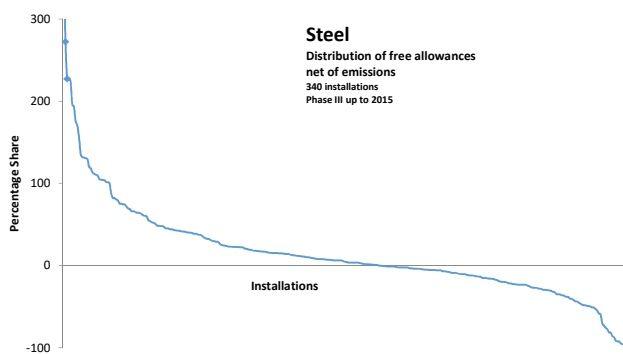
In Figure 3-10 installations of the NACE4 sector 24.10, representing the iron & steel industry, are ordered on the horizontal axis according to their relative net surplus of free allowances, which is expressed as a percentage of actual emissions on the vertical axis.

The amount of positive net surpluses obviously exceeds the amount of negative ones. Remarkable is also the size of these surpluses, which exceeds for several installations their total volume of emissions.

This evidence points to the desirability of a revised mechanism for allocating free allowances, that avoids such discrepancies.



Figure 3-10 Distribution of the net surplus of free allowances for Production of Pig Iron or Steel

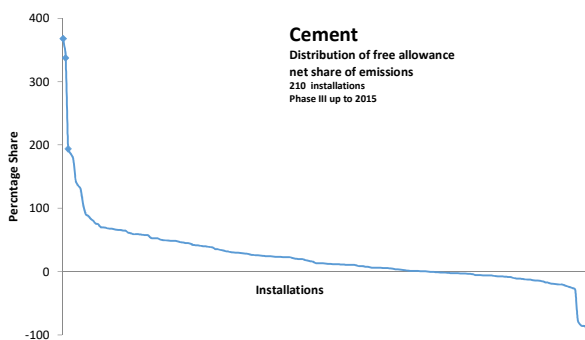


**Cement industry**

Similar evidence emerges for the NACE code 23.51, representing the Cement industry, as can be seen in Figure 3-11 with most installations showing free allocations in excess of their emissions but quite a few with surpluses that are even bigger than their emissions.

These differences in the net surpluses can't be explained by differences in technologies but reflect slower outputs compared to the activity levels that were used for determining the benchmarks and the ex-ante allocations of free allowances. The high inequality in the net surpluses echoes regional peculiarities in the market for cement, e.g. the breakdown of the building boom in southern Europe.

Figure 3-11 Distribution of the net surplus of free allowances for Production of Cement Clinker

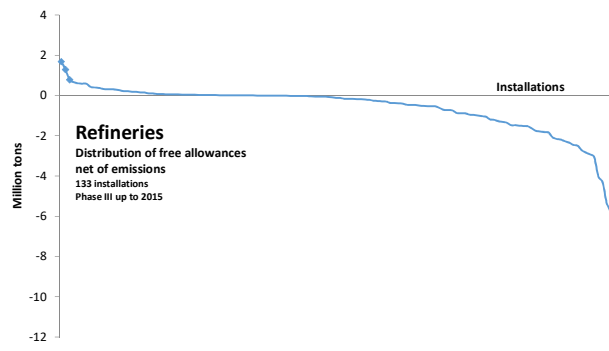


**Refining industry**

In a different economic environment operates the refining industry (NACE code 19.20) as visible in Figure 3-12. The relative net surplus of installations spans only between minus 10 percent to plus 2 percent with the total surplus of this activity being negative.

This reflects an activity that is characterized by fairly stable outputs and technologies and thus provides preconditions that fit much better the static design of the mechanism that governs the allocation of free allocations in the EU ETS than the activities for steel and cement.

Figure 3-12 Distribution of the net surplus of free allowances for Refining of Mineral Oils



## 4 Understanding the priorities for a reform

### The EU ETS at the cross-road

The evidence presented about the current state of EU ETS and the expected impacts of the current reform proposals point to two major deficiencies:

- From the overall perspective of the carbon market, the EU ETS will not sufficiently support building stable expectations about a carbon price that will guide production and investment decisions towards low-carbon structures.
- From the perspective of installations, the EU ETS will continue to add considerable uncertainty about the impact of carbon costs to profit margins and to competition both inside and outside the system.

Although the decision process in the European Parliament has further advanced, we want to emphasize that minor modifications in the amendments considered could at least reduce the impact of these deficiencies.

These suggested modifications are intended to make the EU ETS more transparent in its design, simpler in its administrative procedure, and ultimately more effective towards its intended role in EU climate policy.

### 4.1 Reducing uncertainties for individual installations

For many reasons the overall stringency of the EU ETS, the interaction between the supply and demand of allowances, which is a constituting feature of a cap-and-trade system, will remain unpredictable for the foreseeable future. This results above all from the high uncertainty of economic conditions over the near- and the long-term and the missing feature to account for business cycles in the current mechanism design. Additionally there is uncertainty that the Paris Agreement with the five years review cycle might trigger changes in the overall emissions cap.

There are, however, options to make the impact on installations more predictable. Basically these options eliminate some current rigidities in the design by introducing more flexibility in order to adjust to changing circumstances.

#### 4.1.1 Fully dynamic allocation of free allowances

Aligning free allocations with actual production levels will reduce many uncertainties not only for installations but also contribute to a more predictable overall performance of the EU ETS.

We argue that with minor modification of the current setup such a procedure can be implemented which fully supports the cap-and-trade design, even lowers administrative burdens, maintains incentives for improving emissions performance, and adds transparency.

However, even in the absence of dynamic allocation a much closer alignment between emissions and allocations could be achieved by changing the threshold which triggers adjustments to allocation volumes.

Currently, such adjustments can only take place if production is reduced by 50% or more. The Phase 4 proposals suggest that this value could become lower and also apply to production increases. It follows that the lower this value is (preferably single digits), the better allocations would be aligned with actual emissions.

### An operational procedure for dynamic allocation

**The volume of free allowances allocated to an installation is based on a benchmark intensity and fully responds to actual production activity;**

***Free Allowances = Benchmark Intensity x Actual Production***

This requires the following modifications of the administrative procedures:

- The installations obtain **ex ante a benchmark intensity** (free allocations per unit of output). This benchmark is valid for a trading period and may be determined according to the current procedures or in a more targeted manner.
- The **actual volume of free allowances is finalized ex post** during the verification procedure by multiplying this benchmark intensity with the actual output.
- There is **no need for an ex-ante determined cross-sectoral correction factor**. Only in the currently rather unlikely situation that the emissions budget for a trading period is exhausted, in sub-subsequent years an ex-post correction factor needs to be applied.

**Evaluation of the fully dynamic allocation procedure**

In contrast to the current static procedure, the proposed dynamic allocation of free allowances eliminates a number of distortions:

- Changes in output have no impact on the carbon costs per unit of output and thus an important source for uncertainty is eliminated.
- No windfall gains can occur for installations from obtaining free allocations in excess over their actual emissions and therefore the competitive position among installations within a sector will not be changed.

This modified procedure for allocating free allowances also reduces administrative burdens since the actual allocation is shifted to the already existing yearly verification process. Installations obtain at the beginning of a trading period only a benchmark intensity, which will be determined by the benchmark procedure.

The fully dynamic allocation procedure maintains incentives for improving the emissions intensity, since allocations are based on the benchmark intensity and any improvements will result in allowances that can be sold on the carbon market.

**How this procedure relates to the Commission's proposal**

The suggested fully dynamic allocation procedure extends the Commission's proposal for adding flexibility to the allocation of free allowances in two respects:

- Instead of triggering adjustments of free allocations only after thresholds of production changes (e.g. 10 percent of benchmark production) are crossed, the fully flexible mechanism immediately responds with an allocation that reflects any output changes of the current year.
- In addition the suggested procedure for free allowances ties the allocation of free allowances to the verification procedure for emissions. Administrative authorities know about the verified volume of free allowances at the same time as verified emissions are reported.

**The cons of dynamic allocation**

These are some objections that are often raised when dynamic allocation of free allowances are discussed:

- Installations may have reduced incentives to improve their emissions performance.
- The administrative burden may increase.
- The overall emissions cap may get violated

The first two objections were already dealt with. The third one will be taken up in the following argumentation.

### 4.1.2 Compensating flexible shares of free allowances within an emissions budget

Flexibility in the allocation of free allowances requires compensating supply actions. We suggest a procedure that maintains the integrity of an emissions cap over a trading period but allows flexibility for free allocations within such a period.

**A compensating supply procedure for maintaining an emissions budget**

**The share of freely allocated allowances, e.g. 43 percent of the target path cap in the Commission’s proposal, should be referenced to emissions budgets of a trading period and not to annual volumes.**

This requires the following actions of the Administrative Authorities:

- The **auctioning volume** is based on the agreed upon share of a trading period and remains fixed for each year.
- The **volume of allocated free allowances** is determined by the fully dynamic allocation procedure described in Section 4.1.1.
- Any **surplus or deficit between allocated and targeted free allowances** along the emissions cap is balanced by a reserve.
- Only if this reserve is exhausted, a **cross-sectoral correction factor** is ex-post triggered for the following years.
- Both the budgets for auctioning and the budget for free allocations are modified for endowing the Modernization and Innovation Fund, the New Entrants Reserve and free allocations to the power sector as outlined in the Commission’s proposal.

**How this procedure relates to the Commission’s proposal**

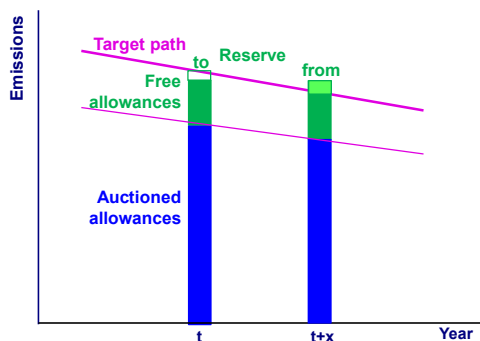
The Commission’s proposal maintains the rigid partition of the supply of allowances via auctioning and free allocation, both volumes being to a large extent ex-ante determined.

The proposed compensating supply procedure keeps the ex-ante volumes for auctioning but allows fluctuations of the free allocations according to actual outputs.

This is illustrated in Figure 4-1. The path of the auctioning volume is pre-determined by the agreed upon auctioning share over the whole trading period. The demand for free allowances results from the dynamic allocation procedure and is fully covered by an equal supply. If this supply volume is below the target supply, the balance is put into a reserve. Reverse-ly if the needed supply exceeds the target volume the balance is taken from the reserve.

Only in the case of an empty reserve a cross-sectoral correction factor will be applied over the following years to the supplied free allowances.

Figure 4-1 Flexible supply of free allowances via a reserve



### Evaluation of the compensating supply procedure

By balancing annual surpluses and deficits of free allowances with the trading period budget of free allowances, this procedure enables

- responding to increases and decreases of production activities via flexible allocations without violating the cap for free allowances,
- allocating not more free allowances than required via the proposed fully dynamic allocation procedure, and
- eliminating the need for the currently used cross-sectoral correction factor unless the emissions budget is exhausted.

Both the fully dynamic allocation of free allowances and the compensating flexible supply mechanism substantially contribute to lowering uncertainties for installations in the near- and the long-term because as well the stringency of the carbon market is more predictable as the carbon cost per unit of output.

These qualities, however, rely on a joint reform of the mechanism for allocating free allowances to installations and a corresponding modification of the supply of these allowances.

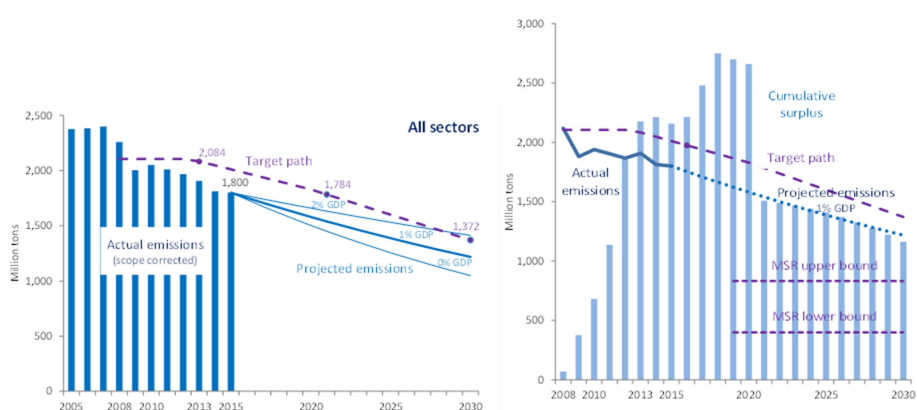
## 4.2 Enhancing the rigidity of the carbon market

Reducing in the EU ETS the huge gap between the supply and demand of allowances is a prerequisite for increasing the carbon price. If a noticeable price impact on production and investments is desired, then any reform of the EU ETS needs to tackle this issue.

### 4.2.1 Understanding the size of the supply surplus in the EU ETS

We summarize in Figure 4-2 the relevant information needed for understanding the size of the supply surplus.

Figure 4-2 Understanding the huge surplus of allowances in the EU ETS



The left chart depicts projected emissions under GDP growth assumptions between 0 and 2 percent per year up to 2030. Even under a rather unrealistic GDP rate of 2 percent actual emissions will remain under the target path of the system until 2020 and over most years in Phase 4. This supply surplus will continue up to 2030 except average annual GDP rates approach 2 percent.

These insights are reflected in the right chart which shows the large cumulative surplus of allowances and the intervention parameters of the Market Stability Reserve. The cumulative surplus is already exceeds annual emissions and will continue to rise. It is highly unlikely that in Phase 4 the upper intervention bound of the Market Stability Reserve will be reached.

## 4.2.2 Reducing the size of the supply surplus in the EU ETS

There are several options for reducing the size of the supply surplus in the EU ETS which should be tied into a package

<b>Linear Reduction Factor</b>	The currently proposed value of 2.2 percent per year for the Linear Reduction Factor could be increased to 2.4 percent. Although this would increase the ambition for emissions reductions, the impact on the cumulative surplus would be modest.
<b>Market Stability Reserve</b>	A higher intake rate for the currently proposed 12 percent in the Market Stability Reserve could be taken, e.g. 24 percent.
<b>Unused allowances of Phase 3</b>	All not used allowances of Phase 3 could be put into the Market Stability Reserve.
<b>Rebasing the emissions cap</b>	The most effective measure would be to rebase the emissions cap in 2021 to reflect actual emissions in 2020.

## 4.3 Other reform issues

We briefly address some other reform issues which seem to have gotten considerable attention although they are not that significant for reducing uncertainties for installations and enhancing the rigidity of the carbon market.

<b>Tiering the installations in the Carbon Leakage List</b>	<p>The combined indicator for including installations in the Carbon Leakage List and for tiering them according to the exposure to competitive distortions is</p> $(\text{emissions intensity}) \times (\text{trade intensity})$ <p>Both the choice of this indicator and the thresholds attached are extremely ad hoc and in particular vulnerable with respect to value added data needed for obtaining the emissions intensity.</p> <p>Although the concept of tiering has merits, it is the operational implementation which creates additional uncertainties and conflicts.</p>
<b>Cross-sectoral correction factor</b>	<p>The debate about a cross-sectoral correction factor needs to be put in context with the partition of the industry cap between auctioning and free allocations.</p> <p>As soon as full dynamic allocation of free allowances is introduced together with responding flexibility within the cap for free allowances, there is most probably no need for applying such a correction factor.</p>
<b>Updating of benchmarks</b>	<p>Sector benchmarks should be updated on the basis of real performance. This can be done by collecting the emissions and outputs that are monitored during the verification procedure. This information is also needed for dynamic allocation of free allowances.</p>
<b>Small emitters</b>	<p>73 percent of installations emit less than 50 thousand tons and account for only 5 percent of total emissions.</p> <p>An increased threshold for opt-out would significantly lower the administrative burden.</p>

## 5 References

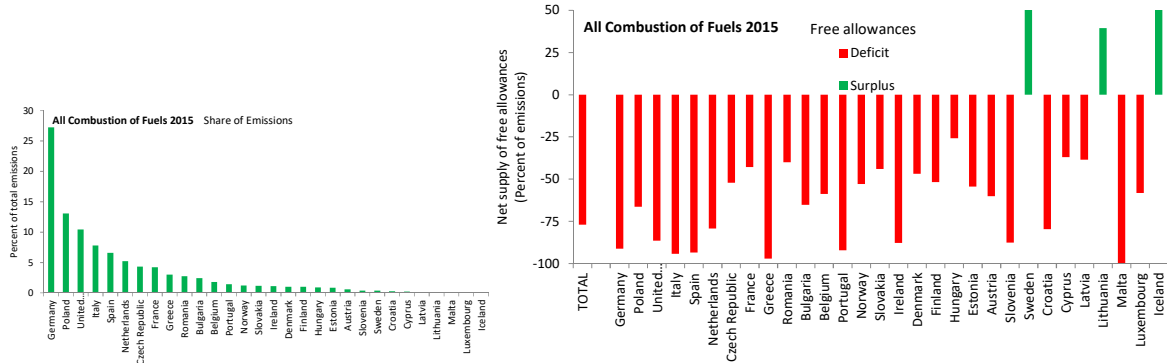
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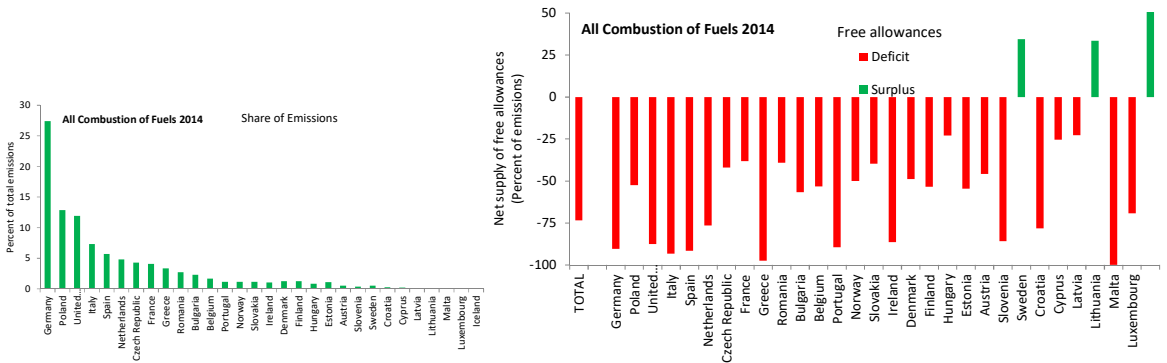
## 6 Appendix: Visualizing the structure of EU ETS

### 6.1 All Combustion of Fuels (Activity 20)

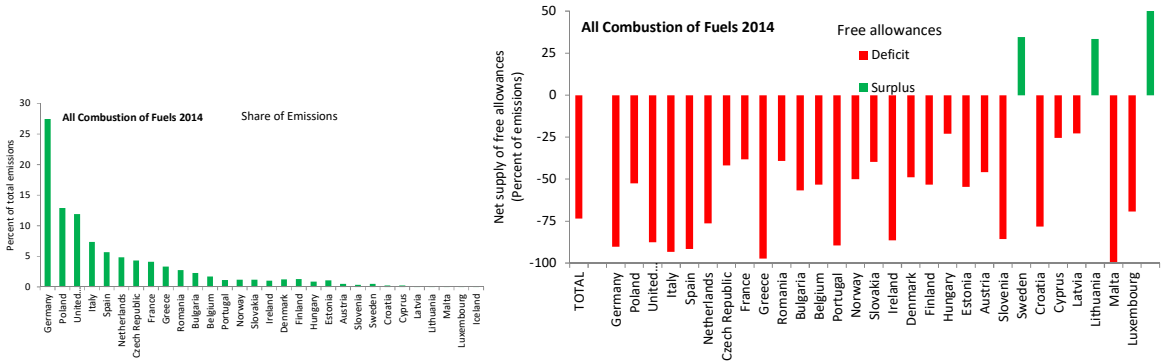
2015



2014



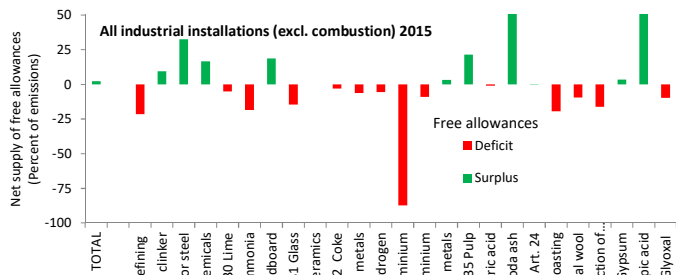
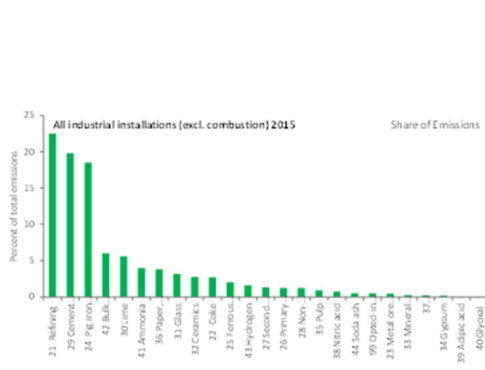
2013



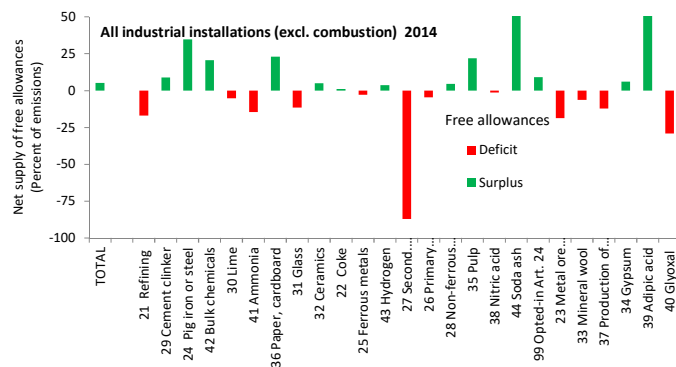
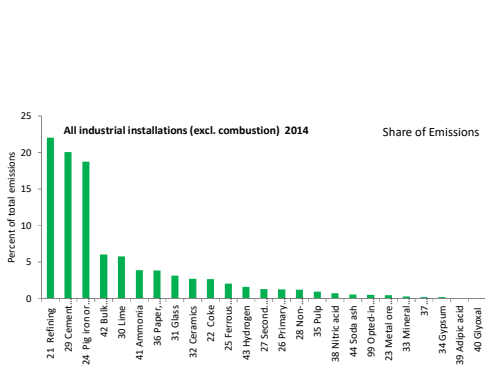
## 6.2 All Industrial Sectors (Activity 21 – 99)

### 6.2.1 All Industrial Sectors by Activities

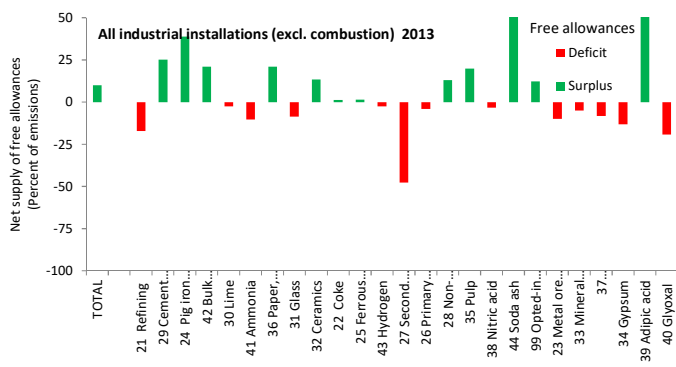
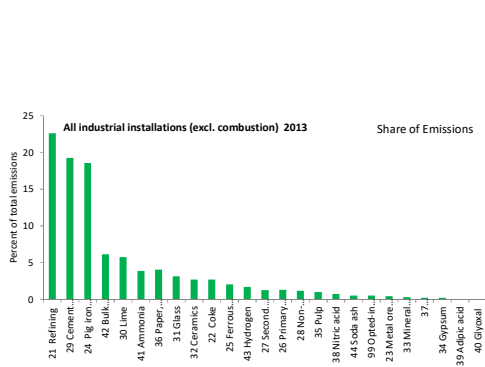
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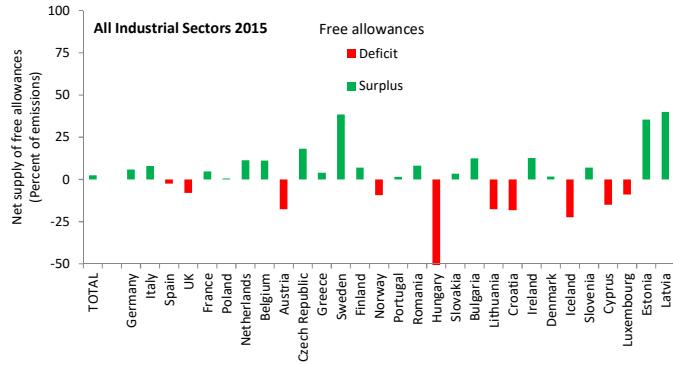
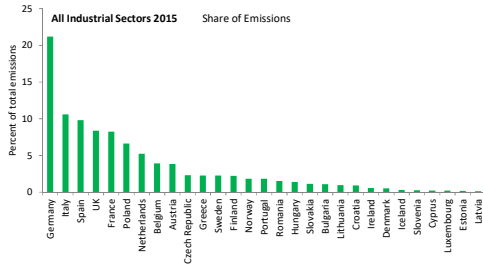


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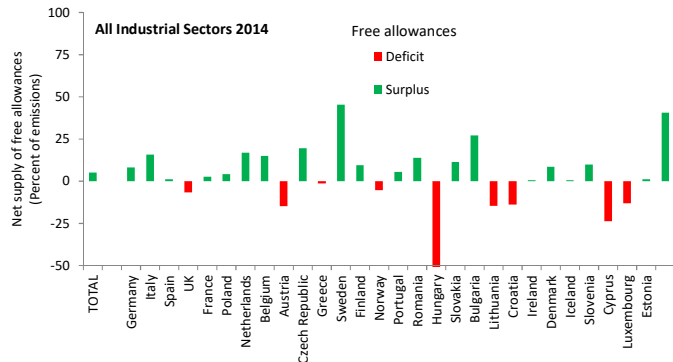
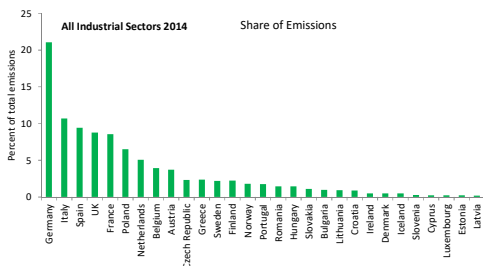


## 6.2.2 All Industrial Sectors by Countries

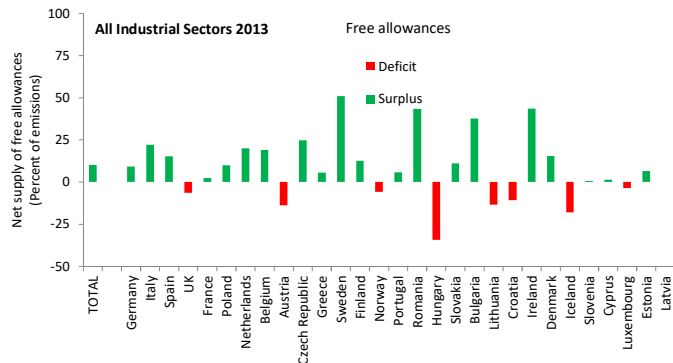
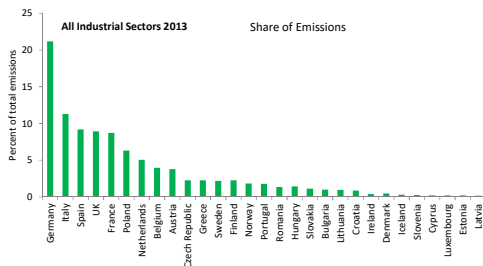
2015



2014



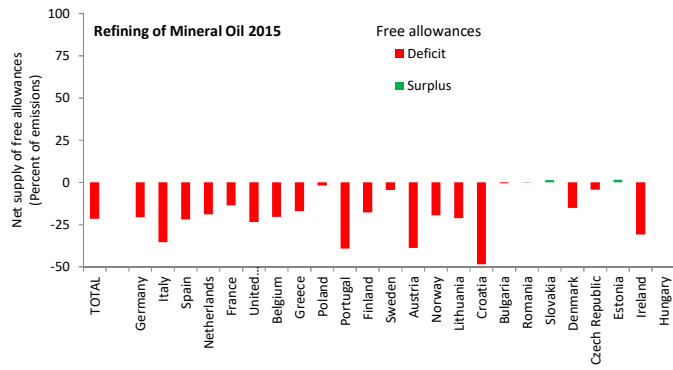
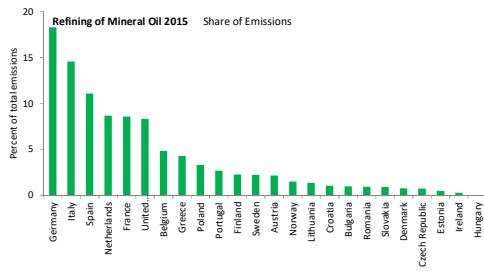
2013



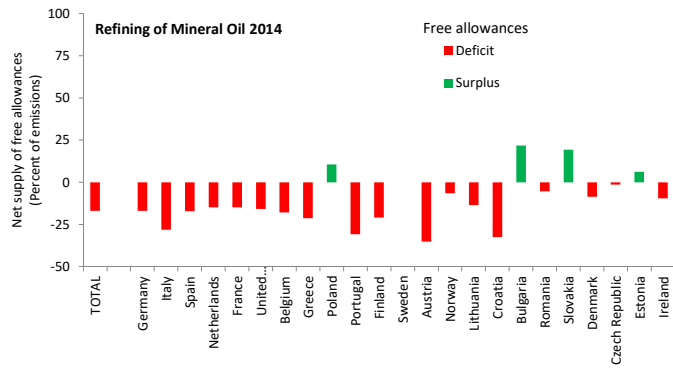
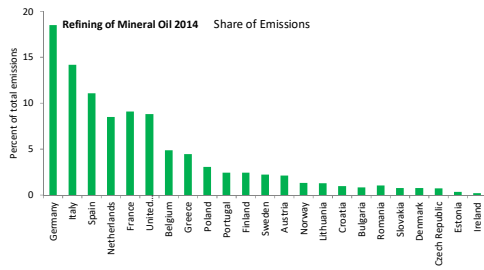
### 6.2.3 Biggest Industrial Activities

#### All Refining of Mineral Oil (Activity 21)

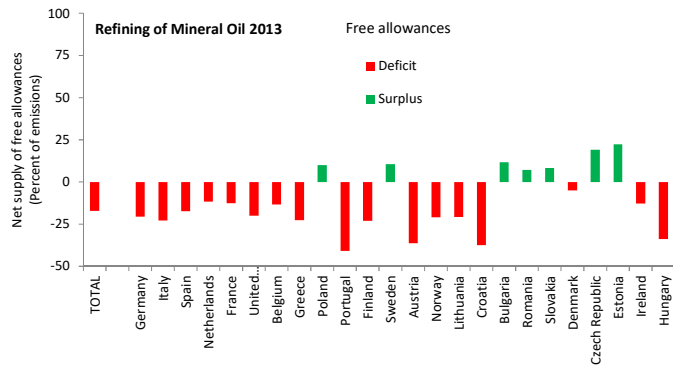
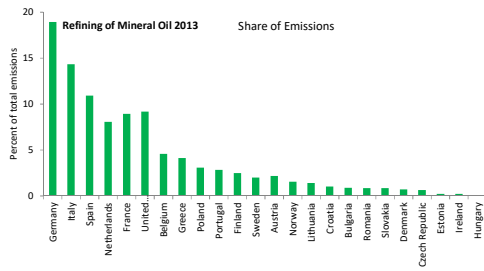
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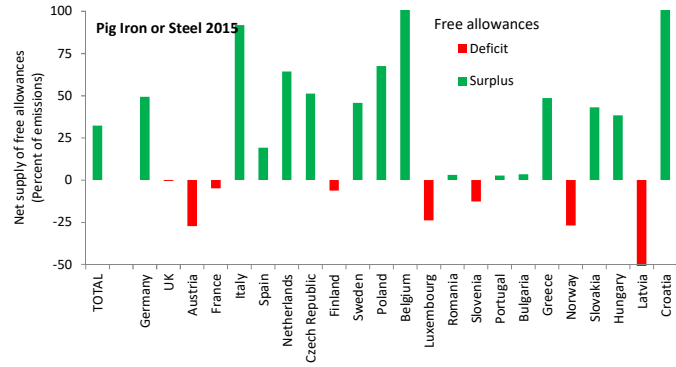
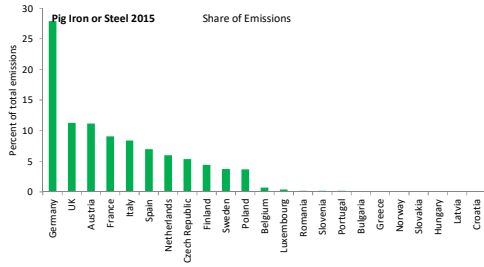


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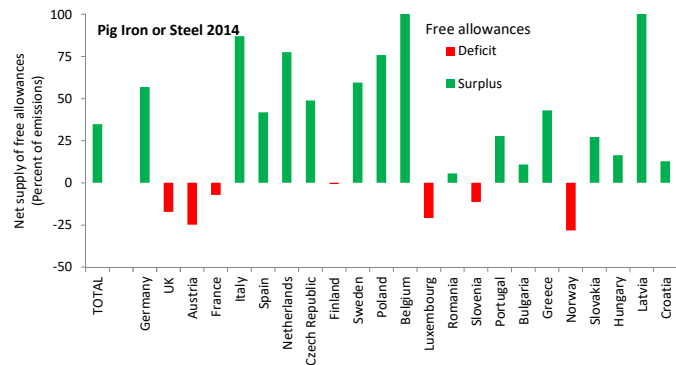
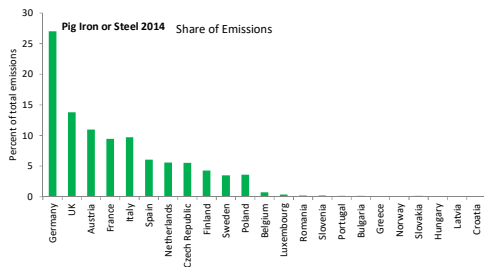


All Production of Pig Iron or Steel (Activity 24)

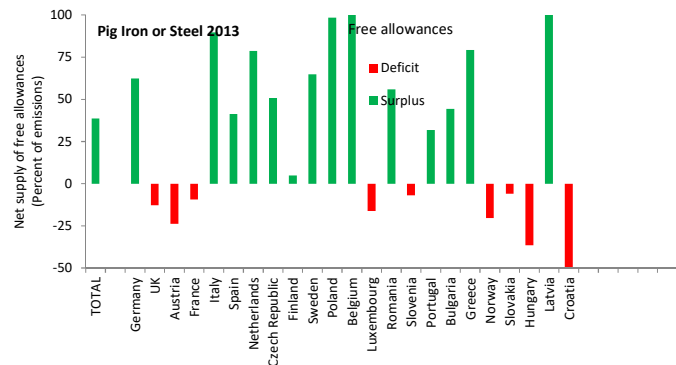
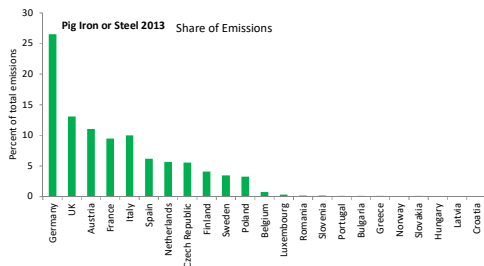
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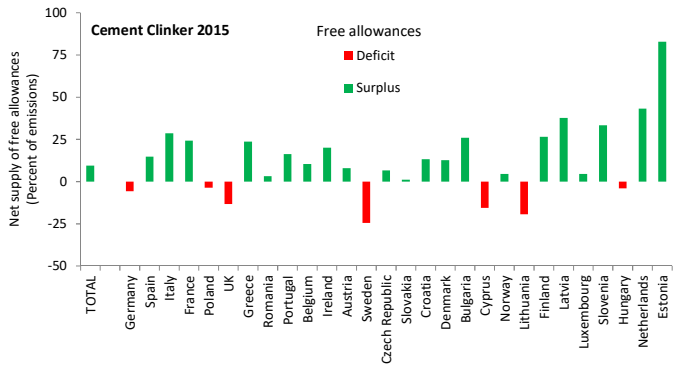
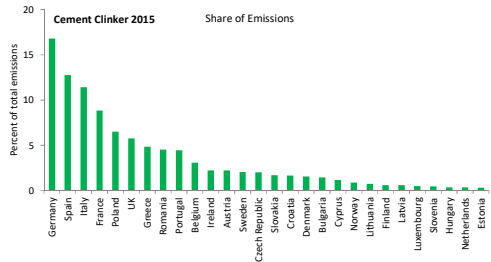


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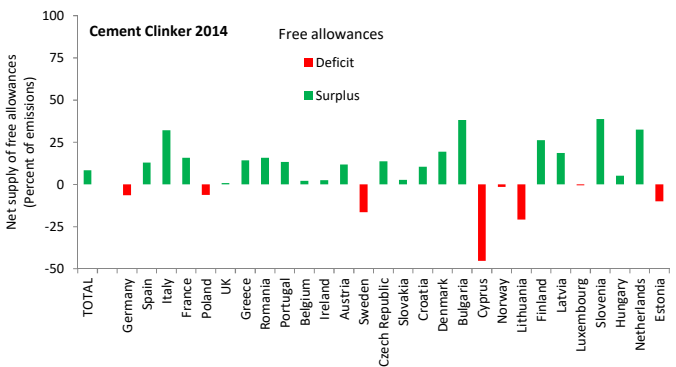
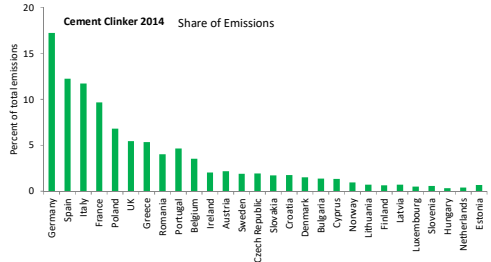


All Production of Cement Clinker (Activity 29)

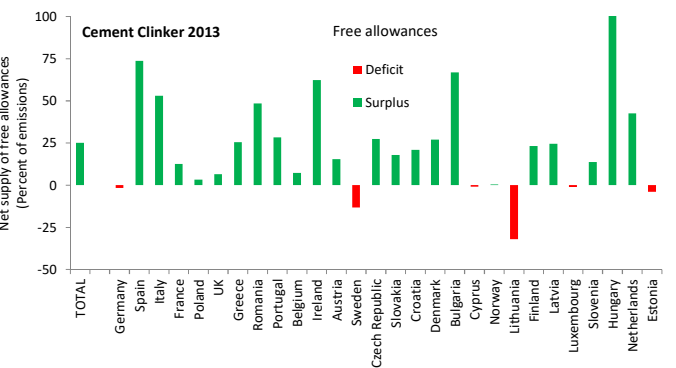
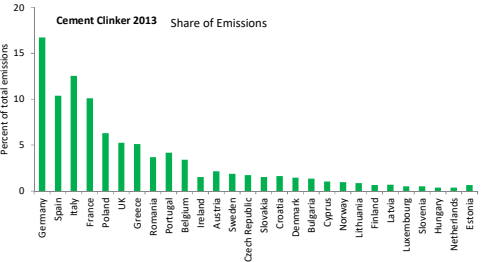
2015



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2013



## 7 Appendix: Key data of the EU ETS

### 7.1 All countries

Table 7-1 All countries – Overall position

All Countries	[kt CO <sub>2</sub> ]	Ø2005-2007	Ø2008-2012	2013	2014	2015
<b>All stationary installations</b>						
Verified emissions		2,071,533	1,941,900	1,908,208	1,813,560	1,800,373
Share of freely allocated		102%	103%	53%	52%	48%
<b>All combustion of fuels</b>						
Verified emissions		1,494,598	1,412,479	1,331,917	1,237,110	1,225,417
Share of freely allocated		98%	91%	28%	27%	23%
<b>All industrial sectors</b>						
Verified emissions		576,935	529,421	576,291	576,450	574,956
Share of freely allocated		112%	135%	110%	105%	102%
<b>Aviation</b>						
Verified emissions			16,794	53,488	54,807	56,999
Share of freely allocated			207%	60%	59%	57%

Table 7-2 All countries – Industrial sectors

All Countries	[kt CO <sub>2</sub> ]	Ø2005-2007	Ø2008-2012	2013	2014	2015
<b>All stationary installations</b>						
<b>All refining of mineral oil</b>						
Verified emissions		142,226	134,425	130,327	127,111	129,603
Share of freely allocated		105%	108%	83%	83%	79%
<b>All production of coke</b>						
Verified emissions		14,649	13,074	15,610	15,325	15,628
Share of freely allocated		114%	120%	101%	101%	97%
<b>All metal ore roasting or sintering</b>						
Verified emissions		6,538	2,457	2,393	2,546	2,521
Share of freely allocated		206%	117%	90%	81%	81%
<b>All production of pig iron or steel</b>						
Verified emissions		117,168	103,253	106,902	108,128	106,388
Share of freely allocated		120%	170%	139%	135%	132%
<b>Production or processing of ferrous metals</b>						
Verified emissions		8,424	5,911	11,793	11,836	11,686
Share of freely allocated		106%	204%	101%	97%	94%
<b>Production of primary aluminum</b>						
Verified emissions		344	279	7,361	7,158	7,157
Share of freely allocated		150%	163%	96%	95%	91%
<b>Production of secondary aluminum</b>						
Verified emissions		6,429	6,430	7,334	7,504	7,544
Share of freely allocated		108%	77%	52%	13%	13%
<b>Production or processing of non-ferr. met.</b>						
Verified emissions		480	673	6,692	6,978	6,991
Share of freely allocated		115%	133%	113%	105%	103%
<b>All production of cement clinker</b>						
Verified emissions		154,360	128,543	110,949	115,814	113,776
Share of freely allocated		102%	136%	125%	109%	110%
<b>Production of lime, calcination of magnesit</b>						
Verified emissions		34,687	32,965	33,045	33,121	32,157
Share of freely allocated		114%	134%	97%	95%	95%
<b>All manufacture of glass</b>						
Verified emissions		19,800	19,249	18,002	18,052	18,161
Share of freely allocated		111%	123%	91%	89%	85%
<b>All manufacture of ceramics</b>						
Verified emissions		17,459	13,605	15,521	15,410	15,717
Share of freely allocated		118%	168%	114%	105%	100%
<b>All manufacture of mineral wool</b>						
Verified emissions		766	1,511	1,634	1,631	1,636
Share of freely allocated		113%	142%	95%	94%	91%
<b>Production or processing of gypsum</b>						
Verified emissions		102	294	1,101	1,080	1,083
Share of freely allocated		106%	137%	87%	106%	103%
<b>Production of pulp</b>						
Verified emissions		6,259	5,741	5,709	5,407	5,144
Share of freely allocated		150%	150%	120%	122%	122%
<b>All production of paper or cardboard</b>						
Verified emissions		27,826	25,332	23,131	22,011	21,953
Share of freely allocated		121%	135%	121%	123%	119%



Table 7-2 All countries – Industrial sectors (continued)

All Countries	[kt CO <sub>2</sub> ]	Ø2005-2007	Ø2008-2012	2013	2014	2015
<b>All stationary installations</b>						
<b>Production of carbon black</b>						
Verified emissions		3	1,115	1,139	1,165	1,196
<i>Share of freely allocated</i>			116%	92%	88%	84%
<b>Production of nitric acid</b>						
Verified emissions		707	879	4,276	4,146	4,054
<i>Share of freely allocated</i>		109%	115%	97%	99%	99%
<b>Production of adipic acid</b>						
Verified emissions		0	0	142	144	136
<i>Share of freely allocated</i>				767%	743%	774%
<b>Production of glyoxal and glyoxylic acid</b>						
Verified emissions		0	0	10	12	9
<i>Share of freely allocated</i>				81%	71%	90%
<b>Production of ammonia</b>						
Verified emissions		2,022	1,958	22,327	22,315	22,797
<i>Share of freely allocated</i>		134%	145%	90%	85%	81%
<b>Production of bulk chemicals</b>						
Verified emissions		14,145	28,529	35,408	34,734	34,582
<i>Share of freely allocated</i>		124%	131%	121%	121%	117%
<b>Production of hydrogen and synthesis gas</b>						
Verified emissions		1,525	1,642	9,804	9,055	9,215
<i>Share of freely allocated</i>		114%	118%	97%	104%	94%
<b>Production of soda ash and sodium bicar.</b>						
Verified emissions		672	620	2,868	2,982	2,950
<i>Share of freely allocated</i>		113%	107%	185%	175%	173%
<b>Capture of GHG under Directive 2009/31/EC</b>						
Verified emissions		0	0	0	0	0
<i>Share of freely allocated</i>						
<b>Other activity opted-in under Art. 24</b>						
Verified emissions		342	937	2,812	2,785	2,872
<i>Share of freely allocated</i>		127%	156%	112%	109%	100%

## 7.2 Austria

Table 7-3 Austria – Overall position

Austria [kt CO <sub>2</sub> ]	Ø2005-2007	Ø2008-2012	2013	2014	2015
<b>All stationary installations</b>					
Verified emissions	<b>32,503</b>	<b>29,869</b>	<b>29,858</b>	<b>28,056</b>	<b>29,492</b>
Share of freely allocated	100%	107%	75%	78%	71%
<b>All combustion of fuels</b>					
Verified emissions	15,313	14,220	8,075	6,426	7,514
Share of freely allocated	94%	100%	45%	54%	40%
<b>All industrial sectors</b>					
Verified emissions	17,190	15,649	21,783	21,630	21,978
Share of freely allocated	106%	113%	86%	85%	82%
<b>Aviation</b>					
Verified emissions		409	1,017	1,025	1,005
Share of freely allocated		472%	56%	55%	56%

Table 7-4 Austria – Industrial sectors

Austria [kt CO <sub>2</sub> ]	Ø2005-2007	Ø2008-2012	2013	2014	2015
<b>All stationary installations</b>					
<b>All refining of mineral oil</b>					
Verified emissions	2,842	2,789	2,827	2,713	2,804
Share of freely allocated	96%	98%	64%	65%	61%
<b>All production of coke</b>					
Verified emissions	1,217	865	0	0	0
Share of freely allocated	109%	114%			
<b>All metal ore roasting or sintering</b>					
Verified emissions	0	0	0	0	0
Share of freely allocated					
<b>All production of pig iron or steel</b>					
Verified emissions	6,214	5,634	11,755	11,693	11,870
Share of freely allocated	111%	123%	76%	75%	73%
<b>Production or processing of ferrous metals</b>					
Verified emissions	0	0	198	201	188
Share of freely allocated			89%	86%	90%
<b>Production of primary aluminum</b>					
Verified emissions	0	0	0	0	0
Share of freely allocated					
<b>Production of secondary aluminum</b>					
Verified emissions	0	0	50	52	60
Share of freely allocated			78%	82%	85%
<b>Production or processing of non-ferr. met.</b>					
Verified emissions	0	0	53	54	56
Share of freely allocated			89%	87%	86%
<b>All production of cement clinker</b>					
Verified emissions	2,963	2,671	2,456	2,462	2,533
Share of freely allocated	94%	107%	116%	113%	108%
<b>Production of lime, calcination of magnesit</b>					
Verified emissions	1,182	1,147	1,206	1,177	1,121
Share of freely allocated	112%	105%	104%	105%	108%
<b>All manufacture of glass</b>					
Verified emissions	215	206	204	194	193
Share of freely allocated	100%	103%	97%	100%	95%
<b>All manufacture of ceramics</b>					
Verified emissions	462	377	343	343	342
Share of freely allocated	108%	131%	113%	103%	106%
<b>All manufacture of mineral wool</b>					
Verified emissions	0	0	0	0	0
Share of freely allocated					
<b>Production or processing of gypsum</b>					
Verified emissions	0	0	50	49	49
Share of freely allocated			101%	125%	124%
<b>Production of pulp</b>					
Verified emissions	540	433	381	440	438
Share of freely allocated	123%	131%	143%	126%	123%
<b>All production of paper or cardboard</b>					
Verified emissions	1,486	1,429	1,241	1,110	1,206
Share of freely allocated	116%	108%	115%	123%	111%

Table 7-4 Austria – Industrial sectors (*continued*)

Austria	[kt CO <sub>2</sub> ]	∅2005-2007	∅2008-2012	2013	2014	2015
<b>All stationary installations</b>						
<b>Production of carbon black</b>						
Verified emissions		0	0	0	0	0
<i>Share of freely allocated</i>						
<b>Production of nitric acid</b>						
Verified emissions		0	33	49	48	47
<i>Share of freely allocated</i>			435%	328%	326%	328%
<b>Production of adipic acid</b>						
Verified emissions		0	0	0	0	0
<i>Share of freely allocated</i>						
<b>Production of glyoxal and glyoxylic acid</b>						
Verified emissions		0	0	0	0	0
<i>Share of freely allocated</i>						
<b>Production of amonia</b>						
Verified emissions		0	0	791	925	897
<i>Share of freely allocated</i>				88%	74%	75%
<b>Production of bulk chemicals</b>						
Verified emissions		71	46	66	60	61
<i>Share of freely allocated</i>		115%	167%	180%	197%	190%
<b>Production of hydrogen and synthesis gas</b>						
Verified emissions		0	0	0	0	0
<i>Share of freely allocated</i>						
<b>Production of soda ash and sodium bicar.</b>						
Verified emissions		0	0	0	0	0
<i>Share of freely allocated</i>						
<b>Capture of GHG under Directive 2009/31/EC</b>						
Verified emissions		0	0	0	0	0
<i>Share of freely allocated</i>						
<b>Other activity opted-in under Art. 24</b>						
Verified emissions		0	20	115	109	114
<i>Share of freely allocated</i>			111%	88%	91%	86%

## 8 Appendix: Installations of Austria

Table 8-1 Installations of Austria

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>5 Production of pig iron or steel (primary or secondary fusion)</b>								
Breitenfelder Edelstahl Mitterdorf	17,523	16,815	15,963	19,328	16,434	19,734	18,498	17,366
	80%	102%	166%	137%	161%	77%	80%	84%
Stahlproduktion Böhler Edelstahl Kapfenberg	33,049	21,612	30,709	32,771	32,720	129,491	129,553	120,119
	101%	154%	109%	102%	102%	95%	93%	98%
Stahlwerk Marienhütte GmbH	29,149	28,656	25,707	24,423	25,611	38,756	37,540	38,492
	104%	106%	118%	124%	119%	123%	123%	116%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>8-Manufacture of ceramic products by firing</b>								
Veitsch-Radex Veitsch	15,718 102%	10,357 154%	14,089 113%	13,199 121%	10,085 159%	10,762 144%	12,793 119%	10,484 143%
Wienerberger Blindenmarkt	0	0	0	0	0	0	0	0
Ziegelwerk Danreiter Ried im Innkreis	3,670 161%	2,904 204%	2,861 207%	4,162 142%	4,082 145%	4,017 87%	3,064 112%	3,075 110%
Veitsch-Radex Trieben	22,490 105%	16,864 140%	21,887 108%	23,157 102%	22,828 104%	21,605 98%	15,997 130%	20,411 100%
Veitsch-Radex Radenthein	75,296 111%	66,065 127%	73,221 114%	71,225 118%	71,994 116%	74,623 96%	73,104 96%	72,522 96%
Tondach Pinkafeld	16,563 98%	12,665 129%	12,141 134%	12,678 128%	11,165 146%	7,286 176%	8,783 143%	7,509 165%
Tondach Gleinstätten	24,339 105%	20,052 127%	22,887 111%	22,895 111%	22,603 113%	23,601 94%	24,124 90%	22,927 93%
Wienerberger Fürstenfeld	7,428 137%	6,014 169%	7,300 140%	8,221 124%	6,708 152%	4,783 196%	3,935 161%	5,278 86%
Wienerberger Rotenturm	2,881 127%	2,586 142%	2,617 140%	2,541 144%	2,416 151%	2,342 145%	1,768 189%	1,480 222%
Wienerberger Krengelbach Haiding	19,555 134%	20,457 128%	18,313 143%	28,933 90%	27,493 95%	24,879 88%	28,004 76%	25,928 81%
Wienerberger Laa Thaya	11,501 151%	0	0	0	0	0	0	0
Wienerberger Hennersdorf	18,224 131%	15,084 158%	15,272 156%	23,148 103%	21,309 112%	22,625 78%	21,642 80%	22,716 75%
Wienerberger Göllersdorf	14,668 121%	8,922 198%	12,199 145%	18,126 98%	17,817 99%	15,099 110%	18,004 91%	18,363 88%
Wienerberger Helpfau Uttendorf	5,648 122%	5,809 119%	5,812 119%	5,248 132%	5,659 122%	5,721 103%	6,157 94%	6,550 87%
Wienerberger Knittelfeld (Apfelberg)	8,914 100%	7,891 113%	9,861 90%	11,528 77%	8,887 100%	9,467 104%	10,887 89%	10,384 92%
Ziegelwerk Lizzi Erlach	932 172%	1,027 156%	768 209%	502 320%	566 284%	604 132%	450 174%	485 159%
Ziegelwerk Eder Weibern	23,469 93%	25,982 84%	21,385 102%	18,518 118%	16,048 136%	9,480 232%	14,027 86%	13,786 154%
Ziegelwerk Eder Peuerbach Bruck	18,364 162%	23,712 126%	20,662 144%	19,990 149%	17,495 170%	14,793 122%	17,012 104%	17,204 147%
Ziegelwerk Eberschwang	3,797 102%	2,473 157%	3,493 111%	2,687 144%	2,742 141%	2,712 128%	2,398 143%	0
Ziegelwerk Brenner Wirth St. Andrä	6,523 148%	1,015 953%	2,789 347%	4,476 216%	6,674 145%	7,939 106%	6,403 129%	9,392 86%
Ziegelwerk Weindl Steyr	2,403 120%	2,011 143%	1,625 177%	0	0	0	0	0
Hilti Mettauer Götzis	3,464 133%	3,094 149%	2,053 225%	0	0	0	0	0
Ziegelwerk Frixeder Senftenbach	12,322 110%	12,592 108%	13,265 125%	15,885 93%	15,808 94%	16,206 79%	15,334 82%	13,102 94%
Ziegelwerk Nicoloso Pottenbrunn	230 428%	0	0	74 1331%	68 1449%	0	0	0
Leitl Spannton Eferding	19,772 108%	15,558 137%	15,592 137%	15,706 136%	15,687 136%	15,502 115%	14,507 121%	14,574 118%
Ziegelwerk Obermair Neuhofen	1,762 93%	1,396 118%	1,430 115%	1,503 109%	1,370 120%	1,633 98%	1,366 115%	1,358 114%
Comelli Ziegel Kirchbach Maxendorf	8,345 162%	8,144 166%	8,319 162%	8,257 163%	4,344 310%	4,548 143%	3,759 170%	6,146 77%
Ziegelwerk Martin Pichler Aschach	9,004 152%	6,370 214%	7,182 190%	8,621 158%	8,473 161%	6,246 136%	6,068 137%	7,568 108%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>20 Combustion of fuels</b>								
RAG Erdgasspeicheranlage 7Fields - Nussdorf	0	0	0	0	0	1,638 68%	833 131%	979 109%
RAG Erdgasspeicheranlage Haidach	0	0	0	0	0	1,912 29%	1,115 49%	1,525 35%
TAG Verdichterstation Grafendorf	0	0	0	0	0	151,805 70%	109,266 87%	140,628 60%
TAG Verdichterstation Weitendorf	0	0	0	0	0	45,545 96%	36,496 107%	39,336 88%
TAG Verdichterstation Ruden	0	0	0	0	0	141,999 76%	104,583 92%	133,932 64%
TAG Verdichterstation Eggendorf	0	0	0	0	0	36,270 54%	15,491 114%	14,832 105%
TAG Verdichterstation Baumgarten	0	0	0	0	0	190,415 70%	152,420 79%	194,214 55%
WAG Verdichterstation Rainbach	0	0	0	0	0	11,815 106%	47,922 23%	46,596 21%
WAG Verdichterstation Kirchberg	0	0	0	0	0	5,464 34%	34,889 5%	13,205 11%
WAG Verdichterstation Baumgarten	0	0	0	0	0	21,636 187%	450 4022%	174 0%
Stadtwärme Linz - Notfallheizwerk Linz III	0	0	0	0	0	0	0	0
FHKW Arsenal 2	0	0	0	0	0	0	6,870 0%	3,588 0%
Crystal Energy GuD Wattens	0	0	0	0	0	0	32,286 0%	40,942 0%
RAG Erdgasspeicheranlage Puchkirchen	0	0	0	0	0	36,353 72%	26,244 99%	23,731 107%
AMAG Service Ranshofen	6,984 131%	6,849 134%	7,221 127%	6,445 142%	6,435 142%	7,706 5%	7,093 5%	5,872 5%
AMI Agrolinz Melamine International Linz	83,444 102%	77,625 110%	73,867 115%	63,007 135%	62,144 137%	48,421 502%	53,648 442%	52,815 439%
AGRANA Leopoldsdorf	76,793 100%	78,869 98%	81,895 94%	80,142 96%	72,464 106%	74,739 89%	81,039 80%	91,828 70%
AGRANA Tulln	85,061 102%	89,437 97%	99,409 88%	97,349 89%	89,345 97%	77,313 131%	88,501 113%	100,752 97%
AGRANA Aschach	76,343 98%	77,710 96%	81,800 92%	81,065 92%	81,114 92%	82,073 70%	81,011 70%	79,640 70%
AGRANA Gmünd	34,781 97%	33,803 100%	33,695 100%	34,599 98%	36,080 94%	34,683 83%	34,693 79%	35,812 76%
Fritz Egger Unterradlberg	12,834 107%	11,453 120%	12,419 111%	12,975 106%	11,983 115%	12,088 626%	11,867 624%	11,520 434%
Energie- und Medienzentrale Heiligenkreuz	62,030 101%	66,936 94%	64,579 97%	79,294 79%	80,680 95%	74,843 74%	77,996 70%	76,218 70%
EVN Cogen Salzer St. Pölten	47,839 89%	37,356 114%	35,725 119%	30,369 141%	29,718 144%	28,808 112%	29,480 105%	35,744 83%
FHKW Graz	13,657 175%	20,417 117%	44,443 54%	20,838 115%	31,596 76%	34,448 75%	30,960 75%	35,998 57%
FHKW Süd Inzersdorf	4,819 144%	3,190 218%	2,232 311%	2,017 345%	21,164 33%	64,742 4%	45,943 5%	31,223 7%
Energie-Contracting Steyr	18,377 131%	15,389 156%	19,223 125%	14,666 164%	12,388 194%	9,483 146%	6,969 177%	7,941 138%
KW Timelkam II	155,557 110%	16,798 224%	9,696 388%	3,781 995%	11,240 335%	24,792 127%	20,667 136%	11,131 224%
KW Riedersbach	730,397 60%	342,118 128%	310,019 141%	253,226 173%	208,067 210%	206,401 4%	236,873 3%	270,681 2%
FW Kirchdorf	13,855 99%	13,785 99%	15,856 86%	13,961 98%	15,473 88%	18,654 54%	17,509 52%	14,754 55%
KW Timelkam III	16,845 37%	306 2048%	0	0	0	0	0	0

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>20 Combustion of fuels</b>								
Kaindl Holzindustrie Wals	70,919 128%	56,220 161%	59,204 153%	49,880 182%	45,801 198%	40,234 361%	25,262 564%	20,813 442%
DSM Fine Chemicals Austria Linz	31,412 100%	30,236 104%	21,485 151%	18,911 172%	22,732 140%	94,294 96%	94,318 94%	93,010 94%
Isomax Dekorative Laminate Wiener Neudorf	23,865 115%	24,304 113%	25,117 109%	25,940 105%	25,475 107%	30,819 85%	29,079 88%	28,969 87%
FHKW Thondorf	56,233 160%	57,343 157%	67,935 132%	61,734 145%	47,954 187%	28,440 61%	15,358 25%	14,399 0%
CMOÖ GuD Anlage Laakirchen	240,789 101%	234,321 104%	236,053 103%	238,288 102%	227,591 107%	159,977 4%	129,499 4%	116,886 4%
Salzburg AG FHKW Nord Salzburg	56,928 109%	56,009 111%	53,194 117%	41,109 151%	43,014 144%	38,286 85%	39,473 72%	39,411 64%
Salzburg AG FHKW Mitte Salzburg	183,430 99%	172,716 105%	188,359 96%	173,642 104%	138,093 131%	137,326 10%	110,340 12%	126,649 9%
TEICH AG Weinburg	10,342 105%	10,356 105%	10,760 101%	11,386 95%	12,272 89%	25,276 57%	24,257 54%	25,271 46%
OMV Gasstation Aderklaa I	30,659 93%	35,050 81%	30,638 93%	27,756 103%	30,043 95%	35,433 101%	34,107 103%	34,577 100%
OMV Gasstation Aderklaa II	16,785 85%	19,353 73%	16,192 88%	13,843 103%	12,675 112%	15,883 92%	15,249 94%	21,180 66%
FHKW Spittelau Fernwärme Wien	19,327 76%	26,593 55%	32,651 45%	24,711 59%	67,700 22%	80,408 26%	39,484 47%	21,745 76%
FHKW Dornach Linz AG Linz	12 1183%	52 273%	23 617%	16 888%	9 1578%	8 0%	221 0%	7 0%
LS FHKW Süd Linz	320,284 96%	214,884 143%	187,471 164%	153,335 200%	141,207 217%	128,258 56%	111,486 57%	120,859 47%
FHKW Arsenal Fernwärme Wien	11,275 44%	27,700 18%	2,684 186%	396 1262%	4,522 111%	16,666 22%	20,746 32%	0
LS FHKW Mitte Linz Linie 1a	237,908 115%	198,981 137%	190,586 143%	153,809 177%	101,870 268%	146,969 83%	77,873 140%	111,369 87%
FW Leopoldau Fernwärme Wien	10,359 33%	2,593 132%	3,766 91%	385 892%	5,474 63%	46,068 5%	39,383 5%	30,146 6%
FHKW Kagran Fernwärme Wien	3,180 154%	6,581 75%	3,796 129%	1,010 486%	1,426 344%	2,619 71%	25 13248%	6 0%
FWZ Voitsberg	6,916 300%	8,034 258%	9,032 229%	7,786 266%	7,698 269%	11,838 4%	13,314 40%	13,251 35%
FHKW Nord StW St. Pölten	52,183 101%	46,566 114%	31,006 171%	30,788 172%	30,801 172%	32,431 108%	30,003 105%	32,831 85%
FHKW Süd StW St. Pölten	13,945 103%	15,507 92%	8,462 169%	1,203 1188%	1,704 839%	2,169 118%	1,467 157%	1,471 138%
Stadtwerke Kufstein	3,848 162%	4,934 127%	2,179 287%	1,261 496%	2,008 311%	1,637 841%	4,020 307%	733 1490%
Stw Heizwerk Süd Klagenfurt	193 373%	521 138%	431 167%	2,885 25%	1,696 42%	102 237%	664 16%	502 38%
FHKW Klagenfurt Stadtwerke Klagenfurt	140,749 107%	129,275 117%	138,716 109%	114,492 132%	92,952 163%	87,581 91%	71,758 93%	74,576 74%
Stadtwärme Lienz	512 394%	735 274%	1,490 135%	653 309%	394 512%	483 2768%	135 8863%	251 4223%
Solvay Ebensee	24,202 267%	15,195 425%	18,895 341%	16,777 385%	14,920 432%	16,056 158%	17,280 144%	17,085 143%
Sandoz Werk Kundl	69,874 107%	68,225 110%	68,507 109%	64,062 117%	64,034 117%	66,565 107%	61,584 114%	62,361 110%
Verbund FHKW Werndorf 2 Wildon	233,110 107%	155,233 161%	152,139 164%	96,724 259%	6,794 3684%	36,792 4%	16,630 3%	2,605 0%
Verbund FHKW Mellach	1,221,750 60%	1,038,959 71%	1,115,073 66%	1,143,992 64%	1,099,747 67%	903,244 15%	852,887 14%	869,484 12%
Verbund KW Korneuburg	0	0	0	0	0	0	0	0
Verbund KW Dürnrrohr Zwentendorf	1,435,406 79%	899,251 127%	1,592,747 72%	1,611,109 71%	1,195,366 95%	1,209,415 0%	799,590 0%	565,110 0%



Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>20 Combustion of fuels</b>								
Kelag Wärme ProLactal Hartberg	4,155 56%	6,142 38%	954 242%	1,709 135%	1,534 151%	555 322%	985 40%	889 79%
Voestalpine Kraftwerk Linz	2,859,839 62%	2,304,427 77%	3,213,138 55%	3,226,147 55%	3,182,281 56%	0	0	0
Energiepark Donawitz	712,134 88%	808,481 78%	1,056,837 59%	1,164,438 54%	1,036,702 60%	0	0	0
Wienstrom KW Leopoldau Wien	256,284 119%	118,982 256%	206,265 148%	109,080 279%	95,890 318%	77,428 75%	3,881 1335%	4,097 0%
Wienstrom KW Donaustadt Wien	795,491 117%	655,173 142%	717,475 130%	570,442 164%	515,962 181%	362,332 47%	379,018 40%	439,413 31%
Wienstrom KW Simmering Wien	915,476 76%	572,021 121%	423,930 164%	466,479 149%	283,798 244%	370,906 32%	280,010 76%	440,205 43%
EVN FHKW Mödling	5,844 348%	5,882 345%	5,867 346%	5,787 351%	6,724 302%	6,690 299%	5,530 324%	5,679 279%
EVN COGEN Agrana Tulln	30,204 91%	29,454 94%	30,087 92%	29,685 93%	31,102 89%	29,759 0%	31,851 0%	25,436 0%
EVN FHW Palmers Wr. Neudorf	5,276 135%	7,139 100%	9,670 74%	9,642 74%	9,827 72%	10,924 62%	9,238 66%	11,430 47%
EVN FHW Baden	3,841 431%	2,610 635%	3,014 550%	2,451 676%	3,965 418%	2,441 139%	1,663 183%	1,924 70%
EVN FHKW Wr. Neustadt	8,000 74%	8,748 68%	8,127 73%	6,741 88%	5,787 103%	6,576 95%	3,928 143%	4,977 50%
Kelag Wärme St. Magdalen	20,593 115%	17,293 137%	19,159 123%	18,529 128%	9,919 238%	14,716 105%	10,637 127%	10,433 115%
Jungbunzlauer Wulzeshofen	170,861 110%	154,730 122%	172,289 109%	173,376 109%	187,109 102%	200,104 82%	211,425 76%	227,260 70%
EVN BHKW Krankenhaus Mistelbach	424 756%	599 535%	639 502%	321 999%	247 1298%	457 52%	245 173%	254 74%
EVN KW Kornneuburg	142,305 72%	87,091 117%	93,345 110%	14,559 702%	9,991 1024%	4,503 38%	5,870 26%	39,436 3%
EVN KW Dürnrohr Zwentendorf	968,317 93%	751,680 120%	888,005 101%	1,277,502 71%	984,354 92%	1,014,168 7%	437,437 15%	654,490 9%
EVN KW Theiß Gedersdorf	351,018 128%	393,438 114%	346,205 130%	62,103 724%	59,924 750%	32,664 65%	41,415 46%	179,697 9%
Kelag Wärme Linz BinderMichl	94 134%	232 54%	383 33%	133 95%	118 107%	75 157%	159 33%	25 744%
BMW Motoren Steyr	15,146 116%	17,089 125%	18,276 117%	17,338 124%	15,968 134%	12,484 74%	12,641 66%	10,841 103%
Fritz Egger Wörgl	16,414 122%	14,215 141%	16,112 124%	16,077 125%	16,488 121%	15,597 120%	15,380 120%	13,829 86%
Rauch Nüziders	11,846 102%	9,698 124%	9,902 121%	11,235 107%	11,214 107%	11,299 66%	12,388 54%	13,932 43%
FHKW WelsStrom Wels	80,067 93%	66,998 112%	63,594 117%	38,919 192%	33,922 220%	36,724 41%	23,565 58%	20,970 57%
Magna Steyr Werk 1 Graz	9,574 144%	8,984 154%	14,256 97%	15,203 91%	14,040 98%	15,111 150%	13,360 152%	11,456 239%
Magna Steyr Werk 2 Graz	7,441 163%	284 4259%	410 2950%	345 3506%	217 5574%	295 1481%	268 1459%	250 2108%
Funder Neudörfel	6,335 328%	3,160 658%	4,439 468%	3,864 538%	2,270 916%	4,398 487%	5,144 414%	7,516 183%
Funder Werk 1 St. Veit/Glan	31,743 136%	32,407 133%	31,762 135%	26,241 164%	34,028 126%	22,441 175%	18,168 209%	24,713 106%
Voestalpine Stahl Linz sonstige Anlagen	622,373 47%	438,564 66%	482,908 60%	590,179 49%	569,073 51%	0	0	0
Voestalpine Donawitz sonstige Anlagen	22,669 100%	18,699 121%	22,863 99%	23,207 98%	22,402 101%	0	0	0
Bioethanolanlage Pischelsdorf	24,795 263%	68,205 96%	57,017 114%	54,458 120%	50,105 130%	59,224 11%	56,288 33%	51,668 35%
FHW Innrain Innsbruck	15,746 97%	16,172 95%	16,943 91%	15,362 100%	15,738 97%	15,396 82%	12,997 86%	14,257 70%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>20 Combustion of fuels</b>								
MDF (Binder) Hallein	2,745 165%	2,610 173%	2,462 184%	2,883 157%	2,192 206%	490 12871%	103 60060%	0
Fritz Egger St. Johann Tirol	24,160 106%	20,791 136%	10,658 232%	6,571 377%	8,615 287%	7,551 777%	8,226 693%	7,309 525%
Verbund GDK Mellach (Neuanlage § 11/7)	0	0	0	196,806 300%	389,842 343%	149,202 0%	40,293 0%	277,344 0%
Ölmühle Bunge Bruck a.d. Leitha	0	14,732 106%	24,476 97%	24,944 95%	22,463 105%	22,458 109%	22,156 108%	22,254 106%
KW Timelkam IV	103,553 211%	340,026 200%	580,029 117%	560,205 122%	188,992 360%	28,882 43%	2,847 97%	174,692 0%
Wienstrom Simmering Block 1+2	144,891 87%	1,232,697 113%	1,532,328 94%	1,289,003 112%	921,582 162%	682,695 40%	675,066 36%	840,781 26%
EVN Biomassefernheizwerk Mittleres Schwarztal	0	0	0	0	403 121%	651 1026%	411 1454%	367 1443%
Biomasseheizkraftwerk Hall in Tirol	500 0%	511 0%	899 0%	1,075 0%	1,327 0%	604 1654%	350 2554%	805 984%
Semperit Technische Produkte Wimpassing	17,035 105%	16,370 109%	15,043 119%	14,406 124%	14,437 124%	15,391 74%	14,586 70%	14,466 95%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>21 Refining of mineral oil</b>								
Raffinerie Schwechat	2,565,047	2,567,934	2,490,464	2,530,318	2,592,526	2,826,640	2,713,186	2,804,050
	97%	97%	100%	98%	96%	64%	65%	61%
<b>22 Production of coke</b>								
Voestalpine Kokerei Linz	914,453	626,564	916,742	905,960	961,580	0	0	0
	108%	157%	108%	109%	103%			
<b>24 Production of pig iron or steel</b>								
Sinteranl., Hochöfen, Stahlwerk Donawitz	2,279,216	1,433,638	1,469,754	1,681,929	1,517,232	2,918,014	2,808,536	2,981,508
	79%	126%	123%	107%	119%	66%	67%	62%
Voestalpine Stahl Linz	3,743,481	2,953,589	3,465,646	3,192,620	3,178,129	8,648,719	8,698,426	8,712,811
	117%	148%	126%	137%	138%	79%	77%	76%
Voestalpine Donawitz Kohleeinblasung	14,793	7,911	9,653	9,796	7,389	0	0	0
	526%	984%	806%	794%	1053%			
Voestalpine L6 Erweiterung	556,899	556,899	556,899	556,899	556,899	0	0	0
	100%	100%	100%	100%	100%			
<b>25 Production or processing of ferrous metals</b>								
Boehler Schmiedetechnik	0	0	0	0	0	14,647	15,074	15,523
						56%	49%	42%
Boehler Bleche GmbH & Co KG	0	0	0	0	0	12,673	12,768	12,307
						84%	82%	83%
voestalpine Tubulars GmbH & Co KG	0	0	0	0	0	71,958	73,748	56,703
						93%	90%	114%
voestalpine Wire Rod Austria GmbH	0	0	0	0	0	48,771	48,347	49,176
						97%	96%	92%
voestalpine Schienen GmbH	0	0	0	0	0	49,942	51,351	53,796
						88%	84%	79%
<b>27 Production of secondary aluminium</b>								
AMAG casting GmbH	0	0	0	0	0	49,557	51,868	59,938
						78%	9%	23%
<b>28 Production or processing of non-ferrous metals</b>								
Montanwerke Brixlegg AG	0	0	0	0	0	40,778	39,689	39,684
						82%	82%	81%
AMAG rolling GmbH	0	0	0	0	0	12,580	14,041	16,113
						114%	100%	12%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>29-Production of cement clinker</b>	2,533,018							
Zementwerke Leube Gartenau	393,964 69%	355,311 77%	270,308 101%	257,660 106%	267,319 102%	265,510 120%	245,218 128%	245,699 126%
Lafarge Perlmooser Retznei	337,266 87%	261,992 112%	241,277 121%	276,666 106%	290,770 101%	278,083 106%	269,972 107%	308,842 92%
Zementwerk Hofmann Kirchdorf	240,098 96%	235,552 98%	196,287 158%	192,381 148%	222,153 128%	191,794 153%	203,595 142%	206,097 138%
Gmundner Zement Gmunden	385,307 87%	356,692 93%	310,139 127%	327,781 108%	344,237 103%	281,768 126%	331,127 105%	328,182 105%
Lafarge Perlmooser Mannersdorf	720,857 74%	613,361 87%	601,677 89%	535,516 100%	566,554 105%	598,660 97%	594,014 96%	617,406 91%
Wopfinger Zement Waldegg	264,657 88%	206,648 113%	204,382 114%	201,195 116%	191,315 122%	262,867 14%	260,135 14%	268,048 13%
Wiiertsdorfer & Peggauer Zement Peggau	198,935 90%	50,950 351%	18,269 980%	18,337 976%	0	0	0	0
Wiiertsdorfer & Peggauer Zement Wiiertsdorf	497,811 70%	342,329 102%	309,210 113%	356,207 98%	308,463 114%	405,319 128%	397,425 129%	374,950 134%
Schretter & Cie (Zement) Vils	181,920 119%	168,590 128%	152,852 141%	164,198 131%	168,349 128%	171,502 111%	160,376 116%	183,794 100%
<b>30-Production of lime, or calcination of dolomite/magne</b>								
Baunit Baustoffe Bad Ischl	57,009 76%	44,299 97%	45,808 94%	47,922 90%	49,810 87%	50,105 84%	50,308 82%	41,989 97%
Ernstbrunner Kalktechnik Ernstbrunn	43,916 77%	35,937 94%	30,419 111%	32,757 103%	28,348 119%	28,113 137%	26,343 144%	29,823 125%
Veitsch-Radex Hochfilzen	172,135 88%	127,459 119%	160,030 94%	169,359 89%	139,562 108%	149,398 90%	158,757 83%	148,364 87%
Veitsch-Radex Breitenau	264,056 86%	186,944 121%	251,049 90%	284,762 79%	258,691 87%	247,483 95%	246,694 93%	211,388 107%
Wopfinger Baustoffindustrie Waldegg	127,437 108%	81,786 168%	92,829 148%	112,283 123%	122,691 112%	88,827 140%	104,663 117%	96,957 124%
Wiiertsdorfer & Peggauer (Kalk) Peggau	63,380 105%	10,519 630%	17,428 380%	46,586 142%	32,008 207%	93,173 130%	89,812 132%	97,255 120%
VOEST-Alpine Stahl Linz (Kalk) Steyrling	332,779 98%	259,441 126%	339,768 96%	335,950 97%	303,335 107%	370,764 17%	369,605 18%	366,489 17%
Kalkwerk Tagger (Leube) Golling	135,519 100%	131,537 103%	127,624 106%	125,030 108%	127,155 107%	104,856 1%	60,564 2%	64,894 2%
Styromagnesit Steirische Magnesitindustrie GmbH	0	0	0	0	0	36,761 24%	34,416 25%	33,222 26%
Schretter & Cie (Kalk) Vils	41,124 96%	36,047 110%	30,110 132%	34,768 114%	35,771 111%	36,645 104%	36,166 104%	30,786 119%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>31-Manufacture of glass</b>								
Vetropack Kremsmünster	73,379 87%	72,657 87%	67,740 94%	59,776 106%	65,830 96%	67,305 98%	64,209 101%	64,647 99%
Vetropack Pöchlarn	56,782 87%	54,512 90%	57,062 86%	57,397 86%	52,792 93%	56,565 90%	56,240 89%	57,278 85%
Technoglas Voitsberg	6,188 105%	5,316 122%	7,090 92%	7,975 81%	7,284 89%	7,180 102%	6,975 103%	6,511 109%
Swarovski Wattens	19,611 169%	13,798 240%	17,475 189%	17,123 193%	15,405 215%	21,318 114%	13,951 171%	10,937 149%
Saint-Gobain Isover Austria	8,866 112%	8,042 123%	6,869 144%	6,823 145%	6,633 149%	5,830 115%	6,576 100%	5,950 109%
Stölzle-Oberglas Köflach	49,066 82%	42,925 94%	48,043 84%	47,471 85%	47,486 85%	46,053 93%	46,454 91%	47,901 87%
<b>32-Manufacture of ceramics</b>								
Ziegelwerk Pichler Wels	18,851 122%	16,063 144%	16,645 139%	17,813 130%	17,098 135%	15,096 136%	17,029 118%	16,496 120%
Herbert Pexider GmbH Teufenbach	12,299 95%	8,583 136%	9,493 123%	8,552 137%	7,441 157%	6,821 135%	0	0
Lias Fehring	5,643 175%	3,353 294%	3,453 286%	3,772 261%	2,361 418%	2,148 466%	4,231 232%	3,116 310%
Tondach Unterpremstätten	8,772 95%	6,051 138%	6,699 125%	5,787 144%	3,436 243%	0	0	0
Rath GmbH Krummußbaum	8,073 113%	7,507 121%	8,484 107%	9,554 95%	9,193 99%	8,227 112%	8,282 109%	6,900 129%
Ziegelwerk Rhomberg-Dornbirn	1,948 272%	3,161 167%	3,278 161%	4,103 129%	4,690 113%	3,760 80%	3,961 74%	4,024 72%
<b>34-Production or processing of gypsum or plasterboard</b>								
Knauf Werk Weißenbach	0	0	0	0	0	28,305 2%	28,244 3%	28,186 3%
Saint-Gobian Rigips Austria GmbH, Werk Bad Aussee	0	0	0	0	0	21,469 107%	21,243 133%	20,566 135%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>35-Production of pulp</b>								
M-real Hallein	69,760	31,405	7,692	5,238	6,041	1,637	1,227	1,274
	155%	343%	1401%	2058%	1784%	904%	1094%	949%
Norske Skog Bruck GmbH	220,644	198,720	205,075	215,193	197,065	171,672	181,184	179,917
	95%	106%	102%	98%	107%	71%	66%	65%
Lenzing AG Faser+Energie 1, Zellstoff, Papier	137,466	149,948	154,426	128,527	124,684	151,139	209,191	197,638
	130%	119%	116%	139%	144%	248%	176%	183%
Neusiedler Zellstoff Kematen	9,378	8,933	8,857	8,235	8,341	7,349	8,148	7,456
	110%	115%	116%	125%	123%	0%	0%	0%
Merckens Schwertberg	4,398	3,703	3,974	3,806	3,794	3,825	3,527	3,782
	97%	115%	107%	112%	112%	125%	133%	122%
Zellstoff Pöls	14,668	9,615	7,450	11,718	14,269	45,847	37,071	48,407
	324%	494%	638%	406%	333%	65%	55%	42%
<b>36-Production of paper or cardboard</b>								
Lenzing Papier GmbH	0	0	0	0	0	1,566	1,934	1,821
						1834%	1460%	1522%
Sappi Gratkorn	320,065	314,213	317,873	295,387	296,691	345,961	322,366	402,966
	120%	122%	121%	130%	129%	82%	87%	68%
Nettingsdorfer Ansfelden	74,893	69,853	75,790	69,018	63,190	67,686	67,692	66,093
	123%	132%	121%	133%	146%	170%	167%	168%
Papierfabrik Wattens	27,234	25,044	26,712	27,347	24,288	24,393	23,794	24,445
	82%	89%	85%	89%	96%	112%	112%	108%
Mayr Melnhof Karton Frohnleiten	119,250	110,232	119,180	114,237	117,030	128,111	123,161	129,085
	109%	117%	109%	113%	111%	109%	111%	104%
Mayr Melnhof Karton Hirschwang	25,447	25,075	28,147	26,789	27,080	26,047	25,601	26,656
	111%	113%	101%	106%	105%	91%	91%	86%
Feinpapier Feurstein Traun	35,780	31,837	36,376	33,556	33,252	32,695	31,830	32,853
	97%	109%	96%	104%	105%	82%	82%	78%
SCA Laakirchen	2,428	1,924	1,905	2,067	2,217	2,171	2,181	2,248
	107%	134%	253%	234%	218%	7226%	7068%	6735%
Rondo Ganahl Frastanz	26,408	25,538	25,347	24,097	22,248	22,841	23,139	24,177
	89%	92%	93%	97%	105%	119%	115%	108%
Mondi Packaging Frohnleiten	45,753	46,480	46,585	45,223	34,043	7,995	0	0
	95%	94%	94%	96%	128%	543%		
Papierfabrik Hamburger Pitten	172,316	177,170	179,906	184,579	167,476	172,523	169,934	173,434
	83%	81%	80%	78%	86%	64%	64%	61%
Neusiedler Kematen	34,366	32,053	33,266	31,086	30,936	27,697	29,228	28,033
	113%	122%	117%	125%	126%	112%	104%	107%
Steyrermühl AG Steyrmühl	234,457	197,632	232,532	248,048	248,914	157,247	79,249	72,952
	101%	119%	101%	95%	95%	95%	185%	195%
Frantschach St. Gertraud	32,331	33,767	35,701	36,133	36,874	45,995	34,271	44,700
	155%	149%	141%	139%	136%	281%	369%	277%
Profümed GmbH	4,728	4,453	4,980	4,993	4,819	5,407	4,868	4,639
	93%	99%	88%	88%	91%	64%	70%	72%
Brigl & Bergmeister Niklasdorf	3,246	3,262	3,570	3,475	3,658	3,560	3,874	3,548
	91%	91%	83%	85%	81%	0%	0%	0%
SCA Ortmann	76,174	74,859	75,762	74,029	72,638	72,736	71,829	70,734
	92%	94%	98%	98%	100%	62%	62%	62%
Neusiedler Hausmening	107,189	106,188	103,573	100,542	103,244	96,399	94,585	97,324
	97%	98%	100%	103%	100%	90%	90%	86%

Table 8-1 Installations of Austria (continued)

Installation	Verified Emissions [t CO <sub>2</sub> ] and Share of Free Allowances [%]							
	2008	2009	2010	2011	2012	2013	2014	2015
<b>38-Production of nitric acid</b>								
Borealis Agrolinz Melamine Salpetersäureanlage	0	0	63,988 392%	48,326 520%	53,173 409%	48,508 328%	48,024 326%	46,856 328%
<b>41-Production of ammonia</b>								
Borealis Agrolinz Melamine Ammoniakanlage	0	0	0	0	0	790,678 88%	924,599 74%	896,718 75%
<b>42-Production of bulk chemicals</b>								
Atmosa PSA	0	0	0	0	0	28,982 84%	27,207 88%	29,794 79%
ESIM Chemicals GmbH	0	0	0	0	0	0	0	0
Borealis Schwechat	30,701 48%	30,803 48%	44,749 33%	43,298 34%	40,451 37%	20,717 367%	14,510 515%	12,968 566%
Dynea Krems	1,203 117%	855 165%	404 349%	264 533%	320 440%	16,663 117%	17,923 107%	18,161 103%
<b>99-Other activity opted-in pursuant to Article 24 of Directive 2003/87/EC</b>								
Schönkirchen-Reyersdorf	0	0	0	0	0	28,422 97%	30,192 90%	36,792 72%
Thann	0	0	0	0	0	3,104 83%	1,902 133%	4,015 62%
Auersthal	0	0	0	0	0	83,130 85%	76,802 90%	72,769 93%
Jungbunzlauer Rohstoffanlage Pernhofen	1,906 100%	18,985 136%	25,978 106%	27,048 101%	25,267 109%	0	0	0