



REPORT

M-2013 | 2021

Greenhouse Gas Emissions 1990-2019

National Inventory Report



COLOPHON

Executive institution

The Norwegian Environment Agency

Project manager for the contractor**Contact person in the Norwegian Environment Agency**

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M-no

2013

Year

2021

Pages

633

Contract number**Publisher**

The Norwegian Environment Agency

The project is funded by**Author(s)**

The Norwegian Environment Agency, Statistics Norway, Norwegian Institute of Bioeconomy Research

Title - Norwegian and English

Greenhouse Gas Emissions 1990-2019, National Inventory Report

Summary - sammendrag

Norges utslipp av klimagasser for perioden 1990-2019, rapport til FN

4 emneord

Rapportering, klimagasser, utslipp, opptak

4 subject words

NIR, greenhouse gases, emissions, removals

Front page photo

Eivind Farnen

Preface

The United Nations Framework Convention on Climate Change (UNFCCC) was adopted in 1992 and entered into force in 1994. According to Articles 4 and 12 of the Convention, Parties are required to develop and submit to the UNFCCC national inventories of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol on an annual basis.

To comply with the above requirement, Norway has prepared the present 2021 National Inventory Report (NIR). The NIR and the associated Common Reporting Format (CRF) tables have been prepared in accordance with the revised UNFCCC Reporting Guidelines on Annual Inventories as adopted by the COP by its Decision 24/CP.19. The methodologies used in the calculation of emissions are consistent with the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. The structure of this report is consistent with the UNFCCC guidelines for inventory reporting.

This National Inventory Report also includes supplementary information required under Article 7, paragraph 1, of the Kyoto Protocol. This supplementary information comprises chapter 11 with emissions and removals from Land Use, Land-Use Change and Forestry under the Kyoto Protocol. Chapter 12 includes information on Kyoto units, chapter 13 includes information on changes in national systems, chapter 14 includes information on changes in national registries and chapter 15 includes information on minimization of adverse impacts.

The Norwegian Environment Agency, a directorate under the Norwegian Ministry of Climate and Environment, is responsible for the reporting. Statistics Norway has been the principle contributor while the Norwegian Institute of Bioeconomy Research is responsible for chapters 6 and 11 and all information regarding Land Use, Land Use Change and Forestry.

Oslo, April 2021

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Director, Department of Climate

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Table of contents

Part I: Annual Inventory Submission	7
1 Introduction	8
1.1 Background information on GHG inventories and climate change	8
1.2 A description of the national inventory arrangements	10
1.2.1 Institutional, legal and procedural arrangements	10
1.2.2 Overview of inventory planning, preparation and management	10
1.2.3 Quality assurance, quality control and verification	11
1.2.4 Changes in the national inventory arrangements since previous submission	18
1.3 Inventory preparation, data collection, processing and storage	19
1.4 Brief general description of methodologies (including tiers used) and data sources used	20
1.4.1 Introduction	20
1.4.2 The main emission model	20
1.4.3 The LULUCF model	21
1.4.4 Data sources	22
1.5 Brief description of key categories	23
1.6 General uncertainty evaluation, including data on the overall uncertainty for the inventory totals	27
1.6.1 Approach 1 uncertainty analysis	27
1.6.2 Approach 2 uncertainty analysis	27
1.7 General assessment of completeness	31
2 Trends in Greenhouse Gas Emissions	34
2.1 Description and interpretation of emission trends for aggregated GHG emissions	34
2.2 Description and interpretation of emission trends by gas	37
2.2.1 Carbon dioxide (CO ₂)	39
2.2.2 Methane (CH ₄)	41
2.2.3 Nitrous oxide (N ₂ O)	43
2.2.4 Perfluorocarbons (PFCs)	45
2.2.5 Sulphur hexafluoride (SF ₆)	46
2.2.6 Hydrofluorocarbons (HFCs)	48
2.3 Description and interpretation of emission trends by sector	50
2.3.1 Energy	51
2.3.2 Industrial processes and product use	56

National Inventory Report 2021 - Norway

2.3.3	<i>Agriculture</i>	59
2.3.4	<i>Land Use, Land-Use Change and Forestry (LULUCF) and KP-LULUCF</i>	61
2.3.5	<i>Waste</i>	63
2.4	<i>Emission trends for indirect greenhouse gases and SO₂</i>	66
3	<i>Energy (CRF sector 1)</i>	67
3.1	<i>Overview of sector</i>	67
3.2	<i>Fuel Combustion</i>	73
3.2.1	<i>Overview</i>	73
3.2.2	<i>Energy industries, 1A1 (Key category for CO₂ and CH₄)</i>	91
3.2.3	<i>Manufacturing industries and construction, 1A2 (Key category for CO₂ and CH₄)</i>	98
3.2.4	<i>Transport – Civil Aviation, 1A3a (Key category for CO₂)</i>	102
3.2.5	<i>Transport – Road Transportation, 1A3b (Key category for CO₂ and N₂O)</i>	105
3.2.6	<i>Transport – Railways, 1A3c</i>	118
3.2.7	<i>Transport – Navigation, 1A3d (Key category for CO₂ and CH₄)</i>	119
3.2.8	<i>Transport – Other transportation, 1A3e</i>	122
3.2.9	<i>Motorized equipment (incl. in 1A2, 1A4 and 1A5)</i>	123
3.2.10	<i>Other Sectors, 1A4 (Key category for CO₂ and CH₄)</i>	125
3.2.11	<i>Other emissions from energy combustion, 1A5</i>	129
3.3	<i>Fugitive Emissions from Coal Mining and Handling, 1B1 (Key category for CH₄)</i>	133
3.3.1	<i>Description</i>	133
3.3.2	<i>Methodological issues</i>	134
3.3.3	<i>Activity data</i>	135
3.3.4	<i>Emission factors</i>	135
3.3.5	<i>Uncertainties and time-series consistency</i>	137
3.3.6	<i>Category-specific QA/QC and verification</i>	138
3.3.7	<i>Category-specific recalculations</i>	138
3.3.8	<i>Category-specific planned improvements</i>	138
3.4	<i>Fugitive Emissions from Oil and Natural Gas – 1B2</i>	139
3.4.1	<i>Overview</i>	139
3.4.2	<i>Fugitive Emissions from Oil, 1.B.2.a (Key category for CO₂)</i>	147
3.4.3	<i>Fugitive Emissions from Natural Gas, 1.B.2.b (Key category for CH₄)</i>	151
3.4.4	<i>Fugitive Emissions from Venting, 1.B.2.c Venting (Key category for CO₂ and CH₄)</i>	154
3.4.5	<i>Fugitive Emissions from Flaring, 1.B.2.c Flaring (Key category for CO₂ and CH₄)</i>	162

National Inventory Report 2021 - Norway

3.5	<i>CO₂ capture and storage at oil and gas production fields, 1C (Key Category for CO₂)</i>	169
3.5.1	<i>Overview</i>	169
3.5.2	<i>CO₂ capture and storage at the oil and gas production field Sleipner Vest</i>	169
3.5.3	<i>CO₂ capture and storage at Hammerfest LNG/the gas-condensate production field Snøhvit</i>	175
3.6	<i>Cross-cutting issues</i>	186
3.6.1	<i>Sectoral versus reference approach</i>	186
3.6.2	<i>Feedstocks and non-energy use of fuels</i>	195
3.7	<i>Memo items</i>	200
3.7.1	<i>International bunkers</i>	200
3.7.2	<i>CO₂ emissions from biomass</i>	202
4	<i>Industrial processes and product use (CRF sector 2)</i>	203
4.1	<i>Overview of sector</i>	203
4.2	<i>Mineral industry – 2A</i>	205
4.2.1	<i>Cement Production, 2A1 (Key category for CO₂)</i>	206
4.2.2	<i>Lime Production, 2A2 (Key category for CO₂)</i>	208
4.2.3	<i>Glass production, 2A3</i>	210
4.2.4	<i>Ceramics, 2A4a</i>	211
4.2.5	<i>Other uses of soda ash, 2A4b</i>	212
4.2.6	<i>Non-metallurgical magnesium production, 2A4c</i>	214
4.2.7	<i>Other process use of carbonates, 2A4d</i>	215
4.3	<i>Chemical industry – 2B</i>	218
4.3.1	<i>Ammonia Production, 2B1 (Key category for CO₂)</i>	219
4.3.2	<i>Production of Nitric Acid, 2B2 (Key category for N₂O)</i>	222
4.3.3	<i>Silicon carbide, 2B5a (Key category for CO₂)</i>	224
4.3.4	<i>Calcium carbide, 2B5b</i>	228
4.3.5	<i>Titanium dioxide production, 2B6 (Key category for CO₂)</i>	229
4.3.6	<i>Methanol, 2B8a</i>	230
4.3.7	<i>Ethylene, 2B8b</i>	232
4.3.8	<i>Other, plastic, 2B8g</i>	234
4.3.9	<i>Other, production of fertilizers, 2B10</i>	235
4.4	<i>Metal industry – 2C</i>	238
4.4.1	<i>Steel, 2C1a</i>	239
4.4.2	<i>Production of Ferroalloys, 2C2 (Key category for CO₂)</i>	240

National Inventory Report 2021 - Norway

4.4.3	<i>Aluminium production, 2C3 (Key Category for CO₂ and PFC)</i>	244
4.4.4	<i>Magnesium production, 2C4 (Key category for SF₆)</i>	251
4.4.5	<i>Zinc production, 2C6</i>	252
4.4.6	<i>Anode production, 2C7i</i>	253
4.4.7	<i>Nickel production, 2C7ii</i>	254
4.5	<i>Non-energy products from fuels and solvent use – 2D</i>	256
4.5.1	<i>Lubricant use, 2D1 (key category)</i>	256
4.5.2	<i>Paraffin wax use, 2D2</i>	260
4.5.3	<i>Solvent use, 2D3a</i>	262
4.5.4	<i>Road paving with asphalt, 2D3b</i>	266
4.5.5	<i>Other, 2D3d (use of urea as a reductant)</i>	267
4.6	<i>Electronics industry – 2E</i>	269
4.6.1	<i>Integrated circuit or semiconductor, 2E1</i>	269
4.7	<i>Product uses as substitutes for ODS – 2F (key category for HFCs)</i>	271
4.7.1	<i>Refrigeration and air conditioning, 2F1</i>	272
4.7.2	<i>Other applications, 2F6</i>	282
4.8	<i>Other product manufacture and use – 2G</i>	285
4.8.1	<i>Electric equipment, 2G1</i>	285
4.8.2	<i>SF₆ and PFC from other product use, 2G2</i>	287
4.8.3	<i>Use of N₂O in anaesthesia, 2G3a</i>	288
4.8.4	<i>Propellant for pressure and aerosol products, 2G3b.1</i>	289
4.8.5	<i>Other use of N₂O, 2G3b.2</i>	290
4.9	<i>Other – 2H</i>	292
4.9.1	<i>Pulp and paper, 2H1</i>	292
4.9.2	<i>Food and beverages industry, 2H2 (key category)</i>	293
5	<i>Agriculture (CRF sector 3)</i>	295
5.1	<i>Overview</i>	295
5.2	<i>Livestock population characterisation</i>	298
5.2.1	<i>Data sources</i>	298
5.2.2	<i>Method for estimating number of cattle</i>	300
5.2.3	<i>Method for estimating number of sheep</i>	301
5.2.4	<i>Deviations from FAO statistics</i>	302
5.3	<i>Nitrogen in animal manure as basis for emission estimates</i>	304

National Inventory Report 2021 - Norway

5.4	<i>Emissions from enteric fermentation in domestic livestock - 3A (Key category for CH₄)</i>	307
5.4.1	<i>Category description</i>	307
5.4.2	<i>Uncertainties and time-series consistency</i>	314
5.4.3	<i>Category specific QA/QC and verification</i>	315
5.4.4	<i>Category-specific recalculations</i>	316
5.4.5	<i>Category-specific planned improvements</i>	316
5.5	<i>Emissions from manure management - 3B (Key categories for CH₄ and N₂O)</i>	317
5.5.1	<i>Category description</i>	317
5.5.2	<i>Uncertainties and time-series consistency</i>	333
5.5.3	<i>Category specific QA/QC and verification</i>	334
5.5.4	<i>Category-specific recalculations</i>	335
5.5.5	<i>Category-specific planned improvements</i>	337
5.6	<i>Direct and indirect N₂O emissions from agricultural soils - 3D (Key categories for N₂O)</i>	338
5.6.1	<i>Category description</i>	338
5.6.2	<i>Uncertainties and time-series consistency</i>	351
5.6.3	<i>Category-specific QA/QC and verification</i>	352
5.6.4	<i>Category-specific recalculations</i>	353
5.6.5	<i>Category-specific planned improvements</i>	353
5.7	<i>Emissions from field burning of agricultural residues – 3F</i>	354
5.7.1	<i>Category description</i>	354
5.7.2	<i>Uncertainties and time-series consistency</i>	354
5.7.3	<i>Category-specific QA/QC and verification</i>	354
5.7.4	<i>Category-specific recalculations</i>	355
5.7.5	<i>Category-specific planned improvements</i>	355
5.8	<i>Emissions from liming – 3G (Key category for CO₂)</i>	356
5.8.1	<i>Category description</i>	356
5.8.2	<i>Uncertainties and time-series consistency</i>	356
5.8.3	<i>Category-specific recalculations</i>	356
5.8.4	<i>Category-specific planned improvements</i>	356
5.9	<i>Emissions from urea application – 3H</i>	357
5.9.1	<i>Category description</i>	357
5.9.2	<i>Uncertainties and time-series consistency</i>	357
5.9.3	<i>Category-specific recalculations</i>	357

National Inventory Report 2021 - Norway

5.9.4	<i>Category-specific planned improvements</i>	357
6	<i>Land-use, land-use change and forestry (CRF sector 4)</i>	359
6.1	<i>Sector Overview</i>	359
6.1.1	<i>Emissions and removals</i>	359
6.1.2	<i>Activity data</i>	363
6.1.3	<i>Uncertainties</i>	365
6.1.4	<i>Key categories</i>	368
6.1.5	<i>Completeness</i>	370
6.1.6	<i>Quality assurance and quality control (QA/QC) for LULUCF</i>	371
6.2	<i>Land-use definitions and classification system</i>	373
6.2.1	<i>Land-use definitions</i>	373
6.2.2	<i>Consistency in areas and reporting categories</i>	376
6.2.3	<i>Sink/source categories</i>	377
6.3	<i>Land area representation and the National Forest Inventory</i>	379
6.3.1	<i>Current NFI design</i>	379
6.3.2	<i>Land stratification to climate</i>	381
6.3.3	<i>Land stratification to soil classes</i>	383
6.3.4	<i>Changes in the NFI design</i>	384
6.3.5	<i>Inter- and extrapolation for area and living biomass estimates</i>	386
6.3.6	<i>Backcasting correction of area and estimates</i>	388
6.3.7	<i>Uncertainties in areas and living biomass</i>	391
6.3.8	<i>QA/QC for the NFI data</i>	392
6.4	<i>Forest land – 4A</i>	394
6.4.1	<i>Forest land remaining forest land, 4A1</i>	394
6.4.2	<i>Land converted to forest land, 4A2</i>	404
6.4.3	<i>Completeness</i>	407
6.5	<i>Cropland – 4B</i>	408
6.5.1	<i>Cropland remaining cropland, 4B1</i>	408
6.5.2	<i>Land converted to cropland, 4B2</i>	413
6.5.3	<i>Completeness</i>	415
6.6	<i>Grassland – 4C</i>	416
6.6.1	<i>Grassland remaining grassland, 4C1</i>	418
6.6.2	<i>Land converted to grassland, 4C2</i>	426

National Inventory Report 2021 - Norway

6.6.3	Completeness.....	428
6.7	Wetlands – 4D	429
6.7.1	Wetlands remaining wetlands, 4D1	429
6.7.2	Land converted to wetlands, 4D2.....	431
6.7.3	Completeness.....	433
6.8	Settlements – 4E	434
6.8.1	Settlements remaining settlements, 4E1.....	434
6.8.2	Land converted to settlements, 4E2	435
6.8.3	Completeness.....	437
6.9	Other land – 4F	437
6.9.1	Other land remaining other land, 4F1	437
6.9.2	Land converted to other land, 4F2	437
6.9.3	Completeness.....	438
6.10	Harvested wood products – 4G.....	439
6.10.1	Methodological issues	439
6.10.2	Uncertainties and time-series consistency	441
6.10.3	QA/QC and verification	441
6.10.4	Recalculations.....	441
6.10.5	Planned improvements	441
6.10.6	Completeness.....	441
6.11	Direct N ₂ O emissions from managed soils – 4(I)	442
6.11.1	Inorganic fertilizer on forest land	442
6.11.2	Organic fertilizer on forest land	444
6.11.3	Organic fertilizer on settlements.....	444
6.11.4	Uncertainties	445
6.11.5	QA/QC and verification	445
6.11.6	Recalculations.....	445
6.11.7	Planned improvements	445
6.11.8	Completeness.....	445
6.12	Emissions and removals from drainage, rewetting and other management of soils – 4(II)	446
6.12.1	N ₂ O emissions from drainage of organic soils (key category).....	446
6.12.2	CH ₄ emissions from drainage of organic soils (key category)	447
6.12.3	Uncertainties	447

National Inventory Report 2021 - Norway

6.12.4	QA/QC and verification	448
6.12.5	Recalculations	448
6.12.6	Planned improvements	448
6.12.7	Completeness.....	448
6.13	Direct N ₂ O emissions from N mineralization and immobilization – 4(III)	449
6.13.1	Methodological issues	449
6.13.2	Recalculations	449
6.13.3	Planned improvements	449
6.13.4	Completeness.....	450
6.14	Indirect N ₂ O emissions from managed soils – 4(IV)	451
6.14.1	Atmospheric deposition	451
6.14.2	Nitrogen leaching and run-off	451
6.14.3	Uncertainties	452
6.14.4	QA/QC and verification	452
6.14.5	Recalculations	452
6.14.6	Planned improvements	452
6.14.7	Completeness.....	452
6.15	Biomass Burning – 4(V)	453
6.15.1	Fires on forest land	453
6.15.2	Completeness.....	457
6.16	Recalculations for LULUCF.....	458
6.16.1	Forest Land	460
6.16.2	Cropland.....	461
6.16.3	Grassland	462
6.16.4	Wetlands	463
6.16.5	Settlements.....	464
6.16.6	Other Land.....	465
6.16.7	Harvested wood products	465
6.16.8	4(I) Direct N ₂ O emission from managed soils	465
6.16.9	4(II) Emissions and removal from drainage of organic soils	466
6.16.10	4(III) Direct N ₂ O emissions from N mineralization and immobilisation	466
6.16.11	4(IV) Indirect N ₂ O emissions from managed soils	466
6.16.12	4(V) Biomass burning.....	467

National Inventory Report 2021 - Norway

7	Waste (CRF sector 5)	468
7.1	Overview	468
7.2	Managed Waste Disposal on Land – 5A1	469
7.2.1	Anaerobic managed waste disposal sites, 5A1a (Key category for CH ₄)	469
7.3	Unmanaged Waste Disposal Sites – 5A2	477
7.4	Biological treatment of Solid Waste – 5B (Key category for CH ₄ and N ₂ O)	478
7.4.1	Composting and Anaerobic digestion of organic waste – 5B1 and 5B2	478
7.5	Waste incineration – 5C	483
7.5.1	Description	483
7.5.2	Methodological issues	483
7.5.3	Activity data	484
7.5.4	Emission factors	485
7.5.5	Uncertainties and time-series consistency	485
7.5.6	Source specific QA/QC and verification	486
7.5.7	Recalculations	486
7.5.8	Planned improvements	486
7.6	Wastewater treatment and discharge – 5D (Key category for CH ₄)	486
7.6.1	Overview	486
7.6.2	Methodological issues	488
7.6.3	Activity data	490
7.6.4	Emission factors	493
7.6.5	Uncertainties and time-series consistency	495
7.6.6	Source specific QA/QC and verification	495
7.6.7	Recalculations	495
7.6.8	Planned improvements	495
7.7	Other emissions sources from the waste sector – 5E	495
7.7.1	Description	495
7.7.2	Recalculations	495
7.7.3	Planned improvements	495
8	Other (CRF sector 6) (if applicable)	496
9	Indirect CO ₂ and nitrous oxide emissions	497
9.1	Description of sources of indirect emissions in GHG inventory	497
9.2	Methodological issues	498

National Inventory Report 2021 - Norway

9.3	<i>Reporting in CRF and NIR</i>	498
Part II: Supplementary information required under article 7, paragraph 1		501
10	<i>Recalculatons and improvements</i>	502
10.1	<i>Explanations and justifications for recalculations</i>	502
10.2	<i>Specific description of the recalculations</i>	502
10.2.1	<i>Energy</i>	502
10.2.2	<i>Industrial processes and product use</i>	505
10.2.3	<i>Agriculture</i>	509
10.2.4	<i>Land use, Land use change and Forestry</i>	512
10.2.5	<i>Waste</i>	521
10.2.6	<i>KP-LULUCF</i>	522
10.3	<i>Implications for emissions levels and trends, including time-series consistency</i>	527
10.3.1	<i>Implications for emission levels</i>	527
10.3.2	<i>Implications for emission trends</i>	530
10.4	<i>Implemented and planned improvements in response to the review process</i>	533
10.4.1	<i>Work plan for further improvement of the Reference and Sectoral Approach</i>	575
10.4.2	<i>Work plan for further improvement of the Institutional Arrangements</i>	580
10.4.3	<i>Uncertainty analysis - work in progress.</i>	585
11	<i>KP-LULUCF</i>	586
11.1	<i>General information</i>	586
11.1.1	<i>Relation between UNFCCC land classes and KP activities</i>	587
11.1.2	<i>Definitions of elected activities under Article 3.4</i>	590
11.1.3	<i>Description of how the definition of each activity under Article 3.3 and 3.4 have been applied consistently over time</i>	591
11.1.4	<i>Hierarchy among Article 3.4 activities and how they have been consistently applied in determining how land was classified</i>	591
11.2	<i>Land-related information</i>	592
11.2.1	<i>Spatial assessment units used for determining the area of the units of land under Article 3.3</i>	592
11.2.2	<i>Methodology used to develop the land transition matrix</i>	592
11.2.3	<i>Maps and/or database to identify the geographical locations and the system of identification codes for the geographical locations</i>	592
11.3	<i>Activity specific information</i>	595
11.3.1	<i>Methods for carbon stock change and GHG emission and removal estimates</i>	595
11.3.2	<i>Uncertainty estimates</i>	595

National Inventory Report 2021 - Norway

11.3.3	<i>Changes in data and methods since the previous submission (recalculations).....</i>	596
11.3.4	<i>Omissions of carbon pool or GHG emissions/removals from activities under Article 3.3 and elected activities under Article 3.4</i>	600
11.3.5	<i>Provisions for natural disturbances</i>	600
11.3.6	<i>Emissions and removals from the harvested wood product pool</i>	600
11.3.7	<i>Information on whether emissions and removals have been factored out</i>	602
11.4	<i>Article 3.3</i>	603
11.4.1	<i>Activities under Article 3.3 began on or after 1 January 1990 and before 31 December of the last year of the commitment period and are directly human-induced.....</i>	603
11.4.2	<i>How harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation</i>	603
11.5	<i>Article 3.4</i>	604
11.5.1	<i>Activities under Article 3.4 occurred since 1 January 1990 and are human-induced</i>	604
11.5.2	<i>Information relating to Cropland Management, Grazing Land Management, Revegetation, and Wetland Drainage and Rewetting, if elected, for the base year</i>	604
11.5.3	<i>Emissions and removals from Forest Management, Cropland Management, and Grazing land Management under Article 3.4 are not accounted for under activities under Article 3.3</i>	605
11.5.4	<i>Conversion of natural forests to planted forests</i>	605
11.5.5	<i>Methodological consistency between the reference level and forest management reporting and technical corrections.....</i>	605
11.5.6	<i>Information about emissions or removals resulting from the harvest and conversion of forest plantations to non-forest land</i>	606
11.6	<i>Other information</i>	607
11.6.1	<i>Key category analysis for Article 3.3 activities and any elected activities under Article 3.4. ...</i>	607
11.7	<i>Information relating to Article 6</i>	607
12	<i>Information on accounting of Kyoto units.....</i>	608
12.1	<i>Background information</i>	608
12.2	<i>Summary of information reported in the SEF tables.....</i>	608
12.3	<i>Discrepancies and notifications</i>	610
12.4	<i>Publicly accessible information</i>	610
12.5	<i>Calculation of the commitment period reserve (CPR)</i>	612
13	<i>Information on changes in the National System</i>	613
13.1	<i>Changes in the National Greenhouse Gas Inventory System</i>	613
14	<i>Information on changes in national registry</i>	614
15	<i>Information on minimization of adverse impacts in accordance with Art. 3.14</i>	616

16 *References* 621

ANNEX (I – X) (in separate electronic document)

Annex I:	Key categories
Annex II:	Uncertainty analysis
Annex III:	Energy balance sheets
Annex IV:	CO₂ capture and storage
Annex V:	National system in Norway
Annex VI:	CRF summary 2 reports
Annex VII:	SEF and Registry Changes
Annex VIII:	QA/QC of point sources
Annex IX:	Agriculture, method description
Annex X:	Overview of notation key IE
Annex XI:	RA international comparison

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National Inventory Report 2021

E.S. Executive Summary

E.S.1. Background information on greenhouse gas (GHG) inventories and climate change

The 1992 United Nations Framework Convention on Climate Change (UNFCCC) requires that the Parties to the Convention develop, update and submit to the UNFCCC annual inventories of greenhouse gas emissions by sources and removals by sinks. This report documents the Norwegian National Inventory Report (NIR) 2021 for the period 1990-2019.

The NIR and the associated Common Reporting Format (CRF) tables have been prepared in accordance with the revised UNFCCC Reporting Guidelines on Annual Inventories as adopted by the COP by its Decision 24/CP.19. The methodologies used in the calculation of emissions are consistent with the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. As recommended by the IPCC Guidelines, country specific methods have been used where appropriate.

Emissions of the following greenhouse gases are covered in this report: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), perfluorocarbons (PFCs), hydrofluorocarbons (HFCs) and sulphur hexafluoride (SF₆). Norway does not have any emissions of nitrogen trifluoride (NF₃) to report. In addition, the inventory includes calculations of emissions of the precursors NO_x, NMVOC, and CO, as well as SO₂. Indirect CO₂ emissions originating from the fossil part of CH₄ and NMVOC are calculated and reported.

E.S.2 Summary of national emission and removal-related trends

In 2019, the total emissions of greenhouse gases in Norway amounted to 50.3 million tonnes CO₂ equivalents, without emissions and removals from Land-Use, Land-Use Change and Forestry (LULUCF). This is a 2.2 % decrease in emissions compared with 1990, but 13 % lower than 2007 when the emissions peaked at 57.0 million tonnes CO₂ equivalents. The emissions decreased by 3.6 % between 2018 and 2019.

In 2019, CO₂ contributed to 83.9 % of the total emission figures, while methane and nitrous oxide contributed to 9.1 % and 4.7 %, respectively. PFCs, HFCs and SF₆ together accounted for 2.3 % of the total GHG emissions.

The total net removal from the LULUCF sector was 18.6 million tonnes CO₂ equivalents in 2019. The land-use category forest land was the main contributor to the total amount of sequestration with 23.6 million tonnes of CO₂. The net greenhouse gas emissions, including all sources and sinks, were 31.7 million tonnes CO₂ equivalents in 2019, a decrease of 19.8 % from 1990. This is due to an increase in carbon stored in living biomass, dead organic matter and in soils in Norway.

E.S.3 Overview of source and sink category emission estimates and trends

Figure E.S.1 shows the overall trend in the total emissions by gas for the period 1990-2019. The most important sector in Norway, with regards to the emissions of greenhouse gases (GHG), is the energy sector, accounting for 70.6 % of the total Norwegian emissions. The energy sector includes the energy industries (including oil and gas extraction), the transport sector, energy use in manufacturing and construction, fugitive emissions from fuels and energy combustion in other sectors. Road traffic and offshore gas turbines (electricity generation and pumping of natural gas) are the largest single contributors, while coastal navigation and energy commodities used for the production of raw materials are other major sources.

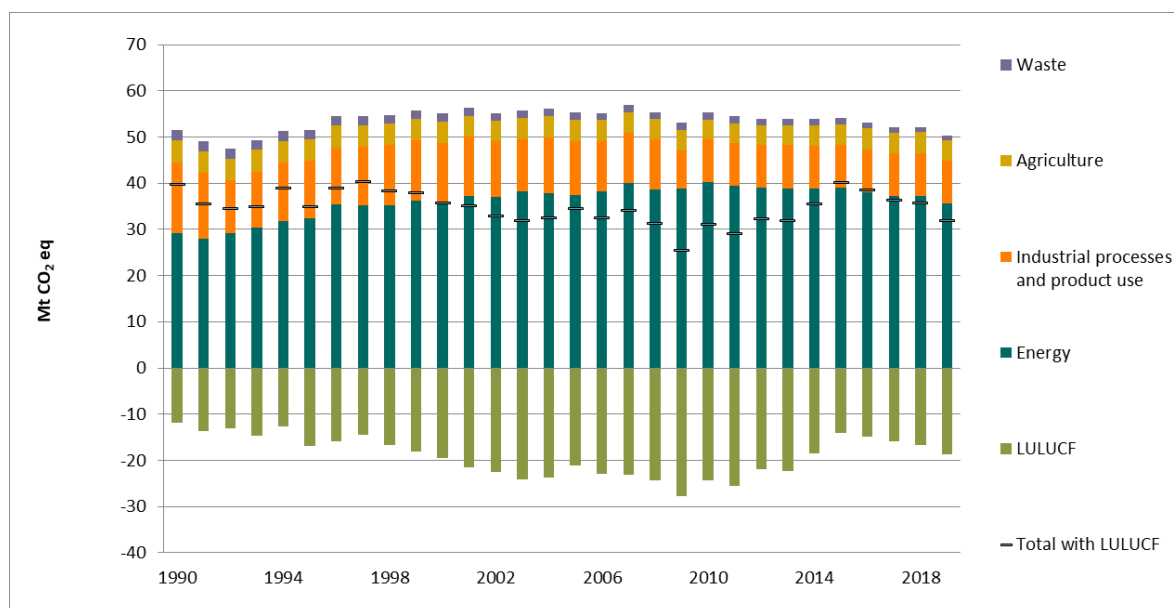


Figure E.S.1 Total emissions of greenhouse gases by sources and removals from LULUCF in Norway, 1990-2019 (Mtonnes CO₂ equivalents).

Source: Statistics Norway/Norwegian Environment Agency/Norwegian Institute of Bioeconomy Research

Figure E.S.3 shows the percentage change in emissions of greenhouse gases from 1990 to 2019 for the various IPCC sectors, compared to emissions in 1990. The development for each of the sectors since 1990 with regards to greenhouse gas emissions, and the most important sources, are described briefly in the following.

Norway has experienced economic growth since 1990. In addition, the offshore petroleum sector has expanded significantly. Together this has resulted in higher CO₂ emissions from energy use, both in energy industries and transport. Looking at the overall trend from 1990 to 2019, emissions from the energy sector increased by 22 %.

Emissions from transport showed an overall increase of 19.3 % from 1990 to 2019, but a decrease of 5.8 % from 2018 to 2019. The share of transport in the total GHG emissions has increased from 20.0 % in 1990 to 24.4 % in 2019. Road transportation accounted for 69.1 % of emissions from the transport sub-sector, while emissions from navigation and civil aviation accounted for 21.6 and 8.9 %, respectively.

respectively. Due to the fact that most railways are electrified in Norway, emissions of GHG from this source are insignificant

Industrial processes and other product use sector contributed to 18.4 % of the total national emissions of greenhouse gases in 2019. Production of metals and chemicals are the main sources of process-related industrial emissions of both CO₂ and other greenhouse gases such as N₂O (fertilizer production) and PFCs (aluminium production). Between 1990 and 2019, emissions from industrial processes decreased by 39.7 %. This is mainly due to reduced PFC emissions from the production of aluminium and SF₆ from the production of magnesium.

The agricultural sector contributed in 2019 to 8.8 % to the total emissions of greenhouse gases, corresponding to 4.4 million tonnes CO₂ equivalents. Emissions from agriculture decreased by 0.8 % between 2018 and 2019 and decreased by 7 % between 1990 and 2019. The dominant sources of GHGs are agricultural soils (N₂O) and enteric fermentation (CH₄) from domestic animals. These sources contributed to about 36.6 % and 50.4 % to the sector's emissions, respectively.

The waste sector contributed to 2.1 % of total Norwegian greenhouse gas emissions in 2019. GHG emissions from the waste sector were relatively stable during the 1990s. From 1998, the emissions declined, and in 2019, they were 52.3 % lower than in 1990. Total waste volumes have increased significantly over the period, but this has been offset by increased recycling and incineration of waste as well as increased flaring of methane from landfills. Several measures introduced in the 1990s have resulted in smaller amounts of waste disposed at disposal sites. With a few exceptions, it was then prohibited to dispose easy degradable organic waste at landfills in Norway. In 1999, a tax was introduced on waste delivered to final disposal sites. From July 1 2009, it was banned to deposit biodegradable waste to landfills.

Figure E.S.2 shows the various IPCC sectors' share of the total greenhouse gas emissions in Norway in 2019.

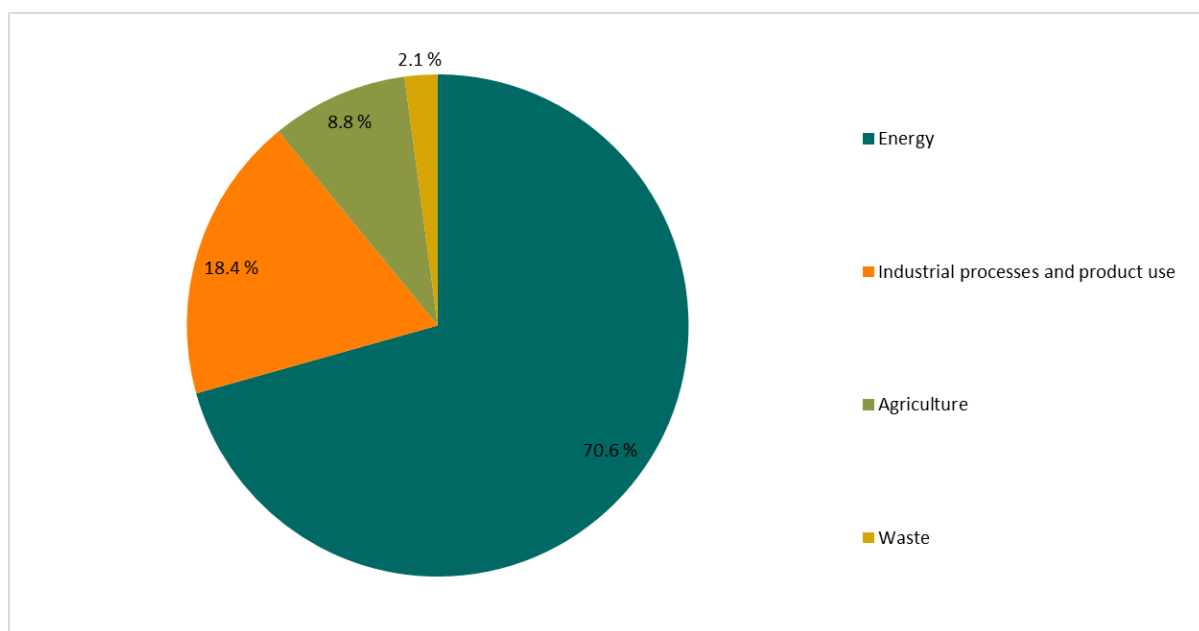


Figure E.S.2 Emissions by IPCC sector in 2019, excluding LULUCF.

Source: Statistics Norway/Norwegian Environment Agency

National Inventory Report 2021 - Norway

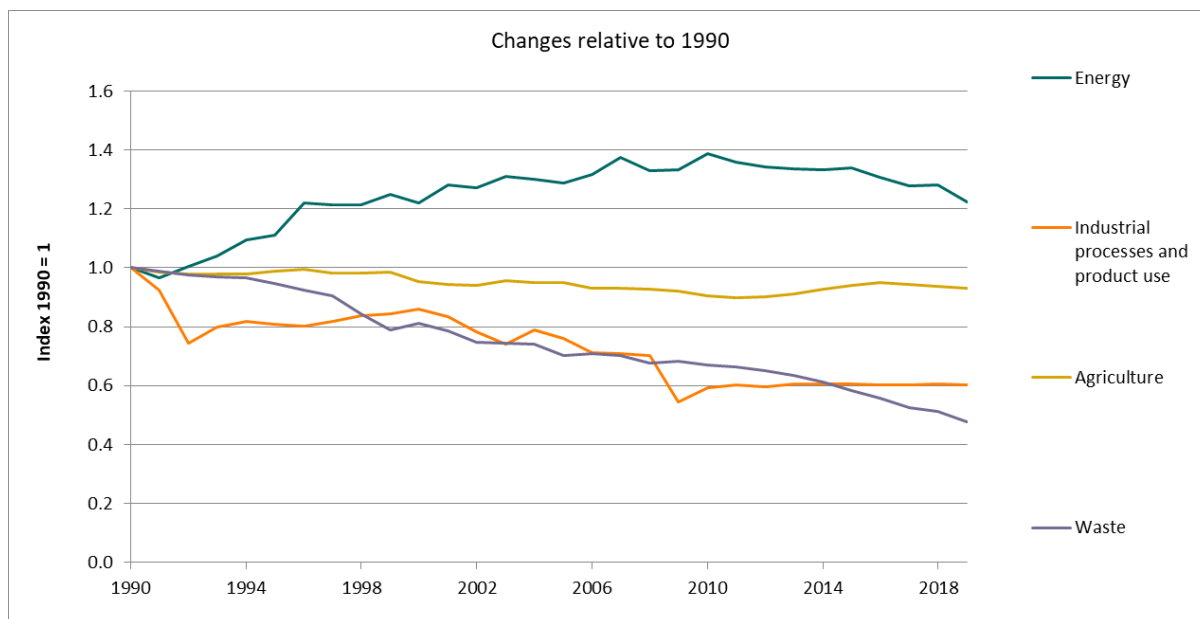


Figure E.S.3 Changes in GHG emissions, relative to 1990, by IPCC sector 1990-2019. Index 1990 = 1.
Source: Statistics Norway/Norwegian Environment Agency

The proportion of CO₂ emissions of the national total greenhouse gas emissions has increased from about 68.6 % in 1990 to 83.9 % in 2019. The increased proportion of CO₂ relative to other gases is due to growth in the CO₂ emissions during this period, as well as a reduction in emissions of N₂O, PFCs and SF₆ gases because of implemented environmental measures and/or technological improvements and closures of industrial plants.

Table E.S.1 Emissions of greenhouse gases in Norway during the period 1990-2019. Units: CO₂ in million tonnes (Mt), CH₄ and N₂O in 1000 tonnes (kt) and other gases in 1000 tonnes CO₂ eq. (kt CO₂ eq.).

Gas	CO ₂	CH ₄	N ₂ O	PFC	SF ₆	HFC
Year	Mt	kt		kt CO ₂ eq		
1990	35.3	241.1	13.8	3894.8	2098.5	0.04
1995	38.7	248.1	12.5	2314.0	579.8	97.8
2000	42.5	238.7	12.9	1518.5	891.4	369.3
2005	43.9	221.8	13.7	955.3	296.1	549.3
2010	46.2	215.2	8.3	238.4	68.6	895.1
2011	45.5	209.1	8.3	262.6	54.3	966.4
2012	45.0	208.0	8.3	200.5	53.5	1029.1
2013	45.0	205.4	8.2	181.1	56.3	1119.2
2014	45.0	203.5	8.3	179.0	50.1	1082.3
2015	45.4	202.8	8.4	146.4	69.8	966.0
2016	44.4	198.7	8.2	186.2	63.6	1007.1
2017	43.6	194.1	8.0	131.0	59.0	1029.7
2018	43.9	190.8	7.9	148.1	56.5	996.1
2019	42.2	182.6	8.0	175.1	56.8	933.3

Source: Statistics Norway/Norwegian Environment Agency

Table E.S.2 Emissions in million tonnes CO₂ equivalents in 1990, 2018, 2019 and changes (%) between 1990-2019 and 2018-2019 (without LULUCF).

Year	CO ₂	CH ₄	N ₂ O	PFCs	SF ₆	HFCs	Total
1990	35.3	6.0	4.1	3.9	2.1	0.00004	51.5
2018	43.9	4.8	2.4	0.1	0.1	1.0	52.2
2019	42.2	4.6	2.4	0.2	0.1	0.9	50.3
Changes 1990-2019	19.5 %	-24.2 %	-42.2 %	-95.5 %	-97.3 %	2126075.1 %	-2.2 %
Changes 2018-2019	-3.8 %	-4.3 %	1.1 %	18.2 %	0.5 %	-6.3 %	-3.6 %

Source: Statistics Norway/Norwegian Environment Agency

In 2019, 56.3 % of the methane emissions originated from agriculture, 22.2 % from the energy sector and 21.1 from the waste sector. The total methane emissions decreased by 4.3 % from 2018 to 2019.

In 2019, agriculture and nitric acid production contributed to 74.5 % and 11.7 % of the total N₂O emissions, respectively. Due to technical improvements in production of nitric acid, and despite the increased production, the total emissions of N₂O have decreased by 42.2 % since 1990.

The PFC emissions increased by 18.2 % from 2018 to 2019, and the emissions have, in total, been reduced by 95.5 % since 1990. PFC emissions originate primarily from the production of aluminium, where technical measures have been undertaken to reduce them. CO₂ emissions from aluminum production have increased since 1990 due to increased production levels.

SF₆ emissions have been reduced by 97.3 % from 1990 to 2019, mainly because of technological improvements and the closure of a magnesium production plant and a magnesium recycling foundry.

Emissions of HFCs increased significantly from mid-1990s until they reached a peak around 2013. The increase was moderated by the introduction of a tax on HFCs in 2003. From 2018 to 2019 the emissions decreased by 6.3 %.

The net removal from the LULUCF sector was 18.6 million tonnes CO₂-equivalents in 2019. Since 1990, there has been an increase in carbon stored in living biomass, dead organic matter and in soils in Norway, increasing net sequestration of CO₂ by 55 % since 1990. The increase in carbon stored is a result of an active forest management policy over the last 60 to 70 years. The annual harvest rate have been much lower than the annual increments, thus causing an accumulation of wood and other tree components.

E.S.4 Other information (precursors and SO₂)

Nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC) and carbon monoxide (CO) are not greenhouse gases, but they have an indirect effect on the climate through their influence on greenhouse gases, in particular ozone. Sulphur dioxide (SO₂) also has an indirect impact on climate, as it increases the level of aerosols with a subsequent cooling effect. Therefore, emissions of these gases are to some extent included in the inventory.

The overall NO_x emissions have decreased by approximately 24.6 % from 1990 to 2019, primarily because of stricter emission regulations directed towards road traffic, which counteracted increased emissions from oil and gas production and from navigation. From 2018 to 2019, the total NO_x emissions decreased by 6.2 %.

There was an increase in NMVOC emissions in the period from 1990 to 2001, mainly because of the rise in oil production and the loading and storage of oil. However, the emissions decreased by 64.0 % from 2001 to 2019 and were, in 2019, 53 % lower than in 1990. From 2018 to 2019, NMVOC emissions decreased by 2.9 %.

Over the period 1990-2019, emissions of CO decreased by 49.5 %. This is primarily explained by the implementation of new emissions standards for motor vehicles.

Emissions of SO₂ were reduced by 67.2 % from 1990 to 2019. This can mainly be explained by a reduction in sulphur content of all oil products and lower process emissions from ferroalloys and aluminium productions, as well as refineries.

Part I: Annual Inventory Submission

1 Introduction

1.1 Background information on GHG inventories and climate change

The 1992 United Nation Framework Convention on Climate Change (UNFCCC) was ratified by Norway on 9 July 1993 and entered into force on 21 March 1994. One of the commitments of the Convention is that Parties are required to report their national inventories of anthropogenic emissions by sources and removals by sinks of the greenhouse gases CO₂, CH₄, N₂O as well as fluorinated greenhouse gases (HFCs, PFCs, NF₃ and SF₆), using methodologies agreed upon by the Conference of the Parties to the Convention (COP).

In compliance with its reporting requirements, Norway has submitted to the UNFCCC national emission inventory reports on an annual basis since 1993. The National Inventory Report 2021 together with the associated Common Reporting Format (CRF) tables are Norway's contribution to the 2021 round of reporting and it covers emissions and removals for the period 1990-2019.

The 2021 NIR contains supplementary information required under Article 7, paragraph 1 of the Kyoto Protocol:

- Information on anthropogenic greenhouse gas emissions by sources and removals by sinks from land use, land-use change and forestry (LULUCF) activities under Article 3, paragraph 3, and elected activities under Article 3, paragraph 4, of the Kyoto Protocol.
- Information on Kyoto units (emission reduction units, certified emission reductions, temporary certified emission reductions, long-term certified emission reductions, assigned amount units and removal units).
- Changes in national systems in accordance with Article 5, paragraph 1.
- Changes in national registries.
- Minimization of adverse impacts in accordance with Article 3, paragraph 14.

The national inventory report is prepared in accordance with the revised UNFCCC Reporting Guidelines on Annual Inventories as adopted by the COP by its Decision 24/CP.19. The methodologies used in the calculation of emissions and removals are consistent with the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*.

As recommended by the IPCC Guidelines, country specific methods have been used where appropriate and where they provide more accurate emission data.

The greenhouse gases or groups of gases included in the national inventory are the following:

- Carbon dioxide (CO₂);
- Methane (CH₄);
- Nitrous oxide (N₂O);
- Hydrofluorocarbons (HFCs);
- Perfluorocarbons (PFCs);
- Sulphur hexafluoride (SF₆)

Norway has examined whether there are activities that would result in emissions of trinitrogenfluoride (NF₃) and our assessment is that there are no emissions of NF₃ in Norway.

Aggregated emissions and removals of greenhouse gases expressed in CO₂ equivalents are also reported. We have used Global Warming Potentials (GWP) calculated on a 100-year time horizon, as provided by the IPCC in the Fourth Assessment Report.

Indirect CO₂ emissions originating from the fossil part of CH₄ and NMVOC are calculated according to the reporting guidelines to the UNFCCC, and are included in the inventory. This includes emissions from fuel combustion and non-combustion sources, such as fugitive emissions from loading of crude oil, oil refineries, distribution of oil products, and from solvents and other product use. See more in chapter 9.

The report also contains calculations of emissions of the precursors and indirect greenhouse gases NO_x, NMVOC, CO and SO₂, which should be included according to the reporting guidelines. However, we have in this submission not included detailed descriptions of the calculation methodologies for these gases. This information is available in the report *Informative Inventory Report (IIR) 2021. Norway* (Norwegian Environment Agency 2021).

Since the introduction of annual technical reviews of the national inventories by independent experts in 2000, Norway has undergone desk/centralized/in-country reviews. The recommendations from these reviews have resulted in many improvements to the inventory. For the latest implemented improvements and planned improvements, see chapter 10.

1.2 A description of the national inventory arrangements

1.2.1 Institutional, legal and procedural arrangements

The Norwegian CO₂ emission inventory has been produced for more than three decades, and was gradually expanded with other emission components. It started as a collaboration between Statistics Norway and the Norwegian Environment Agency, and the reporting to the UNFCCC has evolved based on this greenhouse gas emission inventory. The Norwegian Environment Agency, Statistics Norway and the Norwegian Institute of Bioeconomy Research (NIBIO) are the institutions in the national greenhouse gas inventory system in Norway. Statistics Norway is responsible for the calculation of emissions from the Energy, Industrial Processes and Product Use (IPPU), Agriculture and Waste source categories. The Norwegian Institute of Bioeconomy Research is responsible for the calculations of emission and removals from Land Use, Land-Use Change and Forestry (LULUCF).

The Norwegian Environment Agency was appointed as the national entity through the budget proposition to the Norwegian parliament (Stortinget) for 2006. These institutional arrangements have been continued for the second commitment period of the Kyoto Protocol, as described in the budget proposition to the Norwegian parliament in 2015 (Prop. 1S (2014-2015)).

To ensure that the institutions comply with their responsibilities, Statistics Norway and NIBIO have signed agreements with Norwegian Environment Agency as the national entity. Through these agreements, the institutions are committed to implementing the QA/QC and archiving procedures, providing documentation, making information available for review, and delivering data and information in a timely manner to meet the deadline for reporting to the UNFCCC.

1.2.2 Overview of inventory planning, preparation and management

The Norwegian Environment Agency, Statistics Norway, and the Norwegian Institute of Bioeconomy Research are the institutions of the national greenhouse gas inventory system, and work together to fulfill the requirements for the national system.

The allocation of responsibilities for producing estimates of emissions and removals, QA/QC and archiving is presented in more detail in section 1.2.3, section 1.3 and Annex V. An overview of institutional responsibilities and cooperation is shown in Figure 1.1.

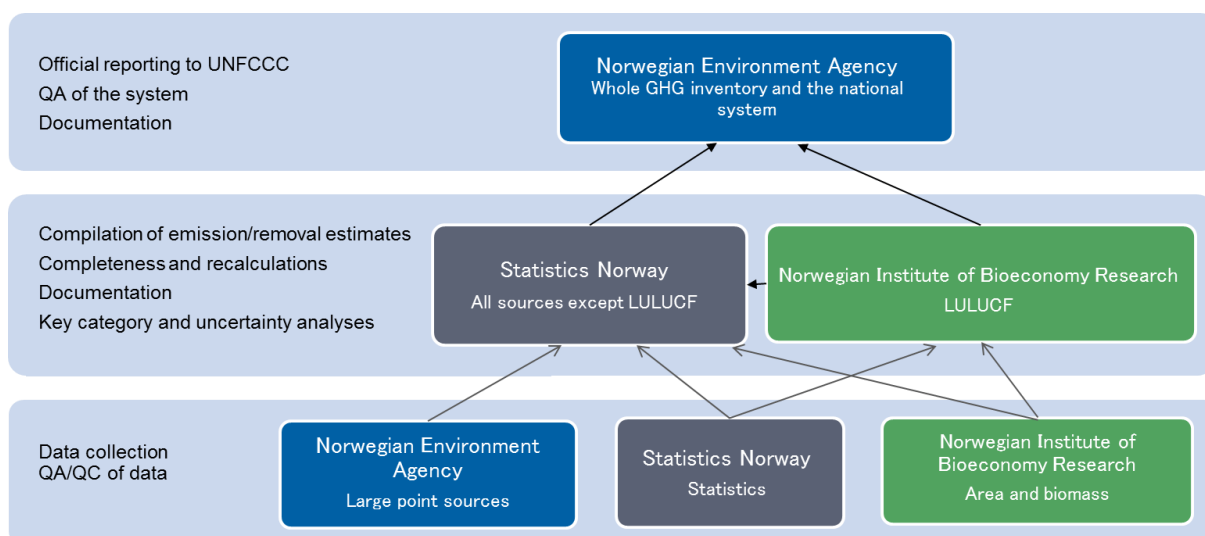


Figure 1.1 Overview of institutional responsibilities and cooperation

1.2.3 Quality assurance, quality control and verification

1.2.3.1 Quality assurance and quality control (QA/QC)

Several quality assurance and quality control procedures for the preparation of the national emission inventory have been established in Norway during the past years. Statistics Norway made its first emission inventory for some gases in 1983 for the calculation year 1973. The emission estimation methodologies and the QA/QC procedures have been developed continuously since then.

Norway has implemented a formal quality assurance/quality control plan. The detailed description of this is found in Annex V. All three institutions annually prepare a QA/QC report, according to the plan. These reports document to what extent the QA/QC procedures have been followed. These reports are available to the expert review teams (ERT).

Based on these reports, the three institutions collaborate on which actions to take to further improve the QA/QC of the inventory.

This chapter describes general QA/QC procedures. For source specific QA/QC, see each source sector for detailed descriptions. The QA/QC work has several dimensions, of which accuracy and timeliness are the most essential. As these two aspects may be in conflict, the QA/QC improvements in recent years have focused on how to implement an effective QA/QC procedure and how to obtain a more efficient dataflow in the inventory system. Transparency is also an important issue that steadily receives more attention.

The established QA/QC procedures include the following:

- The Norwegian Environment Agency is the national entity designated to be responsible for the reporting of the national inventory of greenhouse gases to the UNFCCC. This includes coordination of the QA/QC procedures;

- Statistics Norway and the Norwegian Institute of Bioeconomy Research are responsible for the quality control system with regard to technical activities of the emission inventory preparation in their respective institutions;
- General inventory level QC procedures, as listed in table 6.1 in chapter 6, volume 1, of the 2006 IPCC Guidelines (IPCC 2000), are performed every year;
- Source category-specific QC procedures are performed for key categories and some non-key categories with regard to emission factors, activity data and uncertainty estimates.

1.2.3.2 QA Procedures

According to the IPCC Good practice guidance, good practice for QA procedures requires an objective review to assess the quality of the inventory and to identify areas where improvements should be made. Furthermore, it is good practice to use QA reviewers that have not been involved in preparing the inventory. In Norway, the Norwegian Environment Agency is responsible for reviewing the inventory with regard to quality and areas for improvement.

Norway has performed several studies comparing inventories from different countries (Kvingedal et al. 2000). Annex V gives more information concerning the quality assurance of emission data in the Norwegian emission inventory.

1.2.3.3 General QC procedures

The Norwegian emission inventory is produced in several steps. Statistics with preliminary emission estimates are published by Statistics Norway 4-5 months after the end of the inventory year. These data are based on preliminary statistics and indicators and data that have been subjected to a less thorough quality control. The more final emission statistics, which forms the basis for the emission inventory reported to the UNFCCC (for all source categories except LULUCF) is produced about one year after the inventory year. At this stage, final statistics are available for almost all emission sources. Recalculations of the inventory are performed annually to ensure that methodological changes and refinements are implemented for the whole time series. In itself, this stepwise procedure is a part of the QA/QC procedure since all differences in data are recorded and verified.

General quality control procedures are performed for each of the steps above, but with different levels of detail and thoroughness as mentioned. The national emission model was revised in 2002 in order to facilitate the QC of the input data rather than the emission data only. Input data include emissions reported from large plants, activity data, emission factors and other estimation parameters.

In the following, the procedures listed in table 6.1 in chapter 6 of the 2006 IPCC Guidelines (IPCC 2000) are described, as well as how these checks are performed for the Norwegian greenhouse gas emission inventory.

Check that assumptions and criteria for the selection of activity data, emissions factors, and other estimation parameters are documented

Thorough checks of emission factors and activity data and their documentation are performed for existing emission sources. When new sources appear (for example a new industrial plant) or existing sources for the first time are recognised as a source, the Norwegian Environment Agency delivers all

relevant information to Statistics Norway. This information is then thoroughly checked by the inventory team at Statistics Norway. All changes in methodologies or data are documented and kept up to date.

Check for transcription errors in data input and references

Activity data are often statistical data. Official statistical data undergo a systematic revision process, which may be manual or computerised. The revision significantly reduces the number of errors in the statistics used as input to the inventory. Furthermore, all input data (reported emissions, emission factors and activity data) for the latest inventory year are routinely compared to those of the previous inventory year, using automated procedures. Large changes are automatically flagged for further, manual QC. In addition, implied emission factors (IEFs) are calculated for emissions from stationary combustion at point sources. The IEFs are subjected to the same comparison between the years t and $t-1$. The most thorough checks are made for the gases and categories with the largest contribution to total emissions.

Check that emissions and removals are calculated correctly

When possible, estimates based on different methodologies are compared. An important example is the metal production sector, where CO₂ estimates reported by the plants are compared with estimates based on the Good Practice methodology corrected for national circumstances. In this case, both production based and reducing agent based calculations are performed to verify the reported value. The Norwegian Environment Agency and Statistics Norway control and verify emission data reported to the Norwegian Environment Agency by industrial enterprises, registered in the database Forurensning. First, the Norwegian Environment Agency checks the data received from these plants, and if errors are discovered, they may then ask the plants responsible to submit new data. Subsequently, Statistics Norway makes, where possible, occasional comparable emission calculations based on activity data sampled in official statistics, and deviations are explained through contact with the plants. Regarding more detailed information about the QC of data reported by industrial plants, see Annex V and VIII.

Check that parameter and emission units are correctly recorded and that appropriate conversion factors are used

All parameter values are compared with values used in previous years and with any preliminary figures available. Whenever large deviations are detected, the value of the parameter in question is first checked for typing errors or unit errors. Changes in emissions from large plants are compared with changes in activity level. If necessary, the primary data suppliers (e.g. the Norwegian Institute of Bioeconomy Research, The Norwegian Petroleum Directorate, Norwegian Public Roads Administration, various plants etc.) are contacted for explanations and possible corrections.

Check the integrity of database files

Control checks of whether appropriate data processing steps and data relationships are correctly represented are made for each step of the process. Furthermore, it is verified that data fields are properly labelled, have correct design specifications and that adequate documentation of database and model structure and operation are archived.

Check for consistency in data between source categories

Activity data and other parameters that are common to several source categories should be evaluated for consistency. An example is recovery of landfill gas. A fraction of this gas is flared, and emissions are reported in the Waste source category. Another fraction is recovered for energy purposes, and this gas is an input to the energy balance with emissions reported in the Energy source category. Consistency checks ensure that the amount landfill gas subtracted from source category 5A (Managed waste disposal on land), equals the amount added to source category 1A (Energy combustion) and source category 5C (Waste incineration) (the amount of gas flared).

Consistency is also checked for activity data that is used in both the Agriculture and LULUCF sectors. This is the case for the area of organic soils on croplands and grasslands, which is used to estimate CO₂ emissions in the LULUCF sector (source categories 4.B and 4.C) and N₂O emissions in the agriculture sector (source category 3D16). Within agriculture (source categories 3A, 3B and 3D), the same activity data on animal numbers and characteristics is used as far as possible.

Check that the movement for inventory data among processing steps is correct

Statistics Norway has established automated procedures to check that inventory data fed into the model does not deviate too much from the estimates for earlier years, and that the calculations within the model are correctly made. Checks are also made that emissions data are correctly transcribed between different intermediate products. The model is constructed so that it gives error messages if factors are lacking, which makes it quite robust to miscalculations.

Check that uncertainties in emissions and removals are estimated and calculated correctly

An approach 2 uncertainty analysis for greenhouse gases is undertaken annually, see further information in section 1.6.2 and Annex II.

Undertake review of internal documentation

For some sources, expert judgements dating some years back are used with regard to activity data/emission factors. In most of the cases these judgements have not been reviewed since then, and may not be properly documented, which may be a weakness of the inventory. The procedures have improved the last few years, and the requirements for internal documentation to support estimates are now quite strict; all expert judgements and assumptions made by the Statistics Norway staff should be documented. This should increase reproducibility of emissions and uncertainty estimates.

Check of changes due to recalculations

Emission time series are recalculated every year to ensure time series consistency. The recalculated emission data for a year are compared with the corresponding estimates from the year before. For example, CO₂ data calculated for 1990 in 2017 are compared with the 1990 CO₂ data calculated in 2016. The intention is to explain all major differences as far as possible. Changes may be due to revisions in energy data, new plants, correction of former errors and new emission methodologies.

Undertake completeness checks

Estimates are reported for all source categories and for all years to the best of our knowledge with the exception of a few known data gaps, which are listed in section 1.7. There may, of course, exist

sources of greenhouse gases which are not covered. However, emissions from potentially additional sources are likely to be very small or negligible. During the implementation of the 2006 IPCC Guidelines, a systematic evaluation of all potential new sources was performed.

Compare estimates to previous estimates

Internal checks of time series for all emission sources are performed every year when an emission calculation for a new year is implemented. It is examined whether any detected inconsistencies are due to data and/or methodology changes. For example, in 2017 Statistics Norway/the Norwegian Environment Agency calculated emission data for 2016 for the first time. These data were compared with the 2015 estimates for detection of any considerable deviations. There may be large deviations that are correct, caused for instance by the shutdown of large industrial plants or the launch of new ones.

1.2.3.4 Source category-specific QC procedures

Statistics Norway and the Norwegian Environment Agency have carried out several studies on specific emission sources, e.g. emissions from road, sea, and air transport, emissions from landfills as well as emissions of HFCs and SF₆. These projects are repeated in regular intervals when new information is available. During the studies, emission factors have been assessed and amended in order to represent the best estimates for national circumstances, and a rationale for the choice of emission factor is provided. The emission factors are often compared with factors from literature. Furthermore, activity data have been closely examined and quality controlled, as have the uncertainty estimates.

The QC procedures with regard to emission data, activity data and uncertainty estimates for the different emission sources are described in the QA/QC-chapters of the relevant source-categories. The source category-specific analyses have primarily been performed for key categories on a case-by-case basis, which is described as being good practice. The QC procedures are described Annex V: "National Greenhouse Gas Inventory System in Norway" and Annex VIII: "QA/QC performed for GHG emissions from industrial point sources included in the national GHG inventory".

1.2.3.5 Verification studies

In general, the final inventory data provided by Statistics Norway and the Norwegian Institute of Bioeconomy Research are checked and verified by Norwegian Environment Agency. Some verification studies, which have been performed previously, are briefly described in the following.

Emission estimates for a source are often compared with estimates performed with a different methodology. In particular, Norway has conducted a study on verification of the Norwegian emission inventory (Kvingedal et al. 2000). The main goals of that work were to investigate the possibility of using statistical data as indicators for comparing emission estimates between countries on a general basis, and to test the method on the Norwegian national emission estimates. In the report, Norwegian emission data were compared with national data for Canada, Sweden and New Zealand. It was concluded that no large errors in the Norwegian emission inventory were detected. The process of verification did, however, reveal several smaller reporting errors; emissions that had been reported in other categories than they should have been. These errors were corrected. We

acknowledge that this method of verification only considers consistency and completeness compared with what other countries report. It is not a verification of the scientific value of the inventory data themselves.

In 2002, a project funded by the Nordic Council of Ministers compared emissions of greenhouse gases from the agricultural sector in the national emission inventories with the emissions derived from the IPCC default methodology and the IPCC default factors.

In 2006, as part of the improvements for the Initial report, the Norwegian Environment Agency performed a major QA/QC exercise on the time series from 1990 to 2004 of greenhouse gas (GHG) emissions from the largest industrial plants in Norway. A first time series of emission data as well as activity data was established for each plant based on existing data sources. It was then possible to identify lack of emission data and activity data for any year or time series and possible errors in the reported data. Possible errors were typically identified if there were discrepancies between reported activity data (consumption of raw materials, production volumes etc.) and emissions, or if there were large variations in the existing time series of emissions. The emission data were supplemented and/or corrected if possible by supply of new data from the company, supplementary data from Norwegian Environment Agency paper archives, verification of reported emission data by new calculations based on reported activity data and calculation of missing emissions (if sufficient activity data were present). A final time series of greenhouse gas emissions from 1990 to 2004 were established and the main documentation from this work is contained in Excel spread sheets and in a documentation report (SFT 2006). This approach is described in Annex VIII.

From 2005 and especially from 2008, Norway's use of plant specific data has been strengthened by the availability of data from the EU ETS. The Norwegian Environment Agency conducted the verification of the annual reports up until the inventory year 2012. Since then, verification has been performed by an accredited third party. As a data source, the EU ETS provides better quality data, and these data are checked against the emissions reported under the regular permits and the reports submitted as part of the voluntary agreement. More details are found in Annex VIII.

In 2009, a new model for calculating the emissions of NMVOC from the use of solvents and other product uses was developed. The emission factors were evaluated and revised through a cooperation project between the Nordic countries. The results from the new model were compared against the similar results in Sweden and the United Kingdom; see Holmengen and Kittilsen (2009) for more details.

In 2011, the Norwegian University of Life Sciences (NMBU) published a comparison of the methodologies used for calculating CH₄ emissions from manure management in Sweden, Finland, Denmark and Norway (Morken & Hoem 2011).

In a project in 2012 at the Norwegian University of Life Sciences (NMBU) that updated the Norwegian nitrogen excretion factors and the values for manure excreted for different animal species, comparisons were made with the corresponding factors used in Sweden, Denmark and Finland and with IPCC default factors as a verification of the Norwegian factors (Karlengen et al. 2012). Comparisons were also made of the emission factors used for calculating enteric methane. In 2015, the equations for calculating emissions from enteric fermentation were evaluated and updated.

In 2015, IEFs for many of the IPPU source categories have been compared with what other Annex I countries have reported using a tool developed by the UNFCCC.¹

A Technical committee on agricultural emission was established in Norway by the end of 2017. The aim is to enhance the knowledge about possible ways to improve the emission inventory in order to better reflect mitigation measures, and to compare the methodology used with methods in other similar countries. Members of the committee are from relevant ministries and other governmental institutions. Members of the secretariat are from expert agencies and institutes (Statistics Norway, NIBIO, Norwegian Environment Agency, and the Norwegian Agriculture Agency). The final report will be delivered in July 2019.

1.2.3.6 Quality assurance and quality control (QA/QC) and verification for the LULUCF sector

The Norwegian Institute of Bioeconomy Research (NIBIO) implements the QA/QC plan described for the National Greenhouse Gas Inventory System in Annex V. A LULUCF-specific plan for QA/QC was developed internally at NIBIO. The LULUCF-specific plan has two objectives: 1) to ensure that emission estimates and data contributing to the inventory are of high quality, and 2) to facilitate an assessment of the inventory in terms of quality and completeness. These objectives are in accordance with chapter 6 of the 2006 IPCC guidelines for quality assurance and quality control.

The QA/QC plan for the LULUCF sector is based on the general Tier 1 QC procedures and includes two check lists (one for the source-category compiler and one for the LULUCF inventory compiler), an annual timeframe of the outlined QC activities, and a target for when to elicit QA reviews. In general, QA is initiated if a new method or model is implemented.

Internal structures at NIBIO have changed slightly every year with regard to the LULUCF reporting. Existing QC procedures are evaluated and improved upon each year in order to ensure that the methods and calculations used are subjected to an internal QC prior to reporting. The CRF tables go through internal QC by more than one person before the database is submitted to the national focal point. Furthermore, after the overall compilation of estimates from all sectors, there is an exchange of CRF tables from the focal point to NIBIO, and an additional QC is performed. Improving the QA/QC procedures is an ongoing process that will be further improved in future submissions.

1.2.3.7 Confidentiality issues

In general, the data contained in the Norwegian emission inventory are available to the public, both emission estimates, activity data and emission factors. Data that are confidential according to the Statistics Act are replaced by non-confidential data collected by the Norwegian Environment Agency for most sources. Confidentiality is still an issue for some of the data collected by Statistics Norway when there are few entities reporting for a source category. In order to comply with confidentiality issues, emission estimates for these sources are aggregated. This is especially prominent in source category 2F, where emissions from 2F2-5 are aggregated in category 2F6 due to confidentiality.

¹ http://unfccc.int/ghg_data/ghg_data_unfccc/items/4146.php

1.2.4 Changes in the national inventory arrangements since previous submission

There have been no changes to the national inventory arrangements since the previous submission.

1.3 Inventory preparation, data collection, processing and storage

The institutions in the national inventory system; the Norwegian Environment Agency, Statistics Norway, and the Norwegian Institute of Bioeconomy Research, have agreed on a “milestone” production plan. This production plan reflects national publishing obligations etc. The plan is described in Annex V (Norway’s National System) and is supplemented by internal production plans in each of the three institutions.

The three institutions of the national system have defined areas of responsibility for data collection, this is further described in Annex V.

Statistics Norway is responsible for the collection and development of activity data, and compiling of the data used in the models that produce emission estimates for the source categories Energy, IPPU, Agriculture and Waste. Statistics Norway also operates these models. The Norwegian Environment Agency is responsible for the emission factors, for providing data from specific industries and sources and for considering the quality, and assuring necessary updating, of emissions models like e.g. the road traffic model and calculation of methane emissions from landfills. Emission data are used for a range of national applications and for international reporting. The Norwegian Institute of Bioeconomy Research is responsible for the estimated emissions from the LULUCF sectors, collects almost all data and calculates the emissions.

The collected data are subjected to the Quality Assessment and Quality Control (QA/QC) routines described in section 1.2.3.3 and Annex V, as well as source specific routines as described under each source chapter. They are all (except data regarding LULUCF) subsequently processed by Statistics Norway into a format appropriate to enter the emission models. The models are designed in a manner that accommodates both the estimation methodologies reflecting Norwegian conditions and those recommended internationally.

All three institutions are responsible for archiving the data they collect and the estimates they calculate with associated methodology documentation and internal documentation on QA/QC. Due to the differences in the character of data collected, Norway has chosen to keep archiving systems in the three institutions, which means that not all information is archived at a single location. These archiving systems are, however, consistent, and operate under the same rules. Although the data are archived separately, all can be accessed efficiently during a review. In addition, the Norwegian Environment Agency has established a library with the most important methodology reports.

1.4 Brief general description of methodologies (including tiers used) and data sources used

1.4.1 Introduction

Norway has an integrated inventory system for producing inventories of the greenhouse gases included in the Kyoto Protocol and the air pollutants SO₂, NO_x, non-methane volatile organic compounds (NMVOC), ammonia, CO, particulate matter, heavy metals and persistent organic pollutants reported under the LRTAP Convention. The data flow and QA/QC procedures are to a large extent common to all pollutants.

The emission estimation methodologies are being improved continuously. Statistics Norway and the Norwegian Environment Agency have carried out several studies on specific emission sources. Often, such projects are connected to an evaluation of emission reduction measures. An important consequence of Statistics Norway's work is increased environmental relevance of the statistical system. As far as possible, data collection relevant to the emission inventories is integrated into other surveys and statistics.

1.4.2 The main emission model

The model was developed by Statistics Norway (Daasvatn et al. 1992; 1994). It was redesigned in 2003 in order to improve reporting to the UNFCCC and LRTAP, and to improve QA/QC procedures.

Several emission sources – e.g. road traffic, agriculture, air traffic and solvents – are covered by more detailed side models. Aggregated results from these side models are used as input to the general model.

The general emission model is based on equation (1.1).

$$(1.1) \quad \text{Emissions (E)} = \text{Activity level (A)} \cdot \text{Emission Factor (EF)}$$

For emissions from *combustion*, the activity data is use of energy products. In the Norwegian energy accounts, the use of energy products is allocated to industries (economic sectors). In order to calculate emissions to air, energy use must also be allocated to technical sources (e.g. equipment). This makes it possible to match activity data with relevant emission factors.

The energy use data are combined with a corresponding matrix of emission factors. In principle, there should be one emission factor for each combination of fuel, industry, source, and pollutant. However, in a matrix with a cell for each combination, most of the cells would be empty (no consumption), while on the other hand, the same emission factor would apply to many cells.

Emissions of some pollutants from major manufacturing plants (point sources) are available from measurements or other plant-specific calculations (collected by the Norwegian Environment Agency). When such measured data are available, they are usually considered to give better representation of the actual emission, and the estimated values are replaced by the measured ones:

$$(1.2) \quad \text{Emissions (E)} = [(A - A_{PS}) \cdot EF] + E_{PS}$$

where A_{PS} and E_{PS} are the activity and the measured emissions at the point sources, respectively. Emissions from activities for which no point source estimate is available ($A - A_{PS}$) are still estimated with the regular emission factor.

Non-combustion emissions are generally calculated in the same way, by combining appropriate activity data with emission factors. Some emissions are measured directly and reported to the Norwegian Environment Agency from the plants, and some may be obtained from current reports and investigations. The emissions are fitted into the general model using the parameters industry, technical source, and pollutant. The fuel parameter is not relevant here. The source sector categories are based on EMEP/NFR and UNFCCC/CRF categories, with further subdivisions where more detailed methods are available.

The model uses approximately 220 industries (economic sectors). The classification is common with the basis data in the energy balance/accounts, and is almost identical to that used in the national accounts, which is aggregated from the European NACE classification (Statistics Norway 2008). The large number of sectors is an advantage in dealing with important emissions from manufacturing industries. The disadvantage is an unnecessary disaggregation of sectors with very small emissions. To make the standard sectors more appropriate for calculation of emissions, a few changes have been made, e.g. "Private households" is defined as a sector.

1.4.3 The LULUCF model

The Norwegian Institute of Bioeconomy Research is in charge of estimating emissions and removals from Land use, Land-Use Change and Forestry (LULUCF) where most of the categories have area statistics as activity data. A software based calculation system that primarily uses the data analysis software R, was developed for the implementation of the IPCC good practice guidance for the LULUCF sector. The system uses input data from different sources and creates final output datasets. These final datasets include all the data needed for the tables in the common reporting format (CRF) for both the Climate Convention and the Kyoto Protocol.

The National Forest Inventory (NFI) database contains data on areas for all land uses and land-use conversions as well as carbon stocks in living biomass. The NFI is used to estimate total areas of forest land, cropland, grassland, wetlands, settlements, other land, and land-use transitions between these categories. The data from the NFI are complemented with other data (e.g. timber harvest, horticulture, crop types, fertilizer use, drainage of forest soil, and forest fires) collected by Statistics Norway, Norwegian Agricultural Authority, The Norwegian Food Safety Authority, The Norwegian Environment Agency, and The Directorate for Civil Protection.

The sampling design of the NFI is based on a systematic grid of geo-referenced sample plots covering the entire country. The NFI utilizes a 5-year cycle based on a re-sampling method of the permanent plots (interpenetrating panel design). Up until 2010 the estimates were based on detailed information from sample plots in lowlands outside Finnmark county. Since 2010 the NFI has been expanded to include mountainous areas and Finnmark county in order to monitor the land use, land-use changes, and forestry activities in the whole country. All areas were included for the first time in

the estimates for the LULUCF sector in the 2012 submission. Area estimates have been bridged in a consistent manner.

The estimates of carbon stocks and their changes in living biomass are based on single tree measurements of trees larger than 50 mm at 1.3 m height (DBH) on sample plots within forest and other wooded land. Biomass is calculated using single tree allometric biomass models developed in Sweden for Norway spruce and Scots pine (Marklund 1988; Petersson & Ståhl 2006) and Norwegian models for birch (Smith 2016; Smith 2014). These models provide biomass estimates for various tree biomass components: stem, bark, living branches, dead branches, foliage, stumps, and roots. These components are used to calculate above- and belowground biomass.

The dynamic soil model Yasso07 is used to calculate changes in carbon stock in dead organic matter and in soil for forest land remaining forest land (Tuomi et al. 2009; 2011). Estimates are made for individual NFI plots for the entire time-series. The Yasso07 model provides an aggregated estimate of carbon stock change for the total of litter, dead wood, and soil organic matter. All data used as input to the models is provided by the NFI. Auxiliary data used for estimation of C emissions from cropland, grassland, wetlands, and settlements were provided by Statistics Norway, Norwegian Meteorological Institute, as well as other data sources at the Norwegian Institute of Bioeconomy Research.

1.4.4 Data sources

The data sources used in the Norwegian inventory are outlined in the following:

Activity levels: These normally originate from official statistical sources available internally in Statistics Norway and other material available from external sources. When such information is not available, research reports are used or extrapolations are made from expert judgments.

Emission factors: These originate from reports on Norwegian conditions and are either estimated from measurements or elaborated in special investigations. However, international default data are used in cases where national emission factors are highly uncertain or lacking (e.g. N₂O from agriculture, CH₄ and N₂O from stationary combustion) or when the source is insignificant in relation to other sources.

Aggregated results from the side models: The operation of the side models in the inventory requires various sets of additional parameters pertinent to the emission source at hand. These data sets are as far as possible defined in official registers, public statistics and surveys, but some are based on assumptions.

Emission figures for point sources: For large industrial plants these are figures reported to the Norwegian Environment Agency by the plants' responsible (based on measurements or calculations at the plants).

1.5 Brief description of key categories

According to the IPCC definition, key categories are those that add up to 90 % of the total uncertainty in level and/or trend. In the Norwegian greenhouse gas emission inventory key categories are primarily identified by means of a Approach 2 method. A description of the methodology as well as background tables and the results from the analyses is presented in Annex 1. In this chapter a summary of the analysis and the results are described.

According to the IPCC Good Practice Guidance (IPCC 2000) it is good practice to give the results at the Approach 2 level if available. The advantage of using an Approach 2 methodology is that uncertainties are taken into account and the ranking shows where uncertainties can be reduced. However, in the 2006 IPCC guidelines it is suggested that good practice reporting should include key categories from both Approach 1 and Approach 2.

The Approach 2 and Approach 1 analyses were performed at the level of IPCC source categories and each greenhouse gas from each source category was considered separately with respect to total GWP weighted emissions, except land-use, land-use change and forestry (LULUCF).

The results from the key category analyses are summarized in Table 1.1 (excluding LULUCF). In addition, we have also included a category identified on qualitative criteria. Altogether there are 50 key categories. Key categories in LULUCF were identified in separate analyses and are summarized in table 1.2.

The complete analyses are included in Annex 1 together with background data and the complete analysis including LULUCF.

The Approach 1 analysis included in the NIR uses a different aggregation level for some source categories than in the Approach 1 analysis generated in the CRF reporter.

Table 1.1 Summary of identified emission key categories. Excluding LULUCF.

IPCC Category Code	IPCC Category	Greenhouse gas	Identification criteria ¹				Method
1A1,1A2,1A4	Stationary combustion, Solid Fuels	CO ₂	L1	T1	L2		Tier 2
1A1,1A2,1A4	Stationary combustion, Biomass	CH ₄	L1	T1	L2	T2	Tier 2
1A1,1A2,1A4	Stationary combustion, Gaseous Fuels	CO ₂	L1	T1	L2	T2	Tier 2
1A1,1A2,1A4	Stationary combustion, Gaseous Fuels	CH ₄			L2	T2	Tier 2
1A1,1A2,1A4	Stationary combustion, Liquid Fuels	CO ₂	L1	T1	L2	T2	Tier 2
1A1,1A2,1A4	Stationary combustion, Other Fuels	CO ₂	L1	T1	L2	T2	Tier 2
1A3a	Civil Aviation	CO ₂	L1	T1	L2	T2	Tier 3
1A3b	Road Transportation	CO ₂	L1	T1	L2	T2	Tier 2
1A3b	Road Transportation	N ₂ O			L2	T2	Tier 3
1A3d	Navigation	CO ₂	L1	T1	L2	T2	Tier 2
1A3d	Navigation	CH ₄		T1	L2	T2	Tier 2
1A4	Other Sectors, mobile combustion	CO ₂	L1	T1	L2	T2	Tier 2
1A5b	Mobile	CO ₂	L1	T1			Tier 2
1B1a	Coal Mining	CH ₄		T1	L2	T2	Tier 1
1B2a	Oil (incl. oil refineries, gasoline distribution)	CO ₂	L1	T1	L2	T2	Tier 2
1B2a	Oil (incl. oil refineries, gasoline distribution)	CH ₄	L1		L2	T2	Tier 2
1B2b	Natural Gas	CH ₄			L2	T2	Tier 2
1B2c	Venting and Flaring	CO ₂	L1	T1	L2	T2	Tier 3

National Inventory Report 2021 - Norway

IPCC Category Code	IPCC Category	Greenhouse gas	Identification criteria ¹				Method
1B2c	Venting and Flaring	CH ₄	L1	T1	L2	T2	Tier 3
2A1	Cement Production	CO ₂	L1	T1			Tier 3
2A2	Lime Production	CO ₂	L1	T1			Tier 3
2B1	Ammonia Production	CO ₂	L1	T1	L2		Tier 2
2B2	Nitric Acid Production	N ₂ O	L1	T1	L2	T2	Tier 3
2B5	Carbide Production	CO ₂	L1	T1		T2	Tier 2
2B6	Titanium dioxide production	CO ₂	L1				Tier 2
2B8	Petrochemical and carbon black production	CO ₂	L1	T1	L2		Tier 2
2C2	Ferroalloys production	CO ₂	L1	T1	L2		Tier 2/3
2C3	Aluminium production	CO ₂	L1	T1	L2	T2	Tier 2/3
2C3	Aluminium production	PFCs	L1	T1	L2	T2	Tier 2
2C4	Magnesium production	SF ₆	L1				Tier 2
2D1	Lubricant use	CO ₂		T1		T2	Tier 2
2F	Product uses as substitutes for ODS	HFCs	L1	T1	L2	T2	Tier 2
2H2	Food and beverages industry	CO ₂		T1			Tier 2
3A1	Enteric Fermentation- Cattle	CH ₄	L1	T1	L2	T2	Tier 2
3A2	Enteric Fermentation -Sheep	CH ₄	L1		L2		Tier 2
3A4	Enteric Fermentation- Other ²	CH ₄			L2		Tier 1
3B1	Manure management - Cattle	CH ₄	L1				Tier 2
3B	Manure Management	N ₂ O			L2		Tier 2
3Da1	Direct emissions from managed soils -Inorganic N fertilizers	N ₂ O	L1		L2		Tier 1
3Da2	Direct emissions from managed soils - Organic N fertilizer	N ₂ O	L1		L2	T2	Tier 1
3Da3	Direct emissions from managed soils - Urine and dung deposited by grazing animals	N ₂ O	L1		L2		Tier 1
3Da4	Direct emissions from managed soils - Crop residues	N ₂ O			L2	T2	Tier 1
3Da6	Direct emissions from managed soils - Cultivation of organic soils	N ₂ O	L1		L2		Tier 1
3Db1	Indirect emissions from managed soils - Atmospheric deposition	N ₂ O			L2		Tier 1
3Db2	Indirect emissions from managed soils - Nitrogen leaching and run-off	N ₂ O	L1		L2		Tier 1
3G	Liming	CO ₂	L1	T1			Tier 1
5A1a	Managed Waste Disposal sites. Anaerobic.	CH ₄	L1	T1			Tier 2
5B	Biological treatment of Solid Waste	CH ₄				T2	Tier 1
5B	Biological treatment of Solid Waste	N ₂ O				T2	Tier 1
5D	Wastewater treatment and discharge	CH ₄			L2	T2	Tier 1

¹ "L" refers to level and "T" to trend analyses. Numbers refer to approaches. "Q" refers to qualitative criteria.

² "Other" refers to all animal categories except cattle, sheep and swine.

In the 2020 submission, enteric fermentation was analyzed at an aggregated level (3A). For this submission the different animal categories 3A1 cattle, 3A2 sheep, 3A3 swine and 3A4 other has been differentiated in the analysis. The Approach 1 level analysis identified two new sources; CH₄ from enteric fermentation from cattle (3A1) and enteric fermentation from sheep (3A2). They replace the total source 3A.

The Approach 1 trend analysis identified three new sources; CO₂ from Oil including oil refineries and gas distribution (1B2a), CO₂ from Ferroalloys production (2C2) and CH₄ from Cattle (3A1).

The Approach 2 level analysis (excluding LULUCF) for 2019 identified six new sources. The new sources are N₂O from Road transportation (1A3b), CH₄ from Natural gas (1B2b), CO₂ from ammonia production (2B1) and CH₄ from cattle, sheep and other animals (3A1, 3A2, 3A4). In addition, CH₄ from Manage waste disposal sites, anaerobic (5A1a) was removed as a source in this analysis. The Approach 2 trend analysis identified the following five new sources: N₂O from Road transportation (1A3b), CO₂ from Other Sectors, mobile combustion (1A4), CO₂ from oil including oil refineries and gas distribution (1B2a) and CH₄ from enteric fermentation cattle (3A1) and N₂O from Biological treatment of Solid Waste (5B).

Two sources are no longer key, according to the trend analysis. This was N₂O from inorganic N fertilizers (3Da1), N₂O from Indirect N-emissions from leaching and run-off (3Db1) and CH₄ from Manage waste disposal sites, anaerobic (5A1a). The CO₂ emissions from CO₂ transport and storage (1C) was also removed as a source.

From the LULUCF analyses, 31 key categories were identified by the Approach 1 and Approach 2 level analyses (Table 1.2). There were six new key categories added this year, and five removals. The six sources that were found as new key categories are CO₂ from Grassland to forest- Living biomass (4A22), CO₂ from Wetland to Forest - death organic matter (4A23), CO₂ from Wetland to Forest – living biomass, CO₂ from Settlement to forest- mineral soil (4A24), CO₂ from Grassland to settlement-mineral soil (4E23) and CO₂ from Wetland to settlement – organic soil (4E24). The removed sources were CH₄ from Cropland – drained organic soil, CO₂ from Grassland to Forest- mineral soil (4A22), CO₂ from Forest to Cropland – mineral soil (4B21), CO₂ from Forest to Grassland – mineral soil (4C21) and CO₂ from Wetland peat extraction – organic soil (4D1).

Table 1.2 Summary of identified LULUCF key categories.

IPCC Category Code	IPCC Category	Greenhouse gas	Identification criteria ¹				Method
4(II)Forest	Forest land - Drained organic soil	CH ₄	L2				Tier 1
4(II)Forest	Forest land - Drained organic soil	N ₂ O	L1	T1	L2	T2	Tier 1
4(III)	Direct N2O from N mineralization/immobilization	N ₂ O	L2 T2				Tier 1
4A1	Forest rem. forest - Litter + dead wood + Mineral soil	CO ₂	L1	T1	L2	T2	Tier 3
4A1	Forest remaining forest - Living biomass	CO ₂	L1	T1	L2	T2	Tier 3
4A1	Forest rem. forest, drained organic soils - Organic soil	CO ₂	L1	T1	L2	T2	Tier 1
4A21	Cropland to Forest - DOM	CO ₂	L2 T2				Tier 1
4A22	Grassland to Forest - DOM	CO ₂	L1	L2 T2			Tier 1
4A22	Grassland to Forest Living biomass	CO ₂	T2				Tier 1 & Tier 3
4A23	Wetland to Forest -DOM	CO ₂	L2				Tier 1
4A23	Wetland to Forest -Living biomass	CO ₂	T2				Tier 3
4A24	Settlements to Forest - DOM	CO ₂	L1	T1	L2	T2	Tier 1
4A24	Settlements to Forest – Mineral soil	CO ₂	L2 T2				Tier 1
4B1	Cropland remaining cropland - Organic soil	CO ₂	L1	T1	L2	T2	Tier 1
4B21	Forest to Cropland - DOM	CO ₂	L1	T1	L2	T2	Tier 1
4B21	Forest to Cropland - Living biomass	CO ₂	T1 L2 T2				Tier 1 & Tier 3
4B21	Forest to Cropland - Organic soil	CO ₂	L2				Tier 1
4B23	Wetland to Cropland - Organic soil	CO ₂	L2				Tier 1
4C1	Grassland remaining grassland – Living biomass	CO ₂	L1	L2 T2			Tier 2
4C1	Grassland remaining grassland – Mineral soil	CO ₂	T2				Tier 1

National Inventory Report 2021 - Norway

4C21	Forest to Grassland - DOM	CO ₂	L1	T1	L2	T2	Tier 1
4C21	Forest to Grassland - Living biomass	CO ₂		T1	L2	T2	Tier 1 & Tier 3
4E1	Settlements remaining settlements - Organic soil	CO ₂	L1	T1	L2	T2	Tier 1
4E21	Forest to Settlement - DOM	CO ₂	L1	T1	L2	T2	Tier 1
4E21	Forest to Settlement - Living biomass	CO ₂	L1	T1	L2	T2	Tier 1 & Tier 3
4E21	Forest to Settlement - Mineral soil	CO ₂	L1		L2	T2	Tier 1
4E21	Forest to Settlement - Organic soil	CO ₂	L1		L2		Tier 1
4E22	Cropland to Settlement - Mineral soil	CO ₂			L2		Tier 1
4E23	Grassland to Settlement - Mineral soil	CO ₂				T2	Tier 1
4E24	Wetland to Settlement - Organic soil	CO ₂				T2	Tier 1
4G	Harvested wood Products - HWP	CO ₂	L1	T1	L2	T2	Tier 2

¹ "L" refers to level and "T" to trend analyses. Numbers refer to approaches.

1.6 General uncertainty evaluation, including data on the overall uncertainty for the inventory totals

1.6.1 Approach 1 uncertainty analysis

The uncertainties in the emission levels for 2019 have been investigated by an approach 1 analysis. The results are given in Table 1.3 and Table 1.4.

Table 1.3 Approach 1 uncertainties in emission levels. Each gas and total GWP weighted emissions. Excluding the LULUCF sector. 2019.

2019	μ (mean)	Uncertainty 2σ (% of mean)
Total	50.3 mill. tonnes	3
CO ₂	42.2 mill. tonnes	2
CH ₄	4.5 mill. tonnes	12
N ₂ O	2.4 mill. tonnes	35
HFC	933 ktonnes	52
PFC	175 ktonnes	21
SF ₆	57 ktonnes	43

Table 1.4 Approach 1 uncertainties in emission levels. Each gas and total GWP weighted emissions. Including the LULUCF sector. 2019.

2019	μ (mean)	Uncertainty 2σ (% of mean)
Total	31.3 mill. tonnes	14
CO ₂	23.1 mill. tonnes	18
CH ₄	4.7 mill. tonnes	12
N ₂ O	2.7 mill. tonnes	31
HFC	933 ktonnes	52
PFC	157 ktonnes	21
SF ₆	57 ktonnes	43

1.6.2 Approach 2 uncertainty analysis

The uncertainty in the Norwegian greenhouse gas emission inventory has been investigated by an approach 2 analysis and the results are given in Table 1.5 to Table 1.8. The approach 2 analysis is also further described in Annex II.

The uncertainty in the Norwegian emission inventory was initially investigated systematically in three reports (SFT/Statistics Norway 1999, Statistics Norway 2000, Statistics Norway 2001c). The first two reports focused on the uncertainty in the greenhouse gas emissions, based on approach 2 analyses, and the last report investigated the uncertainty in the emission estimates of long-range air

pollutants. The analysis of greenhouse gases was repeated in Statistics Norway (2010) and more thoroughly in (Flugsrud & Hoem 2011). The report *Uncertainties in the Norwegian Greenhouse Gas Emission Inventory* (Rypdal & Zhang 2000) includes more detailed documentation of the analysis method used in all analyses. Both approach 1 and 2 uncertainty analyses are now performed annually.

The national greenhouse gas (GHG) emission inventory is compiled from estimates based on emission factors and activity data and direct measurements by plants. All these data and parameters will contribute to the overall inventory uncertainty. The uncertainties and probability distributions of the inventory input parameters have been assessed based on available data and expert judgements. Finally, the level and trend uncertainties of the national GHG emission inventory have been estimated using Monte Carlo simulation. The methods used in the analysis correspond to an IPCC Approach 2 method, as described in the IPCC guidelines (IPCC 2006). Analyses have been made both excluding and including the sector LULUCF (Land Use, Land-Use Change and Forestry).

Table 6.2 from the IPCC good practice guidance is included in Annex II as Table AII-4. Column G in table 6.2 is estimated as uncertainty for source category divided by total GHG emissions.

1.6.2.1 Uncertainty in emission levels

The estimated uncertainties of the levels of total emissions and in each gas are shown in Table 1.5 and Table 1.6.

Table 1.5 Uncertainties in emission levels. Each gas and total GWP weighted emissions. Excluding the LULUCF sector.

1990	μ (mean)	Fraction of total emissions	Uncertainty 2σ (% of mean)
Total	51.4 mill. tonnes	1	4
CO ₂	35.3 mill. tonnes	0.69	3
CH ₄	6.0 mill. tonnes	0.12	15
N ₂ O	4.1 mill. tonnes	0.08	25
HFC	44 tonnes	0.00	50
PFC	3.9 mill. tonnes	0.08	20
SF ₆	2.1 mill. tonnes	0.04	1
2019	μ (mean)	Fraction of total emissions	Uncertainty 2σ (% of mean)
Total	50.3 mill. tonnes	1	3
CO ₂	42.2 mill. tonnes	0.84	2
CH ₄	4.5 mill. tonnes	0.09	12
N ₂ O	2.4 mill. tonnes	0.05	43
HFC	933 ktonnes	0.02	50

National Inventory Report 2021 - Norway

PFC	157 ktonnes	0.00	20
SF ₆	57 ktonnes	0.00	42

Table 1.6 Uncertainties in emission levels. Each gas and total GWP weighted emissions. Including the LULUCF sector.

1990	μ (mean)	Fraction of total emissions	Uncertainty 2σ (% of mean)
Total	39.5 mill. tonnes	1	7
CO ₂	22.9 mill. tonnes	0.58	10
CH ₄	6,2 mill. tonnes	0.16	15
N ₂ O	4.4 mill. tonnes	0.11	25
HFC	44 tonnes	0.00	50
PFC	3.9 mill. tonnes	0.10	20
SF ₆	2.1 mill. tonnes	0.05	1
2019	μ (mean)	Fraction of total emissions	Uncertainty 2σ (% of mean)
Total	31.7 mill. tonnes	1	11
CO ₂	23.1 mill. tonnes	0.73	14
CH ₄	4.7 mill. tonnes	0.15	12
N ₂ O	2.7 mill. tonnes	0.09	38
HFC	933ktonnes	0.03	51
PFC	157 ktonnes	0.01	20
SF ₆	57 ktonnes	0.00	42

The total national emissions of GHG (LULUCF sector excluded) in 1990 are estimated with an uncertainty of 4 % of the mean. The main emission component CO₂ is known with an uncertainty of 3 % of the mean. The total uncertainty level was 3 % of the mean in 2019. There have been major changes in uncertainty level for the different emission components between the two years. The highest uncertainty change between 1990 and 2019 is in the uncertainty estimates for the SF₆ emissions, which has increased from 1 to 42 % of the mean. However, the SF₆ emissions are strongly reduced because magnesium production was closed down. The figures for the emission of SF₆ from magnesium production was quite well known, but now a larger part of the SF₆ emissions comes from sources with higher uncertainty. For N₂O there is also a considerable increase in the uncertainty between the years. One reason for the change can be found in that N₂O from the production of synthetic fertilizer with a quite low uncertainty contributes to a smaller part of the total N₂O emissions in 2019 than in 1990. For the other gases there are only smaller changes in the uncertainty from 1990 to 2019.

By including the LULUCF sector the results from the analysis show a total uncertainty of 7 % of the mean in 1990 and 11 % in 2019. This is due to the fact that the uncertainty in the LULUCF sector in general is higher than in most other sectors.

1.6.2.2 Uncertainty in emission trend

The estimated uncertainties of the trends of total emissions and each gas are shown in Table 1.7 and Table 1.8.

Table 1.7 Uncertainty of emission trends. 1990-2019. Excluding the LULUCF sector.

	% change $((\mu_{2019}-\mu_{1990})*100/\mu_{1990})$	Uncertainty $(2*\sigma*100/\mu_{1990})$
Total	-2	3
CO ₂	19	3
CH ₄	-25	11
N ₂ O	-42	4
HFC ¹	..	..
PFC	-96	19
SF ₆	-97	1

Table 1.8 Uncertainty of emission trends. 1990-2019. Including the LULUCF sector.

	% change $((\mu_{2019}-\mu_{1990})*100/\mu_{1990})$	Uncertainty $(2*\sigma*100/\mu_{1990})$
Total	-20	5
CO ₂	-1	7
CH ₄	-24	11
N ₂ O	-38	4
HFC ¹	..	..
PFC	-96	19
SF ₆	-97	1

¹ The base year emissions of HFCs are so close to zero that figures for % change and uncertainty are meaningless.

The result shows that the decrease in the total GHG emissions from 1990 to 2019 is 2 %, with an uncertainty in the trend of ± 3 percentage points, when the LULUCF sector is not included. This means that the 2019 emissions are likely between 0 and 4 % below the 1990 emissions (a 95 percent confidence interval).

With the sector LULUCF included in the calculations there has been a decrease in the total emissions figures on -02 %, with a trend uncertainty of ± 5 percentage points.

1.7 General assessment of completeness

An assessment of the completeness of the emission inventory should, according to the IPCC Good Practice Guidance, address the issues of spatial, temporal and sectoral coverage along with all underlying source categories and activities. Confidentiality is an additional element of relevance, which has been addressed in Section 1.2.3.6.

The inventory includes emissions on the archipelago Svalbard as well as on mainland Norway. In particular, emissions from coal mining on Svalbard is included.

The revised UNFCCC Reporting Guidelines on Annual Inventories as adopted by the COP by its Decision 24/CP.19 specifies that a Party may consider that a disproportionate amount of effort would be required to collect data for a gas from a specific category that would be insignificant in terms of the overall level and trend in national emissions and in such cases use the notation key NE. The Party should in the NIR provide justifications for exclusion in terms of the likely level of emissions. An emission should only be considered insignificant if the likely level of emissions is below 0.05 % of the national total GHG emissions (specified in a footnote to total GHG emissions without LULUCF for the latest reported inventory year) and does not exceed 500 kt CO₂-equivalents. The total national aggregate of estimated emissions for all gases and categories considered insignificant shall remain below 0.1 % of the national total GHG emissions.

Norway has used the emissions for 2019 as reported in this NIR as the basis for national total GHG emissions. The national total GHG emissions without LULUCF in 2019 is reported to be 50 333 980 tonnes CO₂-equivalents. The threshold for an individual emission to be considered insignificant is therefore 25 126 tonnes CO₂-equivalents while the total threshold to be considered insignificant is 50 334 tonnes CO₂-equivalents.

The emissions (excluding LULUCF) that Norway has considered as insignificant and their likely level of emissions are presented in Table 1.9. The individual emissions excluded are all below the individual threshold and the total emissions excluded are also below the total threshold. Table 1.10 provide information on emissions reported as NE for the LULUCF-sector.

Table 1.9. Emissions considered insignificant and reported as NE (excluding LULUCF).

CRF code	Description of emission source	Gases	Likely level of emissions (tonnes CO ₂ -equivalents)
1C1a	CO ₂ transport and storage; Pipelines	CO ₂	Less than 200 tonnes. See chapter 3.5.
3A4, 3B4	Other animals: Enteric fermentation and manure management	CH ₄ , N ₂ O	See chapter 6.2. Includes ostrich, llama, etc. Emissions from ostrich were reported in previous submissions, and were less than 500 t CO ₂ -eq when population was highest. Other animals have smaller populations.
3D	Agricultural soils	CH ₄	No methodology, see note to CRF Table3s2.
5C2	Open burning of waste	CO ₂ , CH ₄ , N ₂ O	Order of 1200 t CO ₂ -eq. by estimate from 1999.
5D2	Wastewater treatment: Industrial wastewater	N ₂ O	Order of 1000 t CO ₂ -eq. by estimate in 2017. Emissions are estimated to be stable over the period 1990-2017.
	Total		Estimated emissions less than 3000 t CO ₂ -eq.

Source: Statistics Norway and Norwegian Environment Agency

For the LULUCF sector the notation key NE was used to report the following sources, either because they were non-mandatory or considered negligible.

Table 1.10. Emissions reported as NE for LULUCF.

CRF code	Description of emission source	Gases	Explanation
4D1	Wetlands – flooded land remaining flooded land	CO ₂	It is not mandatory because there is no default method for estimating carbon stock changes for this source.
4D2	Wetlands – land converted to peat extraction	CO ₂	Emissions from organic soils are not estimated because they are considered a negligible source.
4(II)	Emissions from drainage and rewetting	CO ₂ , CH ₄ and N ₂ O	It is not mandatory to estimate emissions from rewetting organic or mineral soils.
4(V)	Biomass burning – controlled burning- forest land remaining forest land land converted to forest land	CH ₄ and N ₂ O	We assume emission from controlled forest fires are negligible because very few fire drills are performed and a consistent time-series is not available.
4(V)	Biomass burning- wildfires – grassland	CH ₄ and N ₂ O	We assume emission from wildfires on grasslands are negligible because these very rarely occur.

Source: Norwegian Institute for Bioeconomy Research

2 Trends in Greenhouse Gas Emissions

2.1 Description and interpretation of emission trends for aggregated GHG emissions

In 2019, total greenhouse gas (GHG) emissions in Norway were 50.3 million tonnes of carbon dioxide equivalents, which is a decrease of 1.9 million tonnes compared to 2018. Emissions reached their peak at 57.0 million tonnes in 2007. They have since decreased by 13 percent, and were in 2019 1.1 million tonnes, or 2 percent, lower than in 1990.

The net GHG emissions, including all sources and sinks, were 31.7 million tonnes of CO₂ equivalents in 2019. The total emissions distribution among the CRF sectors from 1990 to 2019, as well as net removals in the LULUCF sector, are illustrated in Figure 2.1.

In this NIR, if not specified otherwise, total emission figures include indirect CO₂ emissions² but not emissions and removals from land use, land-use change and forestry (LULUCF). The indirect CO₂ emissions are further described in chapter 9.

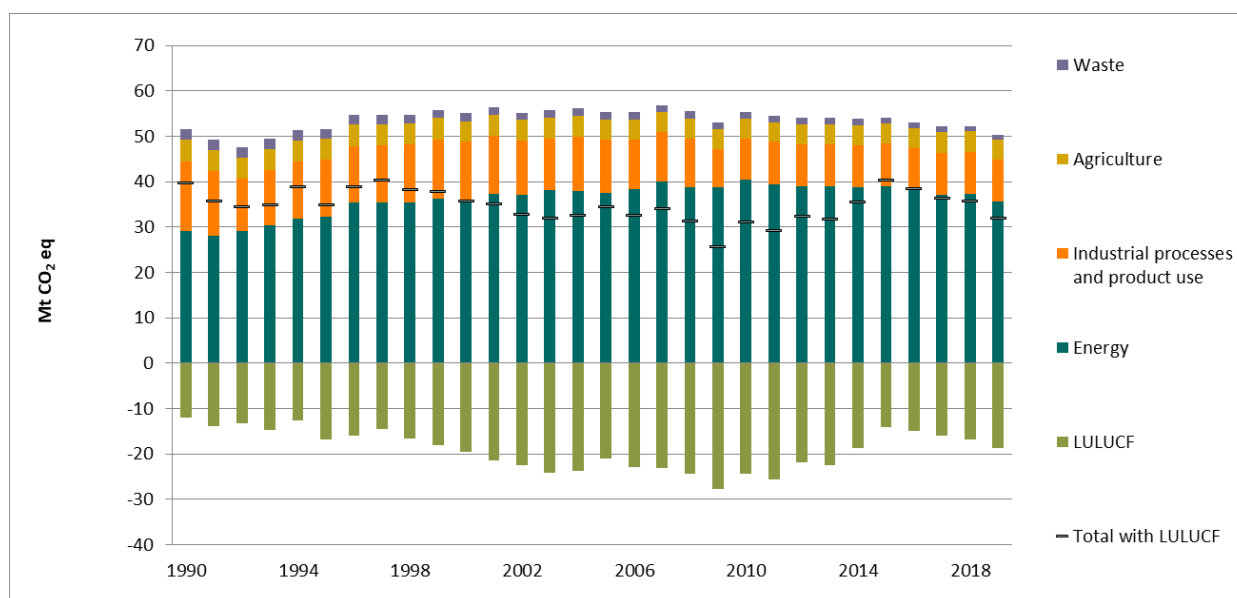


Figure 2.1. Total emissions of greenhouse gases by sources and removals from LULUCF in Norway, 1990-2019 (Mtonnes CO₂ equivalents). Source: Statistics Norway/Norwegian Environment Agency/Norwegian Institute of Bioeconomy Research

Table 2.1 presents the total emissions and the distribution among the CRF sectors from 1990 to 2019. Total indirect CO₂ emissions and net removal from LULUCF are also presented in this table.

² Non-CO₂, carbon-containing gases (methane (CH₄), CO or NMVOC) will eventually be oxidised to CO₂ in the atmosphere. The CO₂ emissions formed are termed "indirect CO₂ emissions".

Table 2.1 Total emissions of greenhouse gases by sources and removals in Norway 1990-2019. Million tonnes of CO₂ equivalents

Year	Energy	Industrial processes and product use	Agriculture	LULUCF	Waste	Total with indirect CO ₂ and without LULUCF	Total with indirect CO ₂ and with LULUCF	Indirect CO ₂ emissions
1990	29.1	15.4	4.8	-12.0	2.2	51.5	39.5	0.6
1995	32.4	12.4	4.7	-16.9	2.1	51.6	34.7	0.9
2000	35.5	13.2	4.6	-19.6	1.8	55.1	35.5	1.0
2005	37.5	11.7	4.5	-21.0	1.6	55.3	34.2	0.5
2010	40.3	9.1	4.3	-24.3	1.5	55.3	31.0	0.3
2011	39.5	9.2	4.3	-25.6	1.5	54.5	28.9	0.3
2012	39.1	9.2	4.3	-21.9	1.4	54.0	32.1	0.3
2013	38.9	9.3	4.4	-22.4	1.4	54.0	31.6	0.3
2014	38.8	9.3	4.4	-18.6	1.4	53.9	35.3	0.3
2015	39.0	9.3	4.5	-14.1	1.3	54.1	40.0	0.3
2016	38.0	9.3	4.5	-14.8	1.2	53.1	38.3	0.3
2017	37.2	9.2	4.5	-15.9	1.2	52.1	36.2	0.3
2018	37.3	9.3	4.5	-16.7	1.1	52.2	35.5	0.3
2019	35.6	9.3	4.4	-18.6	1.1	50.3	31.7	0.3

Source: Statistics Norway/Norwegian Environment Agency/Norwegian Institute of Bioeconomy Research

Figure 2.2 illustrates the development of GHG emissions from the main sectors relative to 1990.

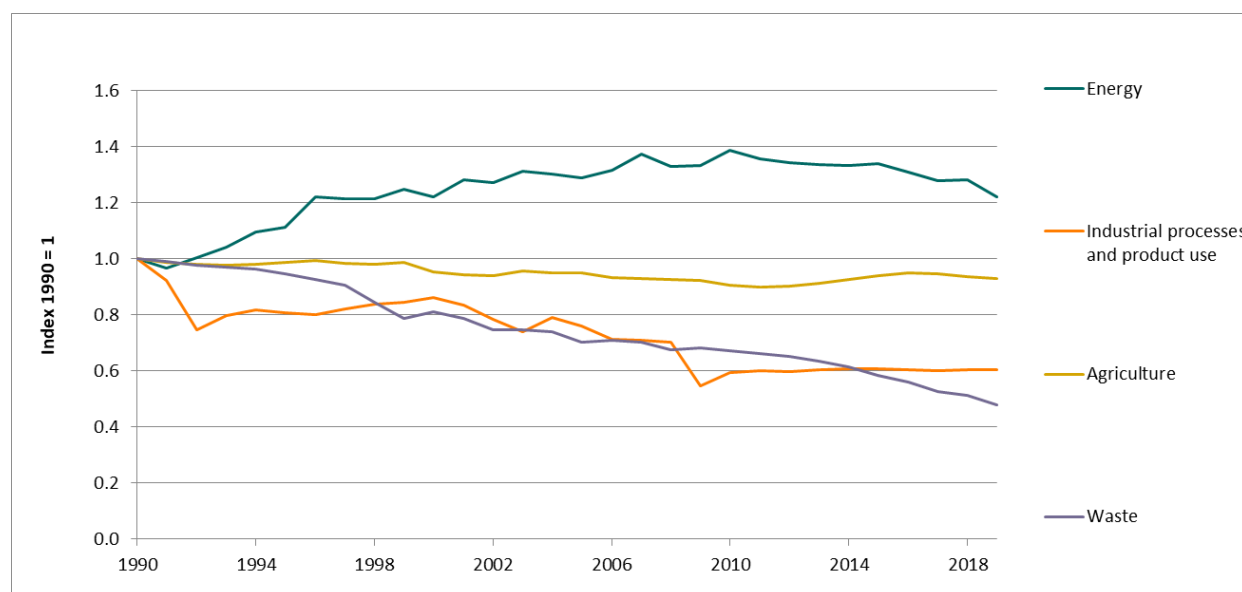


Figure 2.2. Changes in emissions of greenhouse gases, relative to 1990, by main sectors, 1990-2019. Index 1990 = 1. Source: Statistics Norway/Norwegian Environment Agency

Norway has experienced economic growth since 1990. In addition, the offshore petroleum sector has expanded significantly for the past 20 years. Together this has resulted in higher CO₂ emissions from energy use, both in energy industries and transport. Looking at the overall trend from 1990 to 2019, emissions from the energy sector increased by 22 %.

The downward trend in GHG emissions from the sector "Industrial processes and product use" in the early 1990s, can be explained by the implementation of policies and measures in the metal industry, resulting in less emission intensive production methods. Later, in the 2000s, the decrease was largely caused by close-downs and production reductions, this also mainly in the metal industry.

Emissions from agriculture have decreased by 6.0 % since 1990 due to reductions of activity in the agriculture sectors. The downward trend in GHG emissions from the waste sector is due to reductions of waste amounts disposed at disposal sites.

In chapter 2.2 and 2.3, emission trends are explained both by gas and by sector for the period 1990-2019.

2.2 Description and interpretation of emission trends by gas

As shown in Figure 2.3, CO₂ is by far the largest contributor to the total GHG emissions, followed by CH₄, N₂O, and the fluorinated gases (PFCs, SF₆ and HFCs). The relative share of the gases has been quite stable since 2010. However, the relative share of CO₂ increased steadily from 68.6 % in 1995 up to 83.6 % in 2010.

Table 2.2 presents emission figures for all greenhouse gases, expressed in absolute emission figures or CO₂ equivalents.

Table 2.2. Emissions of greenhouse gases in Norway, 1990-2019.

Gas	CO ₂	CH ₄	N ₂ O	PFC	SF ₆	HFC
Year	Mt	kt		kt CO ₂ eq		
1990	35.3	241.1	13.8	3 894.8	2 098.5	0.04
1995	38.7	248.1	12.5	2 314.0	579.8	97.8
2000	42.5	238.7	12.9	1 518.5	891.4	369.3
2005	43.9	221.8	13.7	955.3	296.1	549.3
2010	46.2	215.2	8.3	238.4	68.6	895.1
2011	45.5	209.1	8.3	262.6	54.3	966.4
2012	45.0	208.0	8.3	200.5	53.5	1 029.1
2013	45.0	205.4	8.2	181.1	56.3	1 119.2
2014	45.0	203.5	8.3	179.0	50.1	1 082.3
2015	45.4	202.8	8.4	146.4	69.8	966.0
2016	44.4	198.7	8.2	186.2	63.6	1 007.1
2017	43.6	194.1	8.0	131.0	59.0	1 029.7
2018	43.9	190.8	7.9	148.1	56.5	996.1
2019	42.2	182.6	8.0	175.1	56.8	933.3

Source: Statistics Norway/Norwegian Environment Agency

Table 2.3 presents the emissions in million tonnes per greenhouse gas and the changes in percent for each greenhouse gas for the periods 1990–2019 and 2018-2019.

Table 2.3. Emissions in Mtonnes CO₂ equivalents and changes in percent for each greenhouse gas.

Year	CO ₂	CH ₄	N ₂ O	PFCs	SF ₆	HFCs	Total
1990	35.3	6.0	4.1	3.9	2.1	0.00004	51.5
2018	43.9	4.8	2.4	0.1	0.1	1.0	52.2
2019	42.2	4.6	2.4	0.2	0.1	0.9	50.3
Changes 1990-2019	19.5 %	-24.2 %	-42.2 %	-95.5 %	-97.3 %	2126075.1 %	-2.2 %
Changes 2018-2019	-3.8 %	-4.3 %	1.1 %	18.2 %	0.5 %	-6.3 %	-3.6 %

Source: Statistics Norway/Norwegian Environment Agency

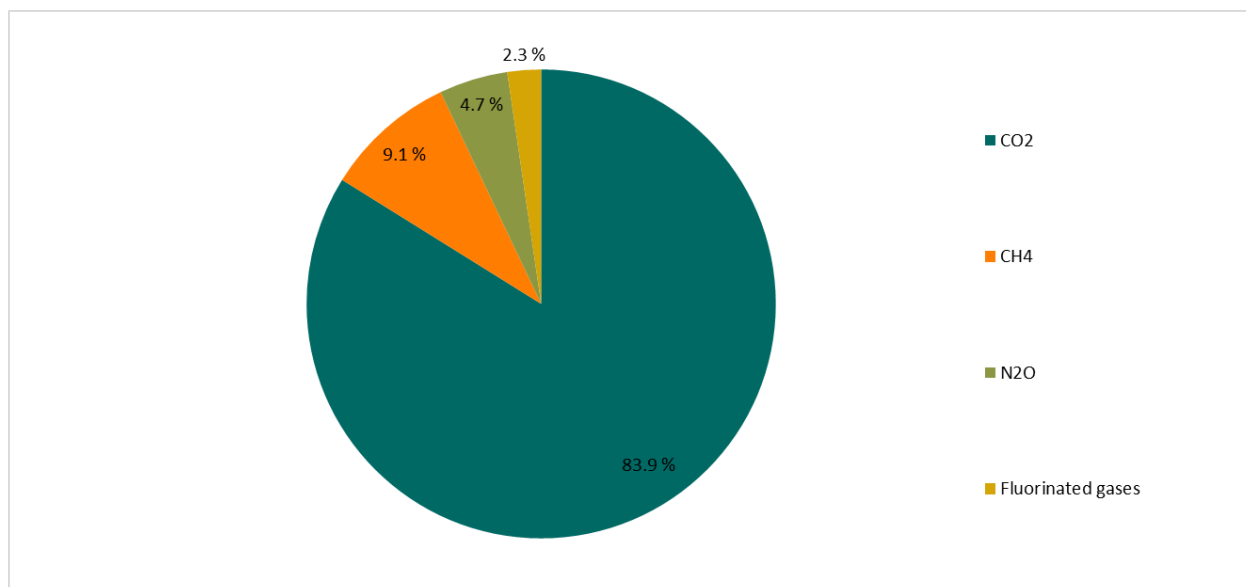


Figure 2.3 Distribution of emissions of greenhouse gases in Norway by gas (in CO2 equivalents.), 2019.

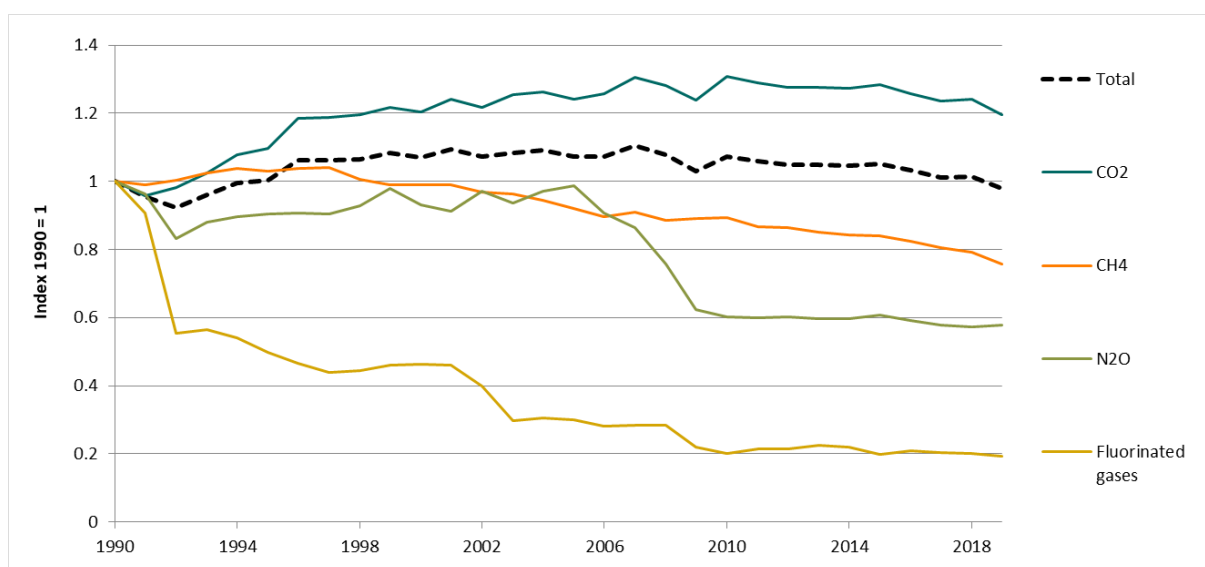


Figure 2.4 Changes in emissions of greenhouse gases, relative to 1990, by gas, 1990-2019. Index 1990 = 1.
Source: Statistics Norway

As presented in Table 2.2 and Table 2.3, CO₂ emissions increased significantly from 1990 to 2019 with 6.9 million tonnes. Emissions of CH₄ and N₂O decreased by 1.5 and 1.7 million tonnes CO₂ equivalents, respectively. During the same period, PFCs and SF₆ emissions significantly decreased with 3.7 and 2.0 million tonnes CO₂ equivalents, respectively, while HFCs has increased from almost 0 to 0.9 million tonnes CO₂ equivalents.

The fluorocarbons constituted a larger share of the GHG emission total in the early 1990s than in 2019, while CO₂ represented a smaller share in 1990 than in 2019.

Figure 2.4 illustrates the changes relative to 1990 for the different greenhouse gases for the period 1990 to 2019. The figure shows that the overall increasing total emission trend of CO₂ has been offset by decreased emissions of fluorinated gases (SF₆ and PFCs).

2.2.1 Carbon dioxide (CO₂)

The Norwegian CO₂ emissions originate primarily from energy industries, transport and industrial processes. Since generation of electricity is almost exclusively hydroelectric, emissions from stationary combustion are dominated by industrial sources and energy use.

The distribution of CO₂ emissions among various categories is shown in Figure 2.5.

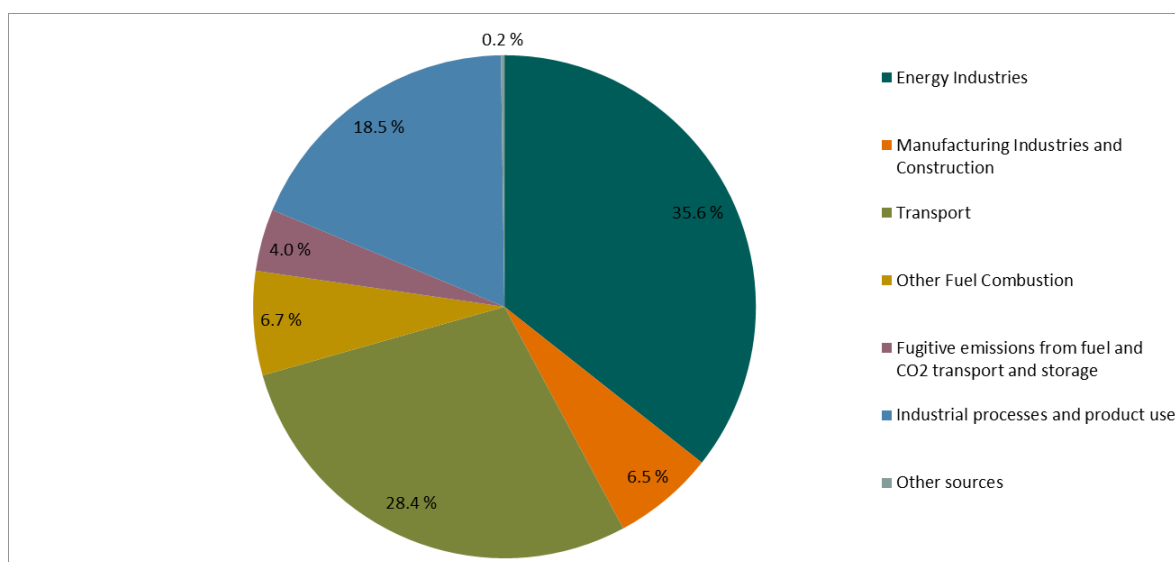


Figure 2.5. Distribution of CO₂ emissions in Norway by various source categories in 2019 (by mass).
Source: Statistics Norway/Norwegian Environment Agency

Table 2.4 lists CO₂ emissions from each source category for the period 1990-2019. The contributions to CO₂ emissions from the different categories from 1990 to 2019 are shown in Figure 2.6.

Table 2.4. CO₂ emissions (million tonnes) from different source categories, 1990-2019.

Year	Energy Industries	Manufacturing Industries and Construction	Transport	Other Fuel Combustion	Fugitive emissions from fuel and CO ₂ transport and storage	Industrial processes and product use	Other sources	Total
1990	7.2	3.4	10.1	4.2	2.9	7.3	0.2	35.3
1995	9.0	3.9	11.0	4.1	2.8	7.7	0.2	38.7
2000	10.9	3.4	12.2	3.4	3.9	8.6	0.1	42.5
2005	13.4	3.2	13.3	3.3	2.7	7.8	0.1	43.9
2010	14.9	3.4	14.4	3.5	2.7	7.3	0.1	46.2
2011	14.5	3.2	14.6	3.0	2.7	7.4	0.1	45.5
2012	14.2	3.1	14.7	2.9	2.7	7.4	0.1	45.0
2013	14.2	3.2	14.6	2.8	2.7	7.5	0.1	45.0
2014	15.0	3.0	14.6	2.5	2.3	7.6	0.1	45.0
2015	15.4	3.0	14.1	2.5	2.6	7.7	0.1	45.4
2016	15.0	2.9	13.6	2.8	2.5	7.7	0.1	44.4
2017	15.4	3.1	12.5	2.6	2.3	7.7	0.1	43.6
2018	15.3	2.9	12.8	2.8	2.2	7.8	0.1	43.9
2019	15.0	2.8	12.0	2.8	1.7	7.8	0.1	42.2

Source: Statistics Norway/Norwegian Environment Agency

Since 1990, the total emissions of CO₂ have increased by 19.5 %, or by 6.9 million tonnes. More use of natural gas in gas turbines in the oil and gas extraction industry have been the most important contributor to the overall increased emissions.

In 2019, the total Norwegian emissions of CO₂ were 42.2 million tonnes. There has been a steady decrease in emissions since 2010, totalling 8.6 %, or 4.0 million tonnes, by 2019. Between 2018 and 2019, the emissions decreased by 3.8 % or 1.7 million tonnes.

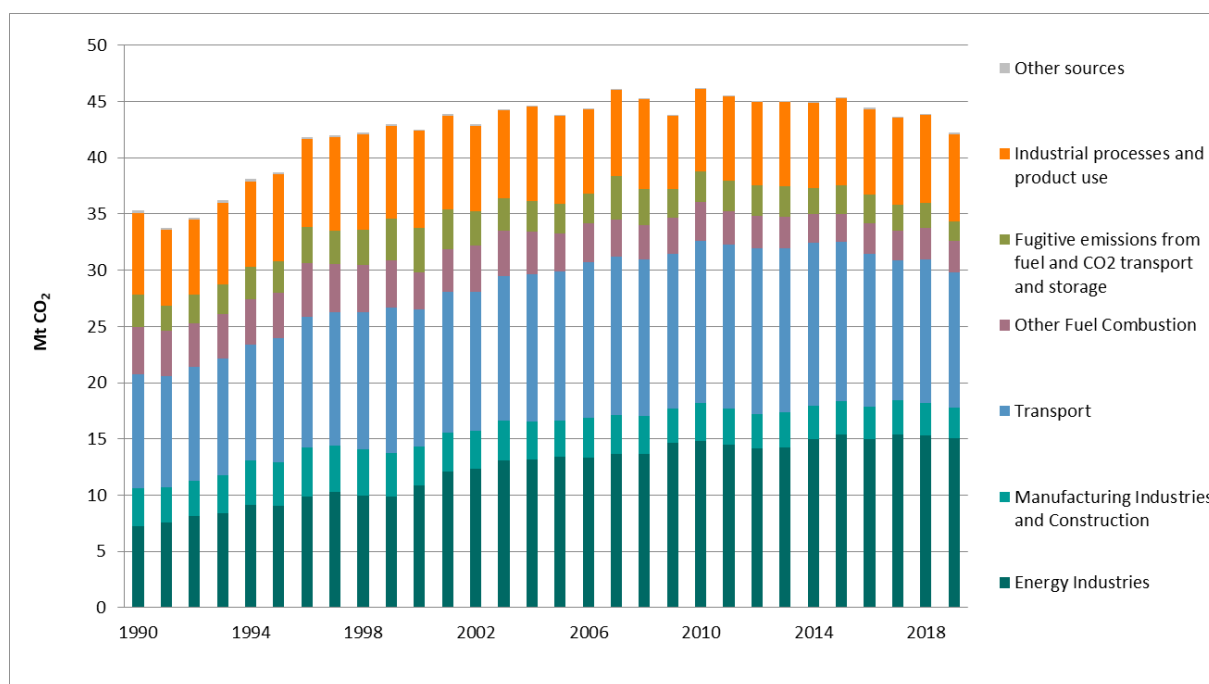


Figure 2.6. CO₂ emissions (Mtonnes) in Norway, 1990-2019.

Source: Statistics Norway/Norwegian Environment Agency

CO₂ emissions from energy industries have increased by 108.5 % since 1990 as a result of large increases in production volume of oil and gas and the export of natural gas in pipelines. In 2019, emissions from energy industries decreased by 0.2 million tonnes, or 1.6 %, compared to 2018.

CO₂ emissions from transport have increased by 18.6 % since 1990 and contributed to 28.4 % of the total CO₂ emissions in 2019. CO₂ emissions from this sector is dominated by road transportation which in 2019 accounted for 69.1 % of the CO₂ emissions from transport. CO₂ emissions from road transportation increased by 14.3 % between 1990 and 2019, although emissions from personal cars decreased by 14.2 %. CO₂ emissions from road transportation decreased by 7.3 % between 2018 and 2019 due to reduced fuel use and increased amounts of biofuels in the fuel mix.

CO₂ emissions from industrial processes have increased by 7.4 % since 1990, and contributed to 18.5 % of total CO₂ emissions in 2019. Metal production is the biggest source and accounted for 53.1 % of the CO₂ emissions from industrial processes in 2019.

2.2.2 Methane (CH₄)

In 2019, 56.3 % of methane emissions originated from agriculture, 22.2 % from the energy sector and 21.1 % from the waste sector. Methane emissions are dominated by releases from enteric fermentation in the agriculture sector, by fugitive emissions from oil and gas extraction in the energy sector and by landfills in the waste sector.

Figure 2.7 illustrates the distribution of Norwegian CH₄ emissions in 2019.

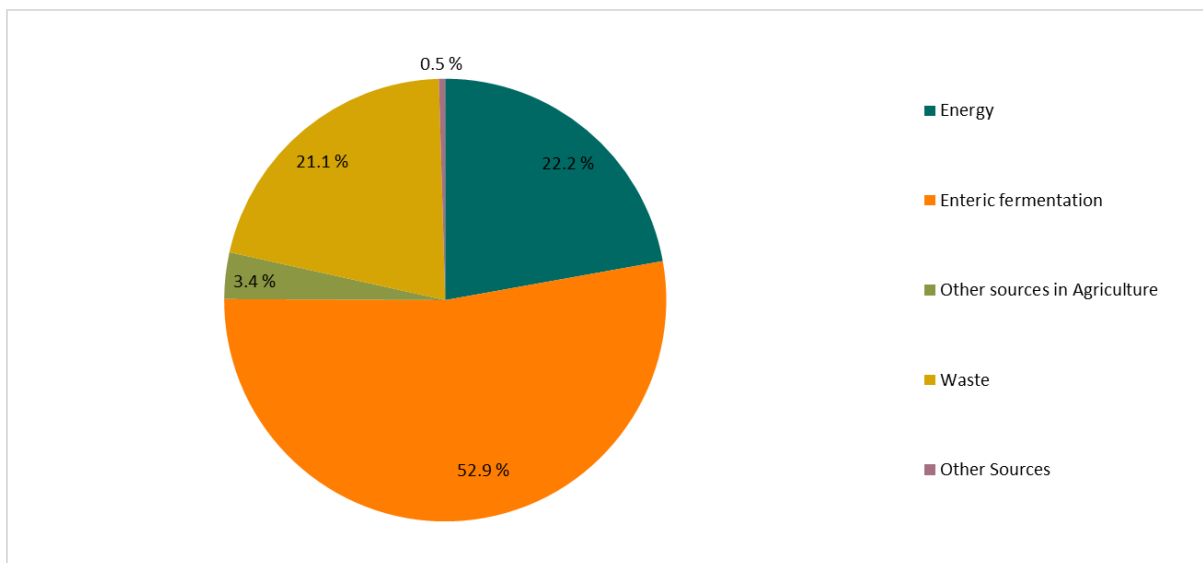


Figure 2.7. Distribution of Norwegian CH₄ emissions by major sources in 2019.

Source: Statistics Norway/Norwegian Environment Agency

The methane figures from 1990 to 2019, distributed among major sources are shown in Table 2.5.

Table 2.5. Emissions of CH₄ (ktonnes) in Norway, 1990-2019.

Years	Energy	Enteric fermentation	Other sources in Agriculture	Waste	Other Sources	Total
1990	43.7	96.6	13.0	86.7	1.1	241.1
1995	55.4	96.6	13.4	81.6	1.1	248.1
2000	62.3	96.6	9.2	69.3	1.3	238.7
2005	56.0	96.6	9.3	58.9	1.1	221.8
2010	54.5	96.6	7.2	55.9	1.0	215.2
2011	51.8	96.6	4.5	55.2	1.0	209.1
2012	52.1	96.6	4.8	53.6	0.9	208.0
2013	49.8	96.6	5.8	52.3	0.9	205.4
2014	48.8	96.6	6.6	50.6	0.9	203.5
2015	49.3	96.6	8.1	47.8	0.9	202.8
2016	45.5	96.6	10.3	45.5	0.9	198.7
2017	44.0	96.6	9.9	42.8	0.9	194.1
2018	42.6	96.6	9.1	41.5	0.9	190.8
2019	40.5	96.6	6.2	38.5	0.8	182.6

Source: Statistics Norway/Norwegian Environment Agency

The total methane emissions decreased by 4.3 % from 2018 to 2019. Since 1990, CH₄ emissions have decreased by 24.2 %. Table 2.5 and Figure 2.8 show that this decrease is primarily due to the reduction of emissions from waste treatment.

The waste volumes have grown during the period 1990-2019, but this effect has been more than offset by the increase of recycling, incineration of waste and burning of methane from landfills.

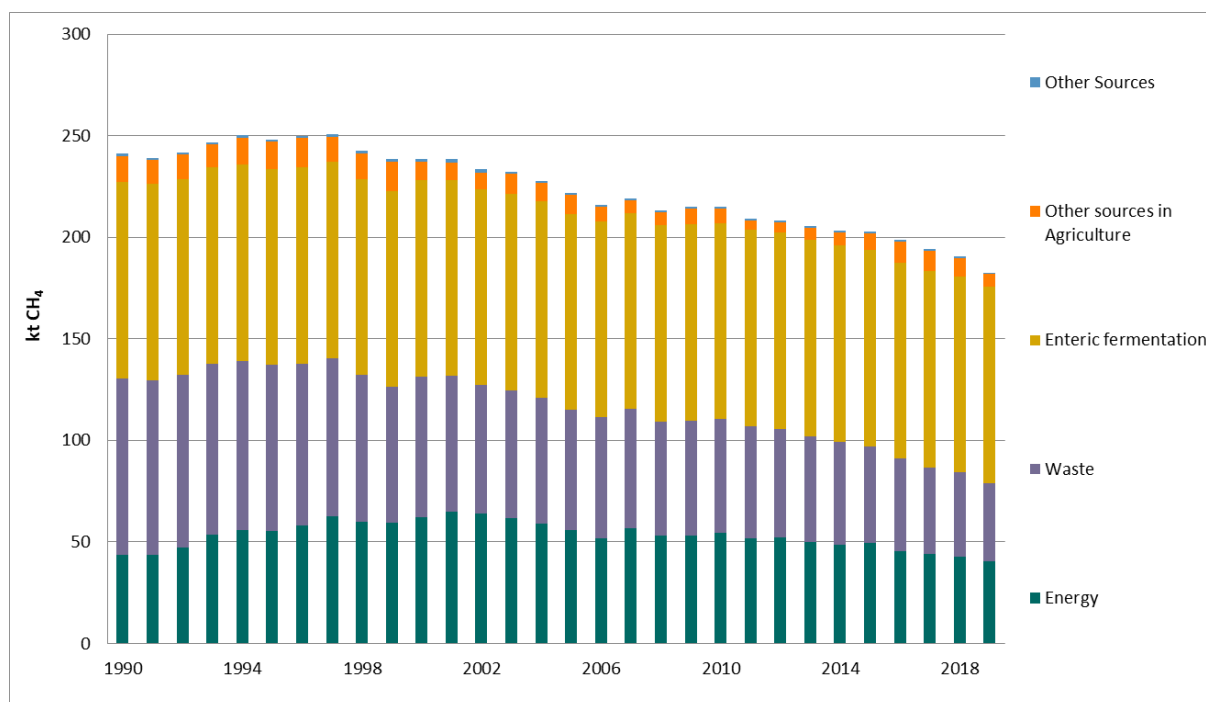


Figure 2.8. CH₄ emissions (ktonnes) in Norway, 1990-2019.

Source: Statistics Norway/Norwegian Environment Agency

2.2.3 Nitrous oxide (N₂O)

Figure 2.9 shows that, in 2019, 74.5 % of the Norwegian N₂O emissions are of agricultural origin, agricultural soils being the most prominent contributor within the agriculture sector. Industrial processes is the second contributor, with 11.7 % and nitric acid production is the main source of N₂O emissions within industrial processes.

The energy sector accounted for 9.5 % and the waste sector for 4.3 %. Emissions are dominated by road transport in the energy sector and by waste water treatment and discharge in the waste sector.

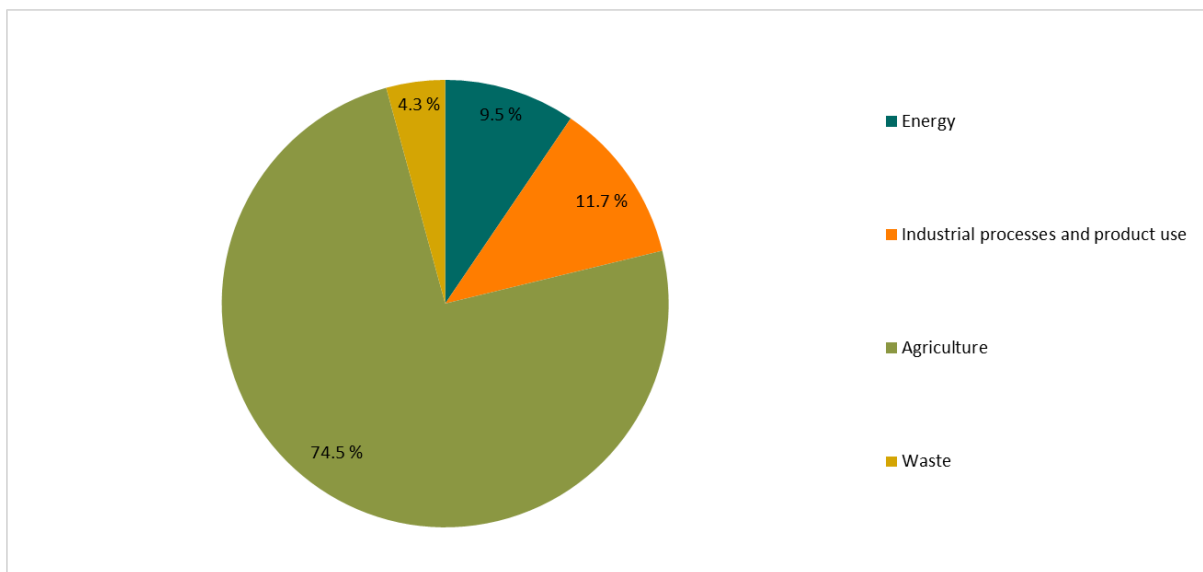


Figure 2.9. Distribution of Norwegian N₂O emissions by major sources in 2019.

Source: Statistics Norway/Norwegian Environment Agency

During the period 1990–2019 the total N₂O emissions decreased by 42.2 %. From 2018 to 2019, the emissions decreased by 1 %. Details are presented in Table 2.6 and Figure 2.10. The decrease since 1990 is mainly due to reduced emissions from nitric acid production. The reduced emissions in the early 1990s were due to rebuilding of one production line in 1991. The reduced emissions from 2006 are due to the installation of the technology – N₂O decomposition by extension of the reactor chamber.

Table 2.6. Emissions of N₂O (ktonnes) in Norway, 1990-2019.

Years	Energy	Industrial processes and product use	Agriculture	Waste	Total
1990	0.6	7.0	6.1	0.2	13.8
1995	0.7	5.7	6.0	0.2	12.5
2000	0.7	6.0	6.0	0.3	12.9
2005	0.6	6.8	6.0	0.3	13.7
2010	0.7	1.8	5.5	0.3	8.3
2011	0.7	1.6	5.7	0.3	8.3
2012	0.7	1.6	5.7	0.3	8.3
2013	0.7	1.4	5.8	0.4	8.2
2014	0.7	1.3	5.9	0.3	8.3
2015	0.7	1.4	6.0	0.3	8.4
2016	0.7	1.1	6.0	0.4	8.2
2017	0.7	1.0	5.9	0.3	8.0
2018	0.8	1.0	5.8	0.3	7.9
2019	0.8	0.9	6.0	0.3	8.0

Source: Statistics Norway/Norwegian Environment Agency

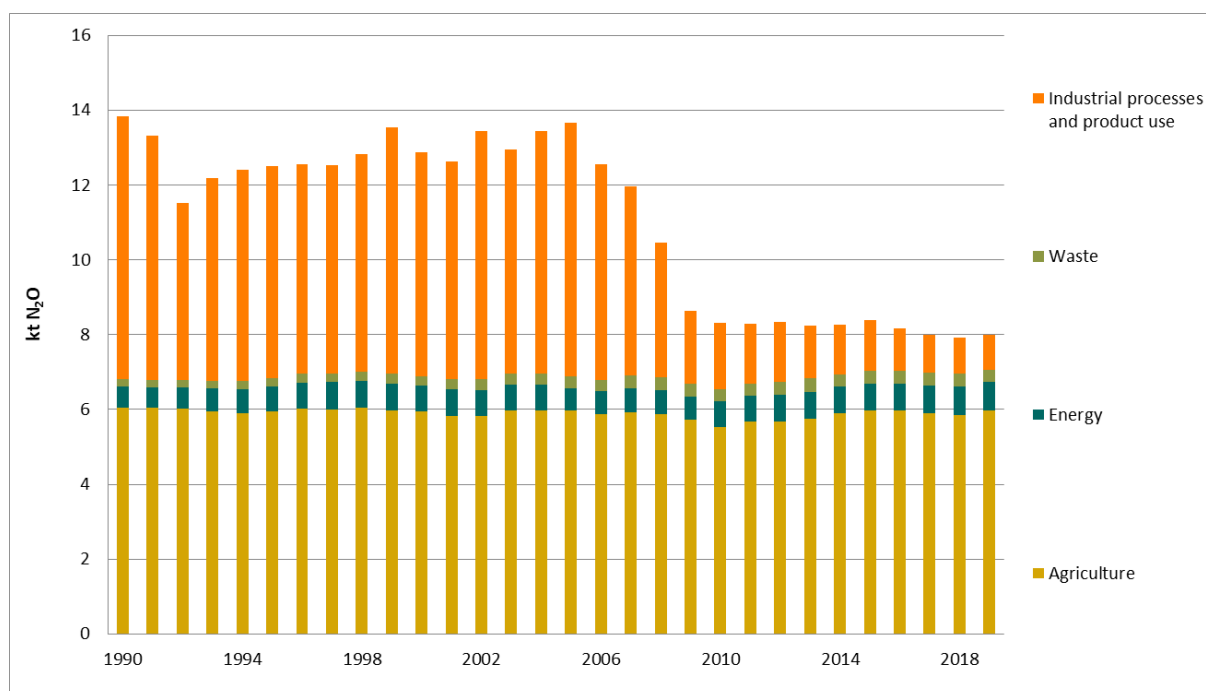


Figure 2.10. N₂O emissions in Norway, 1990-2019.

Source: Statistics Norway/Norwegian Environment Agency

2.2.4 Perfluorocarbons (PFCs)

Aluminium production and Product uses as ODS (ozone depleting substances) substitutes (refrigeration) are the only sources of PFC emissions in 2019, with almost all emissions stemming from aluminium production. In 2019, perfluorocarbons tetrafluoromethane (CF₄) and hexafluoroethane (C₂F₆) emissions from Norwegian aluminium plants were reported at 16.9 tonnes and 1.9 tonnes respectively, corresponding to a total of 0.18 million tonnes of CO₂ equivalents.

Total PFCs emissions have decreased by 95.5 % since 1990 following a steady downward trend as illustrated in Figure 2.11. Since 1990, emissions of CF₄ decreased by 96.4 %, while the emission of C₂F₆ have gone down by 94.7 %.

Improvement of technology and process control in aluminium production led to a significant reduction in emissions. In 1990, PFCs emissions were 4.48 tonne CO₂ equivalents per tonne aluminium produced. It was reduced to 0.70 tonne CO₂ equivalents per tonne aluminium produced in 2007 and to 0.13 tonne CO₂ equivalents per tonne aluminium produced in 2019. Total PFCs emissions increased by 0.03 million tonnes of CO₂ equivalents between 2018 and 2019.

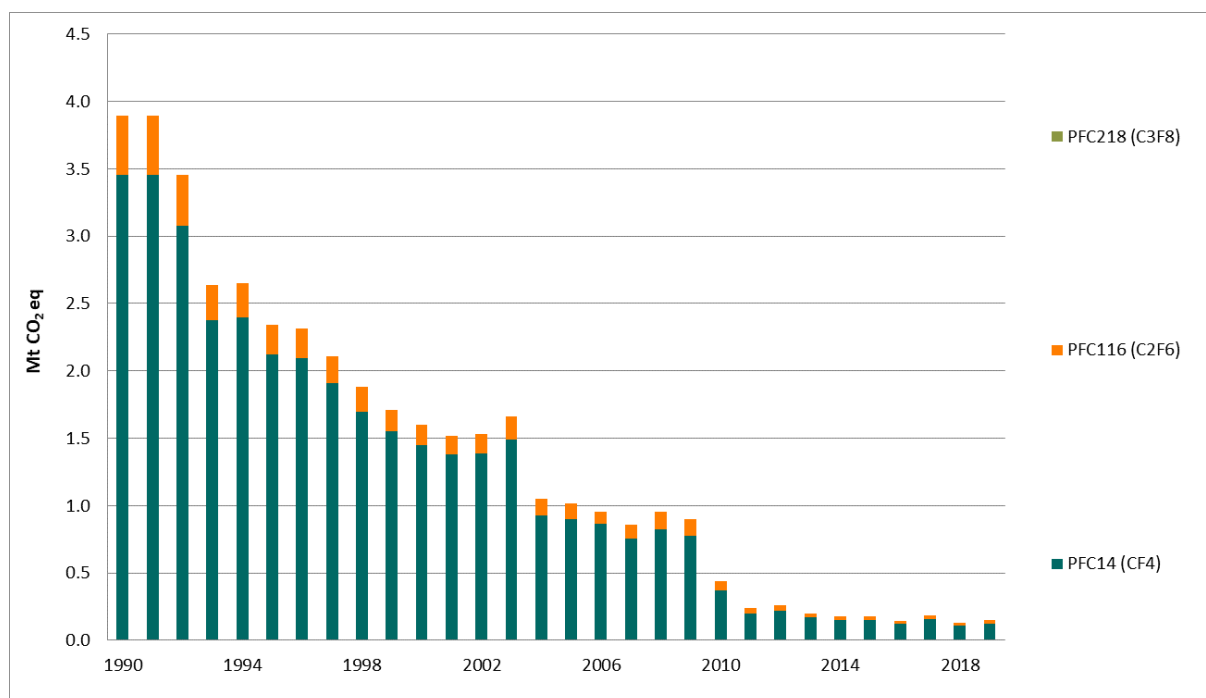


Figure 2.11. Emissions (million tonnes CO₂-eq) of PFCs in Norway, 1990-2019.

Source: Statistics Norway/Norwegian Environment Agency

Table 2.7. Emissions of PFCs in Norway in 1990-2019. PFC14 and PFC 116 in tonnes, PFC218 in kg and totals in million tonnes of CO₂-eq.

Year	PFC14 (CF ₄) (t)	PFC116 (C ₂ F ₆) (t)	PFC218 (C ₃ F ₈) (kg)	Total CO ₂ eq. (Mt)
1990	467.4	36.2	0.0	3.9
1995	286.9	18.3	0.0	2.3
2000	196.2	12.3	0.0	1.5
2005	122.1	9.4	0.0	1.0
2010	49.8	5.8	0.0	0.2
2011	27.3	3.0	0.0	0.3
2012	29.9	3.4	0.0	0.2
2013	22.9	2.6	0.0	0.2
2014	20.6	2.3	0.0	0.2
2015	20.3	2.4	0.0	0.1
2016	16.7	1.9	0.0	0.2
2017	21.2	2.4	0.0	0.1
2018	14.9	1.7	0.0	0.1
2019	16.9	1.9	0.0	0.2

Source: Statistics Norway/Norwegian Environment Agency

2.2.5 Sulphur hexafluoride (SF₆)

In 2019, the SF₆ emissions were 97.3 % lower than in 1990. Until 2006, the largest source of SF₆ emissions in Norway was magnesium production. The consumption of SF₆ was reduced through the 1990s due to improvements in technology and process management, and to reductions in production

levels. Until 2002, SF₆ emission reductions were mainly due to the improved technology and process control within the metal industries. In 2002, production of cast magnesium closed down, while production of secondary magnesium closed down in 2006.

The main other use of SF₆ is in gas insulated switchgears (GIS) and other high-voltage applications. In 2002, a voluntary agreement was signed between the government and the business organisations representing most users of gas-insulated switchgear (GIS) and the single producer. The agreement resulted in decreased emissions from these sources.

The increase in emissions in 2015 was due to decommissioning of sound insulated windows that was produced in Norway in the 1980s and 1990s.

Table 2.8. SF₆ emissions (tonnes), in Norway 1990-2019.

Year	Electrical equipment	Magnesium and Aluminium Industry	Other	Total
1990	2.2	89.7	0.1	92.0
1995	3.6	21.3	0.5	25.4
2000	4.5	32.4	2.3	39.1
2005	2.3	10.0	0.6	13.0
2010	2.5	0.0	0.6	3.0
2011	2.0	0.0	0.4	2.4
2012	1.9	0.0	0.4	2.3
2013	2.0	0.0	0.4	2.5
2014	1.8	0.0	0.4	2.2
2015	1.8	0.0	1.3	3.1
2016	1.5	0.0	1.3	2.8
2017	1.1	0.0	1.5	2.6
2018	1.2	0.0	1.2	2.5
2019	1.3	0.0	1.2	2.5

Source: Statistics Norway/Norwegian Environment Agency

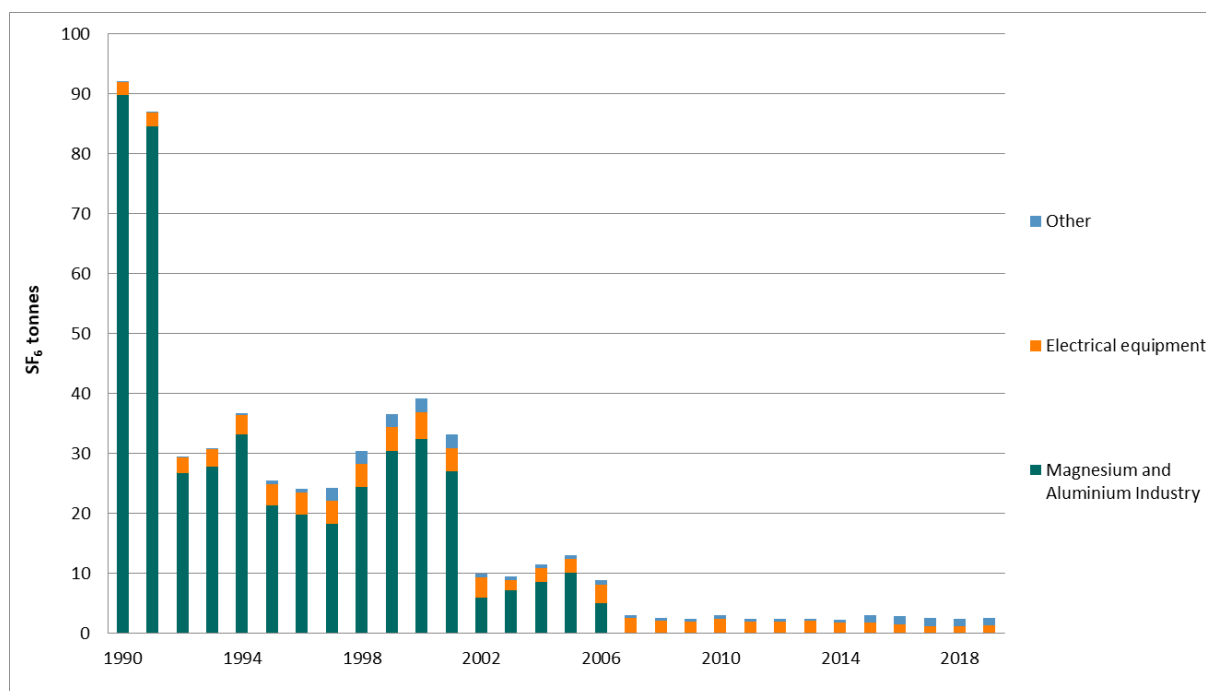


Figure 2.12. Emissions of SF₆ (tonnes) in Norway 1990-2019.

Source: Statistics Norway/Norwegian Environment Agency

2.2.6 Hydrofluorcarbons (HFCs)

The total emissions from HFCs used as substitutes for ozone depleting substances amounted to 0.9 million tonnes of CO₂ equivalents in 2019. The emissions in 1990 were insignificant.

The HFC emissions were about 0.9 million tonnes in 2019. The emissions were 44 tonnes CO₂-equivalents in 1990 and have increased substantially over the years. The emissions decreased by 6.3 % from 2018 to 2019. This is mainly based on two sectors, 2.F.1.c and 2.F.1.a. The emissions in 2.F.1.c, Industrial refrigeration, decreased by 37 per cent from 2018 to 2019 due to the reduced import in 2003 as tax on F-gas was implemented this year. There was also a decrease in 2.F.1a, Commercial refrigeration. The decrease was mainly due to increased amounts of destructed F-gas combined with reduced bulk import.

The application category refrigeration and air conditioning contributes by far to the largest part of the HFCs emissions. The other categories foam/foam blowing and fire extinguishing contributes to small amounts to the overall emissions.

Figure 2.13 displays the development of HFCs emissions since 1990 and Table 2.9 presents HFCs emission values for different HFCs from 1990 to 2019.

National Inventory Report 2021 - Norway

Table 2.9. Emissions of different specific HFCs (tonnes), unspecified mix of HFCs (Mtonnes CO₂-eq.) and total (Mtonnes CO₂-eq.) in Norway, 1990-2019.

Year	HFC23	HFC32	HFC125	HFC134a	HFC143a	HFC152a	HFC227ea	HFC134	HFC143	Unspecified mix of HFCs Mtonnes CO ₂ eq.	Total
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.01	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.10
2000	0.00	0.00	0.03	0.07	0.03	0.00	0.00	0.00	0.00	0.02	0.37
2005	0.00	0.00	0.05	0.12	0.04	0.00	0.00	0.00	0.00	0.03	0.55
2010	0.00	0.02	0.08	0.23	0.06	0.00	0.00	0.00	0.00	0.03	0.90
2011	0.00	0.02	0.08	0.25	0.06	0.00	0.00	0.00	0.00	0.05	0.97
2012	0.00	0.02	0.09	0.27	0.06	0.00	0.00	0.00	0.00	0.07	1.03
2013	0.00	0.03	0.09	0.28	0.07	0.01	0.00	0.00	0.00	0.06	1.12
2014	0.00	0.03	0.09	0.29	0.06	0.00	0.00	0.00	0.00	0.06	1.08
2015	0.00	0.03	0.08	0.29	0.04	0.00	0.00	0.00	0.00	0.05	0.97
2016	0.00	0.03	0.08	0.31	0.04	0.00	0.00	0.01	0.00	0.05	1.01
2017	0.00	0.04	0.08	0.31	0.04	0.00	0.00	0.00	0.01	0.07	1.03
2018	0.00	0.04	0.09	0.30	0.04	0.00	0.00	0.00	0.00	0.04	1.00
2019	0.00	0.04	0.09	0.30	0.03	0.00	0.00	0.00	0.00	0.03	0.93

Source: Statistics Norway/Norwegian Environment Agency

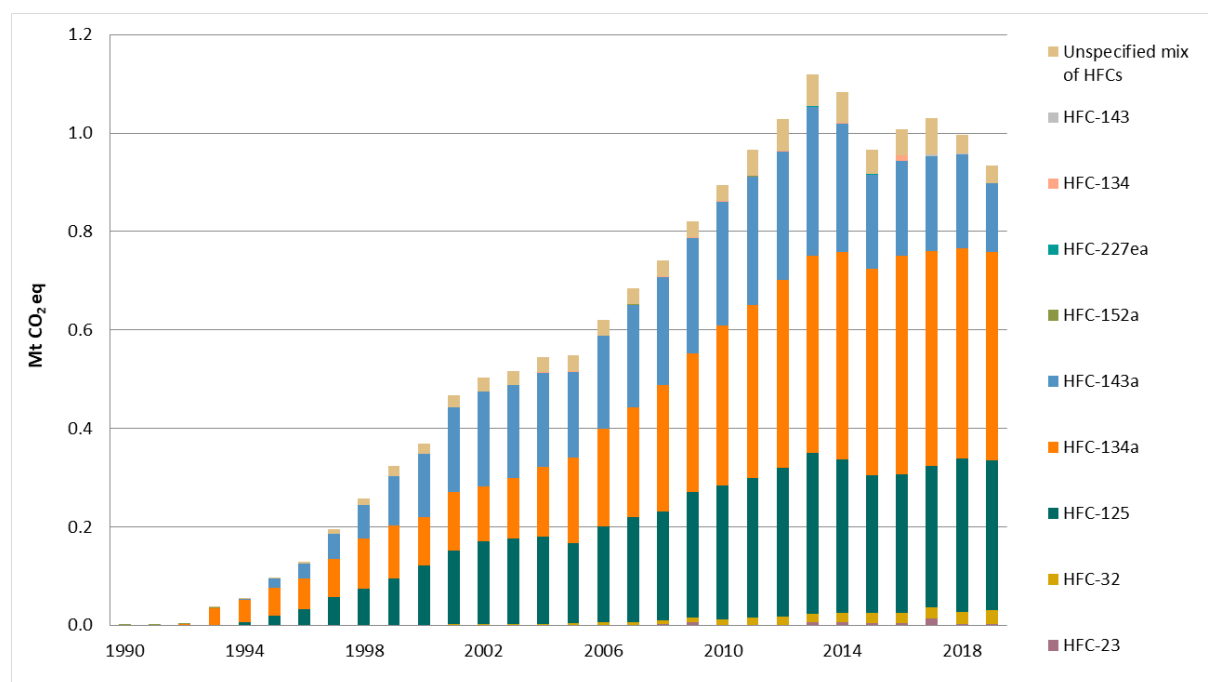


Figure 2.13. Emissions of HFCs (Mtonnes CO₂-eq.) in Norway, 1990-2019.

Source: Statistics Norway/Norwegian Environment Agency

2.3 Description and interpretation of emission trends by sector

Figure 2.14 illustrates the 2019 distribution of Norwegian GHG emissions by IPCC classification of sources. The energy sector is by far the most important source of emissions, contributing to 70.6 % of the national GHG emissions in 2019.

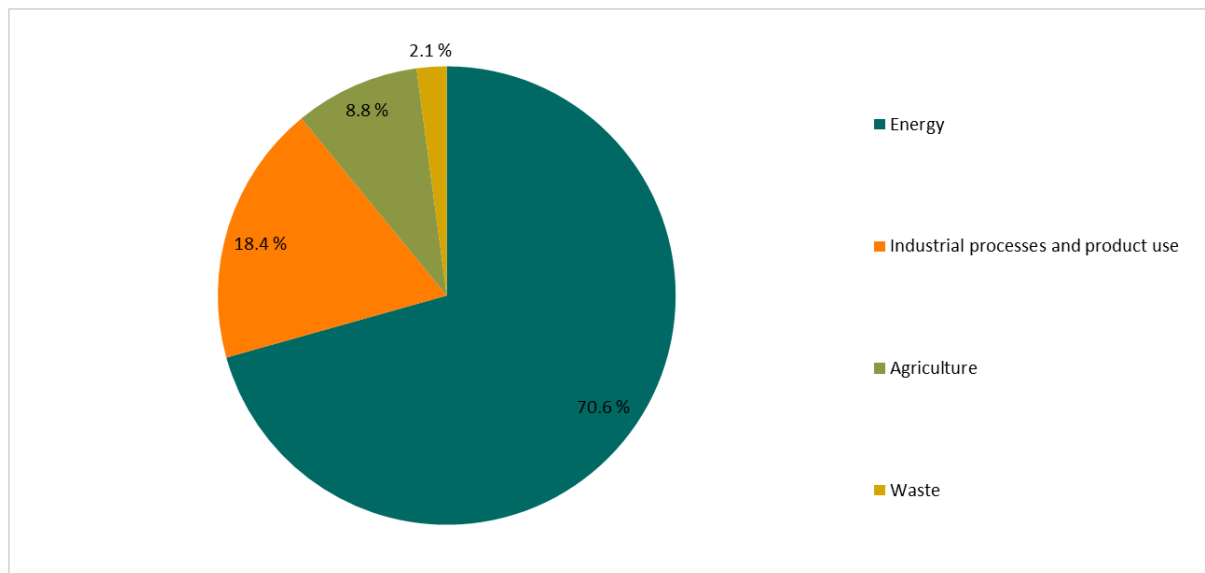


Figure 2.14. Distribution of GHG emissions in Norway in 2019 by sector
Source: Statistics Norway/Norwegian Environment Agency

Figure 2.15 displays GHG emissions trends by sectors between 1990 and 2019. The energy sector is divided into its five categories: fuel combustion in energy industries, fuel combustion in manufacturing industries and construction, fuel combustion in transport, fuel combustion in other sectors³, and fugitive emissions from fuels.

While emissions have decreased for most of the sectors, emissions from energy industries and transport have increased considerably since 1990.

³ Includes CRF key categories 1A4 (stationary combustion in agriculture, forestry, fishing, commercial and institutional sectors and households, motorized equipment and snow scooters in agriculture and forestry, and ships and boats in fishing) and 1A5 (fuel used in stationary and mobile military activities).

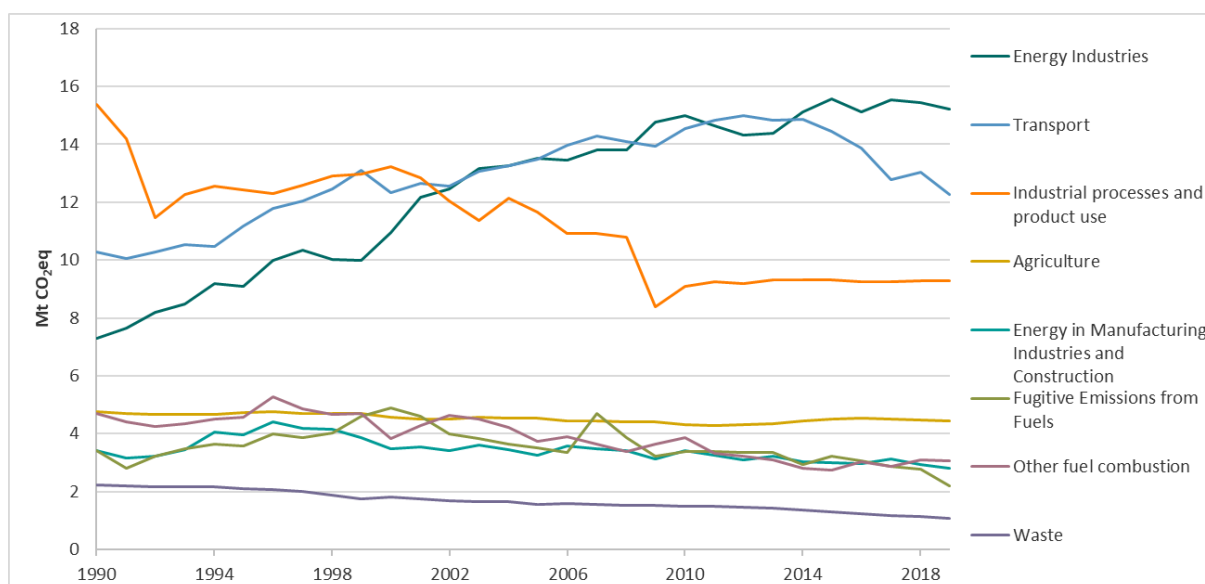


Figure 2.15. Development of emissions of all GHG (Mtonnes CO₂ eq.) from the different sectors 1990-2019. Source: Statistics Norway/Norwegian Environment Agency

2.3.1 Energy

Figure 2.16 displays the distribution of GHG emissions in 2019 by the main categories within the energy sector.

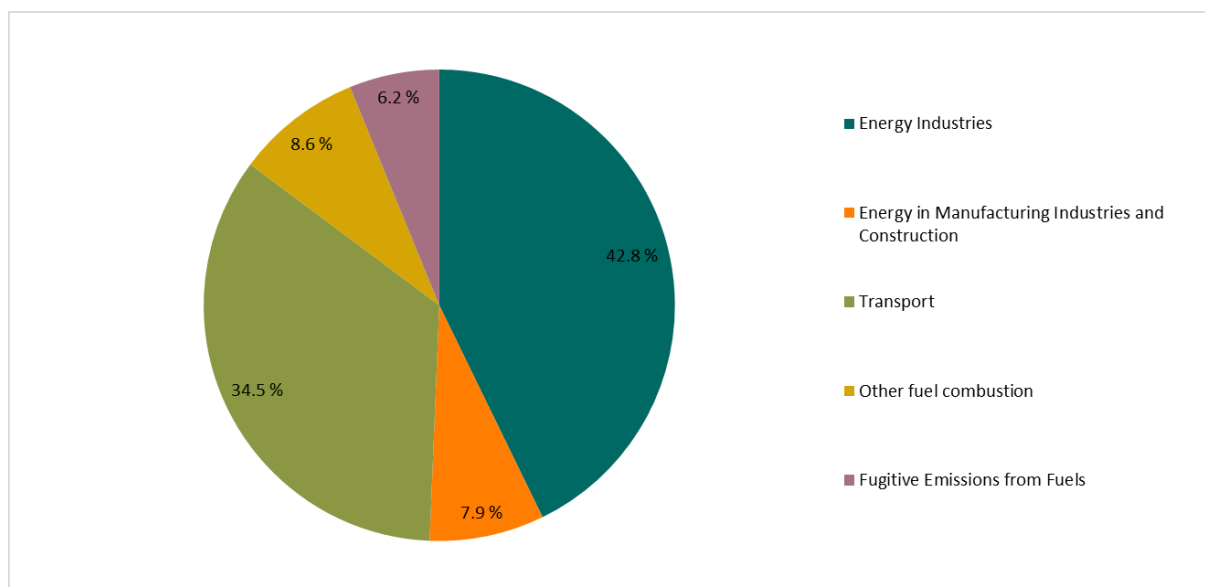


Figure 2.16. Greenhouse gas emissions in 2019 from the energy sector distributed among the different source categories. Source: Statistics Norway/Norwegian Environment Agency

The major sources of emissions within the energy sector are energy industries and transport, which contributed to 42.8 % and 34.5 %, respectively, of emissions from the energy sector in 2019. The remaining emissions are nearly equally shared between the categories energy use in manufacturing industries and construction, other fuel combustion and fugitive emissions from fuels.

The Norwegian electricity production is dominated by hydroelectric power. Thus, emissions from energy industries origin almost completely from fuel combustion in oil and gas extraction and related activities. Electricity is normally used in manufacturing processes and for heating purposes.

The total emissions of GHG from the energy sector over the period 1990-2019 are listed in Table 2.10.

Table 2.10 Emissions of greenhouse gases (Mtonnes CO₂-eq.) from the energy sector in Norway, 1990-2019. Emissions from CO₂ transport and storage is presented in ktonnes CO₂-eq.

Year	Energy Industries	Energy in Manufacturing Industries and Construction	Transport	Other fuel combustion	Fugitive Emissions from Fuels	CO ₂ transport and storage	Total
1990	7.3	3.4	10.3	4.7	3.4	0.0	29.1
1995	9.1	3.9	11.2	4.6	3.6	0.0	32.4
2000	11.0	3.5	12.3	3.8	4.9	0.0	35.5
2005	13.5	3.3	13.5	3.7	3.5	0.0	37.5
2010	15.0	3.4	14.6	3.9	3.4	0.1	40.3
2011	14.6	3.2	14.8	3.3	3.4	0.1	39.5
2012	14.3	3.1	15.0	3.2	3.4	0.1	39.1
2013	14.4	3.2	14.8	3.1	3.3	0.0	38.9
2014	15.1	3.0	14.9	2.8	2.9	0.0	38.8
2015	15.6	3.0	14.4	2.7	3.2	0.0	39.0
2016	15.1	3.0	13.9	3.0	3.1	0.0	38.0
2017	15.5	3.1	12.8	2.9	2.9	0.0	37.2
2018	15.4	2.9	13.0	3.1	2.8	0.0	37.3
2019	15.2	2.8	12.3	3.1	2.2	0.0	35.6

Source: Statistics Norway/Norwegian Environment Agency

Emission changes from 1990 to 2019, relative to 1990, for various categories within the energy sector, are illustrated in Figure 2.17.

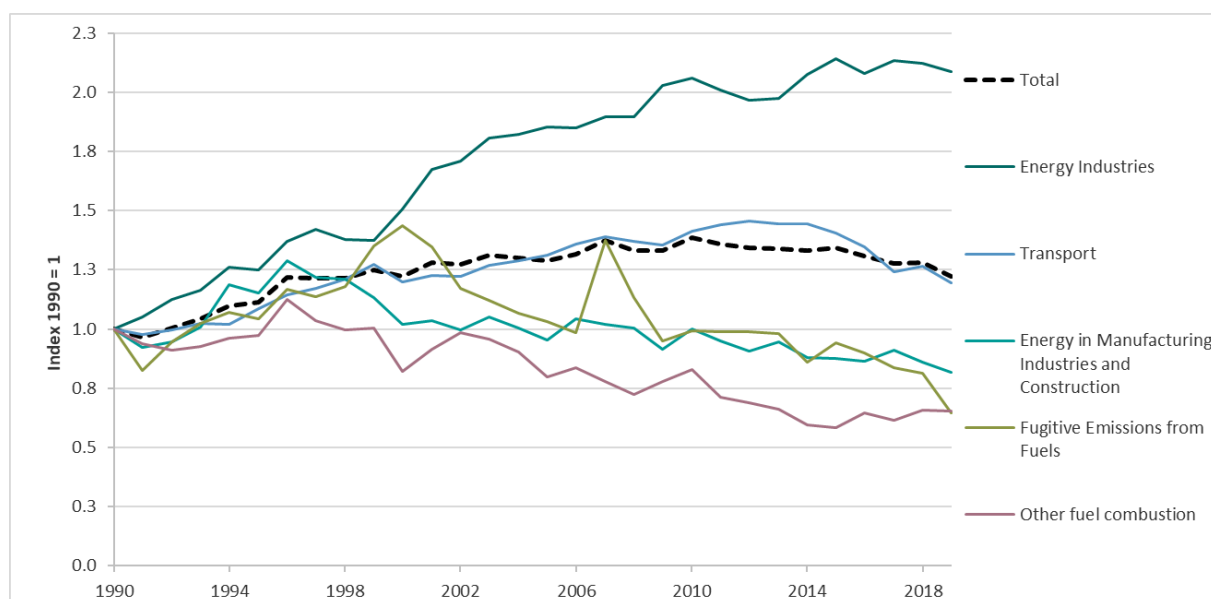


Figure 2.17. Changes in emissions of greenhouse gases, relative to 1990, for the various sub-sectors within the energy sector, 1990-2019. Index 1990 = 1. Source: Statistics Norway/Norwegian Environment Agency

The GHG emissions from the energy sector increased by 22.2 % from 1990 to 2019, primarily due to increased activity within oil and gas extraction and transport, specifically road transportation. Since 2010, the energy sector's emissions have decreased by 11.9 %. From 2018 to 2019, emissions decreased by 4.7 %.

Emissions from fuel combustion within the category energy industries were 108.8 % higher in 2019 than in 1990. The growth can be explained by the increase of oil and gas production and the increase of energy demand in extraction, due to aging of oil fields and transition from oil to gas. They decreased by 1.6 % from 2018 to 2019. Oil and gas extraction is the main emission source within the category energy industries and has played an important role in the national economy in recent decades. On the offshore oil and gas installations, electricity and pumping power is principally produced by gas turbines, and to a lesser extent, diesel engines.

In 2019, emissions from energy use in oil and gas extraction contributed to 24.9 % of the national GHG emissions. In 1990, the corresponding contribution was 14.1 %.

Electricity production is largely dominated by hydroelectric generation. Between 1990 and 2019, important exceptions are gas fired electricity power plants, waste incineration power plants and a small coal combustion plant (6 MW) on the island of Spitsbergen.

Emissions related to fuel combustion⁴ within manufacturing industries and construction originate to a large extent from the production of raw materials and semi-manufactured goods, e.g. alloys, petrochemicals, paper and minerals. Emissions from the manufacturing industries and construction decreased by 18.2 % from 1990 to 2019, and decreased by 4.7 % from 2018 to 2019. In 2019, the emissions from this source category contributed to 5.6 % of national GHG emissions.

⁴ Includes mainly emissions from use of oil or gas for heating purposes. Does not include consumption of coal as feedstock and reduction medium, which is included in the industrial process category.

Emissions from the transport category increased by 19.3 % from 1990 to 2019, but decreased by 5.8 % from 2018 to 2019. The emissions reached a peak of 14.8 million tonnes in 2012. The share of transport in the national total GHG emissions has increased from 20.0 % in 1990 to 24.4 % in 2019. In 2019, road transportation accounted for 69.1 % of emissions from the total transport emissions, while emissions from navigation and civil aviation accounted for 21.6 % and 8.9 %, respectively. Due to the fact that most railways are electrified in Norway, emissions of GHG from this source are insignificant.

GHG emissions from road transportation increased by 14.3 % from 1990 to 2019 and contributed to 16.9 % of the national GHG emissions in 2019. This trend is mainly due to the increase of activity in goods transport, as a response to higher economic activity. Emissions went up considerably from 1990 until 2007. They then were relatively stable until 2015, and have since plunged by 16.2 %. In addition to reduced activity, the stabilised and decreased emissions observed from 2007 could, in the first years after, be explained by the switch from petrol to diesel driven personal cars, due to the implementation of a CO₂ differentiated tax in 2007. However, in the later years a blending requirement of biofuels has led to increased consumption of bio diesel and bio ethanol and hence reduced CO₂ emissions. In addition, the sales of electric vehicles have gradually increased since 2011 due to economic incentives, and added up to 42.4 % of personal cars and 5.3 % of light duty vehicles in 2019. From 2018 to 2019, emissions decreased by 0.7 %. This decrease was due to reduced fuel use and increased amounts of biofuels in the fuel mix.

Navigation contributed to the national total GHG emissions by 5.3 % in 2019. During the period 1990-2019, emissions have increased by 29.4 %. Emissions from navigation increased mainly due to an increase of activity related to the oil and gas extraction sector. Since the year 2012, however, the emissions have been reduced by 29.9 %.

Civil aviation contributed to 2.2 % of the national GHG emissions in 2019. Emissions from civil aviation have increased by 54.7 % since 1990, but the substitution of older planes by new and more energy efficient planes has played an important role to limit the emission growth.

GHG emission trends from the main transport modes are illustrated in Figure 2.18 and Table 2.11.

National Inventory Report 2021 - Norway

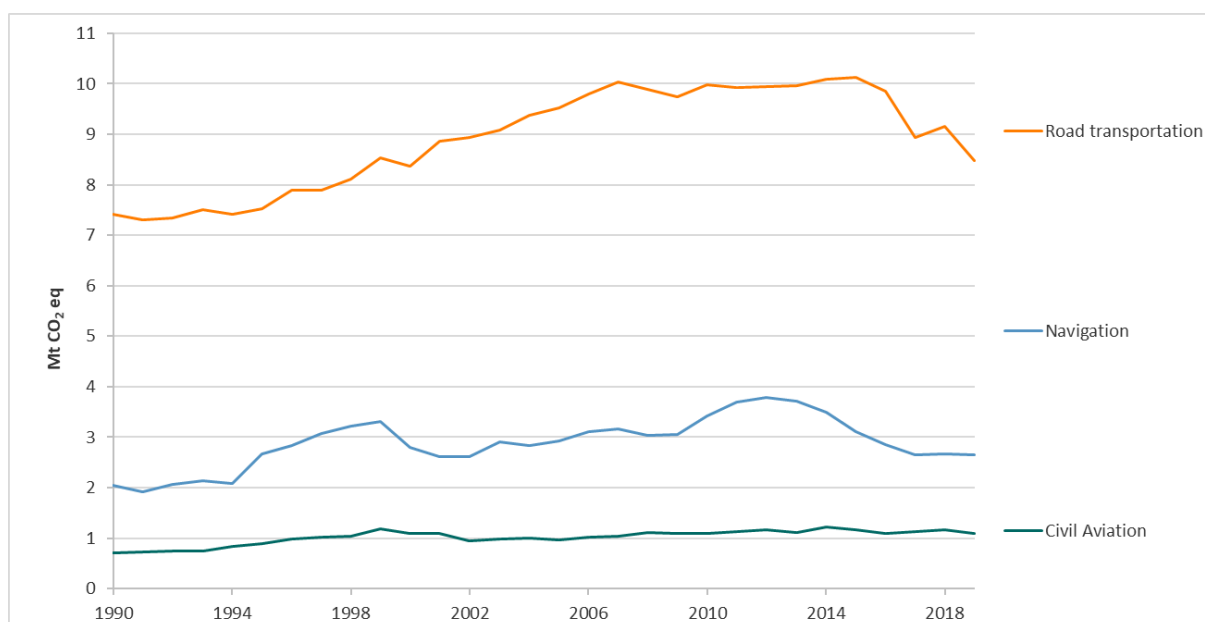


Figure 2.18. Emissions in million tonnes CO₂ equivalents from the most important modes of transport, 1990-2019. Source: Statistics Norway/Norwegian Environment Agency

Table 2.11. Total emissions of greenhouse gases from the transport sector in Norway, 1990-2019. Million tonnes CO₂ equivalents.

Year	Civil Aviation	Road transportation	Railways	Navigation	Total Transport
1990	0.7	7.4	0.1	2.1	10.3
1995	0.9	7.5	0.1	2.7	11.2
2000	1.1	8.4	0.1	2.8	12.3
2005	1.0	9.5	0.1	2.9	13.5
2010	1.1	10.0	0.1	3.4	14.6
2011	1.1	9.9	0.1	3.7	14.8
2012	1.2	10.0	0.1	3.8	15.0
2013	1.1	10.0	0.1	3.7	14.8
2014	1.2	10.1	0.0	3.5	14.9
2015	1.2	10.1	0.0	3.1	14.4
2016	1.1	9.9	0.0	2.9	13.9
2017	1.1	8.9	0.0	2.7	12.8
2018	1.2	9.2	0.0	2.7	13.0
2019	1.1	8.5	0.0	2.7	12.3

Source: Statistics Norway/Norwegian Environment Agency

The category Other fuel combustion (Table 2.10) includes, in particular, fuel combustion in agriculture, forestry and fisheries, residential sector and commercial/institutional sectors. The total emissions from this category were 3.1 million tonnes of CO₂ equivalents in 2019. Emissions decreased by 34.6 % from 1990 to 2019, and by 0.7 % from 2018 to 2019.

In 2019, GHG emissions from residential sources (stationary and mobile) accounted for 22.7 % of emissions from the “other fuel combustion” category. Emissions from the residential subsector have been reduced by 56.9 % since 1990.

Emissions from stationary combustion in the residential subsector are climate-dependent. Indeed, a mild winter can lead to relatively lower consumption of fuels and thus reduced emissions, whereas dry and cold winter can lead to relatively higher emissions. Between 1990 and 2019, emissions from stationary combustion in the residential sector have decreased by 85.3 %, mainly due to the electrification of heating infrastructure. Emissions from mobile combustion have increased by 9 % in the same period, due to increased activity.

Emissions from commercial/institutional sources (mobile and stationary) have increased by 24.4 % since 1990. Emissions from commercial/institutional stationary sources decreased by 51.0 % from 1990 to 2019, whereas emissions from commercial/institutional mobile sources increased by 179.6 % between 1990 and 2019.

The sub-sector Fugitive emissions from fuels in Table 2.10 refers to emissions from oil and gas activities such as flaring of natural gas, leakages and venting of methane. Indirect CO₂ emissions from NMVOC emitted during the loading and unloading of oil tankers are also accounted for in this sub-sector. Fugitive emissions from fuels contributed to 6.1 % of the national GHG emissions in 2019 and to 8.6 % of the GHG emissions within the energy sector. Fugitive emissions from fuels have decreased by 20.8 % since 1990 with a decrease of 1.2 % between 2018 and 2019.

Reduced emissions from flaring since 1990 are partly explained by the introduction of tax on gas flared off shore from 1991 and implemented technical measures. The amount of gas flared may fluctuate from year to year due to variation of startups, maintenance and interruption in operation.

2.3.2 Industrial processes and product use

The industrial processes and other product use (IPPU) sector accounted for 18.4 % of the national GHG emissions in 2019 (Figure 2.14). The emissions from this sector decreased by 39.7 % from 1990 to 2019, and decreased by 0.3 % between 2018 and 2019.

Metal industry is the main source of emissions within the IPPU sector in the period 1990-2019. It contributed to 53.1 % of the GHG emissions from the IPPU sector in 2019. The other main contributing sources in 2019 were chemical industry, mineral industry and product uses as substitutes for ODS (ozone depleting substances). They contributed to 21.9 %, 10.8 % and 10.1 % of the GHG emissions from the IPPU sector, respectively.

Figure 2.19 shows the variations in the contribution to GHG emissions from 1990 to 2019 of the different IPPU categories. Table 2.12 provides figures for the GHG emissions from the IPPU sector for the same period.

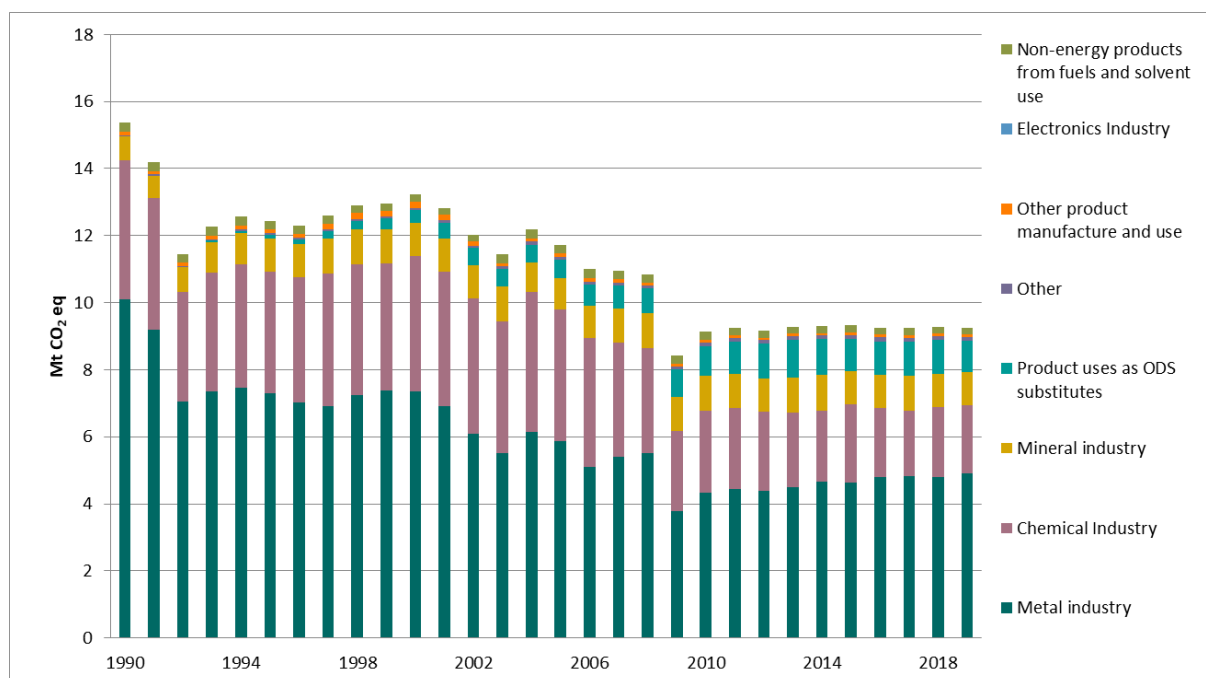


Figure 2.19. Total greenhouse gas emissions (Mtonnes CO₂-eq.) in the IPPU sub-sector in Norway, 1990-2019⁵.

Source: Statistics Norway/Norwegian Environment Agency

During the first half of the 20th century, a large-scale industrialization took place in Norway. Many industrial communities appeared around the large hydroelectric resources particularly in the western parts of the country. Typical products were raw materials and semi-manufactured goods such as aluminium and ferroalloys. The main energy source has always been hydroelectricity. However, fossil fuels have been used as reducing agents or raw materials. Greenhouse gases are then emitted as process related gases.

9.8 % of national GHG emissions came from the metal industry in 2019, whose emissions increased by 2.5 % from 2018 to 2019.

The largest contributors to the GHG emissions from metal production in 2019 are productions of ferroalloys and aluminium. Emissions from those productions constituted more than 97 % of emissions from the metal industry in 2019. The large decrease in emissions in 2009 reflects low production levels of ferroalloys, due to lower economic activity and economic recession.

In 1990, PFCs emissions from aluminium production contributed to 7.6 % of the national GHG emissions, while in 2019, it has been reduced to 0.3 %. Emissions of PFCs from aluminium production have decreased by 95.5 % since 1990, but increased by 18.2 % between 2018 and 2019.

Since 2010, production of ferroalloys has been the most important source of GHG emissions within the metal production category. The GHG emissions from ferroalloys production amounted to 2.6 million tonnes of CO₂ equivalents in 2019 and accounted for 5.2 % of the national total GHG emissions. Emissions from production of ferroalloys increased by 1.0 % from 1990 to 2019, with a 1.7

⁵ Under Other production, Norway reports the two source categories: pulp and paper and food and drink.

% increase from 2018. The large increase in emissions from 2009 to 2010 (50.2 %) is due to the low production level in 2009.

Table 2.12. Total greenhouse gas emissions (Mtonnes CO₂-eq.) from the IPPU sub-sectors in Norway, 1990-2019.

Year	Mineral industry	Chemical Industry	Metal industry	Non-energy products from fuels and solvent use	Electronics Industry	Product uses as ODS substitutes	Other product manufacture and use	Other	Total
1990	0.7	4.1	10.1	0.3	-	0.0	0.1	0.0	15.4
1995	1.0	3.6	7.3	0.2	0.0	0.1	0.1	0.0	12.4
2000	1.0	4.0	7.4	0.2	0.0	0.4	0.2	0.1	13.2
2005	0.9	3.9	5.9	0.2	0.0	0.5	0.1	0.1	11.7
2010	1.0	2.5	4.3	0.2	0.0	0.9	0.1	0.1	9.1
2011	1.0	2.4	4.4	0.2	0.0	1.0	0.1	0.1	9.2
2012	1.0	2.4	4.4	0.2	0.0	1.0	0.1	0.1	9.2
2013	1.1	2.2	4.5	0.2	0.0	1.1	0.1	0.1	9.3
2014	1.1	2.1	4.7	0.2	0.0	1.1	0.1	0.1	9.3
2015	1.0	2.3	4.6	0.2	0.0	1.0	0.1	0.1	9.3
2016	1.0	2.1	4.8	0.2	0.0	1.0	0.1	0.1	9.3
2017	1.0	1.9	4.8	0.2	0.0	1.0	0.1	0.1	9.2
2018	1.0	2.1	4.8	0.2	0.0	1.0	0.1	0.1	9.3
2019	1.0	2.0	4.9	0.2	0.0	0.9	0.1	0.1	9.3

Source: Statistics Norway/Norwegian Environment Agency

In 1990, SF₆ from magnesium foundries accounted for 4.0 % of the national total GHG emissions. Emissions decreased until the closure of all plants in 2007. Reductions in SF₆ emissions over the period are, in the early 90s, mainly due to improvements in the production processes, in 2002, due to the closing down of production of cast magnesium and in 2006, due to the closing down of secondary magnesium production.

The chemical industry includes primarily N₂O from nitric acid production and CO₂ from production of ammonia and carbides. The GHG emissions from this sub-sector amounted to 2.0 million tonnes of CO₂ equivalents in 2019, which represented 4.0 % of the national GHG emissions. Emissions have decreased by 50.9 % since 1990, mainly due to the reduction of emissions from the production of nitric acid, ammonia and carbides. Emissions have decreased by 3.6 % since 2018 mainly due to lower emissions from ammonia production.

The emissions from mineral industry were 1.0 million tonnes in 2019, which accounted for 2.0 % of the national GHG emissions. Emissions increased by 37.4 % from 1990 to 2019, mainly due to the increase of clinker production and lime production over the period, and increased by 0.8 % from 2018 to 2019.

In 2019, the CO₂ process emissions from cement production were 1.4 % of the national GHG emissions. They have increased by 13.8 % since 1990, due to increased production of clinker, with an decrease of 1.1 % from 2018 to 2019.

The HFC emissions were about 0.9 million tonnes in 2019. The emissions were 44 tonnes CO₂-equivalents in 1990 and have increased substantially over the years. The emissions decreased by 6.3 % from 2018 to 2019. This is mainly based on two sectors, 2.F.1.c and 2.F.1.a. The emissions in 2.F.1.c, Industrial refrigeration, decreased by 37 per cent from 2018 to 2019 due to the reduced import in 2003 as tax on F-gas was implemented this year. There was also a decrease in 2.F.1a, Commercial refrigeration. The decrease was mainly due to increased amounts of destructed F-gas combined with reduced bulk import.

2.3.3 Agriculture

In 2019, 8.8 % of the national GHG emissions originated from agriculture, corresponding to 4.4 million tonnes of CO₂ equivalents. Emissions from agriculture have decreased by 7.0 % since 1990 and by 0.8 % since 2018.

The largest sources of GHGs within the agriculture sector are enteric fermentation (CH₄) and agricultural soils (N₂O). In 2019, these categories represented 50.4 % and 36.6 % of the emissions from the agriculture sector, respectively, while manure management represented 10.8 %.

The main driver behind the emission trend in agriculture is the development of the number of animals in the significant animal groups. Important reasons for the decreasing trend in GHG emissions are use of more concentrate and more effective milk production, which led to a reduction of the number of dairy cows, and a reduction of the synthetic N-fertilizers used since 1990.

Enteric fermentation contributed to 2.2 million tonnes of CO₂ equivalents in 2019, corresponding to 4.5 % of the national GHG emissions. This category constituted almost 90 % of the overall CH₄ emissions from agriculture for the period 1990-2019.

The emissions of N₂O from agricultural soils amounted to 1.6 million tonnes of CO₂ equivalents in 2019. This accounted for 68.1 % of the national N₂O emissions in 2019, and 3.2 % of the national GHG emissions.

In 2019, emissions of CH₄ from manure management amounted to 0.3 million tonnes of CO₂ equivalents and emissions of N₂O from manure management amounted to 0.2 million tonnes of CO₂ equivalents. This accounted for 0.3 % of the Norwegian GHG emissions.

Liming of agricultural soils and lakes is a source of emissions of CO₂, and corresponded to about 2 % of the agricultural GHG emissions in 2019. These emissions have decreased with 59.2 % since 1990, mainly because less liming occurs.

Table 2.13. Greenhouse gas emissions (Mtonnes CO₂-eq.) from the agricultural sub-sectors in Norway, 1990-2019. Urea application is in ktonnes CO₂-eq.

Year	Enteric Fermentation	Manure Management	Agricultural Soils	Field burning of agricultural residues	Liming	Urea application (kt)	Total
1990	2.4	0.4	1.6	0.0	0.2	0.6	5.3
1995	2.4	0.4	1.6	0.0	0.2	0.6	5.3
2000	2.3	0.4	1.6	0.0	0.1	0.1	4.7
2005	2.3	0.5	1.6	0.0	0.1	0.1	4.6
2010	2.3	0.5	1.5	0.0	0.1	0.3	4.6
2011	2.2	0.5	1.5	0.0	0.1	0.3	4.6
2012	2.2	0.5	1.5	0.0	0.1	0.2	4.5
2013	2.2	0.5	1.6	0.0	0.1	0.2	4.5
2014	2.2	0.5	1.6	0.0	0.1	0.2	4.6
2015	2.3	0.5	1.6	0.0	0.1	0.2	4.7
2016	2.3	0.5	1.6	0.0	0.1	0.2	4.7
2017	2.3	0.5	1.6	0.0	0.1	0.1	4.6
2018	2.3	0.5	1.6	0.0	0.1	0.1	4.6
2019	2.2	0.5	1.6	0.0	0.1	0.1	4.5

Source: Statistics Norway/Norwegian Environment Agency

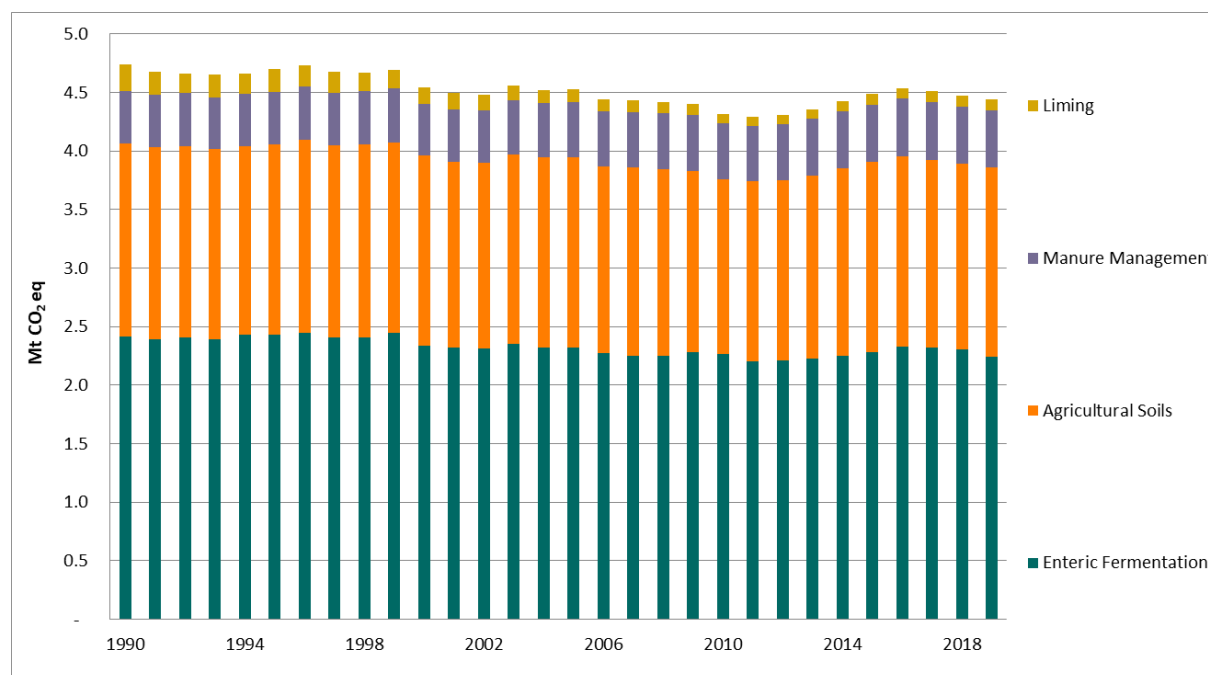


Figure 2.20. Total greenhouse gas emissions (Mtonnes CO₂-eq.) in the agriculture sub-sectors in Norway, 1990-2019. Source: Statistics Norway/Norwegian Environment Agency

2.3.4 Land Use, Land-Use Change and Forestry (LULUCF) and KP-LULUCF

The LULUCF sector differs from the other sectors in that it can function as both a source of atmospheric emissions and a sink of emissions through the removal of atmospheric CO₂. The balance of the two is net emissions or removals in the LULUCF sector.

In 2019, the net removal in the LULUCF sector was 18.6 million tonnes CO₂ equivalents, which corresponds to more than one third of the national GHG emissions (from all other sectors than LULUCF) that year. The average annual net sequestration from the LULUCF sector has been 19.1 million tonnes CO₂ equivalents per year for the period 1990-2019.

The calculated changes in carbon depend upon several factors such as growing conditions, harvest levels, management practices and land use changes.

The area distribution of the land-use categories for Norway in 1990 and 2019 is illustrated in Figure 2.21. The figure shows that the net changes in land-area distribution in Norway from 1990 to 2019 have been relatively small. Details on gross changes between the respective categories may be found in the land-use change matrix in chapter 6.

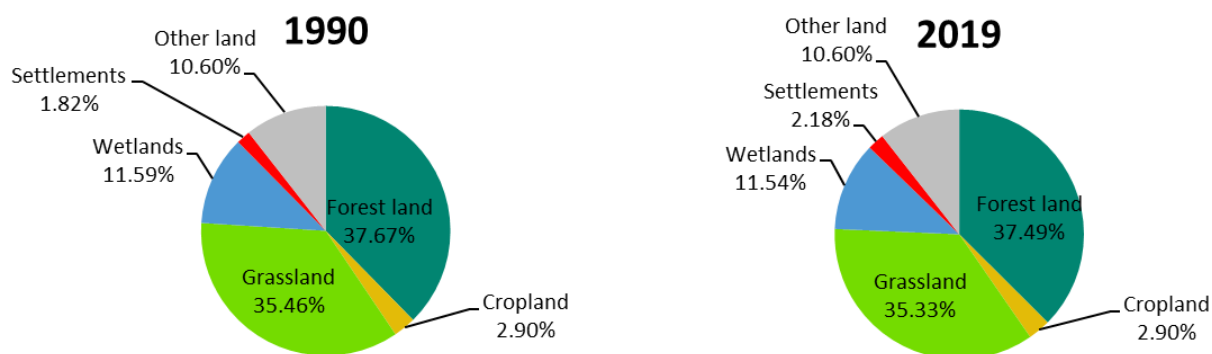


Figure 2.21 Area (%) distribution between the IPCC land-use categories, 1990 and 2019.

Source: The Norwegian Institute of Bioeconomy Research

Figure 2.22 illustrates net emissions and removals of CO₂ equivalents by land-use category. As can be seen, all land-use categories other than forest land and harvested wood products had net emissions in 2019. In total, the emissions were calculated to about 5,1 million tonnes of CO₂ equivalents, of which the main emissions came from cropland and settlements.

Forest land was the major contributor to the net sequestration of CO₂ in the sector. In 2019, the total net removals from forest land were 23.6 million tonnes of CO₂. Within this category, land converted to forest land contributed with 0.9 million tonnes of CO₂.

The figure clearly shows that the net removals by forest land has increased from 1990 to 2019. During this time period, the total net sequestration of CO₂ by forest land increased by 57 %. The explanation for this growth is an increase in standing volume and gross increment, while the amount of CO₂ emissions due to harvesting and natural losses has been quite stable. The increase in living carbon stock is due to an active forest management policy over the last 60–70 years. The combination of the policy to re-build the country after the Second World War and the demand for

timber led to a great effort to invest in forest tree planting in new areas. These areas are now at their most productive age and contribute to the increase in living biomass and hence the carbon stock.

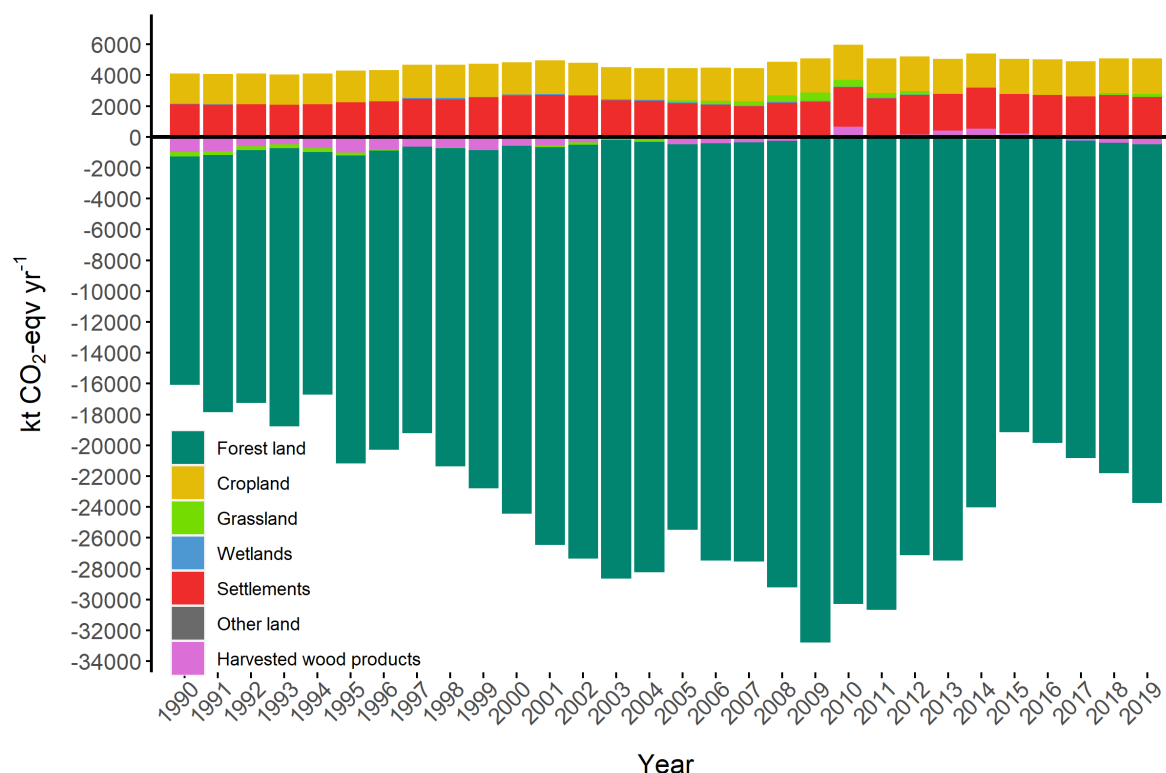


Figure 2.22 Net CO₂ emissions and removals (kt CO₂-equivalents per year) from the LULUCF sector by land-use category from 1990 to 2019, including emissions of N₂O and CH₄.

Source: Norwegian Institute of Bioeconomy Research

In chapter 11, supplementary information on Norway's commitment to report on and account for emissions and removals from Land Use, Land-Use Change and Forestry under the Kyoto Protocol (KP-LULUCF) is provided. All emissions and removals are estimated according to the 2013 Kyoto Protocol supplement (IPCC 2014a).

Reporting on activities under Article 3.3 (Afforestation/reforestation and Deforestation) and forest management (Article 3.4) is mandatory for all Parties under the Kyoto Protocol. In addition, any activity elected in the first commitment period (2008-2012) is mandatory in the second commitment period (2013-2020). For the second commitment period, Norway has also elected the voluntary activities Cropland Management and Grazing Land Management in the accounting under Article 3.4.

Areas where afforestation and reforestation and deforestation activities have occurred in Norway are small compared to the area of forest management. As illustrated in Table 2.14, estimated C sequestration for the activity forest management is substantial, whereas net emissions occur from deforestation, cropland and grazing land management. In addition, C sequestration from afforestation/reforestation is estimated.

Table 2.14. CO₂, N₂O and CH₄ emissions (kt CO₂ eq yr⁻¹) and CO₂ removals of all pools for Article 3.3 and 3.4 under the Kyoto Protocol for the base year (1990) and for each of the first five years of the second commitment period.

	Net emissions (kt CO ₂ -eq yr ⁻¹)				
Year	Afforestation/ reforestation	Deforestation	Forest management	Cropland management	Grazing land management
1990	-28.91	1 754.90	-15 255.88	1 781.78	-299.47
2013	-895.85	2 695.87	-26 302.77	1 843.57	-185.30
2014	-900.85	2 744.95	-22 600.16	1 843.46	-186.83
2015	-892.38	2 762.00	-18 106.97	1 855.08	-181.04
2016	-878.39	2 894.09	-19 016.19	1 850.93	-177.36
2017	-813.02	2 915.46	-20 181.56	1 845.01	-181.15
2018	-811.95	3 125.73	-21 155.53	1 852.04	-172.16
2019	-838.20	3 110.79	-23 062.01	1 864.64	-178.83

Source: Norwegian Institute of Bioeconomy Research

The accounting of emissions and removals from LULUCF towards Norway's commitment under the Kyoto protocol will be in accordance with Decision 2/CMP.7. The final quantity of emissions and removals for each year of the commitment period to be accounted towards Norway's commitment will be determined at the end of the commitment period, i.e. in 2022, when emissions and removals for the year 2020 have been reported. Until the year of accounting, emissions and removals from the Kyoto Protocol activities may be recalculated due to changes in activity data and/or methodology.

Preliminary accounting quantities from land use, land-use change and forestry for the first seven years of the second commitment period under the Kyoto Protocol indicate that Norway will have a net emission of 2.8 million tonnes of CO₂- equivalents in total for these seven years. The preliminary accounting quantities from the activities, calculated according to Decision 2/CMP.7, comprise emissions (million tonnes of CO₂-equivalents) of 20.2 from deforestation and 0.8 from grazing land management, 0.1 from cropland management; and removals of 6.0 from afforestation and reforestation and 12.7 from forest management.

2.3.5 Waste

The waste sector, with emissions of 1.1 million tonnes of CO₂ equivalents in 2019, accounted for 2.1 % of the national GHG emissions.

This sector includes emissions from landfills (CH₄), wastewater handling (CH₄ and N₂O), biological treatment of solid waste and small-scale waste incineration (CO₂ and CH₄). Waste incineration with utilization of energy is included in the Energy sector.

Solid waste disposal on land (landfills) is the main source category within the waste sector. It accounted for 81.8 % of the sector's total emissions in 2019. Whereas wastewater handling

accounted for 12.4 % and biological treatment of solid waste for 5.7 %. Small-scale waste incineration accounted for 0.1 %.

GHG emissions from the waste sector have generally decreased since 1990 (Figure 2.23). In 2019, emissions were 52.3 % lower than in 1990 and 6.7 % lower than in 2018. The total amount of waste generated increased by more than 66 % from 1995 to 2018, but due to the increase in material recycling and a ban against disposing biodegradable waste to landfills, methane emissions have decreased leading to a decrease in total emissions of greenhouse gases from the waste sector.

The distribution of the waste emissions by category is presented in Figure 2.23 and Table 2.15.

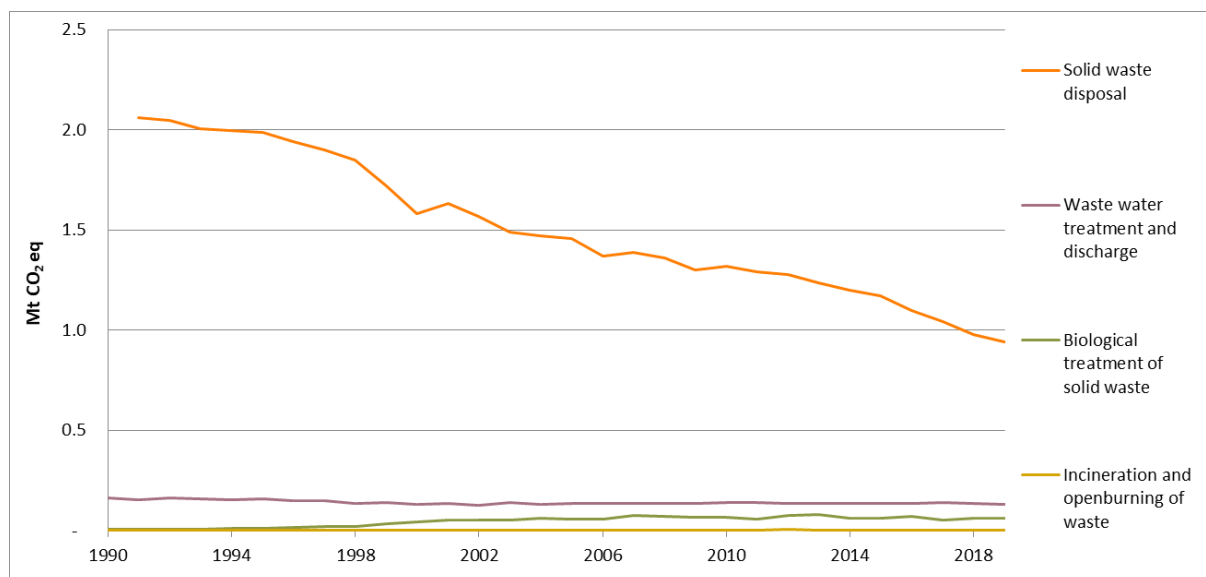


Figure 2.23 Total emissions of greenhouse gases (Mtonnes CO₂-eq.) in Norway from the waste categories, 1990-2019. Source: Statistics Norway/Norwegian Environment Agency

Table 2.15 shows the decrease of methane emissions from solid waste disposal (landfills) since 1990. The reduction is due to a smaller amount of waste disposed at disposal sites. From 2002 landfilling of easy degradable organic waste was prohibited. This prohibition was replaced by the wider prohibition of depositing from 2009 that applies to all biodegradable waste. This resulted in further reduction of methane emissions.

National Inventory Report 2021 - Norway

Table 2.15. Emissions (Mtonnes CO₂-eq.) from the waste sub-sectors in Norway, 1990-2019. Incineration and open burning of waste is presented in ktonnes CO₂-eq.

Year	Solid waste disposal	Biological treatment of solid waste	Incineration and open burning of waste	Wastewater treatment and discharge	Total
1990	2.1	0.0	0.0	0.2	2.2
1995	1.9	0.0	0.0	0.2	2.1
2000	1.6	0.0	0.0	0.1	1.8
2005	1.4	0.1	0.0	0.1	1.6
2010	1.3	0.1	0.0	0.1	1.5
2011	1.3	0.1	0.0	0.1	1.5
2012	1.2	0.1	0.0	0.1	1.4
2013	1.2	0.1	0.0	0.1	1.4
2014	1.2	0.1	0.0	0.1	1.4
2015	1.1	0.1	0.0	0.1	1.3
2016	1.0	0.1	0.0	0.1	1.2
2017	1.0	0.1	0.0	0.1	1.2
2018	0.9	0.1	0.0	0.1	1.1
2019	0.9	0.1	0.0	0.1	1.1

Source: Statistics Norway/Norwegian Environment Agency

2.4 Emission trends for indirect greenhouse gases and SO₂

Nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC) and carbon monoxide (CO) are not greenhouse gases but have an indirect effect on the climate through their influence on greenhouse gases and in particular ozone. Sulphur dioxide (SO₂) also has an indirect impact on climate, as it increases the level of aerosols with a subsequent cooling effect. Therefore, emission trends of these gases are to some extent included in the inventory.

The overall NO_x emissions decreased with approximately 24.6 % from 1990 to 2019. This can primarily be explained by stricter emission regulations for road traffic, which has led to a 37.7 % reduction of emissions from transport since 1990. These reductions counteracted increasing emissions from e.g. oil and gas production. From 2018 to 2019, the total NO_x emissions decreased by 6.2 %.

There was an increase in NMVOC emissions in the period from 1990 to 2001, mainly because of the rise in oil production. However, NMVOC emissions decreased by 64.0 % from 2001 to 2019, and were in 2019 53.0 % lower than in 1990. This reduction has been achieved through the implementation of measures to increase the recycling of oil vapour at loading and storage units in the oil and gas industry. From 2018 to 2019, the emissions of NMVOC decreased by 2.9 %.

CO emissions have decreased by 49.5 % over the period 1990-2019. This is explained primarily by the implementation of new emission standards for motor vehicles.

SO₂ emissions were reduced by 67.2 % from 1990 to 2019. This can mainly be explained by a reduction in sulphur content of all oil products and lower process emissions from ferroalloys and aluminium productions as well as refineries.

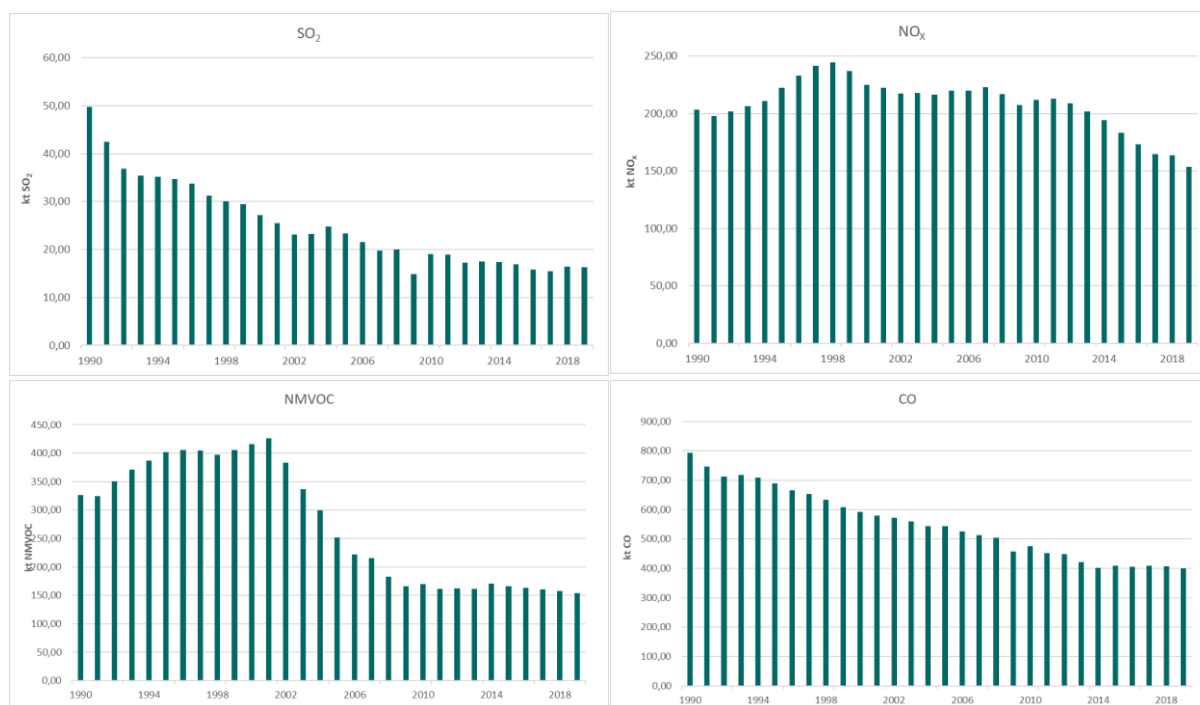


Figure 2.24. Emissions (ktonnes) of NO_x, NMVOC, SO₂, and CO in Norway, 1990-2019.

Source: Statistics Norway/ Norwegian Environment Agency

3 Energy (CRF sector 1)

3.1 Overview of sector

The Energy sector, including fugitive emissions, accounted for more than 70 per cent of the Norwegian greenhouse gas emissions in 2019. In 1990, the Energy sector's share of the total greenhouse gas emissions was 57 per cent.

Road traffic and offshore gas turbines (electricity generation and pumping of natural gas in pipelines) are the sector's largest single contributors to the sector's emissions and the latter is the sector that has increased the most since 1990. Other important sources in the Energy sector are coastal navigation, energy use in the production of raw materials, as well as oil and gas operations, which also give rise to significant amounts of fugitive emissions.

GHG emissions in the Energy sector have increased by 22 per cent from 1990 to 2019 (Figure 3.2), primarily due to increased activity in the sectors of oil and gas extraction and transport, specifically road transport. The emissions generally increased over the 20 years to a peak in 2010, when emissions were 39 per cent higher than in 1990. Since 2010, emissions have decreased by 12 per cent. During the period of increase, there were temporary emission reductions in the sector. Among these temporary reductions is the decrease from 2007 to 2008, that was mainly caused by start-up problems at a new gas terminal. This caused larger than normal emissions the first years, and later reductions in emissions as it was fully operational in 2009. The financial crisis also contributed to lower emissions in 2009. However, the start-up of a gas fired power plant balanced the reduction so total emissions from energy were flat in 2009.

From 2009 to 2010 there were increased emissions in most sectors, particularly transport and district heating. The latter due to the increase of fuel oils used during one of the coldest winters since the 1950s.

The emission reduction from 2010 to 2014 was mainly due to close-down of the gas power plant that started in 2009, as well as a broad reduction of fuel oil in residential and commercial heating. In 2016 and 2017, increased use of biofuels in road transport contributed to the reduction in total emissions. Emission reductions in 2019 were mainly due to further increases in the use of biofuels as well as temporarily reduced activity at an oil refinery. Figure 3.1 and Figure 3.2 show the trend and the relative changes to 1990, in GHG emissions for the different Energy sectors. The main emitting sectors are the energy industries sector (combustion in oil and gas production, refineries, electricity production and district heating) and the transport sector (civil aviation, road transportation, railways, navigation). Both sectors have increased since 1990, especially the energy industries sector, which has more than doubled since 1990.

There were minor fluctuations in the manufacturing industries and construction sector, the other fuel combustion sector⁶ and the fugitive emissions from fuel sector between 1990 and 2019.

⁶ "Other fuel combustion sector" includes both the sectors Other Combustion (CRF 1A4) and Other (CRF 1A5)

National Inventory Report 2021 - Norway

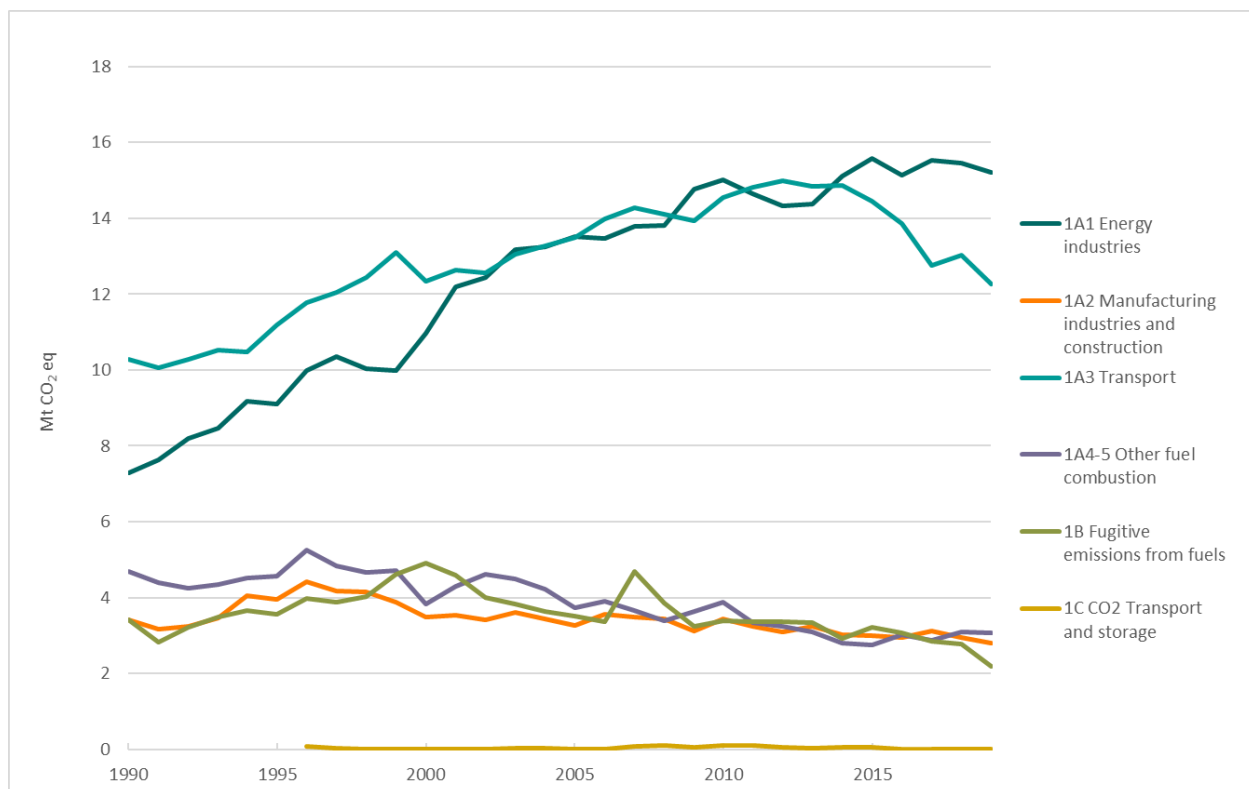


Figure 3.1. Greenhouse gas emissions from energy sectors and fugitive emissions. 1990-2019. Million tonne CO₂ equivalents. Source: Statistics Norway/Norwegian Environment Agency

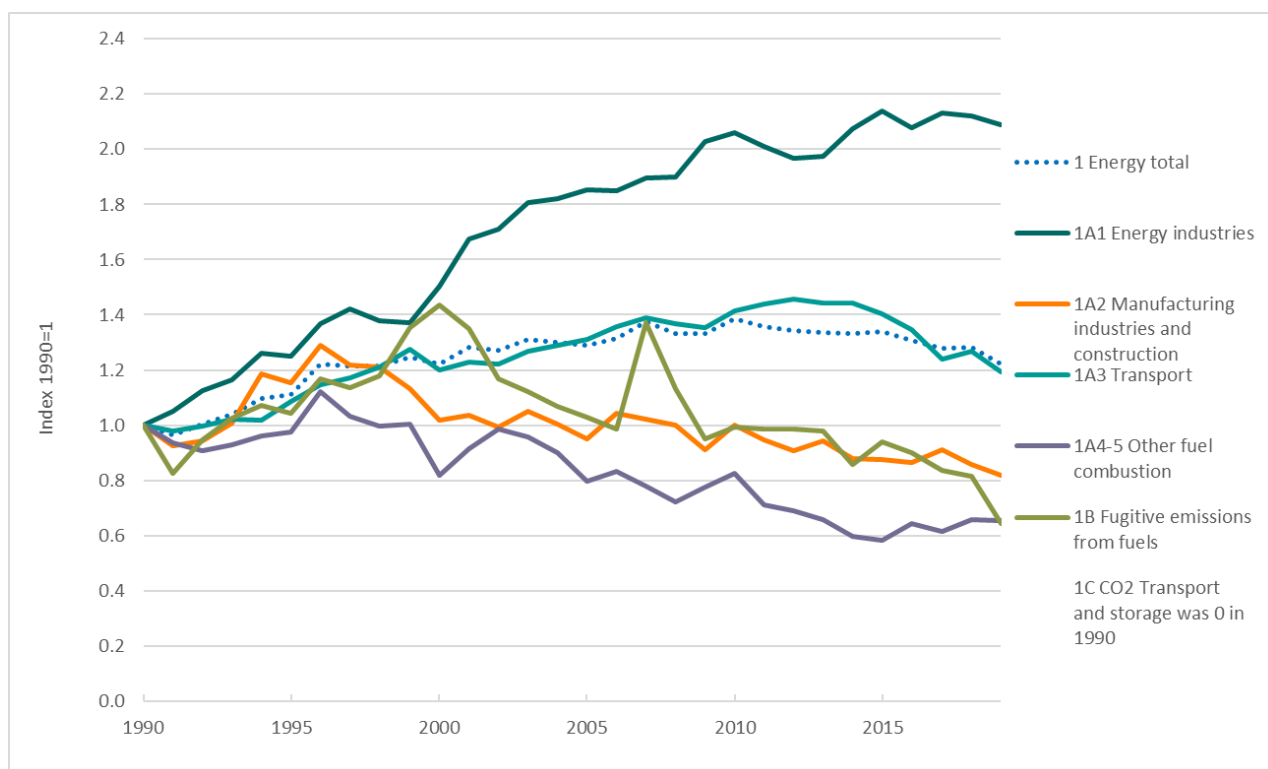


Figure 3.2. Relative changes to 1990 in GHG emissions for energy combustion. 1990-2019. Index 1990=1.

Source: Statistics Norway/Norwegian Environment Agency

Transport

In 2019, the transport sector's total GHG emissions was 12 million tonnes CO₂ equivalents of which road transportation contributed to 69 per cent, navigation to 22 per cent, civil aviation to 9 per cent and railways to less than 1 per cent.

Figure 3.3 and Figure 3.4 show the trend and the relative changes of transport emissions from 1990 to 2019. They show that emissions from road transportation, navigation and aviation have increased during the period, while emissions from railways have decreased. Since 1990, emissions from civil aviation have increased by 69 per cent, navigation by 29 per cent and road transportation by 14 per cent. Emissions from road transport have decreased significantly since 2015, mainly due to use of biofuels. Emissions from railways have decreased by 57 per cent compared with 1990.

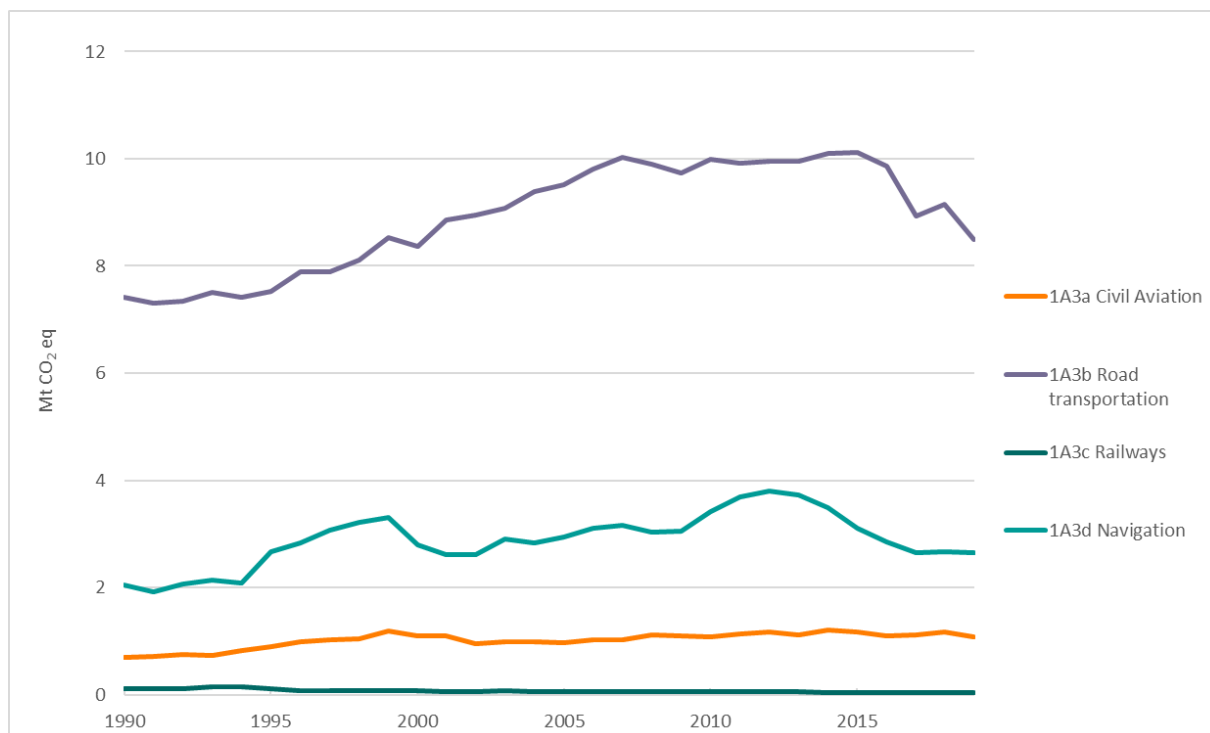


Figure 3.3. Greenhouse gas emissions from the most important transport sectors. 1990-2019. Million tonnes CO₂ equivalents. Source: Statistics Norway/ Norwegian Environment Agency

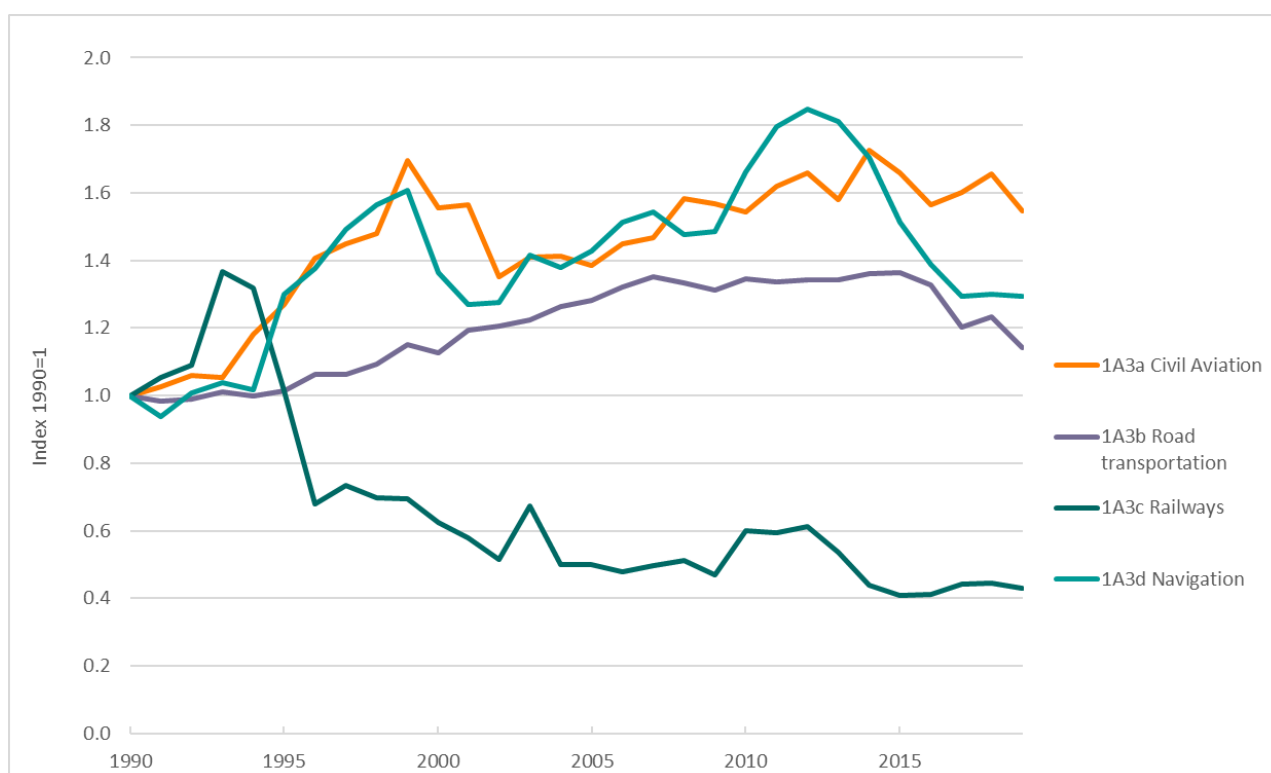


Figure 3.4. Relative changes to 1990 in GHG emissions for the most important transport sectors. Civil aviation, road transportation, navigation and other transportation. Index 1990=1. Source: Statistics Norway/Norwegian Environment Agency

Key source categories

Section 1.5 describes the overall results of the approach 2 key category analysis performed for the years 1990 and 2019. Table 3.1 gives the key categories in the energy sector in terms of total level and/or trend uncertainty for 1990 and/or latest submission year in CRF order.

Table 3.1 Key categories in the Energy sector

CRF code	Source Category	Gas	Key category according to approach	Method
1A1,1A2,1A4	Stationary combustion, Solid Fuels	CO ₂	2	Tier 2
1A1,1A2,1A4	Stationary combustion, Liquid Fuels	CO ₂	2	Tier 2
1A1,1A2,1A4	Stationary combustion, Gaseous Fuels	CO ₂	2	Tier 2
1A1,1A2,1A4	Stationary combustion, Gaseous Fuels	CH ₄	2	Tier 2
1A1,1A2,1A4	Stationary combustion, Other Fuels	CO ₂	2	Tier 2
1A1,1A2,1A4	Stationary combustion, Biomass	CH ₄	2	Tier 2
1A3a	Civil Aviation	CO ₂	2	Tier 3
1A3b	Road Transportation	CO ₂	2	Tier 2
1A3b	Road Transportation	N ₂ O	2	Tier
1A3d	Navigation	CO ₂	2	Tier 2
1A3d	Navigation	CH ₄	2	Tier 2
1A4	Other sectors - Mobile Fuel Combustion	CO ₂	2	Tier 2
1A5b	Mobile	CO ₂	1	Tier 2
1B1a	Coal Mining and Handling	CH ₄	2	Tier 1
1B2a	Fugitive emissions from oil	CO ₂	2	Tier 2
1B2a	Fugitive emissions from oil	CH ₄	2	Tier 2
1B2b	Fugitive emissions from natural gas	CH ₄	2	Tier 2
1B2c	Venting and Flaring	CO ₂	2	Tier 2
1B2c	Venting and Flaring	CH ₄	2	Tier 2
1C	CO ₂ transport and storage	CO ₂	Qualitative	Tier 3

Source: Statistics Norway/Norwegian Environment Agency

In addition to source categories defined as key categories according to the approach 2 key category analysis, one source category is defined as key according to approach 1 key category analysis: CO₂-Other emissions from fuel combustion, mobile(1A5b).

An important issue, which is also elaborated in this sector, concerns the capture, transport and storage of CO₂ from natural gas produced at the gas-condensate field Sleipner Vest, including gas from the Gudrun field, and the gas field Snøhvit. These unique operations are discussed in detail in section 3.5.

Emission allocation

Generally, energy combustion for energy purposes is reported in 1.A Fuel Combustion Activities, while flaring and other fugitive emissions are reported in 1.B Fugitive Emissions from Fuels. Emissions from waste incineration at district heating plants are accounted for under the energy sector, as the energy is utilized. Methane from landfills and other biogas used for energy purposes are also accounted for in this sector. Emissions from flaring in the energy sectors are reported in 1.B.2c Flaring and described in section 3.4, as this energy combustion is not for energy purposes. Emissions from burn off of coke at catalysts in refineries are reported in 1.B.2.a iv for the same reason as for flaring.

Some emissions from energy products and combustion are reported in other sectors than 1-Energy. For plants that use coal and coke as reducing agents are accounted for in sector 2 IPPU (chapter 4). The same applies to fuels and feedstocks used in ammonia production and petrochemical industry, with the exception of minor emissions from the combustion of diesel and propane, which are reported under 1A2C. Flaring in manufacturing industries is also reported in 2 IPPU. Flaring of landfill gas and other biogas is reported in sector 5 Waste (chapter 7). The same applies to emissions from accidental fires, etc. Emissions from burning of crop residues and agricultural waste are accounted for in sector 3 Agriculture (chapter 5).

A more detailed description of the delimitation of energy combustion is given in section 3.2.1.1.

Mode of presentation

The elaboration of the energy sector in the following starts with a general description of emissions from the energy combustion sources (section 3.2). Then followed by a description of fugitive emissions (sections 3.3 and 3.4) and a discussion on the capture, transport and storage of CO₂ from natural gas produced at the gas-condensate field Sleipner Vest, including gas from the Gudrun field, and the gas field Snøhvit (section 3.5). Cross-cutting issues are elaborated in section 3.6 and comprise the following elements:

- Comparison between the sectoral and reference approach
- Feedstock and non-energy use of fuels

Finally, the memo items of international bunker fuels and CO₂ emissions from biomass are addressed in section 3.7.

Indirect CO₂ emissions from CH₄ and NMVOC (from energy as well as other sources) are addressed in chapter 9.

In the case of energy combustion, emissions from the individual combustion sources are discussed after a comprehensive presentation of the energy combustion sector as a whole (section 3.2). The purpose for such an arrangement is to avoid repetition of methodological issues which are common among underlying source categories, and to enable easier cross-reference.

3.2 Fuel Combustion

3.2.1 Overview

This section describes the general methodology for calculation of GHG emissions from the combustion of fossil fuels and biomass. All known combustion activities within energy utilisation in various industries and private households are included.

The GHG emissions from fuel combustion (1A) accounted for 66 per cent of national total emissions in 2019, and more than 90 per cent of the total emissions from the energy sector. The emissions increased by 30 per cent between 1990 and 2019. The increase is primarily due to activity growth in oil and gas extraction, which comprises the major part of the energy industries sector, and in transport, mainly road transport.

The fuel combustion sector is dominated by emissions of CO₂, which in 2019 contributed 98 per cent to the totals of this sector (CRF 1A).

This sector hosts nine source categories defined as keys according to approach 2 key category analysis and one as key category from the approach 1 analysis, which, along with the non-key categories, are presented in detail in the following sections.

Table 3.3 presents the shares of estimated and reported emissions used in the inventory for the different sectors and for the different greenhouse gases in 2019. It shows that a large share of GHG emissions from Energy industries and Manufacturing Industries and Construction included in the Norwegian GHG Inventory are taken from annual reports sent by each plant to the Norwegian Environment Agency. Such annual reports are:

- reports as required by their regular permit
- reports as required by the permit under the EU emission trading system (EU ETS)
- reports as required by a voluntary agreement

Annex VIII QA/QC of point sources includes references to documents that in detail describe requirements for measuring and reporting, specifically for the EU ETS and the voluntary agreement.

3.2.1.1 Methodological issues

Emissions from fuel combustion are estimated at the sectoral level in accordance with the IPCC sectoral approach Tier 1/Tier 2/Tier 3. Total fuel consumption is, in many cases, more reliable than the breakdown to sectoral consumption.

The general methodology for estimating emissions from fuel combustion is multiplication of fuel consumption by source and sector by an appropriate emission factor, as shows in equation 3.1. Exceptions are road traffic and aviation, where more detailed estimation models are used; involving additional activity data (see sections 3.2.5 and 3.2.4, respectively). The total amounts of fuel consumption is taken from the Norwegian energy balance (see Annex III).

The mean theoretical energy content of fuels and their density are listed in Table 3.2. Note that the data from the energy balance used in the emission inventory are in mass (or volume) terms. The energy contents in the table are not used in emission calculations. They are used in providing the

energy data in TJ terms in the reported inventory, and for converting emission factors from kg emissions per tonne fuel, etc., to emissions per TJ.

The general method for calculating emissions from energy consumption is:

$$(3.1) \quad Emissions(E) = Activity\ level(A) \times Emission\ Factor\ (EF)$$

Emissions of pollutants from major manufacturing plants (point sources) are available from measurements or other plant-specific calculations. When such measured data are available it is possible to replace the estimated values by the measured ones:

$$(3.2) \quad Emissions(E) = [(A - A_{PS}) \times EF] + E_{PS}$$

Where A_{PS} and E_{PS} are the activity and the measured emissions at the point sources, respectively. Emissions from activity for which no point source estimate is available ($A - A_{PS}$) are still estimated with the default emission factor. See section 1.4.2 for more information about the main emission model.

Table 3.2 Average energy content (Net calorific value, NCV) and density of fuels*

Energy product	Theoretical energy content	Unit	Density Tonne/m ³
Coal	28.1	GJ/tonne	:
Coke	28.5	GJ/tonne	:
Petrol coke	35	GJ/tonne	:
Crude oil	42.3	GJ/tonne	0.85
Motor gasoline	43.9	GJ/tonne	0.74
Aviation gasoline	43.9	GJ/tonne	0.74
Kerosene (heating)	43.1	GJ/tonne	0.81
Jet kerosene	43.1	GJ/tonne	0.81
Auto diesel	43.1	GJ/tonne	0.84
Marine gas oil/diesel	43.1	GJ/tonne	0.84
Light fuel oils	43.1	GJ/tonne	0.84
Heavy distillate	43.1	GJ/tonne	0.88
Heavy fuel oil	40.6	GJ/tonne	0.98
Bitumen	40.2	GJ/tonne	:
Lubricants	40.2	GJ/tonne	:
Natural gas (dry gas) (land)	35.3	GJ/1000 Sm ³	0.74 ¹
Natural gas (rich gas) (off shore)	40.3	GJ/1000 Sm ³	0.85 ¹
LPG	46.1	GJ/tonne	0.53
Refinery gas	48.6	GJ/tonne	:
Blast furnace gas	6.1-10.0	GJ/1000 Sm ³	:
Fuel gas ³	50	GJ/tonne	:
Landfill gas ^{2,4}	50.4	GJ/tonne	:
Biogas ^{2,4}	50.4	GJ/tonne	:
Fuel wood ²	16.8	GJ/tonne	0.5
Ethanol ²	26.8	GJ/tonne	0.79
Biodiesel ²	36.8	GJ/tonne	0.88
Wood waste ²	16.8	GJ/tonne	:
Black liquor ²	7.2 - 9.2	GJ/tonne	:
Wood pellets ²	17.3	GJ/tonne	:
Wood briquettes ²	15.5	GJ/tonne	:
Charcoal	29.5	GJ/tonne	:
Municipal waste	11.5	GJ/tonne	:
Special waste	40.6	GJ/tonne	0.98

* The theoretical energy content of a particular energy commodity may vary; Figures indicate mean values.

¹ kg/Sm³. Sm³ = standard cubic meter (at 15 °C and 1 atmospheric pressure).

² Non-fossil emissions, not included in the inventory CO₂ totals

³ In this inventory, fuel gas is a hydrogen-rich excess gas from petrochemical industry

⁴ Landfill gas and other types of biogas are reported as methane content in the energy balance

Source: Energy statistics, Statistics Norway and Norwegian Environment Agency

For offshore activities and some major manufacturing plants (in particular refineries, gas terminals, cement industry, production of plastics, ammonia production, and methanol production), emissions of one or more compounds reported by the plants to the Norwegian Environment Agency are used, as described in equation 3.2 (see Table 3.3). In these cases, the energy consumption of the plants in question is subtracted from the total energy use before the general method is used to calculate the remaining emissions of the compound in question, in order to prevent double counting.

Emissions are reported to the Norwegian Environment Agency under a number of different reporting obligations. Most of the CO₂ emissions (except metal production, etc.) are reported as part of the Emissions Trading System (ETS).

In the general equation 3.2, E_{PS} represents the reported emission data, while A_{PS} represents the energy consumption at the plants. Note that for most plants, reported emissions are used only for some of the substances. For the remaining substances in the inventory, the general method with standard emission factors is used.

Reported figures are used for a relatively small number of plants, but as they contribute to a large share of the total energy use, a major part of the total emissions are based on such reported figures. Table 3.3 gives an overview of the shares of estimated and reported emissions used in the inventory for the different sectors for the greenhouse gases CO₂, CH₄ and N₂O in 2019.

In 2019, 92 per cent of the CO₂ emissions from Energy Industries were based on reported emissions and 25 per cent of the CO₂ emissions from Manufacturing Industries and Construction.

Table 3.3. Share of total CO₂, CH₄ and N₂O emissions in the energy sector based on estimated and reported emission estimates for 2019.

	CO ₂		CH ₄		N ₂ O	
	Estimated	Reported	Estimated	Reported	Estimated	Reported
A. Fuel Combustion Activities (Sectoral Approach)	55 %	45 %	79 %	21 %	97 %	3 %
1. Energy Industries	8 %	92 %	17 %	83 %	82 %	18 %
a. Public Electricity and Heat Production	69 %	31 %	72 %	28 %	75 %	25 %
b. Petroleum Refining	0 %	100 %	60 %	40 %	100 %	0 %
c. Manufacture of Solid Fuels and Other Energy Industries	0 %	100 %	0 %	100 %	100 %	0 %
2. Manufacturing Industries and Construction	75 %	25 %	100 %	0 %	96 %	4 %
a. Iron and Steel	10 %	90 %	100 %	0 %	100 %	0 %
b. Non-Ferrous Metals	99 %	1 %	100 %	0 %	100 %	0 %
c. Chemicals	54 %	46 %	98 %	2 %	67 %	33 %
d. Pulp, Paper and Print	100 %	0 %	100 %	0 %	100 %	0 %
e. Food Processing, Beverages and Tobacco	100 %	0 %	100 %	0 %	100 %	0 %
f. Non-metallic minerals	38 %	62 %	100 %	0 %	100 %	0 %
g. Other (Oil drilling, construction, other manufacturing)	100 %	0 %	100 %	0 %	100 %	0 %
3. Transport	100 %		100 %		100 %	
a. Civil Aviation	100 %		100 %		100 %	
b. Road Transportation	100 %		100 %		100 %	
c. Railways	100 %		100 %		100 %	
d. Navigation	100 %		100 %		100 %	
e. Other Transportation (pipeline transport)	(IE)		(IE)		(IE)	
4. Other Sectors	100 %		100 %		100 %	
a. Commercial/Institutional	100 %		100 %		100 %	
b. Residential	100 %		100 %		100 %	
c. Agriculture/Forestry/Fisheries	100 %		100 %		100 %	
5. Other (Military)	100 %		100 %		100 %	

Source: Statistics Norway, Norwegian Environment Agency

Delimitation toward industrial processes etc.

The energy combustion sector borders to several other source categories. This section presents a more detailed description of the demarcation with other sectors used in the inventory, compared to section 3.1.

Energy consumption reported as activity data in the emission inventories is generally delimited in the same way as emissions. In cases where different substances are handled differently, the delimitation of energy consumption follows the delimitation of CO₂ emissions.

Flaring is not reported as energy use under energy combustion (CRF 1A). Instead, flaring is reported under the following source categories:

- Flaring of oil and gas in refineries and in exploration/extraction is reported under fugitive emissions (CRF 1B).

- Flaring of oil and gas in manufacturing industries is reported under industrial processes (CRF 2), particularly under chemical industry (CRF 2B). (In the energy balance, flaring in manufacturing is reported as "losses".)
- Flaring of landfill gas is reported under waste incineration (CRF 5C).

Emissions from *reducing agents* are reported under industrial processes (CRF 2). This contrasts with the delimitation in the energy balance, where use as reducing agents is reported as energy consumption.

In some special cases, CO₂ emissions from combustion are reported under other source categories, while emissions of other substances are reported in energy combustion (CRF 1A):

- CO-rich excess gas from metallurgical plants burnt on-site is reported under industrial processes (CRF 2C), according to IPCC guidelines (IPCC 2006). (Gas which is sold to other plants is reported under energy combustion (CRF 1A)).
- Coal used as fuel in some metallurgical plants which also use coal as a reducing agent is reported under industrial processes (CRF 2C).

CO₂ from combustion at petrochemical and ammonia plants is reported under industrial processes (CRF 2B). CO₂ from coke that is burnt off from catalytic crackers in refineries is reported under fugitive emissions (CRF 1B). This also applies to CO₂ from coke calcining kilns. In the energy balance, production and energy consumption of non-commercial gases from coke burn-off in refineries, is recorded as "petroleum coke burn-off" and is included in "Other oil products. In these cases, energy consumption reported in the inventories follows the delimitation of the CO₂ emissions. This gives meaningful implied emission factors for CO₂, while IEFs for other substances may be skewed.

At a small number of plants in the chemical industry, CO₂ emissions are reported in the ETS system from *secondary fuels* which are not included as energy use in the energy balance. The carbon in the fuels is likely reported as feedstock in the energy balance. Emissions from these plants are reported in their entirety as process emissions i 2B1 (ammonia) and 2B8 (petrochemical).

Emissions from *paraffin wax* are reported under Other Industrial processes (CRF 2G).

Combustion of *solid waste* and *hazardous waste* is reported under the energy section (district heating (CRF 1A1a) and in several manufacturing industries (CRF 1A2). No significant combustion of solid or hazardous waste occurs without energy recovery.

Combustion of *landfill gas* with energy recovery is reported under the energy section (mainly in Commercial/Institutional (CRF 1A4a)). Flaring is reported under waste incineration (CRF 5C), as mentioned above.

Emissions reported by plants: Energy data

Energy data for plants with reported emissions (A_{PS} in equation 3.2) should be consistent both with the energy balance that is used for activity total A and with the reported emission data. Consistency with emission data means that the energy data should correspond to the same activity as the reported emissions.

Figures on plant energy used in the inventory are based on data reported from the plants to Statistics Norway. This ensures consistency with the energy balance.

In the emission trading system (ETS), emissions are, in most cases, reported together with data on the corresponding energy use. Usually, the energy data reported in the ETS are the same as those reported by the plants to Statistics Norway. However, for some plants, some of the energy data differ between reports to Statistics Norway and to the ETS. This leads to problems of consistency and deviations in implied emission factors. SN will investigate large discrepancies between the energy reported under the ETS and the statistical surveys and make corrections where needed. However, the deviations are usually small, and generally, this should not be regarded as an important issue.

Emissions reported by plants: Allocation to combustion/processes

CH₄ emissions from an oil refinery are reported as a plant total, which includes both combustion and process emissions. These emissions have to be allocated to the two emission categories. Emissions from combustion are calculated from energy use with standard factors and the remaining part of reported emissions is reported in the inventory as process emissions.

Emissions reported by plants: Allocation to fuels

The following discussion is relevant for cases where emissions are reported with a fuels split. This applies to greenhouse gases reported to the UNFCCC, and to emission statistics in Statistics Norway's Statbank. In other reporting, emissions are aggregated over fuels.

For some plants and substances, emissions are reported by fuel, but in most cases reported combustion emissions are entered as a plant total. Emissions are then allocated to fuels based on standard EFs using equation 3.3:

$$(3.3) \quad E_{PS,f} = E_{PS} \times \frac{A_{PS,f} \times EF_f}{\sum_f A_{PS,f} \times EF_f}$$

where the subscript f denotes the fuel type.

This means that any deviations in data will be distributed across all fuels at the plant. Typical situations include:

- Plants with atypical fuels which differ from standard emission factors
- Plants with errors or other inconsistencies in energy data

In such cases, implied emission factors may deviate from the standard range also for other fuels than the one really affected.

Plants/substances which are entered by fuel currently include among others:

- CO₂ emissions from natural gas in almost all activities
- CO₂ emissions from cement production, 2008 and later
- CO₂ emissions from iron and steel production, 2008 and later
- CO₂ and several other substances from oil and gas production, offshore and onshore

Except for the cases listed above, fuel specific CO₂ emissions from the emission trading system reports (ETS) are not entered into the inventory, only the total plant emission is used.

3.2.1.2 Activity data

The energy balance defines the total energy consumption for which emissions are accounted. However, as explained above, a large part of the total emissions are based on reports from plants that use much energy, i.e. offshore activities and energy-intensive industries on shore. Energy consumption from these plants is included in the energy balance. These consumptions are then subtracted from the energy balance before calculating the remaining emissions. Emissions are estimated using the standard method of multiplying energy use by emission factors described in equation 3.1.

The energy consumption data used in the emission calculations are, with few exceptions, taken from the annual energy balance compiled by Statistics Norway. The energy balance surveys the flow of the different energy carriers within Norwegian territory. These accounts include energy carriers used as raw materials and reducing agents, which are subtracted from the energy balance and are not included in the data used to estimate emissions from combustion. Figure 3.5 shows a flowchart of data and work flow in the energy balance system, with data input, production system and output. There is also an overview of agreements and datacollection.

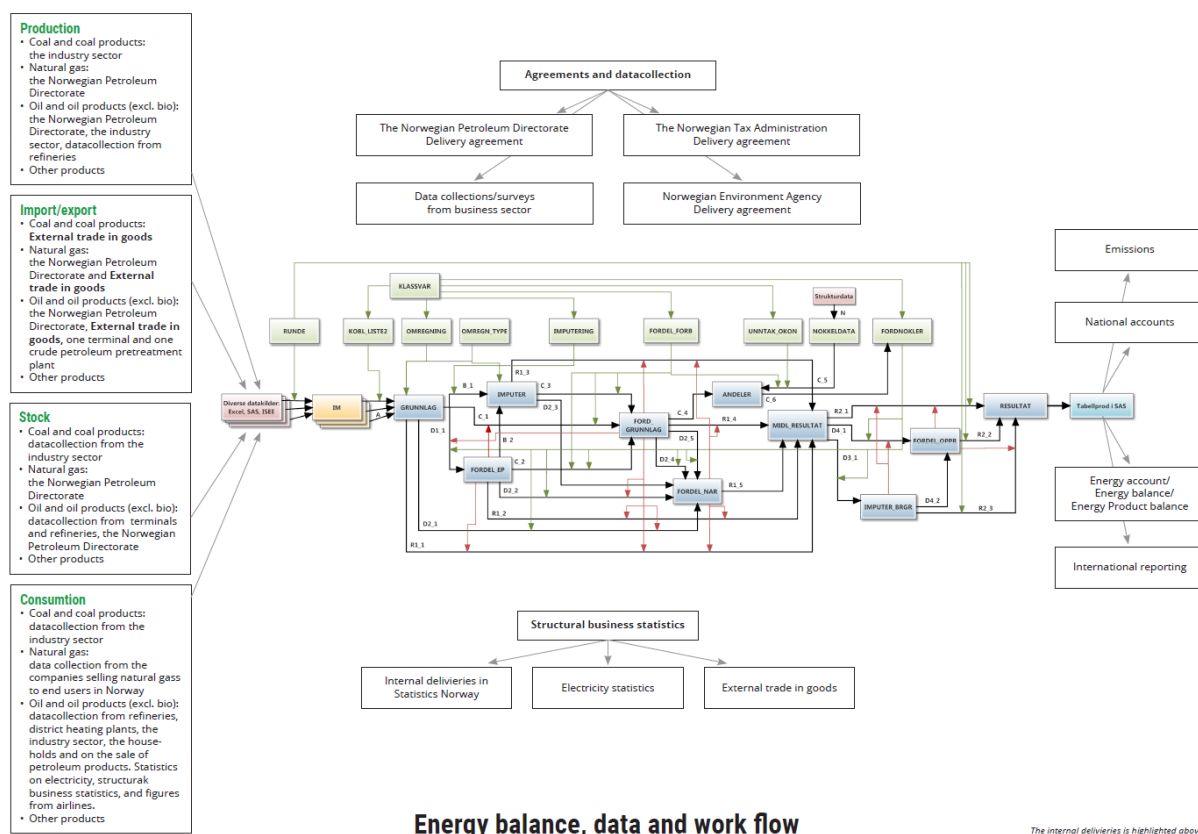


Figure 3.5. Data and work flow in the energy balance system.

Source: Statistics Norway

As some emissions vary with the combustion technology, a distribution between different sources is required. The total use of the different oil products is based on the Norwegian sales statistics for

petroleum products. For other energy carriers, the total use of each energy carrier is determined by summing up reported/estimated consumption within the different sectors.

A short summary of the determination of amounts used by the main groups of energy carriers and of the distribution between emission sources is given below. The following paragraphs give also an explanation of the differences between energy accounts and the energy balance sheets, including the differences involved in Norway's submissions to international organizations. Energy balance sheets for all years in the reporting period are presented in Annex III of this report.

The independent collection of different energy carriers conducted by Statistics Norway, as described below, enables a thorough verification of the emission data reported by the entities to the Norwegian Environment Agency and Norwegian Petroleum Directorate that are included in the inventory.

Natural gas

Most of the combustion of natural gas is related to extraction of oil and gas on the Norwegian continental shelf. The amounts of gas combusted, distributed between gas turbines and flaring, are reported annually to Statistics Norway by the Norwegian Petroleum Directorate (NPD). These figures include natural gas combusted in gas turbines on the various oil and gas fields as well as on Norway's four gas terminals onshore. However, as explained above, emission figures of CO₂ from the largest gas consumers, e.g. off shore activities, gas terminals, and petrochemical industry, are figures reported by the plants. The data are considered to be of high quality, due to the Norwegian system of CO₂ taxation on fuel combustion.

The remaining combustion of natural gas is given by Statistics Norway's annual survey on energy use in manufacturing industries and by sales figures from distributors. Some manufacturing industries use natural gas in direct-fired furnaces; the rest is burnt in boilers and, in some cases, flared.

Liquid fuels: LPG and secondary gases

Consumption of *LPG* in manufacturing industries is reported by the plants to Statistics Norway in the annual survey on energy use⁷. Figures on use of *LPG* in households and construction are based on sales figures, collected annually from the oil companies. Use in agriculture are prior to 2005 taken from agriculture statistics (SN2005). From 2005 and onwards, total consumption is given by the annual sales statistics for petroleum products and distributed to agriculture industry using the share of direct sales in 2009-2012. Until further work is done, the same distribution formula is applied to all these years.

Use of *refinery gas* is reported to Statistics Norway from the refineries. The distribution between direct-fired furnaces, flaring and boilers for the years prior to 2009, is based on information collected from the refineries in the early 1990's. From 2009, the energy consumption is reported according to the energy use at each plant. Emissions from combustion for energy purposes are reported under Petroleum refining (CRF 1A1b), emissions from flaring under fugitive emissions from Flaring (CRF 1B2c2) and emissions from cracker coke burn-off are reported under Refining/Storage (CRF 1B2a4).

⁷ <https://www.ssb.no/en/energi-og-industri/statistikker/indenergi>

Section 3.4 (CRF 1B2a4) describes the methodology for estimating emissions from crackers. The same distribution of emissions among different categories from combustion at the refineries is assumed for the whole time series. Comparisons made and previously reported to ERTs, shows consistency with what has been reported by the plants.

At some industrial plants, excess gas from chemical processes is burnt, partly in direct-fired furnaces and partly in boilers. These amounts of gases are reported to Statistics Norway. A petrochemical plant generates *fuel gas* derived from ethane and LPG. Most of the gas is burnt on-site, but some fuel gas is also sold to several other plants. All use of fuel gas is reported as energy consumption in the inventory. Almost all fuel gas is used at petrochemical and ammonia plants for which all emissions are reported as industrial processes i 2B1/2B8.

One of the petroleum refineries is also generating CO-rich gas as a by-product from coke burn-off in catalytic crackers. The gas is partly utilised as energy. In the energy balance, production and energy consumption of gases from coke burn-off in refineries, is recorded as “petroleum coke burn-off” and is included in “Other oil products.

Liquid fuels: Oil products

The total use of the different oil products is based on Statistics Norway's annual sales statistics for petroleum products⁸. The statistics are based on annual reports from the oil companies and import data from the external trade statistics at Statistics Norway. This is also the data source for consumption in industries that do not collect their own data. For the time series from 1990 to 2009, monthly sales data are used in i energy balance. These data are also reported to Statistics Norway by the oil companies, but they do not contain as much information as the annual reports. In the monthly sales data, industrial distribution is specified by the oil companies but there is no information on individual buyers, such as organisation number, name or address.

The annual sales data are considered reliable since all major oil companies selling oil products report to these statistics and have an interest in the quality of the data. The statistics are corrected for direct import by other importers or companies.

The use of sales statistics provides a total for the use of oil products. The use in the different sectors must sum up to this total. This is not the case for the other energy carriers. The method used for oil products defines use as identical to sales. Nevertheless, in practice, there will be annual changes in consumer stocks, which are not accounted for. In the statistics on sales of petroleum products there is a breakdown of sales by industry. Direct sales to end users are linked to industries or households using the organisation number or other identifiers in the data from the oil companies, while sales to distributors of solid, liquid and gaseous fuels remain attributed to the distributors. However, in energy balance all consumption must be broken down, also that which is sold via distributors. Thus, the breakdown by industry is therefore different in energy balance and in the statistics on sales of petroleum products. The method for this breakdown is described in the report "Energy Accounts and Energy balance – Documentation of statistics production since statistics year 1990" (SSB 2018).

⁸ <https://www.ssb.no/en/energi-og-industri/statistikker/petroleumsalg/aar>

Stationary combustion takes place in boilers and, in some manufacturing industries, in direct-fired furnaces. Small ovens can also be used, mainly in private households. From 1. January 2020 it is not allowed to use kerosene or heating oil for heating purposes in households, except for cottages which are not connected to the electricity grid.

Mobile combustion is distributed among different sources, described in more detail under the transport sector (sections 3.2.4 to 3.2.9).

In addition to oil products included in the sales statistics, figures on use of *waste oil* are given in Statistics Norway's industry statistics. Statistics Norway also collects additional information directly from a few companies using waste oil as fuel.

Petrol coke is not included in the sales statistics. Consumption data are collected as part of the coal and coke statistics, see below.

Coal, coke and petroleum coke

Use of coal, coke and petrol coke in manufacturing industries is annually reported from the plants to Statistics Norway. The statistics cover all main consumers and are considered of high quality. More than 90 per cent of the coal and coke consumption in Norway is used as a reductant, so only a small part is used for combustion. Combustion of coal and cokes takes place partly in direct-fired furnaces, partly in boilers. The minor quantities burnt in small ovens in private households were estimated based on sales figures from coal/coke retailers until 2008. After 2008 this has not been recorded in the energy balance because of very small amounts. In addition, an insignificant figure of coal use in the agricultural sector has formerly been collected from the farmers. Since 2002, coal has not been used in Norwegian agriculture.

Several metallurgical plants generate *blast furnace gas* that is either burnt on-site or sold to adjacent plants. The gas is generated as a by-product from using coal or coke as a reductant in metal production. Some plants utilise the gas for energy purposes either directly on-site, or for electricity production or they sell it to other companies. Two ferroalloy plants sell parts of their blast furnace gas to other plants (an ammonia producer, a district heating plant, iron and steel producers and mineral industries), where it is used for energy purposes. Thus, these amounts are reported as energy consumption in the inventory.

Biofuels

Use of wood waste and black liquor in manufacturing industries is taken from Statistics Norway's annual survey on energy use in these sectors. For the years before 2005 and for 2012, the use of wood in households is based on the annual survey on consumer expenditure which gives the amount of wood burnt. The statistics cover purchase in physical units and estimates for self-harvest of wood. The survey figures refer to quantities *acquired*, which do not necessarily correspond to *use*. The survey gathers monthly data that cover the preceding twelve months; the figure used in the emission calculations (taken from the energy balance), is the average of the survey figures from the year in question and the following year. For the period 2005-2011, the figures are based on responses to questions relating to wood-burning in Statistics Norway's Travel and Holiday Survey. The figures from the survey refer to quantities of wood used. The survey gathers quarterly data that cover the preceding twelve months. The figure used in the emission calculations is the average of 5 quarterly

surveys. Since 2013 the figure used in the emission calculations is the average of 3 quarterly surveys. Figures on some minor use in agriculture and in construction have been derived from earlier surveys for these sectors. Combustion of wood product takes place in boilers and in small ovens in private households. Consumption figures for wood pellets and wood briquettes are estimated based on annual information from producers and distributors. Data on use of peat for energy purposes are not available, but according to the Energy Farm, the center for Bioenergy in Norway, such use is very limited (Hohle 2005).

The amount of *biofuels* (biodiesel and bioethanol) for road transportation are reported separately in the CRF tables. Figure 3.10 shows the consumption of biofuels in the transport sector. The amount of fuels sold is collected from the fuel marketing companies.

Sewage treatment plants and waste disposal sites utilizes *biogas* extracted at the plants, and reports quantities combusted (in turbines) and calculated CO₂ emissions. Other emissions are estimated by Statistics Norway, using the same emission factors as for combustion of natural gas in turbines.

Waste

District heating plants and incineration plants annually report combusted amounts of waste (boilers) to Statistics Norway and the Norwegian Environment Agency. Amounts used in manufacturing industries are also reported to Statistics Norway.

According to the Norwegian Pollution Act, each incineration plant has to report emission data for SO₂, NO_x, CO, NH₃, particles, heavy metals and dioxins, and the amount of waste incinerated to the county governor. The county governor then reports this information to the Norwegian Environment Agency. If emissions are not reported, the general method used to estimate emissions from waste incineration is to multiply the amount of waste used by an appropriate emission factor. Normally a plant specific emission factor is buildt for the component in question. This factor is based on the ratio between previous emission figures and quantities of waste burnt. This factor is then multiplied with the amount of waste incinerated that specific year.

Energy balance sheets vs energy accounts

There are two different ways of presenting energy balances: *Energy balance* sheets (EBS) and *energy accounts*. The energy figures used in the emission calculations are mainly based on the energy balance sheets. The energy balance sheets for the reporting period are presented in Annex III.

The *energy accounts* follow the energy consumption in Norwegian economic activity in the same way as the National accounts. All energy used by Norwegian enterprises and households is to be included. Energy used by Norwegian transport trades and tourists abroad is also included, while the energy used by foreign transport industries and tourists in Norway is excluded.

The *energy balance sheet* follows the flow of energy within Norway. This means that the figures only include energy sold in Norway, regardless of the users' nationality. This leads to different figures between the energy balance sheet and the energy account, especially for international shipping and aviation.

The energy balance sheet has a separate item for energy sources consumed for transportation purposes. The energy accounts place the consumption of all energy under the relevant consumer

sector, regardless of whether the consumption refers to transportation, heating or processing.

In response to previous review comments, the energy balance has been further disaggregated on energy products.

The consumption of natural gas in the sector is divided among three flows in the energy balance:

- 8.3 – Thermal power plants: Auto producer generation (only segregated for 2007 onwards)
- 10 – Losses: Flaring
- 13 – Net consumption in manufacturing: Remaining natural gas.

Figures from the energy balance sheet are reported to international organizations such as the OECD and the UN. The energy balance sheet should therefore usually be comparable with international energy statistics.

Important differences between figures presented in the energy balance sheet (EBS) and figures used in the emission calculations (EC) are:

- *Air transport*: EC use only Norwegian domestic air traffic (excluding military), while EBS includes all fuel sold in Norway for air transport, including military and fuel used for international air transport
- *Coal/coke used for non-energy purposes as a reductant*: Non-energy consumption of coal/coke is specified in the EBS and included in “final consumption”, while coal/coke use as a reductant is included in final energy consumption together with coal/coke combustion. The EC include only energy used for combustion in the calculation of emissions from energy.

3.2.1.3 Emission factors

The standard emission factors used in the absence of more specific ones are addressed as *general*.

CO₂

Emission factors for CO₂ are independent of technology and are based on the average carbon content of fuels used in Norway. The general emission factors for CO₂ used in the emission inventory are listed in Table 3.4. For standard fuels such as refined petroleum products, these factors are used throughout the inventory. For other, more variable fuels, such as refinery gas and natural gas in the oil and gas industry, the table shows default factors that are used where more detailed data are unavailable. Thus, factors shown are not average factors across the inventory. Information on industry- and plant-specific factors are given in the category chapters.

As the primary energy data from the energy balance are provided in mass (or volume) terms, the factors per tonne or Sm³ fuel are the ones that are actually used in the inventory.

Table 3.4 General emission factors for CO₂.

Energy product	Emission factors	
	Tonne CO ₂ /tonne fuel	Tonne CO ₂ /TJ fuel
Coal	2.52	89.68
Coke	3.19	111.93
Petrol coke	3.59	102.57
Crude oil	3.2	75.65
Motor gasoline	3.13	71.3
Aviation gasoline	3.13	71.3
Kerosene (heating)	3.15	73.09
Jet kerosene	3.15	73.09
Auto diesel	3.17	73.55
Marine gas oil/diesel	3.17	73.55
Light fuel oils	3.17	73.55
Heavy distillate	3.17	73.55
Heavy fuel oil	3.2	78.82
Natural gas (dry gas) (kg/Sm ³) (land)	1.99	56.08
Natural gas (rich gas) (kg/Sm ³) (off shore) ¹	2.34	58.09
LPG	3	65.08
Refinery gas	2.8	57.61
Blast furnace gas	. ⁵	198
Fuel gas ³	2.5	50
Landfill gas ^{2,4}	2.75	54.56
Biogas ^{2,4}	2.75	54.56
Fuel wood ²	1.8	107.14
Ethanol ²	1.91	71.27
Biodiesel ²	2.85	77.45
Wood waste ²	1.8	100-110.77
Black liquor ²	1.8	195.65-250
Charcoal	3.299	111.83
Municipal waste	0.55	47.81
Special waste	3.2	78.82

¹ The emission factor for natural gas used in the emission inventory varies as indicated in tables 3.5 and 3.6.

² Non-fossil emissions, not included in the inventory CO₂ totals.

³ In this inventory, fuel gas is a hydrogen-rich excess gas from petrochemical industry

⁴ Landfill gas and other types of biogas are reported as methane content in the energy balance

⁵ Emission factors per tonne blast furnace gas are not available. Emissions from off-site use of blast furnace gas are either measured or estimated from volume or energy use. Emissions from on-site use are covered in the IPPU section.

Source: Statistics Norway, Norwegian Petroleum Industry Association, SFT (1990), SFT (1996), Climate and Pollution Agency (2011b)

CH₄ and N₂O

For CH₄ and N₂O, information on emission factors is generally very limited, because, unlike the CO₂ emission factors, they depend on the source of the emissions and the sector where the emissions take place. CH₄ and N₂O emission factors for stationary combustion are default factors from IPCC

(2006). Net calorific values from the energy balance have been used in order to combine the factors to primary energy data in physical units. Methane emission factor from fuel wood is taken from SINTEF (1995). Due to lack of data, some emission factors are used for sector/source combinations different from those they have been estimated for.

The general CH₄ and N₂O emission factors used in the emission inventory for this source are listed in Table 3.5 and Table 3.7, respectively. Table 3.6 and Table 3.8 display the cases where emission factors other than the general ones have been used in the calculations.

Table 3.5. General emission factors for CH₄, stationary combustion. Unit: kg CH₄ / TJ.

	Direct-fired furnaces	Gas turbines	Boilers	Small stoves	Flares
Coal	1		300	300	
Coke	10		300	300	
Petrol coke	3		10		
Kerosene (heating)			10	10	
Marine gas oil/diesel	10		10		
Light fuel oils			10	10	
Heavy distillate	10		10	10	
Heavy fuel oil	10		10		
Natural gas (dry gas) (land)	5	25.63	5		6.76
Natural gas (rich gas) (off shore)	4.4	22.58	4		5.96
LPG			5	5	
Refinery gas	1		1		5.76
Blast furnace gas	0.67		0.67		
Fuel gas	1		1		1.08
Landfill gas	5		5		7.34
Fuel wood				300	
Wood pellets			11	300	
Wood briquettes			11		
Wood waste			11		
Black liquor			3		
Charcoal	200			203	
Municipal waste			30		
Special waste	30		30		

Numbers in bold have exceptions for some sectors, see Table 3.6.

Source: IPCC (2006), SFT (1996), SINTEF (1995) and (OLF 1994)

National Inventory Report 2021 - Norway

Table 3.6. Exceptions from the general factors for CH₄, stationary combustion. Unit: kg CH₄/TJ.

Emission factor	Fuel	Source	Sectors
3	Kerosene (heating), marine diesel; light fuel oil, heavy distillate	Direct fired furnaces	Energy industry and manufacturing of product
3	heavy fuel oil	Direct fired furnaces, boilers	Energy industry and manufacturing of product
1	LPG	Boilers	Energy industry and manufacturing of product
1.14	Natural gas	Direct fired furnaces, boilers	Extraction of oil and gas
1	Natural gas	Direct fired furnaces, boilers	Energy industry and manufacturing of product
0	Blast furnace gas	Boilers	Refinery
1	Landfill gas, Bio gas	Gas turbines, boilers	Energy industry and manufacturing of product
30	Wood waste	Boilers	Energy industry and manufacturing of product
300	Wood briquettes	Boilers	Private households

Sources: IPCC (2006), SFT (1996), SINTEF (1995) and (OLF 1994)

Table 3.7. General emission factors for N₂O, stationary combustion. Unit: kg N₂O/TJ.

	Direct-fired furnaces	Gas turbines	Boilers	Small stoves	Flares
Coal	1.50		1.50	1.50	
Coke	1.50		1.50	1.50	
Petrol coke	0.60		0.60		
Kerosene (heating)			0.60	0.60	
Marine gas oil/diesel	0.60	0.60	0.60		
Light fuel oils			0.60	0.60	
Heavy distillate	0.60		0.60	0.60	
Heavy fuel oil	0.60		0.60		
Natural gas (dry gas) (land)	0.10	0.10	0.10		0.56
Natural gas (rich gas) (off shore)	0.09	0.09	0.09		0.50
LPG			0.10	0.10	
Refinery gas	0.10		0.10		0.49
Blast furnace gas	0.07		0.07		
Fuel gas	0.10		0.10		0.48
Landfill gas	0.10	0.10	0.10		0.03
Fuel wood				4	
Wood pellets			4	4	
Wood briquettes			4		
Wood waste			4		
Black liquor			2		
Charcoal	4			1	
Municipal waste			4		
Special waste	4		4		

Numbers in bold have exceptions for some sectors, see Table 3.8.

Source: IPCC (2006), SFT (1996), SINTEF (1995) and OLF (1994)

Table 3.8. Exceptions from the general factors for N₂O, stationary combustion. Unit: kg N₂O/TJ.

Emission factor	Fuel	Source	Sectors
0.11	Natural gas	Direct-fired furnaces, gas turbines, boilers	Extraction of oil and gas

Source: Statistics Norway

3.2.1.4 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are presented and discussed in Annex II, as well as under the individual underlying source categories described in the following.

In general, the total energy use is less uncertain than the energy use in each sector. For some sectors, (e.g. the energy and manufacturing industries) the energy use is well known. However, in the case of households and service sectors energy use is more uncertain. The energy use in the most uncertain sectors has been adjusted in the official energy statistics, so that the sum of the energy use in all sectors equals the total sales.

The current method is based on uncertainty estimates for the individual source categories. The main categories are:

- *Use of oil products*: Total amounts are given by the petroleum sales statistics. The uncertainty for total sales are considered to be low due to reliable and complete sales statistics, CO₂-tax and other taxes. The project undertaken for the RA/SA also underlines that this statistics is reliable. However, the allocation of the total consumption to individual sources is more uncertain.
- *Reported emissions from other fuels*, primarily natural gas: Uncertainty data for emissions and energy use are provided in ETS reports. A comparison undertaken as part of the RA/SA project shows that there is good correspondence between the energy consumption by plants covered by the EU ETS and the voluntary agreement and Statistics Norway's own statistics. This also indicates that the energy use in manufacturing industry in the inventory is reliable.

These categories account for about 92 % of the total CO₂ emissions from the energy sector today, and they accounted for 88 % in 1990.

The analyses have not uncovered any major completeness problems in the consumption data. Thus, we have chosen to use the within-source uncertainties in the uncertainty analysis, and to discuss the RA/SA problems in a separate section.

Time series consistency is obtained by the continuous effort to recalculate the entire time series whenever a new source is included in the inventory or new information or methodologies are obtained. However, data availability both for activity data and reported emissions have generally improved over time and new data are included in the emission estimates when deemed of better quality. This causes a degree of time series inconsistency, but the entire time series is considered when new data are included, and efforts made to take the new information into account for all years.

When it comes to activity data, the statistics that form the basis for the energy consumption are not always complete from 1990 onwards. For instance, the waste statistics that form the basis for the

waste incineration started in 1995. For the years prior to this, activity data have been backwards extrapolated to ensure consistency in emission estimates.

Emissions reported from the plants are in most cases of good quality, but it may be unfeasible to obtain the estimates for the entire time series. In cases where the reported emissions are deemed to add to accuracy or level of detail in the emission inventory, and the reported figures are unavailable for parts of the time series, reported figures are used although this introduces a certain level of inconsistency. However, emissions for the rest of the time series is calculated based on fuel consumption and standard emission factors, and checks have been made to ensure that the two methodologies gives comparable emission estimates. Times series consistency is thus considered to be met.

3.2.1.5 Category-specific QA/QC and verification

Emission sources in the energy sector are subjected to the QA/QC procedures described in Section 1.2.3 and in Annex VIII QAQC of point sources. Several documentation reports have been published describing the methodologies used for road traffic (Holmengen & Fedoryshyn 2015) and navigation (Tornsjø 2001 and Flugsrud *et al.* 2010). The methodology for aviation is described in an internal document from Statistics Norway (Skullerud 2014).

The energy statistics that form the basis for the energy balance and energy accounts are subject to individual QA/QC procedures which are not directly linked to the emission inventory system. For the survey on energy use in manufacturing industries, data are edited in a top-down manner, where large units are edited first. The responses from the plants are subject to a set of automated controls that flag outliers and other possible errors (Statistics Norway 2012). The statistics on sales of petroleum products are checked by comparing total sales for each company with additional information from the company. In addition, the companies check that the complete statistics correspond with their own figures. The companies receive tables containing their sales figures, total sales and market shares (Statistics Norway 2015).

Plant specific emission data included in the greenhouse gas inventory are as explained above based on three different reports. Firstly, the annual report that each plant with a permit from the Norwegian Environment Agency has a legal obligation to submit. This report covers all activity at the plant. Emissions data from the largest plants are included in the national greenhouse gas inventory. Secondly, from 2005, we have also received an annual report from entities included in the ETS. In connection with establishing the ETS the plants estimates were quality checked for the time series and specific emphasis on the years 1998-2001. During this process a consistent time series were established for the period from 1990. Thirdly, the Norwegian Environment Agency also receives emission data through a voluntary agreement first established in 1997 between the authority and the industry. From 2005, the agreement covers sectors that are not yet included in the ETS. Data received by the Norwegian Environment Agency through the different reporting channels described above are controlled thoroughly by the Norwegian Environment Agency and Statistics Norway. Especially the emission data plants included in the ETS and in the voluntary agreement are verified extensively. See Annex VIII QAQC of point sources.

3.2.1.6 Category-specific recalculations

Most of the recalculations have been performed for the inventory year 2018, because some of the energy figures used in the previous inventory were preliminary. There will always be some changes in the energy figures. For petroleum products, corrections in one sector will lead to adjustments in other sectors, as total use of oil products must sum up to national sales. Now the final figures for energy use are available and are used in the emission calculations.

See Chapter 10 Recalculations for more details.

3.2.1.7 Category-specific planned improvements

The Norwegian Emission Inventory was subjected to an in-country review in 2018. The team of experts expressed special concerns about the size of the differences in energy use and emissions as estimated by the reference and the sectoral approach. These concerns were addressed in a Saturday Paper. Chapter 10 Recalculations provide information and plans on how the Norwegian inventory team will be working with and respond to the issues raised in the Saturday Paper.

3.2.2 Energy industries, 1A1 (Key category for CO₂ and CH₄)

3.2.2.1 Description

Energy industries include emissions from electricity and heat generation and distribution, extraction and production of oil and natural gas, coal production, gas terminals and oil refineries. Norway produces electricity mainly from hydropower and therefore, emissions from electricity production are small compared to most other countries. Due to the large production of oil and gas, emissions from combustion in energy production are high.

It is important to specify that only emissions from energy combustion for energy purposes are included in section 3.2 Energy Combustion and therefore in the source category Energy industries (CRF 1A1). Emissions from combustion not for energy purposes, e.g. flaring, are included in section 3.3, 3.4 and 7.5.

Emissions from drilling at moveable offshore installations are included in section 3.2. Emissions from these installations, while not in operation (during transport, etc.), are included with 1A3d Navigation.

In 2019, GHG emissions from the energy industries accounted for 43 per cent of the energy sector's total emissions and 30 per cent of the total emissions in Norway. Emissions increased by 109 per cent during the period 1990-2019, primarily due to the increased activity in the oil and gas extraction sector. In 2009, however, the increase was due to approximately one million tonne higher CO₂ emissions from gas fired electricity power plants, while the rather important reduction between 2011 and 2012 is the result of decreased emissions from the same sector.

According to the approach 2 key category analysis for 1990 and 2019, this sector is, in conjunction with sectors 1A2 and 1A4, a key category with respect to:

- Emissions of CO₂ from the combustion of liquid fuels, gaseous fuels and other fuels in level in 1990 and 2019, and in trend

- Emissions of CO₂ from the combustion of solid fuels in level in 1990. (Key category by approach 1 in level in 1990 and 2019 and in trend.)
- Emissions of CH₄ from the combustion of biomass in level in 1990 and 2019 and in trend
- Emissions of CH₄ from the combustion of gaseous fuels in level in 2019 and in trend

3.2.2.2 Methodological issues

A description of the general method used for estimating emissions from fuel combustion is given in section 3.2.1.1 and (Statistics Norway 2013). However, most of the reported emissions in this source category are from the annual report from the entities to the Norwegian Environment Agency and the Norwegian Petroleum Directorate. The guidelines for estimating and reporting emissions are lengthy and in Norwegian, so instead of attaching these to the NIR URLs are provided in section 3.2.1.1 and in Annex VII.

In the case of waste incineration, further specifications on the methodology are given below.

Oil refineries

The emissions from oil refineries are based on annual report from each refinery to the Norwegian Environment Agency. The data are taken from the mandatory reporting obligation that is a part of the plants permits given by the authorities up until 2004, however and from 2005 and onwards, emission data are taken from the emission trading system. The distribution of emissions between flaring and energy utilisation of refinery gas in the whole period from 1990 is based on plant and year specific figures. Emissions from energy utilization are reported in petroleum refining (CRF 1A1b) and from flaring in fugitive emissions from flaring (CRF 1B2c).

One of the refineries has a catalytic cracker. Emissions from coke burn off on the catalyst at the cracker are, since they are not for energy purposes, reported in Fugitive Emissions from Oil (CRF 1B2a).

Waste incineration – N₂O

Emissions of N₂O are derived from the emissions of NO_x, which are reported from each plant to the Norwegian Environment Agency. More specifically, an estimated amount of 2.5 % of this NO_x is subtracted and reported to UNFCCC as N₂O (SFT 1996). Accordingly, the net NO_x emissions constitute 97.5 % of the emissions reported by the plants. For some years, emissions of NO_x have not been reported for a number of plants. In these cases, specific emission factors for the plants have been made, based upon earlier emissions and amounts of waste incinerated. These new factors have been used to estimate the missing figures.

3.2.2.3 Activity data

Electricity and heat generation and distribution

The energy producers annually report their use of different energy carriers to Statistics Norway. There is only some minor use of oil products at plants producing electricity from hydropower. Combustion of coal at Norway's only dual purpose power plant at Svalbard/Spitsbergen is of a somewhat larger size. The amount of waste combusted at district heating plants is reported annually

both to Statistics Norway and the Norwegian Environment Agency, see Table 3.9. Data are considered to be of high quality.

Table 3.9. Amount of waste combusted at waste incineration plants. 1990-2019. Unit: 1000 tonnes.

	1990	1995	2000	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Amount of waste incinerated	385	447	586	732	1051	1252	1426	1526	1594	1632	1610	1626	1690	1592

Source: Statistics Norway, Norwegian Environment Agency

Oil refineries

The oil refineries annually report their use of different energy carriers to Statistics Norway. Refinery gas is the most important, but there is also some use of LPG and oil products. Emissions included in inventory for this category are from the refineries annual report to the Norwegian Environment Agency. Emissions from the catalytic cracker at one refinery are reported in Refining/Storage (CRF 1B2a4).

Coal production

Norway's coal production takes place on Svalbard. The only coal producing company reports its coal consumption and some minor use of oil products annually. In addition to emissions related to Norway's own coal production, emissions from Russian activities are also included in the Norwegian emission inventory. As Russian activity data are scarce, emissions from an estimated quantity of coal combusted in Russian power plants are calculated. Since 1999, there has been only one such plant; in earlier years there were two.

Extraction of oil and natural gas

Production of oil and natural gas is the dominating sector for emissions from combustion in the energy industries in Norway. The Norwegian Petroleum Directorate reports annually the amounts of gas combusted in turbines and diesel burnt in turbines and direct-fired furnaces on the oil and gas fields. The data are considered of high quality due to the CO₂ tax on fuel combustion. The activity data are used for 1990-2002. From 2003 onwards, reported emission figures from the field operators are reported into the EPIM Environment Hub (EEH), previously Environmental Web.

The guidelines for estimating and reporting emissions are lengthy and in Norwegian, so instead of attaching these to the NIR URLs are provided in references. Annex VIII describes QA/QC performed for plant specific emission data use in the inventory.

EPIM Environment Hub (EEH) (offshore activities) is described in guidance documents (Norsk olje&gass 2012) with annual updates.

Combusted amounts are generally reported in volume or mass terms, with little or incomplete information on energy content. Conversion of reported data to energy terms is discussed below in the section on emission factors.

Gas terminals

Norway has four gas terminals, where natural gas from the Norwegian continental shelf is landed, treated and distributed. The eldest started up in 1985, one in 1996 and two in 2007.

Annual figures on natural gas combusted in turbines and flared are reported to the Norwegian Environment Agency and the Norwegian Petroleum Directorate. Emissions included in inventory for this category are from the gas terminals' annual reports to the Norwegian Environment Agency.

In addition, emissions from two LNG plants and an oil terminal are reported in the extraction category, with data sources as for the gas terminals.

Some of the terminals use electricity from the grid as their main energy source, while others use gas derived from the natural gas feed. Two of the plants account for more than 90% of CO₂ emissions throughout the inventory period.

3.2.2.4 Emission factors

The emission factors used for energy industries are presented in section 3.2.1.3. For some industries and components, more information about the derivation of the emission factors is given below.

Liquid fuels in electricity generation

The CO₂ implied emission factor for use of liquid fuels in electricity generation varies significantly over the period, from a regular factor around 73-74 t/TJ down towards 50 t/TJ. The IEF drops from 2010 onwards.

The drop in IEF is due to the use of refinery gas at a heat and power plant adjacent to a refinery. The NCV for refinery gas is about 11 % higher than that for other liquid fuels, and the emission factor is 20 % lower. This change in energy mix explains the reduction in the IEF for liquid fuels used in this source category from 2009 to 2011.

Emissions from consumption of refinery gas included in the inventory are taken from the ETS reports and adjusted for the backflow of fuel gas to refinery. The removed amount of CO₂ is included in Petroleum refining (CRF 1A1b). The adjustment for backflow is due to the fact that the amount and composition of the gas are measured before a separation facility that removes excess hydrogen together with some hydrocarbons.

Gas in electricity generation

The CO₂ implied emission factor for use of natural gas in electricity generation varies significantly over the period, from the regular factor of 56.1 t/TJ to over 60 t/TJ. The highest value is in a year with very low emissions (7.2 kt CO₂). In the years with high emissions (>100 kt CO₂), the highest IEF is 58.4 t/TJ.

The variation is primarily a result of the economics of gas power production. Thus, the relative contributions of plants with different plant-specific factors (as based on reports to the Emissions Trading System) also vary significantly. This accounts for the changes in the time series.

Coal in electricity and heat production

The CO₂ factor for solid fuels in electricity generation is low, at 89.7 t/TJ. The emissions in this category is from use of coal at Svalbard. The coal mined at Svalbard has a low carbon emission factor.

The CO₂ factor for solid fuels in heat generation is high and variable, ranging from 164 to 202 t/TJ. The emissions in this category are from blast furnace gas which is sold from a ferroalloy plant to heat

distributors. The emissions are based on reports from the plants, from 2008 onwards as part of the Emissions Trading System.

Waste incineration

The emission factors for CO₂, CH₄ and N₂O from combustion of waste (fossil part only) are displayed in Table 3.4, Table 3.5 and Table 3.7, respectively. Emission factors for CH₄ have been calculated by SFT (1996).

The CO₂ emission factor for the fossil part of waste combusted in waste incineration plants in Norway was revised in 2014 (Fedoryshyn 2015). The new factor is based on the assumption that 2.708 tonnes CO₂ per tonne plastic are combusted (based upon the same composition of polymers combusted as in Danish calculations (Denmark NIR 2010 (Nielsen et al. 2010)) and that 20 % of the combusted waste was fossil in 2009 (Norwegian Climate and Pollution Agency 2011). The new factor is a time series that is based on the mean annual change in the fossil share of combusted waste. This change is calculated using the data from Waste accounts Statistics (Statistics Norway) in the period of 1995-2011. For years when data from Waste accounts are not available, the CO₂ emission factor is held constant: in 1994 and before, the 1995 factor is used, while 2011 factor is used in the years after 2011. The energy content of waste used in the new calculation is 11.5 GJ per tonne waste and is based on a report from Avfall Norge (Marthinsen et al. 2010).

Oil refineries

The CO₂ emission factor for combustion of refinery gas is based on daily or weekly plant-specific measurements. The refinery gas consists of hydrogen and various hydrocarbons. The composition is variable, leading to changing emissions factors measured as tonne CO₂/tonne fuel or tonne CO₂/TJ. High hydrogen content leads to low emission factors as measured in tonne CO₂/TJ. As an example, a gas with 40 % hydrogen and 60 % hydrocarbons with an average carbon number of 2 gives an emission factor of 50 tonne CO₂/TJ. In the Norwegian inventory, the emission factor varies in the range 45-60 tonne CO₂/TJ.

Extraction of oil and natural gas

Offshore operations

For all years up to 2002, emissions of CO₂ from gas combustion off shore are calculated by Statistics Norway on the basis of activity data reported by the oil companies to the Norwegian Petroleum Directorate and the Norwegian Environment Agency and the emission factors shown in Table 3.5. For the years 2003 and onwards, the data used in the inventory are emissions reported directly by the field operators. The operators are obliged to report these and other emissions annually to the Norwegian Petroleum Directorate and the Norwegian Environment Agency.

The CO₂ emission factor used for all years leading up to 1998 and for all fields except one is one average (standard) factor based upon a survey carried out in the early 1990s (OLF 1993). From 1999 and onwards, the employed emission factors reflect increasingly field specific conditions, as individual emission factors have been reported directly from fields. The measurement frequency varies among the installations. An increasing number uses continuous gas chromatography analysis. Table 3.10 displays the time series of such emission factors, expressed as averages, and based on

data reported in EPIM Environment Hub (EEH). EEH is the reporting system in which field operators report emissions data.

Since 2008, offshore gas combustion has been included in the European emission trading system (ETS).

The carbon content of gas burnt varies considerably between the various oil and gas fields. These changes are reflected in the reported emissions. Up to the early 1990s, most of the gas was used in the Ekofisk area, which has a below average carbon content. From around 2000, fields with higher carbon content came into production. Since the last few years, there has been a shift towards fields with somewhat lower carbon content, again.

Activity data are reported in volume or mass terms, as noted in the AD section above. The preparation of the CO₂ inventory for the CRF reporting is done totally without referring to the energy content. Conversion to energy terms is not standardised throughout the energy and emissions statistical systems, and this makes it difficult to present consistent data in energy terms.

Emission factors for the offshore part of the extraction industry are shown in Table 3.10. The table shows factors both in kg CO₂/Sm³ and kg CO₂/GJ. The factors $f_{CO_2_{vol}}$ in kg CO₂/Sm³ are annual averages from total emission and consumption data as reported in the EPIM Environment Hub. The factors $f_{CO_2_E}$ in kg CO₂/GJ are back-calculated from the $f_{CO_2_{vol}}$ values using a formula from the EEH guidance document (Norsk olje&gass 2012):

$$f_{CO_2_{vol}} = 0.0724 \cdot NCV_{vol} + 0.5771$$

where $f_{CO_2_{vol}}$ is given in kg CO₂/Sm³ and NCV_{vol} in MJ/Sm³.

The formula is originally meant to estimate CO₂ emissions when only NCV values is known. Here, the expression is used in reverse to convert the emission factors to MJ terms. Using the fact that $f_{CO_2_E} = f_{CO_2_{vol}} / NCV_{vol}$ and inserting the expression above, solved for NCV_{vol} , one gets

$$f_{CO_2_E} = 0.0724 / (1 + 0.5771 / f_{CO_2_{vol}})$$

This formula is used to obtain the data for kg CO₂/GJ in the table.

Table 3.10. Average emission factors of CO₂ from the combustion of natural gas in turbines at offshore gas and oil fields. 1990-2019.

	1990	1995	2000	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
kg CO ₂ /Sm ³	2.34	2.29	2.49	2.45	2.36	2.36	2.36	2.40	2.35	2.34	2.34	2.33	2.33	2.30
kg CO ₂ /GJ	58.1	57.8	58.8	58.6	58.2	58.2	58.2	58.4	58.1	58.1	58.1	58.1	58.0	57.9

Source: Norwegian Environment Agency/Norwegian Petroleum Directorate/Environmental Web/EPIM Environment Hub (EEH)

Gas terminals

There are four gas terminals in Norway. The CO₂ emission factors for combustion of natural gas on the terminals are based on continuous or daily plant-specific measurements.

Since 2005, the terminals have been included in the emission trading system (ETS). The average CO₂ emission factors for fuel gas varies between terminals.

At the two terminals that account for most of the CO₂ emissions, some CO₂ derived from the natural gas feed is entered into the fuel gas. This leads to low CO₂ emissions per tonne gas and high emissions per MJ. In Table 3.11, emission factors in t CO₂/t fuel gas are given for these two terminals for some years for which data were readily available. Information on energy content and gas volume was not available.

Table 3.11. Average emission factors of CO₂ from two major natural gas terminals. 1990-2019. t CO₂/t fuel gas.

t CO ₂ /t fuel gas	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Kårstø	2.37	2.33	2.27	2.22	2.21	2.26	2.18	2.20	2.24	2.23	2.25	2.28
Hammerfest						2.49	2.46	2.46	2.45	2.45	2.45	2.45

Source: Norwegian Environment Agency

3.2.2.5 Uncertainties and time series consistency

The uncertainty analysis performed for the energy industries (Annex II) has shown that the uncertainty in the activity data is ± 3 % of the mean for oil, ± 4 % for gas and ± 5 % of the mean for coal/coke and waste.

In the case of the emission factors for CO₂, the uncertainty is ± 3 % of the mean for oil, ± 7 % for coal/coke and gas and ± 30 % of the mean for waste.

Emission factors for CH₄ and N₂O are very uncertain. Distributions are strongly skewed with uncertainties which lie below and above the mean by a factor of 2 and 3, respectively.

The EU ETS emission estimates are available for all years since 2005. The information included in the ETS cannot reasonably be obtained for the time series 1990-2004. Thus, the use of this relatively new data source introduces a degree of inconsistency in the time-series. However, the energy consumption reported under the ETS system is consistent with the energy consumption reported to Statistics Norway for individual plants. In addition, the CO₂ emission estimates are consistent with the emissions reported to EPIM Environment Hub for offshore activities and through the regular permits for land-based industries. These are the data sources used for emissions, for the years prior to the introduction of the EU ETS scheme. It has thus been assumed that time-series consistency is not significantly affected and that the emission trend is reliable.

3.2.2.6 Category-specific QA/QC and verification

The energy industries are subjected to the general QA/QC procedures described in section 1.2.3 and in Annex VIII QAQC point sources. The category-specific QA/QC described in section 3.2.1.5 is also valid for Energy Industries.

Some category-specific QA/QC activities were conducted in the following industries:

Extraction of oil and natural gas

From 2003 onwards, field specific emission figures reported from the companies are used directly in the emission model. These figures are compared with emissions calculated on the basis of field specific activity data and emission factors.

Oil refineries

The CO₂ emissions reported from the refineries are compared with the emissions estimated by Statistics Norway on the basis of activity data and emission factors for the different energy carriers used.

Results from the above studies have so far shown that emission estimates are consistent with the reported figures.

3.2.2.7 Category-specific recalculations

Most of the recalculations have been performed for the inventory year 2018, because some of the energy figures used in the previous inventory were preliminary. There will always be some changes in the energy figures. For petroleum products, corrections in one sector will lead to adjustments in other sectors, as total use of oil products must sum up to national sales. Now the final figures for energy use are available and are used in the emission calculations.

3.2.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.2.3 Manufacturing industries and construction, 1A2 (Key category for CO₂ and CH₄)

3.2.3.1 Description

A description of the general method used for estimating emissions from fuel combustion is given in section 3.2.1.1 and in Statistics Norway (2013). Emissions from the sector of manufacturing industries and construction include industrial emissions originating to a large extent from the production of raw materials and semi-manufactured goods (e.g. iron and steel, non-ferrous metals, chemicals (e.g. ammonia, methanol, plastics), fertilizers, pulp and paper, mineral industries, food processing industries, building and construction industry). These emissions are related to fuel combustion only, i.e. emissions from use of oil or gas for heating purposes. Consumption of coal as feedstock and reduction medium is not included in this sector, but is accounted for under the industrial processes sector (CRF 2).

Emissions from this sector contributed to 6 per cent of the national GHG total in 2019, and 8 per cent of the total emissions from the energy sector. Emissions from the sector decreased by 18 per cent from 1990 to 2019.

According to the Approach 2 key category analysis for 1990 and 2019, this sector is, in conjunction with sectors 1A1 and 1A4, a key category with respect to:

- Emissions of CO₂ from the combustion of liquid fuels, gaseous fuels and other fuels in level in 1990 and 2019, and in trend
- Emissions of CO₂ from the combustion of solid fuels in level in 1990. (Key category by approach 1 in level in 1990 and 2019 and in trend.)
- Emissions of CH₄ from the combustion of biomass in level in 1990 and 2019 and in trend

- Emissions of CH₄ from the combustion of gaseous fuels in level in 2019 and in trend

3.2.3.2 Methodological issues

A description of the general method used for estimating emissions from fuel combustion is given in section 3.2.1.1. For many plants the emission figures are based on reported figures from the plants to the Norwegian Environment Agency. Indeed, in 2016, these plants accounted for 43 % of the CO₂ emissions from the sector (Table 3.3). The general calculation method, amount of fuel combusted multiplied with a fuel specific emissions factor, is valid for both estimates performed by Statistics Norway and emissions reported by the plants to the Norwegian Environment Agency in this sector.

The reported figures are from the mandatory reporting obligation that is a part of the plants permits given by the authorities and from 2005, the emission data are from the emission trading system. The ETS was first a voluntary system, 2005-2007, and then as a part of EU ETS, since 2008. From 1997, there have been different voluntary agreements between national authority and the industry. The agreement from 1997 covered the aluminum producers and included, since 2005, industry not included in the ETS. Industry has, in the different voluntary agreements, committed themselves to reduce their greenhouse gas emissions as a group. As part of the agreements, industry has every year reported detailed AD and emissions to the Norwegian Environment Agency. The voluntary agreement has involved industry i.e. ferroalloy, aluminum, ammonia. From 2013 most of these industries are also part of the ETS.

Figures on energy use are based on data reported from the plants to Statistics Norway. Some of the energy figures used to calculate reported emissions may deviate from the figures in the energy balance. This may, in some cases, cause inaccuracies in IEFs, but generally, this should not be regarded as an important issue.

The guidelines for estimating and reporting emissions are lengthy and in Norwegian, so instead of attaching these to the NIR, URLs are provided in the reference section. Annex VIII describes QA/QC performed for plant specific emission data use in the inventory.

EU ETS

The guidelines for the EU ETS emission reports (Miljødirektoratet 2015) are consistent with the European Union's guidance documents (European Commission). A description of annual normal permit and reporting to the Norwegian Environment Agency is available at the Miljødirektoratet webpage (Miljødirektoratet 2016).

Ammonia production

Emissions from production of ammonia is reported in this section, as far as emissions from combustion from energy utilization is concerned, while emissions from production of hydrogen from wet gas is reported under process emissions (CRF 2B1), see Section 4.3.1. Emissions included in the inventory are from the plant's annual report to the Norwegian Environment Agency.

The emissions from fuel combustion included in this section are liquid petroleum gas of different composition and CO rich blast furnace gas from a producer of ferroalloy. The activity data and emission factors for the different fuels combusted are shown in section 3.2.3.4.

Motorized equipment

Motorized equipment used in manufacturing and construction have been included in this category (CRF 1A2g). Methodologies, activity data and emissions factors are detailed in section 3.2.9.

3.2.3.3 Activity data

Statistics Norway carries out annual surveys on energy use in manufacturing industries, which supply most of the data material for the calculation of combustion emissions in these sectors. The energy use survey covers 90 % of the energy use in this sector. For the remaining companies, figures are estimated based on data from the sample together with data on economic turnover, taking into account use of different energy carriers in the same industries and size groups. A change in methodology from 1998 has had minor consequences for the time series, since the energy use is mainly concentrated in a few major plants within the industry, from which data have been collected both in the current and in the earlier method. The data on energy use in manufacturing industries are considered to be of high quality.

Information on use of waste oil and other hazardous waste is also collected through the energy use statistics.

For the construction industry, the figures on use of the different energy carriers are partly taken from the annual sales statistics for petroleum products and are partly projected from earlier surveys; energy data are considered rather uncertain.

In some sectors, auto diesel is mainly used in machinery and off-road vehicles, particularly in mining and construction. This amount of fuel is based on reported consumption of duty-free auto diesel in the manufacturing industries and on reported sales of duty-free auto diesel to construction. The methods for calculating emissions are discussed in section 3.2.9.

3.2.3.4 Emission factors

Emission factors used in this source category are presented in detail section 3.2.1.3. This section provides information on sectors with variable or deviating implied emission factors in the CRF tables.

Pulp and paper (1A2d) – biomass

The CO₂ IEF for biomass in the pulp and paper industry varies significantly due to changes in the relative amounts of different fuels. The emissions are primarily from black liquor with plant-specific emission factors in the range of 200-250 t CO₂/TJ and from wood waste with an emission factor of 111 t CO₂/TJ. In 2013, a large plant using black liquor closed down. This led to a large shift to wood waste in the fuel composition, with a corresponding drop in the IEF.

Non-metallic minerals (1A2f) – biomass

The CH₄ IEF for biomass in the minerals industry varies significantly due to changes in the relative amounts of different fuels. The emissions are primarily from charcoal with an emission factor of 200 kg CH₄/TJ and from wood waste with an emission factor of 30 kg CH₄/TJ. Most of the fuel consumption is wood waste, but in some years the use of charcoal leads to strong increases in the average IEF, in particular for 2003. Emissions of CO₂ and N₂O are similar for the fuels, and the IEFs for these gases vary little among years.

3.2.3.5 Uncertainties and time series consistency

Uncertainties in the activity data and the emission factors in the manufacturing industries and construction are as presented in section 3.2.2.5. A more detailed description is presented in Annex II.

The EU ETS emission estimates are available for all years from 2005. For the time period 1990-2004 there are no data from ETS. Thus, the use of this relatively new data source introduces a degree of inconsistency in the time-series. However, the energy consumption reported under the ETS system is consistent with the energy consumption reported to Statistics Norway for individual plants. In addition, the CO₂ emission estimates are consistent with the emissions reported through the regular permits for land-based industries. These are the data sources used for emissions for the years prior to the introduction of the EU ETS scheme. It is thus assumed that time-series consistency is not significantly affected and that the emission trend is reliable.

No other time series inconsistencies are known for this sector.

3.2.3.6 Category-specific QA/QC and verification

QC of plant specific data performed by the inventory compilers in the Norwegian Environment Agency before handing over the data to Statistics Norway to be included in the inventory is quite extensive. The QC is described in section 1.2.3 of the NIR and also in Annex VIII QA/QC of point sources, section 5 Current QA/QC procedures and data sources. This is an annual QC.

3.2.3.7 Category-specific recalculations

Reallocation of emissions from combustion of fuels in ammonia production from 1A2C to 2B1, in accordance with IPCC guidelines 2006. This affects emissions of CO₂ for 1990-2018.

Due to the large changes in the revised energy balance small errors in the activity data in the emission model was not corrected in the previous submissions in 2019 and 2020. These small errors have been corrected and has led to recalculations in 1A2B, 1A2C, 1A2D, 1A2F and 1A2GVIII, resulting in small changes in several components.

- 1A2b Non-ferrous metals – Changes in CO₂ in the years 1990, 1991 and 2017.
- 1A2c Chemicals – Small changes in CO₂, CH₄ and N₂O in 1990 – 2009, 2016 and 2017.
- 1A2d Pulp, Paper and Print – Changes in CO₂, CH₄ and N₂O and in the period 2010 – 2013.
- 1A2f Non-metallic minerals - Changes in CO₂, CH₄ and N₂O in the period 1990 – 2018.
- 1A2giii Mining – Changes in CO₂, CH₄ and N₂O in 2010.
- 1A2gv Construction – Changes in CO₂, CH₄ and N₂O in the period 2005 – 2009 and 2016.
- Revised activity data from the energy balance in the period 1995 – 2009, resulting in recalculations of the emissions of CO₂, CH₄ and N₂O.

1A2gvii Off-road vehicles and other machinery - Manufacturing Industries and Construction

- Revised activity data in the years 1990-2018 due to changes in the method for small boats (leisure) and for snow scooters (1A4bii - Residential).

3.2.3.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.2.4 Transport – Civil Aviation, 1A3a (Key category for CO₂)

3.2.4.1 Description

In 2019, emissions from this source category amounted to 9 % of the total emissions from transport and 3 % of the GHG national total. From 1990 to 2019, these emissions increased by 55 % due to activity growth. Emission fluctuations over time follow the activity growth rates.

According to the approach 2 key category analysis, Civil aviation is a key category with respect to CO₂ emissions in level both in 1990 and in 2019, and in trend. Emissions of CH₄ and N₂O from this source category are insignificant.

3.2.4.2 Methodological issues

The calculation methodology applied is described in an internal document at Statistics Norway, (Thovsen, 2017). According to the IPCC Good Practice Guidance the methodology used is Tier 3a based on the detailed methodology in the EMEP/EEA (2001). The method is based on Eurocontrols "Advanced Emission Model"- AEM, combined with data from all aircraft movements to and from Norwegian airports. The method is a "bottom up" calculation of jet kerosene consumption and emissions from aviation based on traffic data, emission factors and energy use factors for aircraft types (kg/km).

These calculations make a distribution basis for the majority (> 95%) of total sales of jet kerosene within the categories of use (domestic/foreign), nationality (Norwegian/foreign companies) and flight phase (LTO/Cruise). The remaining jet kerosene and aviation gasoline is distributed based on assumptions about place of use and nationality in invoice information in sales data from the oil companies. The invoice information also contains information that forms the basis for the economic distribution of all consumption. There is also a distribution of consumption on the type of aircraft (helicopter, jet engine, small aircraft), which is needed to calculate emissions.

All movements below 1000 metres are included in the "Landing Take Off" (LTO) cycle. Movements over 1000 metres are included in the cruise phase. All emissions from international aviation are excluded from national totals, and are reported separate (see section 3.7.1).

The calculation method described is only valid from 2010 onwards due to missing traffic data for previous years. The methodology used for the time series 1990 to 2009 is Tier 2 (Skullerud 2014), adjusted by adding some industries that have previously been missing in the activity data, where there is sufficient information to rewrite consumption within these industries. This will have a small effect on the overall distribution between domestic and foreign aviation. No further adjustments have been made to the domestic/foreign distribution.

3.2.4.3 Activity data

The types of fuel used in aircrafts are both jet kerosene and aviation gasoline. The latter is used mostly in small aircrafts. The total sales of jet kerosene and aviation gasoline are retrieved from the sales statistics of petroleum products, and are believed to cover the actual sales of fuel at Norwegian airports. Helicopter data is collected from several Norwegian airlines as the data source with aircraft movements has incomplete helicopter data.

Domestic consumption prior to 1995 is estimated by extrapolation on the basis of domestic kilometres flown and is more uncertain.

3.2.4.4 Emission factors

The emission factors used in the emission inventory for civil aviation are presented in Table 3.12 and Table 3.13.

The Norwegian Petroleum Industry Association provides CO₂ emission factors for the combustion of jet kerosene and aviation gasoline (Finstad et al. 2002). The CO₂ emission factor used for aviation gasoline is 71.3 tonne CO₂ per TJ and has been applied to all small aircraft. All other aircraft use jet fuel (kerosene) with an emission factor of 73.1 tonne CO₂ per TJ (table 3.4).

For N₂O, a default emission factor is used for all aircraft (IPCC) and is valid for both LTO and the cruise phase.

For CH₄ only aggregated emission factors (kg/tonne fuel used) are used in the Norwegian inventory. The emission factors are calculated using total emission divided by total fuel consumption from a bottom-up analysis based on EEA data. From 2010 onwards, the LTO emission factors for CH₄ are calculated annually in the aviation model. Emission factors prior to 2010 are constant, equal the emission factor in 2010. Studies indicate that only insignificant amounts of methane is emitted during the cruise phase, therefore no methane is calculated for the cruise phase.

Table 3.12. General emission factors for aviation

Source	CH ₄ kg/TJ		N ₂ O kg/TJ
	Aviation gasoline	Jet kerosene	Aviation gasoline/ Jet Kerosene
Charter/scheduled flights			
LTO (0-1000 m)		3.9	2.3
Cruise (> 1000 m)			2.3
Helicopters			
LTO (0-1000 m)	43.1	74.2	2.3
Cruise (> 1000 m)			2.3
Small aircraft			
LTO (0-1000 m)	9.2	9.3	2.3
Cruise (> 1000 m)			2.3

Bold numbers are different for different years, see

Table 3.13.

Source: EMEP/EEA (2016) and Statistics Norway

Table 3.13. Time series of variable CH₄ emission factors from the combustion of jet kerosene and aviation gasoline in aviation

LTO (0-1000 m)	Fuel	CH ₄ Emission Factor (kg/TJ)					
		1990-2010	2015	2016	2017	2018	2019
Charter/scheduled flights	Jet kerosene	4.34	4.39	4.31	4.12	3.96	3.85
Small aircraft	Aviation gasoline	9.8	11.9	11.4	10.7	10.7	10.7

Source: EMEP/EEA (2016) and Statistics Norway

3.2.4.5 Uncertainties and time series consistency

Activity data

The uncertainty in the activity data for civil aviation is estimated to be $\pm 20\%$ of the mean primarily due to the difficulty in separating domestic emissions from emissions from fuel used in international transport (Rypdal & Zhang 2000). However, the emission model used from 2010 onwards is assumed to have lower uncertainty because of more accurate activity data. As described above, data before 1995 are more uncertain than for later years. This may also, to a certain degree, affect the time series consistency.

Emission factors

The uncertainty in the CO₂ emission factors is $\pm 3\%$. The uncertainty in the CH₄ and N₂O emission factors lies below and above the mean by a factor of 2 and 3, respectively.

3.2.4.6 Category-specific QA/QC and verification

Chapter 1.2.3 gives a description of the general QA/QC procedure.

In 2018, a methodology improvement was made in the emission calculations for civil aviation (Thovsen 2017). According to the IPCC Good Practice Guidance the methodology used is Tier 3 based on the detailed methodology in EMEP/EEA (2001). This methodology allows estimation of emissions and fuel consumption for different types of aircrafts according to aircraft movements. The data are annually updated with emission factors and fuel consumption factors for new aircrafts in domestic and international traffic.

3.2.4.7 Category-specific recalculations

The activity data was revised in the years 2010-2018 due to an error in the model. This resulted in a reallocation of activity data, domestic and international.

3.2.4.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.2.5 Transport – Road Transportation, 1A3b (Key category for CO₂ and N₂O)

Road traffic accounted for 69 % of the total GHG emissions from transport and for 24 % of the national GHG total in 2019.

Emissions from road traffic reached a maximum in 2015, with an increase of 36 % over 1990. Since 2015, the emissions have been reduced by 16 %, mainly due to use of biofuels. Net increase for the inventory period 1990-2019 was 14 %.

According to the approach 2 key category analysis for 1990 and 2019, this sector is a key category with respect to emissions of CO₂ in level in 1990 and 2019, and trend. It is also a key category category with respect to emissions of N₂O in level in 2019, and trend.

Passenger cars (PC): Since 1990, emissions from PCs have decreased by 13 %, while vehicle kilometers for PC have increased by 55 % and the number of PCs has grown by 74 %. During the period the vehicles have become more fuel efficient. There has been a switch from petrol to diesel driven passenger cars. The switch has specifically been higher since 2007, due to the CO₂ differentiated tax on new personnel cars implemented that year. However, recently the shift in sales has been back to petrol and to electric vehicles. In addition, the consumption of biodiesel and bioethanol has increased since 2006 with a particularly large jump in 2016 and 2017, see Figure 3.10, and hence contributed to the CO₂ emission decrease. In 2018 the consumption of biodiesel was temporarily reduced.

Emissions from **light commercial vehicles** (LCV) and **heavy duty vehicles** (HDV) increased by 74 % and 71 %, respectively, during the period 1990-2019. Use of biofuels has had a larger impact on these vehicle classes than for passenger cars because the biofuel blend-in rate has been larger in autodiesel than in gasoline.

PC's contribution to total CO₂ emissions from road traffic decreased from 68 % in 1990 to 51 % in 2019. Light commercial vehicles (LCV) and heavy duty vehicles (HDV) increased their contribution to total emissions for road traffic from 10 to 15 %, and 22 to 32 %, respectively, from 1990 to 2019.

The increase in LCV's share of the total emissions from road traffic illustrates the increase of goods transport since 1990 as a consequence of increased trade and consumption of goods due to economic growth.

HDVs consist of trucks and buses but it is specifically trucks that are responsible for the increase of emissions from 1990.

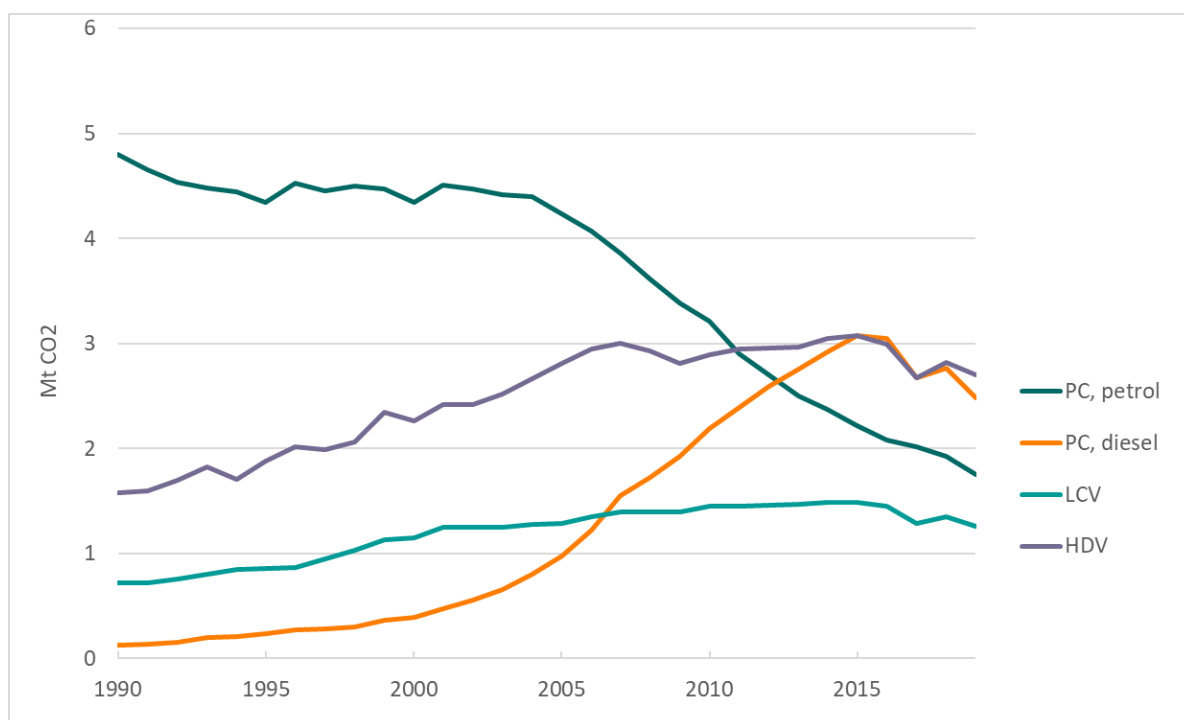


Figure 3.5. Emissions of CO₂. PC petrol and diesel, LCV and HDV. 1990-2019. Million tonne CO₂ equivalents.
Source: Statistics Norway/Norwegian Environment Agency

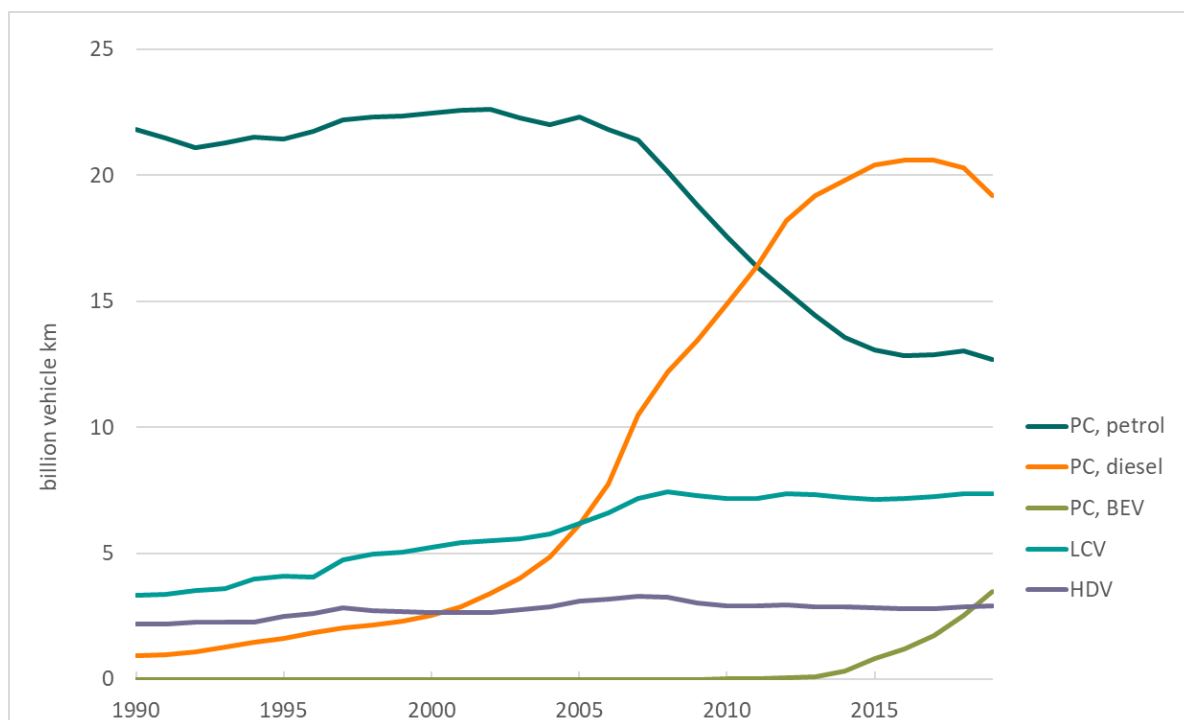


Figure 3.6. Vehicle kilometer. PC petrol and diesel, LCV and HDV. 1990-2019. BEV = Battery electric vehicles.
Source: Statistics Norway/Norwegian Environment Agency

National Inventory Report 2021 - Norway

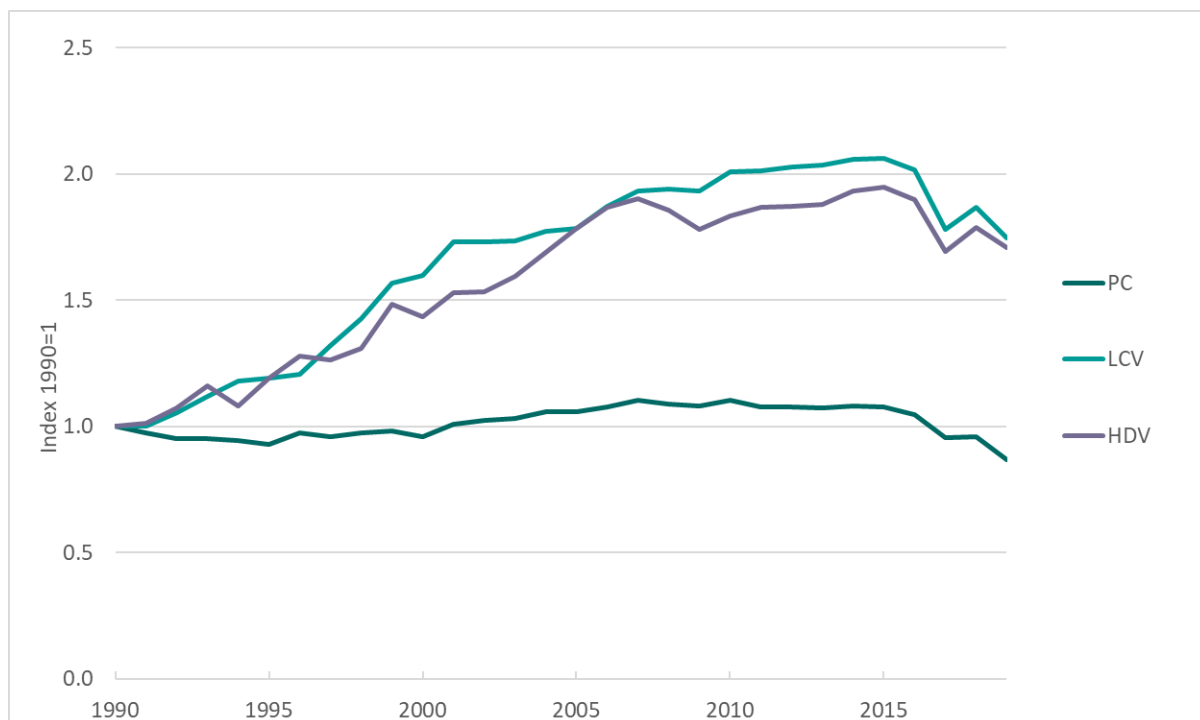


Figure 3.7. Relative change to 1990 in total CO₂ emissions from PC, LCV and HDV. Index 1990=1
Source: Statistics Norway/Norwegian Environment Agency

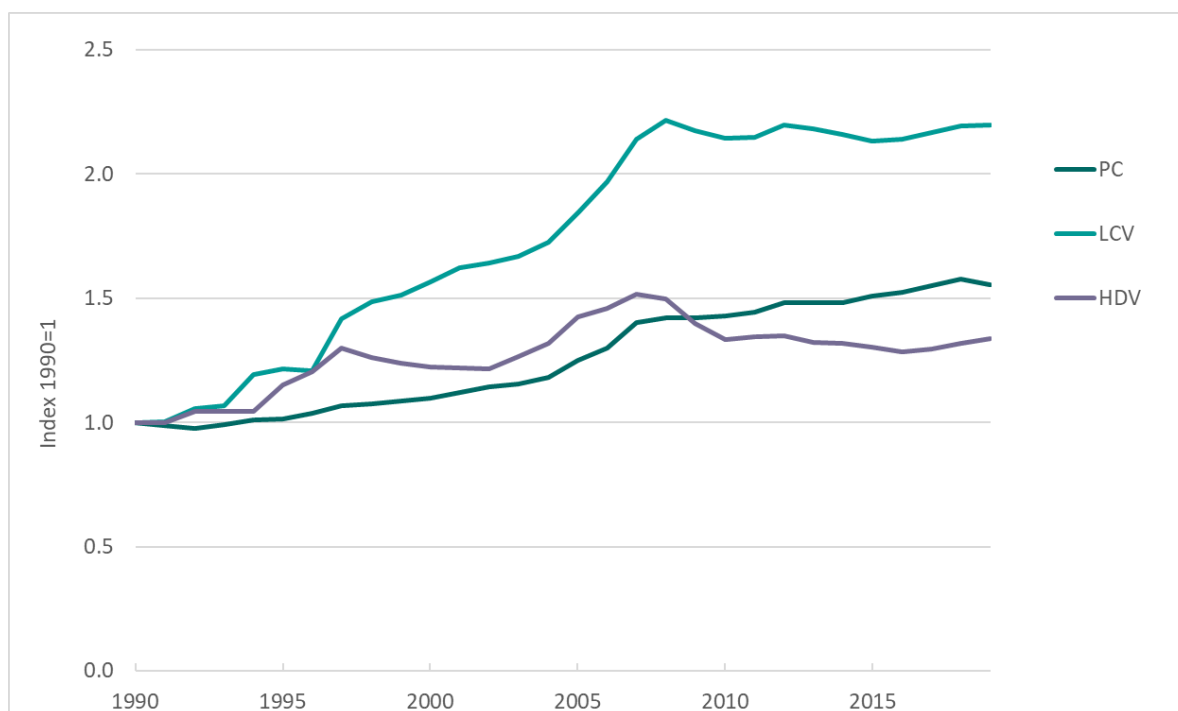


Figure 3.8. Relative change to 1990 in total vehicle km. PC, LCV, HDV. Index 1990=1
Source: Statistics Norway/Norwegian Environment Agency

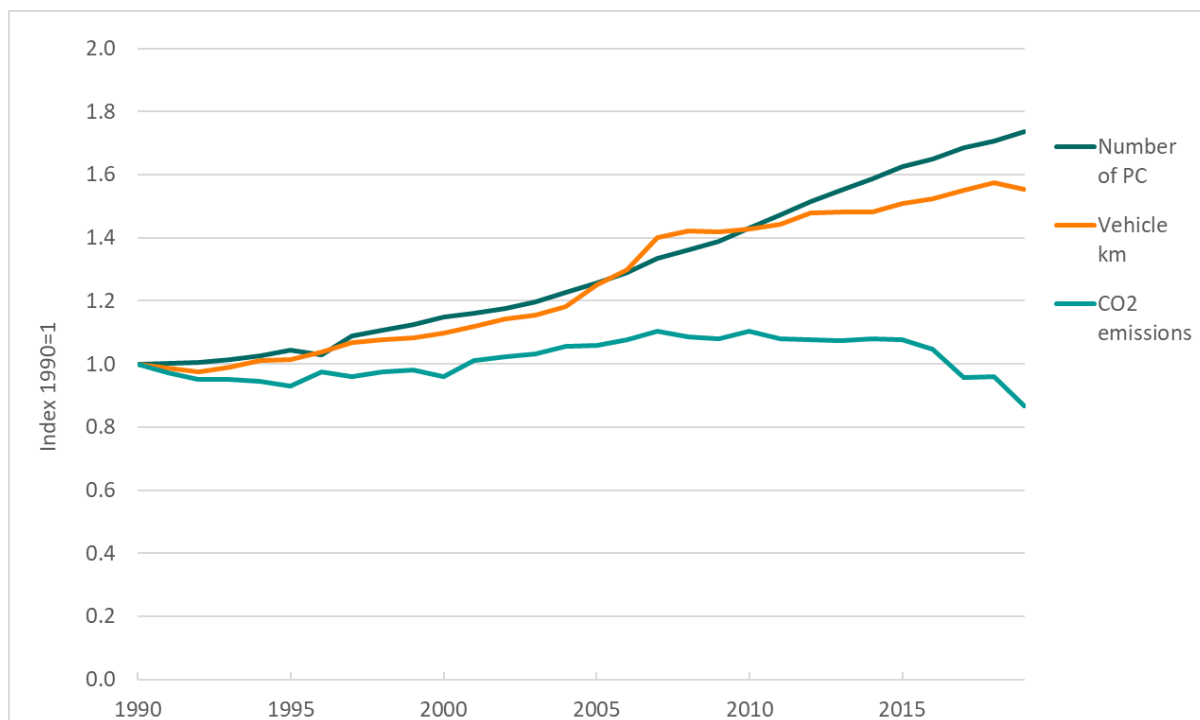


Figure 3.9. Relative change to 1990 in number of passenger cars, CO₂ emissions and vehicle kilometers. Index 1990=1. Source: Statistics Norway/Norwegian Environment Agency

3.2.5.1 Methodological issues

Total emissions of CO₂ have been estimated directly from total consumption of each fuel. The consumption of gasoline, including bioethanol, for road traffic has been estimated as total sales minus consumption for other uses, i.e. a top-down approach. Other uses for gasoline are e.g. small boats, snow mobiles and motorized equipment. For auto diesel, the total consumption in road traffic is all auto diesel, including bio-diesel, charged with auto diesel tax. Other uses of auto diesel, excluding bio-diesel are e.g. motorized equipment in agriculture and construction. Consumption of compressed natural gas (CNG) is based on a survey reported by suppliers of CNG. Consumption of LPG is estimated based on figures from the sales statistics on petroleum products and figures from “Drivkraft Norge”, a Norwegian association for the fuel and energy sector in Norway.

Estimates of emissions of CH₄ and N₂O are estimated by the HBEFA model (INFRAS 2020). The model uses a mileage approach:

$$\text{Emissions} = \text{mileage} * \text{emission per km}$$

The model results are used directly, without any adjustment for discrepancies between estimated consumption in the model and registered fuel sale.

The HBEFA model provides emission factors and possibilities for calculating emissions for segments and sub-segments for six vehicle classes: passenger cars, light commercial vehicles, heavy commercial vehicles, urban buses, coaches and motorcycles (including mopeds). The segments are based on technology. Segments for motorcycles also include engine volumes, while segments for heavy commercial vehicles, urban buses and coaches includes total weight, and light commercial vehicles include gross weight. The segments are further disaggregated into sub segments based on

emission concepts (e.g. Euro-1 – Euro-6). The segments used for Norway in the HBEFA model are presented in Table 3.14.

The model combines the number of vehicles within each segment with driving lengths for the same segments to produce annual national mileage per sub segment. For heavy goods vehicles, the vehicle number is corrected for vehicles driving with trailers, and the driving is split into three load classes (empty, half loaded and fully loaded).

The annual national mileage is split between shares driven in different traffic situations. The traffic situations are a combination of area (urban/rural), road type (e.g. trunk road and access road), speed limit and level of service (free flow, heavy, saturated, and stop and go). The traffic situations are further disaggregated by gradients, where the amount of driving on roads with slopes ranging from - 6 % to 6 % is specified for each traffic situation.

Hot emission factors are provided on the disaggregated level of sub segments and traffic situations with different gradients, and emissions are estimated after these steps of disaggregation.

The HBEFA model provides emission factors for cold emissions and evaporative emissions (soak, running losses and diurnal), in addition to hot emission factors. In order to calculate cold and evaporative emissions, information on diurnal variation in curves of traffic, trip length distributions, parking time distributions and driving behaviour distributions must be provided, in addition to variation in mean air temperature and humidity.

National Inventory Report 2021 - Norway

Table 3.14. Segments used for Norway in the HBEFA

Vehicle class	Segment	Fuel type	Segment split based on	Engine volume/weight class
Passenger car	PC petrol	Petrol	-	All engine volumes
	PC PHEV petrol	Petrol	-	All engine volumes
	PC diesel	Diesel	-	All engine volumes
	PC PHEV diesel	Diesel	-	All engine volumes
	PC LPG	LPG	-	All engine volumes
Light commercial vehicles	PC BEV	Electric	-	All engine volumes
	LCV petrol M+N1-I	Petrol	Tare weight	< 1305 kilos
	LCV petrol N1-II	Petrol	Tare weight	>= 1305-1760 kilos
	LCV petrol N1-III	Petrol	Tare weight	>= 1760-3859 kilos
	LCV diesel M+N1-I	Diesel	Tare weight	< 1305 kilos
	LCV diesel N1-II	Diesel	Tare weight	>= 1305-1760 kilos
	LCV diesel N1-III	Diesel	Tare weight	>= 1760-3859 kilos
	LCV BEV M+N1-I	Electric	Tare weight	< 1305 kilos
	LCV BEV N1-II	Electric	Tare weight	>= 1305-1760 kilos
	LCV BEV N1-III	Electric	Tare weight	>= 1760-3859 kilos
Heavy goods vehicles	RT petrol	Petrol	-	All gross weights
	RigidTruck <7,5t	Diesel	Gross weight	<= 7.5 tonnes
	RigidTruck 7,5-12t	Diesel	Gross weight	> 7.5 - 12 tonnes
	RigidTruck >12-14t	Diesel	Gross weight	> 12 - 14 tonnes
	RigidTruck >14-20t	Diesel	Gross weight	> 14 - 20 tonnes
	RigidTruck >20-26t	Diesel	Gross weight	> 20 - 26 tonnes
	RigidTruck >26-28t	Diesel	Gross weight	> 26 - 28 tonnes
	RigidTruck >28-32t	Diesel	Gross weight	> 28 - 32 tonnes
	RigidTruck >32t	Diesel	Gross weight	> 32 tonnes
	RigidTruck BEV <7,5t	Electric	Gross weight	<= 7.5 tonnes
	RigidTruck BEV 7,5-12t	Electric	Gross weight	> 7.5 - 12 tonnes
	RigidTruck BEV >12	Electric	Gross weight	> 12 tonnes
	Tractor for AT <=7,5t	Diesel	Gross weight	<= 7.5 tonnes
	Tractor for AT >7,5-14t	Diesel	Gross weight	> 7.5 - 14 tonnes
	Tractor for AT >14-20t	Diesel	Gross weight	> 14 - 20 tonnes
	Tractor for AT >20-28t	Diesel	Gross weight	> 20 - 28 tonnes
	Tractor for AT >34-40t	Diesel	Gross weight	> 34 - 40 tonnes
	Tractor for AT >40-50t	Diesel	Gross weight	> 40 - 50 tonnes
	Tractor for AT >50-60t	Diesel	Gross weight	> 50 - 60 tonnes
	Tractor for AT BEV	Electric	-	All gross weights
Coach	Coach Std <=18t	Diesel	Gross weight	<= 18 tonnes
	Coach 3-Axes >18t	Diesel	Gross weight	> 18 tonnes
	Coach Electric Std <=18t	Electric	Gross weight	<= 18 tonnes
	Coach Electric 3-Axes >18t	Electric	Gross weight	> 18 tonnes
Urban bus	Ubus Midi <=15t	Diesel	Gross weight	<= 15 tonnes
	Ubus Std >15-18t	Diesel	Gross weight	>15 - 18 tonnes
	Ubus Artic >18t	Diesel	Gross weight	> 18 tonnes
	Ubus CNG Std >15-18t	CNG	Gross weight	>15 - 18 tonnes
	Ubus CNG Artic >18t	CNG	Gross weight	> 18 tonnes
	Ubus Electric Midi <=15t	Electric	Gross weight	<= 15 tonnes
	Ubus Electric Std >15-18t	Electric	Gross weight	>15 - 18 tonnes
	Ubus Electric Artic >18t	Electric	Gross weight	> 18 tonnes
Motorcycles and mopeds	Moped <=50cc (v<50kmh)	Petrol	Engine volume	<= 50 cc
	MC 2S <=250cc	Petrol	Engine volume	<= 250 cc
	MC 4S <=250cc	Petrol	Engine volume	<= 250 cc
	MC 4S > 250cc	Petrol	Engine volume	> 250 cc

Source: Statistics Norway

3.2.5.2 Activity data

All activity data are, as far as possible, updated for every year of the inventory. Data are taken primarily from official registers, public statistics and surveys. However, some of the data are based on assumptions. Many of the data sources are less comprehensive for the earliest years in the inventory. The sources of activity data are listed below:

- *Total fuel consumption*: the total amounts of fuels consumed are corrected for off-road use (in boats, snow scooters, motorized equipment, etc.). These corrections are estimated either from assumptions about the number of units, annual operation time, and specific fuel consumption, or from assumptions about and investigations of the fraction of consumption used off-road in each sector. Statistics Norway's sales statistics for petroleum products supplies the data for total fuel consumption (Statistics Norway, Annually). See *Figure 3.10*, which shows the fuel consumption split between fossil petrol and diesel and biofuels (biodiesel and bioethanol). Consumption of biofuels is included in the inventory from 2004. In 2019, the share of biofuel in fuel sales were 15 per cent.
- *Number of vehicles*: the number of vehicles in the various categories and age groups is taken from the statistics on registered vehicles, which receives data from the official register of the Norwegian Directorate of Public Roads. The model input is number of vehicles per vehicle class for each inventory year, and the share of vehicles for any given combination of segment. This data are combined with information on the introduction of technology classes to provide number of vehicles within each sub segment. The information on introduction of technology classes are for recent years, based on information from the official register of the Norwegian Directorate of Public Roads and on legislation for the years in which the information in the register is insufficient.
 - The HBEFA model distinguishes between two types of buses: urban buses mainly used for urban driving, and coaches, mainly used for rural and motorway driving. Due to lack of specific information to make this split in the national vehicle register, the distinction between urban buses and coaches are based on a methodology used in Sweden (Swedish Environmental Protection Agency 2011), where the split is made based on the ratio p/w . Here, p is equal to the maximum allowed number of passengers (number of seats plus number of allowed standing passengers), and w is equal to the gross vehicle weight. These data are available in the national vehicle register. Buses with a p/w -value above 3.75 are classified as urban buses, whereas buses with a p/w -value below 3.75 are classified as coaches.
- *Average annual mileage*: Mileages for passenger cars, light commercial vehicles, heavy goods vehicles, coaches and urban buses are, from 2005 onwards, based on odometer readings taken during annual or biannual roadworthiness tests. The readings are collected by the Directorate of Public Roads and further processed by Statistics Norway (Statistics Norway 2010). For earlier years, most figures are determined from surveys by Statistics Norway or the Institute of Transport Economics. In some instances, assumptions are needed.
 - The statistics on number of vehicles depict the vehicle fleet per December 31st of the inventory year, while the statistics on mileages represents annual driving for the entire year, including

vehicles that have been scrapped or in other ways been in the vehicle fleet for only parts of the inventory year. To adjust for this discrepancy for the years 2005-2016, mean annual driving lengths for each vehicle category have been adjusted upwards in such a way that the totals correspond to the total annual traffic activity from the statistics on annual driving lengths.

- The average annual mileages vary as a function of age, with older vehicles generally driving shorter annual distances than newer vehicles. The correction of driving as a function of vehicle age is based on odometer readings taken during the roadworthiness test. The functions are calculated as the mean of the years 2005-2016, and the same correction curve is used for all years.
 - Motorcycles and mopeds are not subject to roadworthiness tests in Norway. Average annual mileages are collected from an annual report on transport volumes in Norway from the Institute of Transport Economics. Due to lack of data, corrections of annual mileage as a function of age for motor cycles and mopeds are taken from a Swedish survey (Björketun & Nilsson 2007) under the assumption that annual mileage as a function of age are comparable in Norway and Sweden.
- *Load data* are taken from the Road goods transport survey (Statistics Norway 2010).
 - *Transformation patterns* are calculated using information from Statistics Norway' Road goods transport survey on use of trailers and trailer size (Statistics Norway 2010).
 - *Traffic situations*: The Directorate of Public Roads has data on the annual number of vehicle-kilometres driven on national and county roads. Data are allocated by speed limits, road type, area type (urban/ rural), and vehicle size (small/ large). Traffic on municipal roads is estimated by Statistics Norway based on road lengths, detailed population data, traffic on adjoining roads, etc. The HBEFA model has emission factors for different situations of traffic flow (free flow, heavy traffic, saturated traffic, and stop and go). Assumptions have been made as to this distribution for the different combinations of area type, road type and speed limits for Norway. Effects of road gradients are included, based primarily on Swiss data supplied to the HBEFA.
 - *Ambient conditions* (air temperature and humidity) are included in the model to calculate cold and evaporative emissions. An average of five larger Norwegian cities has been used for spring, summer, autumn and winter separately. Data are based on measurements from the Norwegian meteorological institute.
 - *Trip length and parking time distributions* are calculated from the Norwegian Travel survey (Vibe 1993). The distributions are given on hourly basis.

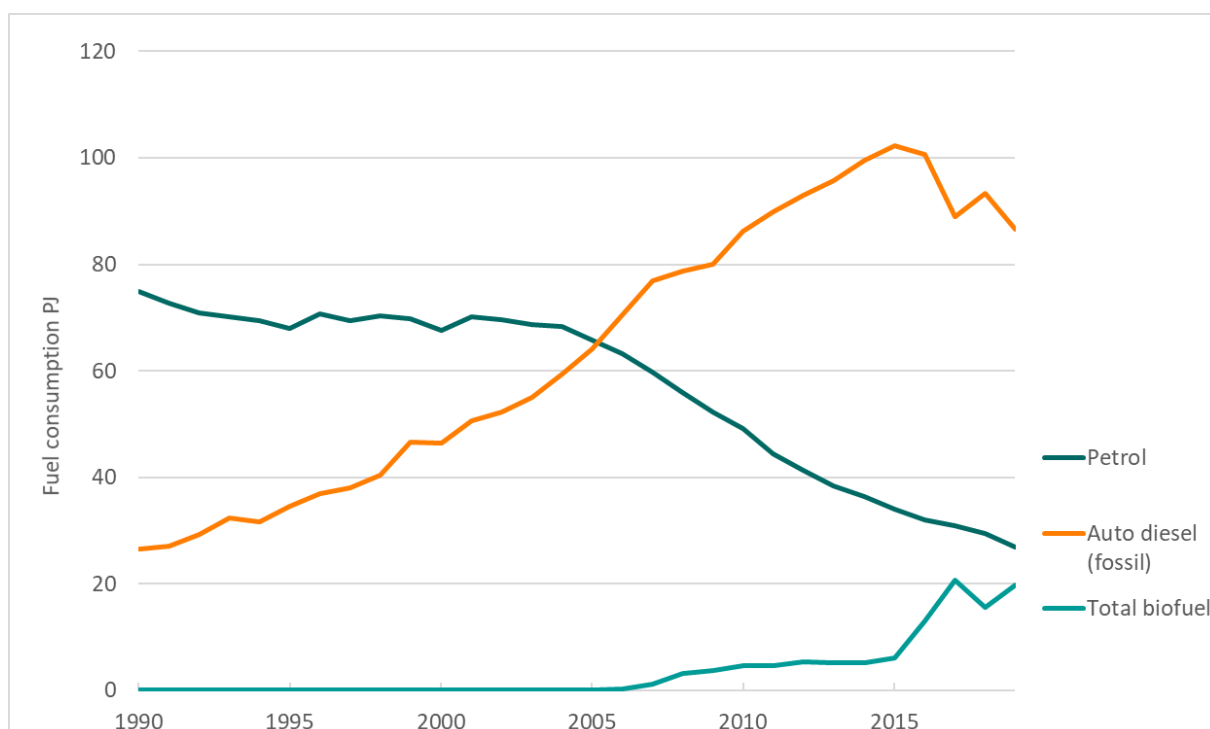


Figure 3.10. Consumption of gasoline, auto diesel and biofuel for road transportation. 1990-2019. PJ
Source: Statistics Norway

3.2.5.3 Emission factors

Emission factors (except CO₂) are taken from the Handbook of Emission Factors (HBEFA; (INFRAS 2020)). Factors are given as emission per vehicle kilometres for detailed combinations of sub segments and traffic situations.

CO₂

Emission factors for CO₂ are given by fuel type in Table 3.4. The factor for fossil motor gasoline is 71.3 tonne CO₂ per TJ, while the factor for auto diesel is 73.55 tonne CO₂ per TJ. The CO₂ factors used for ethanol is 70.84 tonne CO₂ per TJ and for biodiesel 76.86 tonne CO₂ per TJ.

Table 3.15 shows average CO₂ emissions per year and vehicle category, as calculated by the use of HBEFA.

National Inventory Report 2021 - Norway

Table 3.15. Average CO₂ emission from different vehicle classes, including cold start emissions and evaporation. 1990-2019. Unit: g/km.

	Motor gasoline				Auto diesel		
	Passenger cars ¹	Light commercial vehicles	Heavy duty vehicles	Motorcycles	Passenger cars ¹	Light commercial vehicles	Heavy duty vehicles
1990	191	199	573	77	163	233	858
1995	186	197	573	86	163	233	844
2000	183	200	574	98	159	231	887
2005	176	183	575	95	159	213	930
2010	175	175	573	91	144	198	983
2011	173	172	572	91	142	198	991
2012	171	171	572	91	140	197	1000
2013	167	170	572	92	140	197	1009
2014	164	168	572	93	140	195	1013
2015	160	166	572	94	140	194	1015
2016	158	165	572	94	140	193	1023
2017	155	164	572	95	140	191	1029
2018	152	161	572	95	140	189	1031
2019	151	159	572	95	140	187	1030

Source: The Norwegian road emission model that is operated by Statistics Norway.

¹) Excluding plugin hybrid vehicles

CH₄ and N₂O

Table 3.16. General CH₄ and N₂O emission factors from use of natural gas and LPG for passenger cars and heavy duty vehicles.

Source	Fuel	CH ₄ kg/TJ	N ₂ O kg/TJ
Passenger cars	LPG	24.6	0.86
Heavy duty vehicles	Natural gas	409	5.35

Source: HBEFA (INFRAS), COPERT 5, IPCC (2006)

National Inventory Report 2021 - Norway

Table 3.17. Average N₂O emission factors from road traffic including cold start emissions and evaporation. 1990-2019. Unit: g/km.

	Motor gasoline				Auto diesel		
	Passenger cars ¹	Other light duty vehicles	Heavy duty vehicles	Motorcycles	Passenger cars ¹	Other light duty vehicles	Heavy duty vehicles
1990	0.1195	0.1229	0.1553	0.2107	0.0069	0.0053	0.0306
1995	0.0941	0.1067	0.1553	0.1834	0.0052	0.0049	0.0267
2000	0.0593	0.0798	0.1553	0.1990	0.0039	0.0034	0.0158
2005	0.0373	0.0558	0.1552	0.3002	0.0029	0.0024	0.0114
2010	0.0271	0.0406	0.1554	0.2934	0.0024	0.0016	0.0067
2011	0.0257	0.0396	0.1554	0.2910	0.0027	0.0017	0.0057
2012	0.0243	0.0384	0.1554	0.2874	0.0030	0.0020	0.0050
2013	0.0227	0.0376	0.1554	0.2824	0.0032	0.0023	0.0047
2014	0.0211	0.0369	0.1554	0.2770	0.0035	0.0026	0.0039
2015	0.0196	0.0362	0.1554	0.2696	0.0039	0.0030	0.0034
2016	0.0183	0.0357	0.1554	0.2624	0.0044	0.0034	0.0030
2017	0.0169	0.0342	0.1554	0.2536	0.0049	0.0040	0.0026
2018	0.0158	0.0330	0.1554	0.2414	0.0054	0.0047	0.0023
2019	0.0151	0.0323	0.1554	0.2298	0.0056	0.0055	0.0020

Source: The Norwegian road emission model that is operated by Statistics Norway

¹) Excluding plugin hybrid vehicles

Table 3.18. Average CH₄ emission factors from road traffic including cold start emissions and evaporation. 1990-2019. Unit: g/km.

	Motor gasoline				Auto diesel		
	Passenger cars ¹	Other light duty vehicles	Heavy duty vehicles	Motorcycles	Passenger cars ¹	Other light duty vehicles	Heavy duty vehicles
1990	0.0072	0.0068	0.0071	0.0013	0.0000	0.0000	0.0088
1995	0.0093	0.0083	0.0071	0.0014	0.0002	0.0004	0.0087
2000	0.0098	0.0113	0.0071	0.0016	0.0026	0.0030	0.0090
2005	0.0052	0.0104	0.0071	0.0015	0.0039	0.0040	0.0077
2010	0.0039	0.0075	0.0071	0.0016	0.0045	0.0044	0.0157
2011	0.0036	0.0071	0.0071	0.0016	0.0048	0.0045	0.0211
2012	0.0032	0.0066	0.0071	0.0016	0.0051	0.0046	0.0249
2013	0.0028	0.0061	0.0071	0.0016	0.0053	0.0048	0.0272
2014	0.0023	0.0055	0.0071	0.0016	0.0055	0.0050	0.0318
2015	0.0020	0.0051	0.0071	0.0016	0.0057	0.0052	0.0351
2016	0.0017	0.0046	0.0071	0.0016	0.0060	0.0056	0.0381
2017	0.0014	0.0041	0.0071	0.0016	0.0063	0.0061	0.0403
2018	0.0012	0.0036	0.0071	0.0016	0.0066	0.0068	0.0419
2019	0.0011	0.0034	0.0071	0.0016	0.0068	0.0073	0.0433

Source: The Norwegian road emission model that is operated by Statistics Norway

¹) Excluding plugin hybrid vehicles

NO₂ from gasoline fuelled PC: The N₂O EF in the HBEFA is from the COPERT IV model. In addition to the "normal" reduction of the EF according to the Euro-classes, the N₂O EF is influenced by the sulphur content. Indeed, a lower sulphur content of gasoline leads to a reduced deactivation of the catalyst and reduced N₂O formation. This finding is backed up by several international peer-reviewed papers.

The sulphur content in petrol was 0.3 % in 2004 and 0.05 % in 2005. This sharp drop in sulphur content explains the decrease in N₂O EF between 2004 and 2005. Similar development in the N₂O EF can also be seen in countries, which also use the HBEFA model, e.g. Switzerland and Sweden.

CH₄ and N₂O from biofuels/biomass in road transport

In the inventory, the same emission factors for CH₄ and N₂O are used for biofuels as for corresponding fossil fuels. Thus, the average IEF for biomass in road transport is a function of the fractions of ethanol and biodiesel in the biofuel mix. Initially, the small biofuel amounts were almost exclusively biodiesel, but in recent years ethanol has had a growing share of the mix.

3.2.5.4 Uncertainties and time series consistency

The uncertainty in the activity data and the CO₂ emissions from road transportation is found to be ± 5 % and ± 3 % of the mean, respectively. In the case of CH₄ and N₂O, the uncertainty in the emission factors lies on ± 45 and ± 65 , respectively (Gustafsson 2005). A detailed description of the uncertainty analysis is given in Annex II.

The total consumption of petrol and auto diesel, and hence the CO₂ emissions from these fuels, are well known. The uncertainty for petrol and auto diesel is related to allocation to non-road use.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category. The data quality is generally better for the latter part of the time series.

3.2.5.5 Category-specific QA/QC and verification

The comparison of bottom-up estimates of fuel consumption from HBEFA with total sales (category-specific QA/QC) reveals a discrepancy of 4-13 per cent for petrol and 0-19 per cent for diesel. This is deemed to be a reasonable difference. This discrepancy is handled differently for different emission components. The total consumption of each type of fuel is the most important parameter in relation to the reporting requirements of the UNFCCC, as this forms the basis for the calculation of CO₂ from road traffic. One kilogram of gasoline or auto diesel yields a fixed amount of CO₂ irrespective of vehicle type.

The methodology used for calculating N₂O and CH₄ emissions from road transport has been discussed in previous reviews. Emissions are calculated based on vehicle kilometres driven and not by fuel consumption. Calculations of CH₄, N₂O and many other components reported to CLRTAP (e.g. NO_x and particulates), depends on more detailed information about vehicle types and driving patterns, and thus, a more detailed model (for example HBEFA) should be applied. The relationship between emissions and fuel consumption must be considered differently for the emission components that depends directly on the composition and quantity of fuel (CO₂, SO₂ and heavy metals) and those who,

to a larger extent, depend on the type of vehicle and driving mode (e.g. NO_x, CH₄, N₂O, NH₃, CO, particles).

Fuel consumption is not an input to HBEFA, where emissions are calculated based on mileage and number of vehicles in each sub-segment of vehicle classes, as well as other data sets, such as cold start and age distribution of mileage. Fuel consumption is however calculated in the model similarly to emission calculations. Biofuels are not handled as separate fuels in HBEFA. The estimated fuel consumption for the country as a whole can be compared with fuel sales from statistics on deliveries of petroleum products and the energy balance. The petrol consumption in HBEFA is lower than in the energy balance, but the discrepancy is lower the last half of the time series. The difference in diesel consumption is fluctuating in the time series. From 2010 onwards the consumption in HBEFA is lower than in the energy balance and the discrepancy is higher.

It is not known why there is a discrepancy between the consumption of energy balance and bottom-up calculations in HBEFA, but there are several possible explanations as to why fuel sold does not match the fuel consumption calculated from road transport emission model:

1. *Fuel purchased by foreign vehicles:* Foreign vehicles is not included in the vehicle register statistics, even though they drive on Norwegian roads. Similarly, no fuel bought by Norwegian vehicles abroad is sampled. It is likely that there is no systematic "fuel tourism" across the Norwegian border, as there are no significant price differences between fuel prices in Norway and Sweden. The current calculations are based on the assumption that driving in Norway by foreign vehicles equals the driving of Norwegian vehicles abroad.
2. *Driving patterns:* There may be elements in the driving patterns that cause fuel consumption per kilometre per vehicle to be higher than what the model calculates. One possible reason here is that the fuel consumptions stated in the vehicle type approvals are used as part of the input to the model, and there is an ongoing discussion about whether these systematically underestimates consumption. These data are however available only for the latter part of the series, and cannot explain the discrepancies in the 1990s.
3. *Non-road use:* The allocation of fuels to non-road use is associated with some uncertainty.

Whether the emission calculations should be corrected for differences in fuel consumption depends on the pollutants in question. For those components that are directly dependent on the amount of fuel (CO₂, SO₂, heavy metals), it will always be appropriate to use the fuel consumption from the energy balance as a basis for calculation. For the other emission components, the decision on whether to correct for total fuel consumption or not will depend on what is causing the discrepancy between fuel consumption calculated in the model and fuel consumption in the energy balance. If the reason is that the total mileage is underestimated in the model, and that the energy balance represents a "truer" picture of the consumption of fuels, emissions should be corrected. If the discrepancy, however, is due to an underestimation of the fuel consumption per kilometre, the emission estimates should not be corrected unless one finds a clear correlation between changes in consumption per kilometre and emissions per kilometre for the relevant emission components. As long as the reason for the discrepancy stays unknown, an assessment of data quality in the various input data is crucial to determining whether emissions should be reconciled against fuel sales or not.

In the previous road transport emission model (SFT 1993), (SFT 1999), the emissions of all substances

were corrected to account for the discrepancy between the energy balance and the model calculations, because the energy balance was considered the most secure data source. When HBEFA was introduced as the computational model, a new data source was also introduced, namely the mileage statistics at Statistics Norway. These statistics are based on data from periodical technical inspections, and goes back to 2005. This important new data source is considered to be of good quality, and it has changed the assessment of whether the emissions shall be corrected for the consumption of energy balance or not. There is no reason to believe that the total driving lengths are underestimated, and we consider it likely that the reason for the discrepancy lies in the estimates of fuel consumption per kilometer. We have not found any reason to believe that the reasons for the discrepancies in fuel consumption are directly correlated with driving behaviour. It has therefore been assessed that HBEFA estimates of pollutants that are not directly related to fuel consumption should not be reconciled with fuel consumption.

There are currently no comprehensive statistics on foreign vehicles driving in Norway. One possible explanation for the discrepancy between the calculated fuel consumption in HBEFA and sold quantity of fuel is that foreign driving in Norway exceeds driving of Norwegian vehicles abroad. There has been an issue that the proportion of foreign vehicles among heavy goods vehicles increases. However, we see no clear increasing trend in the difference between the model results and sales. Better data related to foreign driving in Norway and the Norwegian driving abroad would strengthen or refute the current assumption that these two balance each other out.

3.2.5.6 Category-specific recalculations

Revised activity data and emission factors in the years 1990-2018 due to a new version on HBEFA (4.1). This resulted in a reallocation of activity data on the segments, and affect all components. Gasoline consumption are also affected by changes in the method for small boats (leisure) and snow scooters.

3.2.5.7 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.2.6 Transport – Railways, 1A3c

3.2.6.1 Description

Railway traffic in Norway uses mainly electricity. Auto diesel is used at a small number of lines, for shunting etc. There is also a minor consumption of coal in museum railways. In 2019, GHG emissions from this source category accounted for 0.4 % of the total emissions from transport. Emissions from railways decreased by 57 % from 1990 to 2019.

3.2.6.2 Methodological issues

The general estimation methodology for calculating combustion emissions from consumption figures and emission factors is used in this source category.

3.2.6.3 Activity data

Consumption of tax-free diesel used in rail transport is based on invoice information from the sales statistics for petroleum products. From 1990-1994 an allocation key is used to estimate diesel consumption based on total sales deducted consumption in small boats (leisure). Consumption of coal is estimated based on information from different museum railways; the same figure is used for all years from 1990.

3.2.6.4 Emission factors

The emission factors used in this source category are displayed in Table 3.4 for CO₂ and Table 3.20 for CH₄ and N₂O.

General emission factors for coal are used in the calculations.

3.2.6.5 Uncertainties and time series consistency

The consumption data are considered to be of high quality. Their uncertainty is estimated to be ± 5 % of the mean. The uncertainty in the emission factors for CO₂ is ± 3 % of the mean, whereas for CH₄ and N₂O, the uncertainty is below and above the mean by a factor of 2 and 3, respectively.

A general assessment of time series consistency has not revealed any inconsistencies in the emission estimates for this category, but there is, as described in section 3.2.6.6 differences before and after 1998 in results from QA/QC checks.

3.2.6.6 Category-specific QA/QC and verification

There is no category-specific QA/QC procedure for this sector. See Annex V for the description of the general QA/QC procedure.

3.2.6.7 Category-specific recalculations

Revised activity data in the years 1990-1994. Diesel consumption is affected by changes in the method for small boats (leisure) these years. From 1995 onwards, invoice information from petroleum sales is used to calculate activity data for railways.

3.2.6.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.2.7 Transport – Navigation, 1A3d (Key category for CO₂ and CH₄)

3.2.7.1 Description

According to UNFCCC, Norwegian national sea traffic is defined as ships moving between two Norwegian ports. In this connection, installations at the Norwegian part of the continental shelf are defined as ports. Emissions from fishing are described in section 3.2.10.

Greenhouse gas emissions from navigation constituted 7 % of the national GHG total in 2019 and 22 % of emissions from transport. Emissions from shipping have increased by 29 % from 1990 to

2019. The increased emissions in the 90s can, to a large extent, be explained by the growing activity in the oil and gas sector in general but especially by the fast growing production of crude oil and hence the increasing demand for ships transporting the oil from the oil fields to land. Due to the decreasing production of crude oil since 2001, the demand for transport of crude oil has been reduced. Nevertheless, this reduction has been counteracted by growth in demand in other segments of transport.

Navigation is a key category with respect to CO₂ emissions in level both in 1990 and in 2019 and for CH₄ in level in 2019 and in trend.

3.2.7.2 Methodological issues

Emissions from navigation are estimated according to the Tier 2 IPCC methodology. Emissions from moveable installations used in oil and gas exploration and extraction are split between energy industries (CRF 1A1) described in section 3.2.2 and navigation: Emissions from drilling and other activities at production and exploration fields are reported under energy industries, while emissions from transport and other activities are reported under navigation. Emissions from international marine bunkers are excluded from the national totals and are reported separately (see section 3.7.1.2), in accordance with the IPCC guidelines (IPCC 2006).

Annual emissions are estimated from sales of fuel in domestic shipping, using average emission factors in the calculations.

For 1993 and 1998, (Tornsjø 2001), 2004 and 2007, emissions have also been estimated based on a bottom-up. Fuel consumption data were collected for all categories of ships (based on the full population of Norwegian ships in domestic transport); freight vessels (bulk and tank by size), oil loading vessels, supply/standby ships, tug boats, passenger vessels, fishing vessels, military ships and other ships. Emissions were estimated from ship and size specific emission factors and fuel use. From this information, average emission factors were estimated for application in the annual update based on fuel sales. This approach is unfortunately too resource demanding to conduct annually.

3.2.7.3 Activity data

The annual sales statistics for petroleum products give figures on the use of marine gas oil, heavy distillates and heavy fuel oil in domestic navigation. Information on fuel used in the ship categories in the bottom-up analysis is mainly given by data from the Business Sector's NO_x-fund for 2007 and by earlier Statistics Norway analyses for 1993 and 1998 (Tornsjø 2001), and 2004.

Fuel sales to the oil and gas extraction sector includes stationary and mobile consumption at offshore facilities as well as consumption at supply ships and other supporting vessels. These sales are split between navigation and energy industries. Information on use for drilling, stationary combustion etc., has been taken from the oil companies' reports to the Norwegian Environment Agency and the Norwegian Petroleum Directorate. These reports are found in *EPIM Environment Hub*, a database operated by the Norwegian Oil and Gas Association, Norwegian Petroleum Directorate and the Norwegian Environment Agency. Consumption for these activities is reported under Energy industries (CRF 1A1c-ii). Only the remaining part of sales, assumed to be for drilling rigs during transit, supply ships, etc., is included with Navigation.

For marine gas oil, the amount used for navigation is equal to total sales figures except bunkers, after the deduction of estimated stationary use, mainly in oil and gas extraction, but also some minor use in manufacturing industries and construction.

Use of natural gas in navigation, which was introduced in 2003 and has increased considerably from 2007, is based on sales figures reported to Statistics Norway from the distributors.

3.2.7.4 Emission factors

CO₂

For CO₂ the following standard emission factors based on carbon content are used:

- Marine gas oil/diesel and special distillate: 73.55 tonne per TJ
- Heavy fuel oil: 78.82 tonne per TJ

CH₄ and N₂O

For liquid fuels, the general/standard emission factors for CH₄ and N₂O used in the emission inventory are taken from IPCC/OECD: 0.23 kg CH₄/tonne fuel and 0.08 kg N₂O/tonne fuel.

In the case of oil drilling, the employed factors are as follows:

- CH₄: 0.8 kg/tonne marine gas oil/diesel; 1.9 kg/tonne heavy fuel oil
- N₂O: 0.02 kg/tonne marine gas oil/diesel.

Some natural gas is combusted in ferry transportation and offshore supply; the CH₄ emission factors used are based on the emission factors in

Table 3.19. From the year 2000, when the first vessel that used LNG as fuel started operating, a mean factor for all skips weighted after consumption data for the different ship categories (ferries and supply ships) are calculated. Ferry consumption data used in the calculations are given by the Directorate of Public Roads (Norddal 2010).

Table 3.19. Methane emission factors for vessels using LNG as fuel gas

Vessel category	Methane emission factor (kg CH ₄ /tonne LNG)	Methane emission factor (kg CH ₄ / TJ)
Ferry (currently lean burn engines only)	44	917
Offshore supply (Currently dual fuel engines only)	80	1668

Source: MARINTEK (2010), and estimations from Statistics Norway

The IPCC factor for N₂O from liquid fuels is also used for LNG.

3.2.7.5 Uncertainties and time series consistency

An important source of uncertainty is assumed to be estimation of fuel used by fishing vessels. There is also an uncertainty connected to the fuel use for other domestic sea traffic due to uncertainty in the sale statistics for petroleum products. Important sources of uncertainty are also delimitation of national sea traffic and the emission factors.

The uncertainty in the activity data for navigation is assessed to be $\pm 20\%$. With regard to emission factors the uncertainty for ships and fishing vessels is $\pm 3\%$ of the mean for CO₂. For CH₄ and N₂O the corresponding uncertainties lie in the ranges -50 to +100 and -66 to +200 (see also Annex II).

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

3.2.7.6 Category-specific QA/QC and verification

As mentioned, emission estimates for ships have been made bottom-up for 1993 and 1998 (Tornsjø 2001) and for 2004 and 2007. These results have been compared with top down data (from sales) on fuel consumption used in the annual estimates. The outcome showed that data from sales were only 1 % higher than data from reported consumption in 2007. For 2004, the data sales were 27 % higher than the consumption data in the bottom-up analysis. This can be explained by the fact that the bottom-up method does not cover all ships, but it may also be that the domestic/international distinction is not specified precisely enough in the sales statistics. Another element, which has not been taken into account, is possible changes in stock. For the years 1993 and 1998, a deviation of -12 and -15 % respectively has been found. In the calculations, sales figures are used, as they are assumed to be more complete and are annually available.

3.2.7.7 Category-specific recalculations

Revised activity data from the energy balance in the years 2016-2018, resulting in reduced emissions of CO₂, CH₄ and N₂O.

3.2.7.8 Category-specific planned improvements

The Norwegian Coastal Administration started in 2011 a project with the aim to use the Automatic Identification System (AIS) to estimate the supply of pollutants from ships to sea. The Norwegian Environment Agency was co-financing the project. In 2015 the delimitation of activities was improved in order to correspond better to definitions in the inventory. A project in collaboration with Statistics Norway and the Norwegian Coastal Administration is currently looking into how these analyses can be used to improve or verify the inventory for navigation.

3.2.8 Transport – Other transportation, 1A3e

3.2.8.1 Description

In old submissions, this source category included emissions from motorized equipment. Since the previous submission, emissions have been reported under the accurate sectors according to the guidelines (IPCC 2006) i.e., CRF 1A2, 1A4 and 1A5.

3.2.8.2 Pipelines

Figures on natural gas used in turbines for pipeline transport at two separate facilities are reported annually from the Norwegian Petroleum Directorate to Statistics Norway. However, energy generation for pipeline transport also takes place at the production facilities. Specific data on consumption for transport are not available. Thus, the consumption at the two pipeline facilities does not give a correct picture of the activity in this sector. For the integrated facilities, the total CO₂ emissions from each facility are reported under the ETS system and are of high quality. The emissions might be split into production and transport using surrogate data, but the accuracy for the two fractions would be much lower than for the total. As a consequence, all emissions from pipelines

have been reported under 1A1 Energy Industries.

3.2.9 Motorized equipment (incl. in 1A2, 1A4 and 1A5)

3.2.9.1 Description

The category *motorized equipment* comprises all mobile combustion sources except road, sea, air, and railway transport. Equipment used in agricultural and construction sector is the most important categories. Other categories include mines and quarries, forestry, snow scooters, small boats and miscellaneous household equipment.

Emissions from motorized equipment are estimated using a common methodology but are reported under several source categories:

- Manufacturing and construction: IPPC 1A2g-vii
- Commercial and institutional: IPPC 1A4a-ii
- Households: IPPC 1A4b-ii
- Agriculture/Forestry/Fishing: IPCC 1A4c-ii
- Military: IPCC 1A5b

Primarily consumption of gasoline and auto diesel is considered. A small amount of fuel oil used for equipment in construction is also accounted for.

3.2.9.2 Methodological issues

Emissions are estimated through the general methodology described in section 3.2.1.1, involving consumption figures and appropriate emission factors.

3.2.9.3 Activity data

Gasoline and auto diesel are handled differently. They are both based on data from the energy balance. Auto diesel used in off-road vehicles are tax-free from 1994, and tax-free auto diesel in the years 1990-1993 are extrapolated based on the split between diesel with or without tax in 1995-1998.

Small boats (leisure): The consumption of gasoline and tax-free diesel is estimated based on a model using data on size of the fleet, type of fuel, 2- and 4-stroke engine, size of engine, and the expenses on fuel. The data is collected from a boating survey (Båtlivsundersøkelsen) in 2011 and 2017, and the time series are extrapolated. The consumption has been assigned to households.

Other motorized equipments on tax-free auto diesel: is given as the difference between total sales of tax-free diesel and estimated use in railway transportation and small boats (leisure).

Snow scooters: The gasoline consumption is based on the number of scooters, annual mileage, and consumption in litres per kilometres divided on 2- and 4-stroke engines. The fleet data is obtained annually from the Norwegian Public Roads Administration. Annual mileage is assumed to be 850 km/year per scooter. The consumption (l/km) on 2- and 4-stroke engines are based on data from importers of snow scooters. The petrol consumption has been assigned to households.

Other motorized equipments on gasoline (e.g. chainsaws and lawn mowers): 2 % of the gasoline

consumption (including bioethanol, excluding consumption for leisure boats) in households is assigned to other motorized equipments. The consumption of gasoline in forestry is assigned to other motorized equipments.

3.2.9.4 Emission factors

The emission factors used are presented in Table 3.4 for CO₂, and Table 3.20 and Table 3.21 for CH₄ and N₂O.

Emission factors for tractors have been used for tax-free auto diesel consumption in agriculture and forestry, while emission factors for construction machinery have been used for tax-free auto diesel consumption in all other industries and households.

The emission factors used in the emission model are calculated from the basic factors in Winther and Nielsen (2006), weighted by the age and engine rating distribution of the tractor and construction machinery populations, as well as assumptions on motor load and operating hours and the introduction scheme for emission regulations by the EU (Stage I, II, III and IV).

Emission factors for snow scooters are adapted from the factors for mopeds in the road traffic emission model.

Table 3.20. General emission factors for other mobile sources.

Source	Fuel	CH ₄ kg/TJ	N ₂ O kg/TJ
Railway	Auto diesel	4.18	27.84
	Coal	9.96	1.42
Small boats 2 stroke	Motor gasoline	116.17	0.46
Small boats 4 stroke	Motor gasoline	38.72	1.82
	Auto diesel	4.18	0.70
Motorized equipment 2 stroke	Motor gasoline	136.67	0.46
Motorized equipment 4 stroke	Motor gasoline	50.11	1.59
	Auto diesel	3.94	3.22

Snow scooters have the same emission factors as those for Mopeds, see Table 3.17 and Table 3.18

Bold figures have exceptions for some sectors, see Table 3.21.

Sources: Bang (1993), (SFT 1999) and Statistics Norway (2014)

Table 3.21. Exceptions from the general factors for greenhouse gases and precursors for other mobile sources.

Component	Emission factor (kg/TJ)	Fuel	Source	Sectors
CH ₄	141.23	Motor gasoline	Motorized equipment 2 stroke	Agriculture
CH ₄	84.28	Motor gasoline	Motorized equipment 4 stroke	Agriculture
CH ₄	175.40	Motor gasoline	Motorized equipment 2 stroke	Forestry and logging
CH ₄	184.51	Motor gasoline	Motorized equipment 2 stroke	Private households
CH ₄	125.28	Motor gasoline	Motorized equipment 4 stroke	Private households
CH ₄	4.18	Auto diesel	Motorized equipment 4 stroke	Private households
N ₂ O	3.05	Auto diesel	Motorized equipment 4 stroke	Agriculture and forestry
N ₂ O	1.82	Motor gasoline	Motorized equipment 4 stroke	Mining, Manufacturing

Sources: Bang (1993), (SFT 1999) and Statistics Norway (2002)

3.2.9.5 Uncertainties and time series consistency

The estimates of consumption are considered quite uncertain. However, the total consumption of gasoline and auto diesel is well known (see also Annex II).

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

3.2.9.6 Category-specific QA/QC and verification

There is no category-specific QA/QC procedure for this sector. For a description of the general QA/QC procedure (see Section 1.2.3).

3.2.9.7 Category-specific recalculations

1A4b-ii Households (mobile)

- Revised activity data in the years 1990-2018 due to changes in the method for small boats (leisure) and for snow scooters. Data and factors used in the method for small boats were updated, and fuel expenses were used to calculate total gasoline and diesel consumption. The consumption in snow scooters is now longer a fixed portion of consumption in households. The changes in these methods also affect activity data on road transport and other motorized equipment.

3.2.9.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.2.10 Other Sectors, 1A4 (Key category for CO₂ and CH₄)

3.2.10.1 Description

The source category *Other Sectors* includes stationary combustion in agriculture, forestry, fishing, commercial and institutional industries and households, motorized equipment in agriculture and forestry, snow scooters, fishing vessels and pleasure crafts.

In 2019, the emissions from this sector amounted to about 3 million tonnes CO₂-equivalents, which is 6 per cent of national total GHG. The sector emissions decreased by 32 per cent from 1990 to 2019. Throughout the inventory period, emissions have fluctuated although with a decreasing trend. The decreasing trend is mainly due to reduced consumption of fuel oil in the commercial, institutional and households sectors.

According to the Approach 2 key category analysis for 1990 and 2019, this sector is, in conjunction with sectors 1A1 and 1A2, a key category with respect to:

- Emissions of CO₂ from the combustion of liquid fuels, gaseous fuels and other fuels in level in 1990 and 2019, and trend
- Emissions of CO₂ from the combustion of solid fuels in level in 1990. (Key category by approach 1 in level in 1990 and 2019 and in trend.)

- Emissions of CH₄ from the combustion of biomass in level in 1990 and 2019 and in trend
- Emissions of CH₄ from the combustion of gaseous fuels in level in 2019 and in trend

This sector is also an Approach 2 key category with respect to CO₂ emissions in mobile fuel combustion in level in 1990 and 2019 and in trend.

3.2.10.2 Activity data

Motorized equipment

Activity data are as described in section 3.2.9.

Households

Use of fuelwood in households for the years from 2005 to 2011 and after 2013 is based on responses to questions relating to wood-burning in Statistics Norway's Travel and Holiday Survey. The figures in the survey refer to quantities of wood *used*. The survey quarterly gathers data that cover the preceding twelve months. For the period 2005 to 2011 the figure used in the emission calculations is the average of 5 quarterly surveys. Since 2013 the figure used in the emission calculations is the average of 3 quarterly surveys. For the years before 2005 and for 2012, figures are based on the amount of wood burnt from the annual survey on consumer expenditure. The statistics cover purchase in physical units and estimates for self-harvest. The survey figures refer to quantities *acquired*, which not necessarily correspond to *use*. The survey gathers monthly data that cover the preceding twelve months; the figure used in the emission calculations (taken from the energy accounts) is the average of the survey figures from the year in question and the following year. Combustion takes place in small ovens in private households.

Figures on use of coal and coal coke are derived from information from the main importer. Formerly, Norway's only coal producing company had figures on coal sold for residential heating in Norway. From about 2000, this sale has been replaced by imports from abroad. The volumes of imported charcoal for grocery trade, garden centres, retail sale of furniture and other shops that sell items for the home are placed under household consumption. For the period 2002-2005 the LPG consumption in households is estimated by distributors. From 2005 and onwards, total consumption is given by the annual sales statistics for petroleum products and distributed using the shares of direct sales in 2009-2012, as for agriculture. The consumption is split in use for transport (in passenger cars) and stationary use by estimates from distributors. The estimated use in transport is currently constant for a larger part of the time series, as new estimates have not been attained for a number of years. Consumption of light heating oil and heating kerosene in households is calculated using consumption figures collected as part of Statistics Norway's survey of consumer expenditure (FBU) (SN, 2013). This survey was conducted for the years 1993, 1994, 1995, 2001, 2004, 2006, 2009 and 2012, and households were asked to report the volumes of oil and kerosene they had procured during the past 12 months. The intervening years are calculated using changes in sales of light heating oil and heating oil from the statistics on sales of petroleum products, adjusted for consumption in manufacturing and mining (SN, 2018d; SN 2018e). This is because consumption in manufacturing and mining is less dependent on temperatures than household consumption. Use of natural gas has been based on sales figures reported to Statistics Norway from the distributors. Statistics Norway has a separate

model for calculating fuel used in leisure boats by households. Activity data is described in section 3.2.9.

Agriculture

The figures for consumption of off-road diesel in agriculture come from Statistics Norway's Sample Survey of Agriculture and Forestry (LU). This is a form-based sample survey where agricultural holdings report how much diesel they have used in their business activity. Questions regarding energy are only included in LU every 3–4 years. Activity data for intervening years is calculated by using the percentage change in quantities in the aggregate accounts for diesel of the Budget Committee for Agriculture as calculated by the Budget Committee for Agriculture (Nibio). Figures on LPG consumption prior to 2005 are taken from agriculture statistics. From 2005 and onwards, total consumption is given by the annual sales statistics for petroleum products and distributed to agriculture industry using the share of direct sales in 2009–2012. Until further work is done, the same distribution formula is applied to all these years. A figure on the minor use of coal was previously collected annually from the only consumer. Since 2002, however, there has been no use of coal in the Norwegian agricultural activities. Use of natural gas in agriculture, which has increased considerably since it first was registered in 2003, is based on sales figures reported to Statistics Norway from the distributors. The survey was first carried out in 2004, but data on inland consumption of natural gas had been collected since 1994. Prior to 1994 the consumption was insignificant.

Consumption of petroleum products that is not mentioned above (heating kerosene, light heating oil and heavy gas oil) is covered by the annual statistics on sales of petroleum products. Distributor sales are broken down by industry according to distribution formulas.

Fishing

Consumption of petroleum products (off-road diesel, heating kerosene, light heating oil, marine gas oil, heavy gas oil and LPG) is covered by the annual statistics on sales of petroleum products. Distributor sales are broken down by industry according to distribution formulas. Monetary figures on refunds of and exemptions from the basic fee on mineral oil are used for distributing consumption of marine gas oil that is not sold directly to industries. Only industries where substantial amounts of marine gas oil are consumed are included: Fishing, extraction of crude petroleum and natural gas, domestic coastal transport and international sea transport. It is assumed that the distribution of refunds and exemptions from the fee is representative for the distribution of consumption of marine gas oil, even though all mineral oils are covered by the fee. The figures are not consistent and do not cover all the relevant industries until 2014. Thus, the figures for 2014 are used for the years 2010–2014.

Commercial and institutional sectors

Consumption of petroleum products is retrieved from the statistics on sales of petroleum products. For stationary petroleum products like light heating oil and heating kerosene, more sales are made directly to users than via distributors. The distribution of the direct sales will then be used as distribution formulas, with the assumption that the direct sales have the same industrial classification as the distributor sales.

From 2005 and onwards, total consumption of LPG is given by the annual sales statistics for petroleum products and distributed using the shares of direct sales in 2009-2012, as for agriculture. It is assumed that LPG consumption in the transport industries, as well as sale and maintenance of vehicles, support activities for transportation and rental and leasing activities is used for transport. For the years prior to 2005 the source of LPG consumption is statistics on the construction industry.

Consumption of natural gas is collected in a separate survey. When necessary, assumptions are made in order to break down consumption in accordance with the detailed industrial classification. Calculated emissions from combustion of biogas at a sewage treatment plant are included for all years since 1993.

3.2.10.3 Emission factor

The emission factors used in this source category are presented in sections 3.2.1.3 and 3.2.9.4.

3.2.10.4 Uncertainties

Uncertainty in *fishing* is described together with navigation in section 3.2.7.

Uncertainty is reduced for sectors where use was previously given as a residual, e.g. use of heating kerosene and heavy distillates in households, and total use of fuel oil in commercial and institutional industries. Generally, the uncertainty, applies mainly to the distribution of use between industries – the total use is defined as equal to registered sales, regardless of changes in stock.

The uncertainty in the activity data for this source category is $\pm 20\%$ of the mean for solid and liquid fuels, and $\pm 30\%$ of the mean for biomass and waste (see Annex II).

3.2.10.5 Category-specific QA/QC and verification

There is no category-specific QA/QC procedure for this sector. For a description of the general QA/QC procedure (see section 1.2.3).

3.2.10.6 Category-specific recalculations

1A4ai Stationary

- Revised activity data from the energy balance in the years 2005-2009 and 2016-2018, resulting in reduced emissions of CO₂, CH₄ and N₂O except for 2017 and 2018 which had an increase.

1A4bi Stationary

- Revised activity data from the energy balance in the years 2005-2009 and 2016-2018, resulting in reduced emissions of CO₂, CH₄ and N₂O except for 2018 which had an increase.

1A4bii Households (mobile)

- Revised activity data in the years 1990-2018 due to changes in the method for small boats (leisure) and for snow scooters. Data and factors used in the method for small boats were updated, and fuel expenses were used to calculate total gasoline and diesel consumption. The consumption in snow scooters is now longer a fixed portion of consumption in households. The changes in these methods also affect activity data on road transport and

other motorized equipment.

1A4ci Stationary

- The activity data from the energy balance was revised in the years 2005-2009, 2016 and 2018, resulting in reduced emissions of CO₂, CH₄ and N₂O.

3.2.10.7 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.2.11 Other emissions from energy combustion, 1A5

This source includes emissions from fuel use in military stationary and mobile activities, and the use of lubricants in mobile combustion.

In 2019, the emissions from this sector amounted to about 0.1 million tonnes CO₂-equivalents, which is 0.3 per cent of national total GHG. The sector emissions decreased by 68 per cent from 1990 to 2019. The trend fluctuates significantly, mainly due to annual changes in military procurement.

3.2.11.1 Description

Military

Emissions of CO₂ from the other mobile sub-sector (1A5b) appear to be a key category according to approach 1 key source analysis.

Emissions from non-fuel use of liquid fuels

In the energy balance, small amounts of gasoline, autodiesel and residual fuel oil is reported as used for non-fuel purposes. A fraction of this consumption is estimated to result in emissions to air, while the remaining fractions remain in products or enter waste streams.

Lubricants in mobile combustion

Two-stroke petrol engines are lubricated by adding oil to the petrol. The oil is thus combusted, and converts to CO₂. As lubricant, oil in two-stroke petrol is not included in the Norwegian energy statistics, a separate estimation must be performed in order to obtain completeness.

3.2.11.2 Activity data and Emission factors

Military

Fuel used in the military is annually collected from the Norwegian Defense Research Establishment. Emission factors used for stationary activities are presented in section 3.2.1.3 and emission factors used for mobile activities are presented in the corresponding transport sectors (see sections 3.2.4 to 3.2.9). The stationary and mobile emissions from the Norwegian military activities for the years 1990-2019 are presented in Table 3.22.

Table 3.22. Stationary and mobile emissions from military activities. 1990-2019.

CO₂ in 1000 tonnes, CH₄ and N₂O in tonnes

	1A5a Military – stationary			1A5b Military – mobile		
	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	N ₂ O
1990	79.81	10.85	0.65	266.09	3.78	8.45
1995	48.06	6.75	0.43	406.55	12.20	12.59
2000	33.90	4.61	0.28	139.26	7.29	4.17
2005	26.56	3.61	0.22	221.25	3.17	6.94
2010	32.72	4.44	0.27	163.44	4.59	4.97
2011	31.09	4.02	0.22	179.10	6.26	5.52
2012	25.32	3.23	0.18	169.03	5.41	5.19
2013	22.74	2.89	0.16	182.05	6.11	5.45
2014	11.07	1.51	0.09	198.48	7.12	5.87
2015	7.72	1.05	0.06	170.41	5.99	5.02
2016	5.79	0.79	0.05	173.32	5.66	5.13
2017	7.91	1.08	0.06	177.09	5.86	5.24
2018	2.58	0.35	0.02	142.32	3.91	4.27
2019	1.86	0.25	0.02	107.21	1.21	3.40

Source: Statistics Norway

Emissions from non-fuel use of liquid fuels

Activity data: Total non-fuel domestic consumption of fuel oils was obtained from the Norwegian energy balance. The quality of the data is mixed throughout the time series. Annual surveys of feedstock use were performed for 1993-2001. For 2002 a different type of survey was used. Results from this survey are used for 2002-2009. For 2010 new estimates were made based on expenditure data, and these results have been used for subsequent years. The changes in method have led to breaks in the time series.

In this inventory, no attempt has been made to splice the different methods in the energy balance.

In addition to gas/diesel oil, gasoline and residual fuel oil has been recorded earlier in the time series.

Times series for the non-fuel use of these fuels are given in section 3.6.2 on feedstocks etc.

Fraction emitted: Gas/diesel oil and gasoline: 0.5, and residual oil: 0.11.

Emission factors: General emission factors for liquid fuels were obtained from Table 3.4, Table 3.6 and Table 3.7. The selected factors are 3 kg CH₄/TJ and 0,6 kg N₂O/TJ.

Lubricants in mobile combustion

The amount of combusted lubricant oil is proportionate to the consumed two-stroke petrol. The blend ratio is assumed to be falling linearly from 3 % in 1990 to 2 % in 2012, based on Internet search (retailers and discussion fora 2014, pages in Norwegian only). Parts of the two-stroke petrol are blended abroad (petrol retailers pers. comm., 2014), and the estimated CO₂ emission from this lubricant oil is hence included in the emission estimates for petrol. The share being blended abroad is not known, and is assumed to be 50 %.

The amount of oil giving emissions not already accounted for is estimated by multiplying the two-stroke petrol consumption by the oil blend ratio and the share of petrol being blended in Norway:

$$(3.4) \quad E = A \times R \times D$$

where:

E = emission

A = consumed two-stroke petrol

R = blend ratio (oil:petrol)

D = share of two-stroke petrol being blended domestically

CH_4 and N_2O

The conversion from tonnes of consumed lubricant to tonnes of emitted CO_2 , is performed based on IPCC default factors for energy content (NCV) and carbon content per unit of energy.

Table 3.23. Conversion factors used to estimate CO_2 emissions.

Factor	Value	Unit
Net calorific value (NCV)	0.0402	TJ/tonne
Carbon content (CC)	20	Tonne C/TJ

Source : IPCC (2006)

N_2O and CH_4 emissions have been estimated as fixed fractions of the CO_2 emission, based on IPCC default factors.

Table 3.24. Conversion factors used to estimate CH_4 and N_2O emissions.

Factor	Value	Unit
CH_4	0.00286	Tonne CO_2 eq/tonne CO_2 emitted
N_2O	0.00254	Tonne CO_2 eq/tonne CO_2 emitted

Source : IPCC (2006)

3.2.11.3 Uncertainties

Military

There have been large variations in annual sales of military aviation kerosene as stock changes have not been taken into account. The actual annual use of kerosene and hence emissions is therefore uncertain.

Lubricants in mobile combustion

The uncertainty in the emissions estimate from lubricant use in two-stroke petrol engines is assumed to be moderate. The total consumption of gasoline is well known, while the amount going to two-stroke petrol engines is estimated. The uncertainty in the activity data is assumed to be 20 %, based on the uncertainty in the road traffic estimation (see section 3.2.5). The uncertainty of the carbon content is an IPCC default value, and the NCV uncertainty is assumed to be equally large. Based on these uncertainties, the overall uncertainty of the emissions from lubricating oil used in two-stroke petrol engines is estimated to be 30 %.

3.2.11.4 Category-specific recalculations

1A5bi Military

- The activity data was revised in the years 2010-2018 due to an error in the aviation model. This resulted in a reallocation of activity data, domestic, military and international.
- The activity data was revised in the years 1990 – 2009 due to improvement in the energy balance system.

3.2.11.5 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.3 Fugitive Emissions from Coal Mining and Handling, 1B1 (Key category for CH₄)

3.3.1 Description

Coal has been shipped from Svalbard since 1907. There was in 2019 one coal mine (mine 7 near Longyearbyen) at Spitsbergen (the largest island in the Svalbard archipelago) operated by a Norwegian company. This mine is producing coal for export and today about 1/5 of the production is used in the power plant in Longyearbyen. The mines at Svea, 60 kilometers south of Longyearbyen, have not been in production since 2017. As the Norwegian GHG inventory, according to official definitions, shall include emissions from all activities at Svalbard, also emissions from Russian coal production have been estimated and included in the Norwegian greenhouse gas inventory. Until 1998, there was production in two Russian coal mines, Barentsburg and Pyramiden, but since then, production takes place only in the Barentsburg mine. The Norwegian mines and Pyramiden are defined as surface mines, whereas Barentsburg is an underground mine.

Abandoned underground mines is included in the inventory. In 2005 there was a fire in one of the Norwegian coal mines and consequently the production was almost halved from 2004 to 2005 as Figure 3.11 illustrates. The emissions from this fire are included in the inventory. The CO₂ emissions from the fire are estimated to approximately 3000 tonnes.

Russian production has since 2001 been considerably smaller than the production in the Norwegian mines. In 2008 a fire started in the Russian mine at Barentsburg. Shortly after the fire started, the mine was filled with water and hence there were no significant emissions from the fire. This is the reason why emissions from the fire are not estimated. The production in 2008 and 2009 was therefore very small. In autumn 2010, ordinary production restarted. Russian activity data are more uncertain than the Norwegian, which causes a correspondingly higher uncertainty in the emission figures.

At Svalbard there were a smouldering fire in the mine Pyramiden, the Russian mine that was closed down in 1998. At an inspection in 2005, no emissions were registered, which indicates that the fire had burnt out. Due to lack of data, emissions for earlier years from this fire have not been estimated. However, Norwegian authorities assume that these emissions were limited.

Emissions from NMVOC and indirect CO₂ emissions from NMVOC and particles from handling of coal are included in the inventory.

The total emissions from mining included abandoned mines is reduced by 57 % from about 183,800 tonne in 1990 to 790,800 tonne CO₂ equivalents in 2019. In 2019 abandoned mines represented 67 % of total emissions from source category 1.B.1. The emissions from mining excluding abandoned mines were in 2019 estimated to 27,400 tonnes CO₂ equivalents. The emissions excluding abandoned mines decreased by 2 % from 2018 to 2019 due to decreased production of 12 % from the Norwegian mine. Total production of coal in 2019 was 0.24 million tonnes.

Figure 3.11 shows that the production of coal at Svalbard has decreased by 73 % from 1990 to 2019. There was a peak in the production in 2007 when the production was nearly five times higher than in

1990. The production increased 80 % from 2000 to 2001 due to the start up of a new Norwegian mine.

CH₄ from coal mining is defined as key category according to Approach 2 in both level and trend and only in trend according to Approach 1.

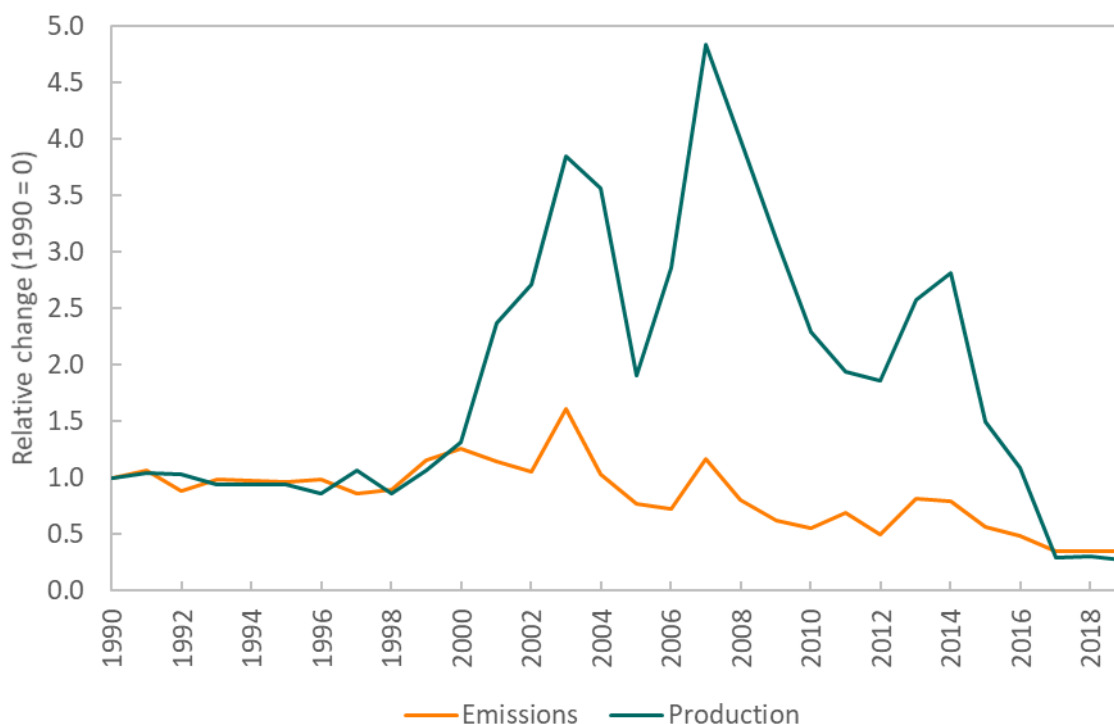


Figure 3.11 Relative change in coal production in Norway and related GHG emissions in the time period 1990-2019. Excluding emissions from abandoned underground mines. 1990=1.

3.3.2 Methodological issues

CO₂

Indirect CO₂ emissions from methane and NMVOC oxidized in the atmosphere are calculated by multiplying the calculated CH₄ and NMVOC emissions with, respectively, the factors 2.75 tonne CO₂ per tonne CH₄ and 2.2 tonne CO₂ per tonne NMVOC. (see Chapter 9 for more information about indirect CO₂).

CH₄

Emissions of methane from coal mining on Svalbard are calculated by multiplying the amount of coal extracted (raw coal production) with country specific emission factors (Tier 2). The calculations are performed by Statistics Norway.

NMVOC

NMVOC emissions from handling of coal are estimated by multiplying the amount of coal extracted (raw coal production) with Tier 2 emission factors from EMEP/EEA Guidebook (2013).

Abandoned underground mines

Methane emissions from abandoned underground mines have been calculated with a Tier 1 methodology from the 2006 IPCC Guidelines, using the following formula:

$$CH_4 \text{ emissions} = \text{Number of abandoned coal mines remaining unflooded} \\ * \text{Fraction of gassy coal mines} * \text{Emission factor} * \text{Conversion factor}$$

The conversion factor is the density of CH₄ and converts volume of CH₄ to mass of CH₄. The conversion factor (density) has a value of 0.67 * 10⁻⁶ Gg m⁻³.

3.3.3 Activity data

Figures on Norwegian production (raw coal production) are reported by the plant to Statistics Norway. Russian figures are reported to the Norwegian authorities on Svalbard; these figures are, however, regarded as highly uncertain, consisting of a mixture of figures on production and shipments.

The national Energy balance only includes Norwegian production. Thus, the activity data in 1B1a will differ from the coal production data in the Reference Approach.

Abandoned underground mines

Information on the history of mining at Svalbard was obtained from the Directorate of Mining with the Commissioner of Mines at Svalbard in 2014. The information from the directorate included assessment of degree of flooding. Where no information about flooding is available, the mines are included in the number of abandoned mines remaining unflooded, in order to avoid underestimation. Table 3.25 gives an overview of the number of abandoned mines remaining unflooded for different time periods of abandonment, as well as the used fractions of gassy mines for each time period.

Table 3.25 Number of mines abandoned from 1901-present.

Time of abandonment	Number of abandoned mines remaining unflooded	Fraction of gassy mines
1901-1925	6	0.5
1926-1950	3	0.3
1951-1975	7	0.4
1976-2000	6	0.3
2001-present	0	0.0

Source: Directorate of Mining (2014)

It is assumed that all historic coal mining activities in Norway has taken place at Svalbard.

3.3.4 Emission factors**CH₄**

For Norwegian coal production a country specific emission factor of CH₄ from extraction of coal was determined in 2000 in two separate studies performed by (IMC Technical Services Limited 2000) and Bergfald & Co AS (2000).

The emissions of methane from coal mining were in the study measured in two steps. First, coal was

sampled and the methane content in coal was analyzed (IMC Technical Services Limited 2000). The sampling process started after a long period (a week) of continuous production. Small samples of coal were removed directly from the coalface as soon as possible after a cut was taken. This was to minimize degassing losses in the samples if the face or heading had been standing for a long time.

The samples yielded an estimate of seam gas content of 0.535-1.325 m³ methane per tonne coal derived from an average content of 0.79 m³ per tonne. This factor includes the total possible methane emissions from coal mining, loading and transport on shore and on sea. The factor also includes the possible emission from handling and crushing of coal at the coal power plant.

Secondly, the methane content in ventilation air from the underground coal mines at Spitsbergen was measured (Bergfald & Co AS 2000). From the Norwegian mines the methane content in the ventilation air was measured to 0.1-0.4 m³ methane per tonne coal.

Considering the measurements it was therefore decided to use 0.54 kg methane per tonne coal as emission factor when calculating methane emissions from coal mining in Norway.

According to IPCC's Good Practice Guidance, the Norwegian mines at Spitsbergen have characteristics that should define the mines as underground mines, whereas the emission factor we use is more characteristic for surface mines. The low content of methane is explained with the mine's location 300-400 meters *above* sea level. Furthermore, the rock at Spitsbergen is porous and therefore methane has been aired through many years.

For the Russian mine in Barentsburg, the emission factor for CH₄ has been estimated in the same manner as the Norwegian factor, based on measurements by Bergfald & Co AS (2000). This is an underground mine, which causes considerably higher emissions than from the Norwegian mines; we use the factor 7.16 kg methane per tonne coal for this mine. Pyramiden, the Russian mine that was closed down in 1998 is, however, situated more like the Norwegian mines; accordingly we use the same emission factor for this as for the Norwegian mines.

NMVOC

Emission factors for NMVOC are taken from EMEP/EEA Guidebook (2013). The Tier 2 factors used are 3 kg NMVOC per tonne coal for surface mines and 0.2 kg NMVOC per tonne coal for underground mines.

Abandoned underground mines

The fraction of gassy mines is determined by the Norwegian Environment Agency based on information about geological characteristics of the different geographic areas of Svalbard, obtained from Bergfald & Co AS (2000) and Directorate Mining with the Commissioner of Mines at Svalbard.

Default emission factors from the tier 1 methodology of the 2006 IPCC Guidelines are used (Table 3.26).

Table 3.26 Emission factors used for calculating emissions from abandoned underground mines. Million m^3 CH_4 /mine.

Inventory year	Time period of abandonment				
	1901-1925	1926-1950	1951-1975	1976-2000	2001-present
1990	0.281	0.343	0.478	1.561	NA
1991	0.279	0.34	0.469	1.334	NA
1992	0.277	0.336	0.461	1.183	NA
1993	0.275	0.333	0.453	1.072	NA
1994	0.273	0.33	0.446	0.988	NA
1995	0.272	0.327	0.439	0.921	NA
1996	0.27	0.324	0.432	0.865	NA
1997	0.268	0.322	0.425	0.818	NA
1998	0.267	0.319	0.419	0.778	NA
1999	0.265	0.316	0.413	0.743	NA
2000	0.264	0.314	0.408	0.713	NA
2001	0.262	0.311	0.402	0.686	5.735
2002	0.261	0.308	0.397	0.661	2.397
2003	0.259	0.306	0.392	0.639	1.762
2004	0.258	0.304	0.387	0.62	1.454
2005	0.256	0.301	0.382	0.601	1.265
2006	0.255	0.299	0.378	0.585	1.133
2007	0.253	0.297	0.373	0.569	1.035
2008	0.252	0.295	0.369	0.555	0.959
2009	0.251	0.293	0.365	0.542	0.896
2010	0.249	0.29	0.361	0.529	0.845
2011	0.248	0.288	0.357	0.518	0.801
2012	0.247	0.286	0.353	0.507	0.763
2013	0.246	0.284	0.35	0.496	0.73
2014	0.244	0.283	0.346	0.487	0.701
2015	0.243	0.281	0.343	0.478	0.675
2016	0.242	0.279	0.34	0.469	0.652
2017	0.241	0.277	0.336	0.461	0.631
2018	0.240	0.275	0.333	0.453	0.611
2019	0.239	0.273	0.33	0.446	0.594
2020	0.237	0.272	0.327	0.439	0.577

Source: IPCC (2006)

3.3.5 Uncertainties and time-series consistency

The uncertainty in the activity data concerning Norwegian coal production is regarded as being low. The uncertainty in Russian data is regarded being considerably higher.

Today, country specific factors based on measurements are used in the calculations. We assume that the uncertainty in the EF is much lower than that reported in Rypdal and Zhang (2000), when an IPCC default emission factor was used. In Rypdal and Zhang (2000) the uncertainty in the EF was estimated by expert judgments to as much as -50 to +100 %.

The EF we use for the Norwegian mines is an average of the measurement of methane in coal sampled in the study (IMC Technical Services Limited 2000). This average EF is two to eight times higher than the methane content measured in ventilation air by Bergfald & Co AS (2000). This should indicate that the chosen emission factor is rather conservative.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

For abandoned underground mines the same data source is used for the entire time series, and no time series inconsistencies are identified for the calculation of CH₄ emissions from.

3.3.6 Category-specific QA/QC and verification

Independent methods to estimate the EFs used in the calculations are described above in this chapter.

Statistics Norway and the Norwegian Environment Agency carry out internal checks of the emission time-series and corrections are made when errors are detected; see Section 1.2.3 for general QA/QC procedures.

For abandoned underground mines no category-specific QA/QC routines are in place for the emission estimates.

3.3.7 Category-specific recalculations

There have been no recalculations performed for this source category this year.

3.3.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.4 Fugitive Emissions from Oil and Natural Gas – 1B2

3.4.1 Overview

Production of oil and gas on the Norwegian continental shelf started on 15 June 1971 when the Ekofisk field came in production, and in the following years a number of major discoveries were made. In 2014 there were 78 fields in production on the Norwegian continental shelf including 4 fields that came into production in 2014. Additional 4 fields were developed and started production in 2015, two fields in 2016, 5 in 2017, one in 2018, 4 in 2019 and 4 in 2020. One field on the Norwegian continental shelf closed down in 2014, five in 2016, one in 2017, three in 2018 and one in 2020. By turn of the year 2020/2021 there were 90 fields in production and 10 fields were approved for production and under development.

The overall trend is that the total production of oil, gas and NGL and condensate has been decreasing since peak production of 264 mill. Sm^3 o.e. in 2004 (Figure 3.12). The production increase from 1990 to 2004 was 111 %. In 2019, the total production was 73 % higher than in 1990, and 6 % lower than in 2018. From 2018 to 2019, oil and gas production decreased by 5.3 % and 5.8 %, respectively. In 2019 the total production was 18.4 % lower than the all-time high production in 2004. The peak production of oil was reached in 2000 and in 2019 it was 55 % lower than in 2000. Production data also shows that gas production was for the first time higher than the production of oil in 2010, and in 2019 it was about 41 % higher than the production of oil. For more information about the Norwegian petroleum sector see reference (OED 2016).

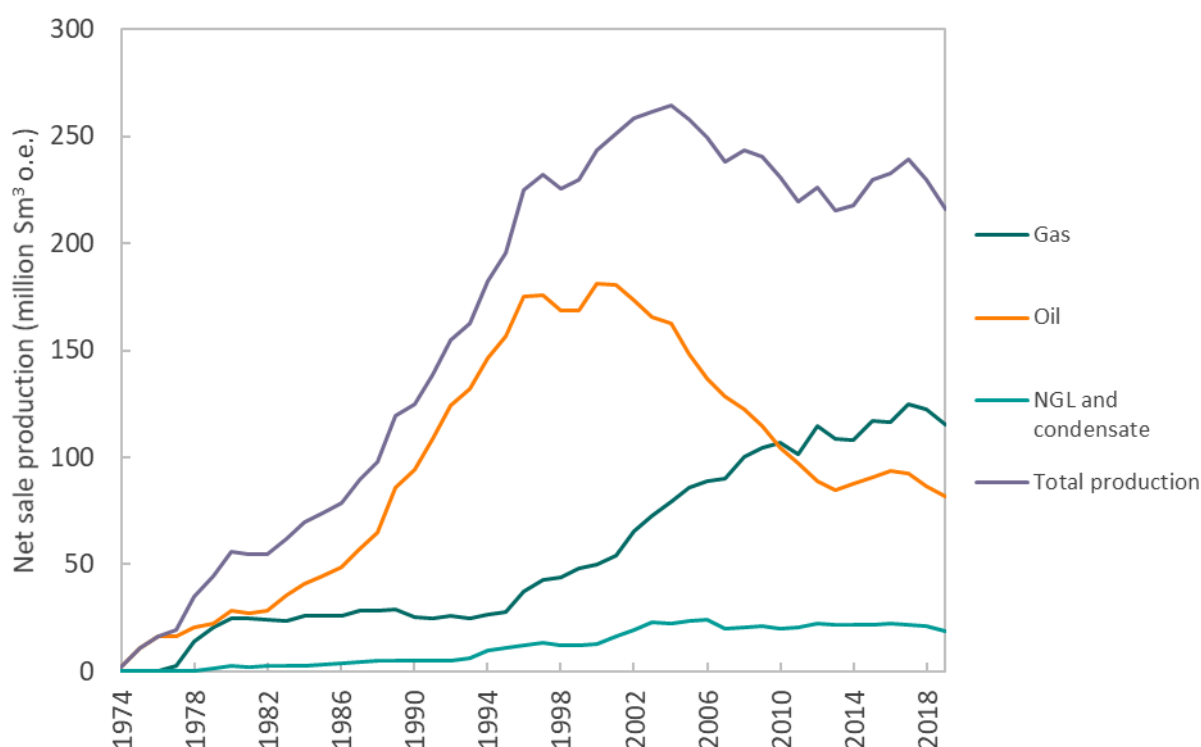


Figure 3.12. Net sale production of oil, gas and NGL and condensate in 1974-2019. Million Sm^3 oil equivalents.
Source: Norwegian Petroleum Directorate

The sector Fugitive Emissions from Oil and Natural Gas (2B) includes fugitive emissions mainly connected to oil and gas exploration and production, gas terminals and refineries. Emissions from combustion for energy purposes in the source categories mentioned above are reported in source category 1.A.c. This is emissions from combustion of natural gas and diesel in turbines, motors and boilers. See below for description of methodology for reported fugitive emissions.

As response to the 2009 annual review report sale production of oil, NGL and condensate are reported in the CRF in source category 1.B.2.a.2 Production oil and sale production of gas in 1.B.2.b.2 Production/processing gas.

3.4.1.1 Fugitive emissions 1990-2019

Fugitive emissions from oil, natural gas and venting and flaring, excluding CCS, were 4.2 % of the total GHG emissions in Norway in 2019, and 6 % of the total GHG emissions in the energy sector. This includes CO₂ emissions from catalyst regeneration (coke burn-off) in a catalytic cracker unit at one refinery, which constitutes close to all emissions reported in CRF category 1.B.2.a.4 and normally about 30-40% of the total emissions reported in 1B2.

Figure 3.13 shows the trend in fugitive emissions from oil and gas production, venting and flaring, and Figure 3.14 shows the relative change in emissions from the same sources. The total sector emissions decreased by 16.5% from 1990 to 2019 and by 21.4 % from 2018 to 2019. The change in emissions from 2018 to 2019 is mainly caused by lower activity of catalytic cracking at one refinery; the only catalytic cracker in Norway was replaced in 2019 and therefore out of operation for several months. As a result of this replacement, the emissions in source category 2.B.2.a.iv decreased by 38 % (approximately 0.4 million tonne CO₂ equivalents) from 2018 to 2019. From 2016 to 2017, the emissions from flaring decreased by 25 %, which is more than the typical annual change in the time period 2009-2016. This is largely due to decreased flaring at offshore oil and gas fields. Several fields reduced emissions from flaring by 10-30000 tonne CO₂, whereas one oil field that started production in 2016 reduced the emissions by about 0.1 million tonne CO₂. The emissions from all sources categories Figure 3.13 decreased in 2019 due to lower production activity in the oil and gas industry.

The fugitive emissions from oil and gas activities, excluding 1.B.2.a.4, decreased by 39 % between 1990-2019, while the total production of oil, gas and NGL and condensate increased by 73 %. The different development in emissions and production is mainly explained by measures taken to reduce NMVOC emissions from storage and loading of crude oil offshore and onshore, measures to reduce venting of CH₄ offshore and that flaring of gas is for most years lower than in 1990. It is prohibited to flare at oil and gas fields offshore other than for security reasons. More information about flaring offshore is given below.

The peak emissions in 2007-08 (Figure 3.13) were due to start-up problems at an LNG plant that started up in 2007. From 2009 the plant came into more regular production.

Figure 3.13 shows the emissions from source categories in absolute values and Figure 3.14 shows the relative change in emissions compared to 1990. The total emissions for the two source categories with highest emissions, flaring and fugitives from oil (Figure 3.13) contribute over the years to between 60 and 80 % of the sector total. However, emissions from 1.B.2.a.3 transport that are

indirect CO₂ emissions of NMVOC and CH₄ from storage and loading of crude oil offshore and onshore, are reduced substantially due to measures implemented. The reduction was counteracted by increased emissions from catalytic cracking. Emissions from natural gas increased by orders of magnitude in between 1990 and 2009, but have been largely constant thereafter. In 2009 the emissions were about 80 kilotonne CO₂ equivalents. There was a new methodology for calculating emissions from venting reported in NIR 2020. The recalculated indirect CO₂ emissions was over 50 % lower than those reported in NIR 2019. See 3.4.4 for more information about venting off shore.

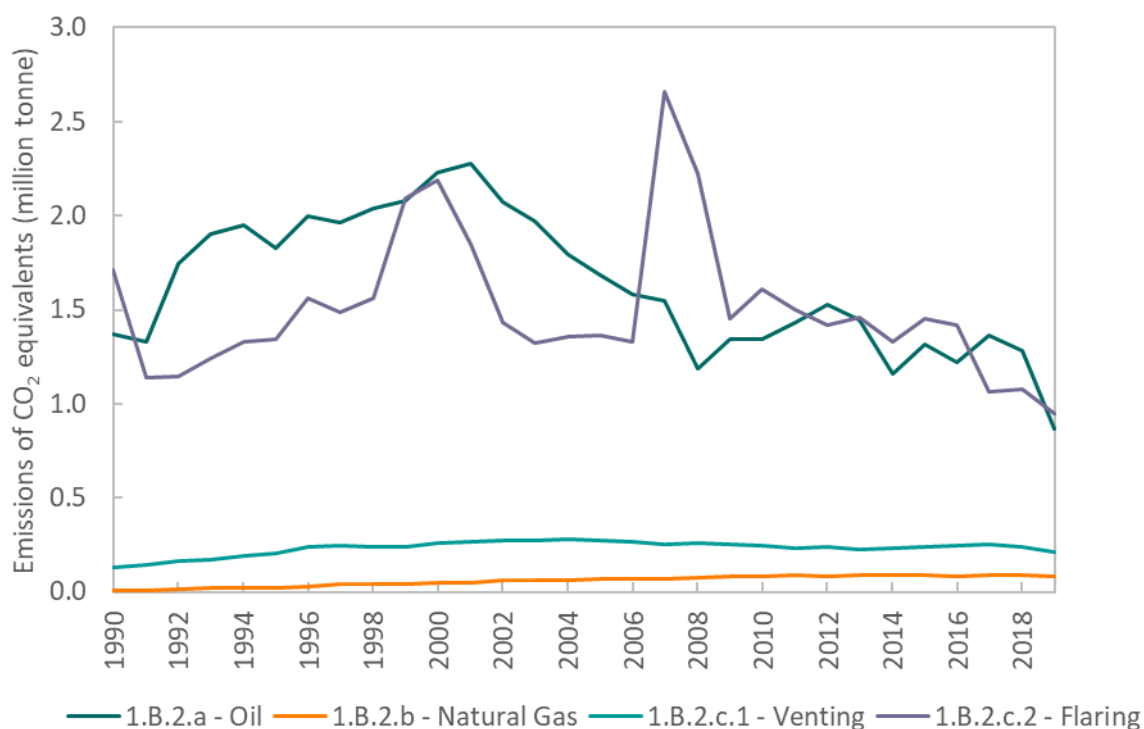


Figure 3.13. 1.B.2 Fugitive emissions from oil and gas related activities. Million tonne CO₂ equivalents.

Source: Statistics Norway/Norwegian Environment Agency

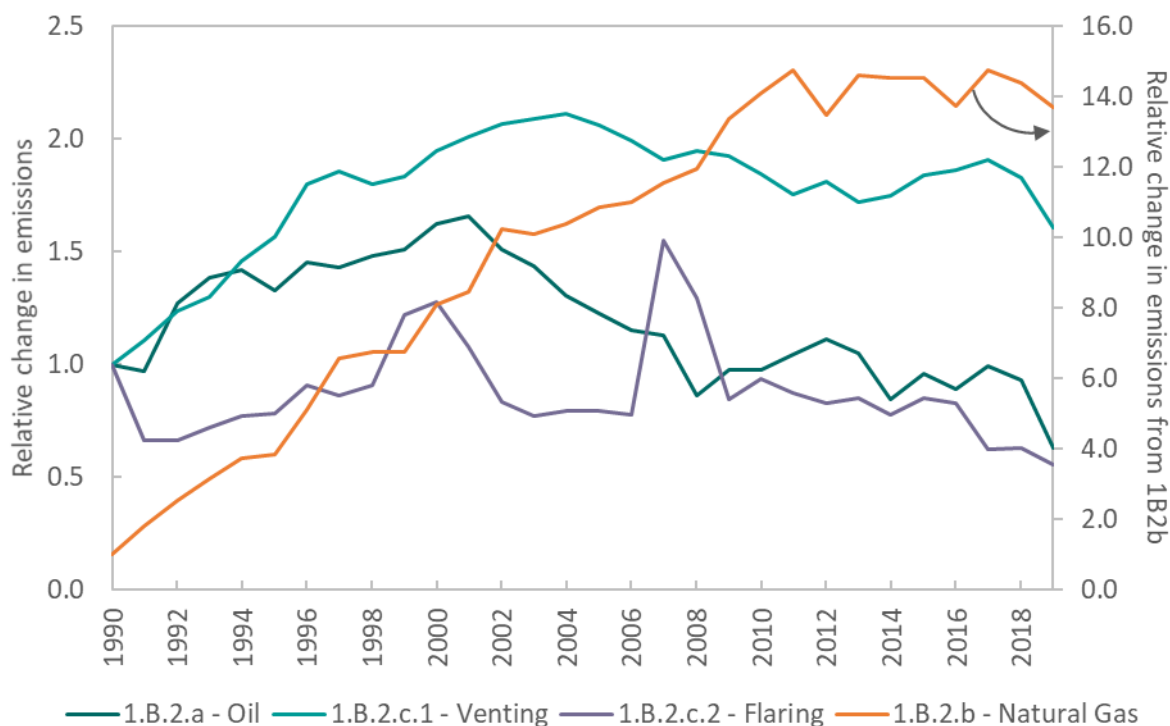


Figure 3.14. Relative change in 1.B.2 fugitive emissions in CO₂ equivalents from oil and gas related activities. 1990=1.

Source: Statistics Norway/Norwegian Environment Agency

3.4.1.2 Emissions from flaring in oil and gas exploration and production

In 2019, CO₂ equivalents emissions from flaring off shore contributed with 1.6 % to the total GHG emissions in Norway. The emissions were 56 % lower in 2019 than in 1990, whereas the oil and gas production was 73 % higher (Figure 3.15). The reduced emissions from flaring is partly explained by the introduction of tax on gas flared off shore from 1991 and that flaring off shore is allowed only for safety reasons. The amount of gas flared may fluctuate from year to year due to variation of start-ups, maintenance and interruption in operation. To minimize emissions from venting and flaring technical measures have been implemented. The venting rate is low due to strict security regulations. The giant leap in emissions from offshore flaring in 1999-2001 occurred because several oil/gas fields came into production in that period. The even larger increase in emissions from flaring in 2007-08, as seen in Figure 3.14, was due to start-up problems at a new LNG plant.

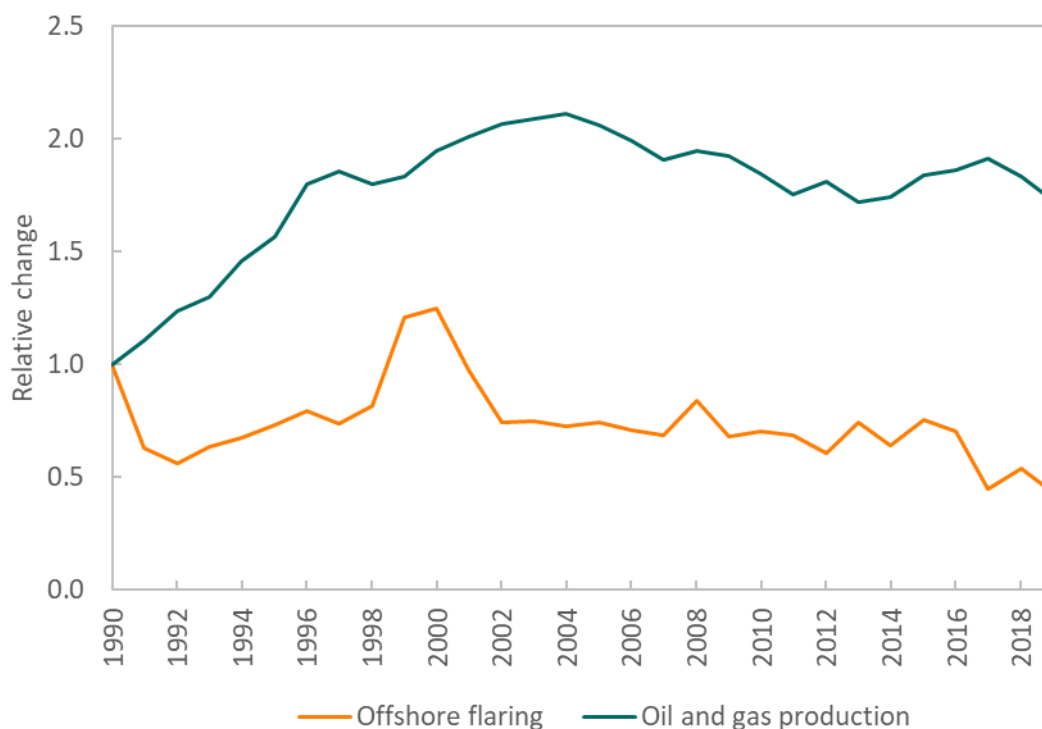


Figure 3.15. Relative change in CO₂ emissions from flaring off shore and total production of oil and gas (including NGL and condensate). 1990-2019. 1990=1.

Source: Statistics Norway/Norwegian Environment Agency

3.4.1.3 Number of exploration and development wellbores

Figure 3.16 shows the number of exploration wellbores on the Norwegian continental shelf in the period 1990-2019. The activity for exploration has been high most of the years with 1994, 1999, 2002-2004 and especially 2005 as years with low activity. In average 37 exploration wells have been drilled each year from 1990. The timeserie for all exploration wellbores is reported in CRF Reporter in 1B2a1 Exploration and therefore IE is reported in 1B2b1 Exploration.

The total numbers of development wellbores (production, observation and injection) are shown in Figure 3.17.

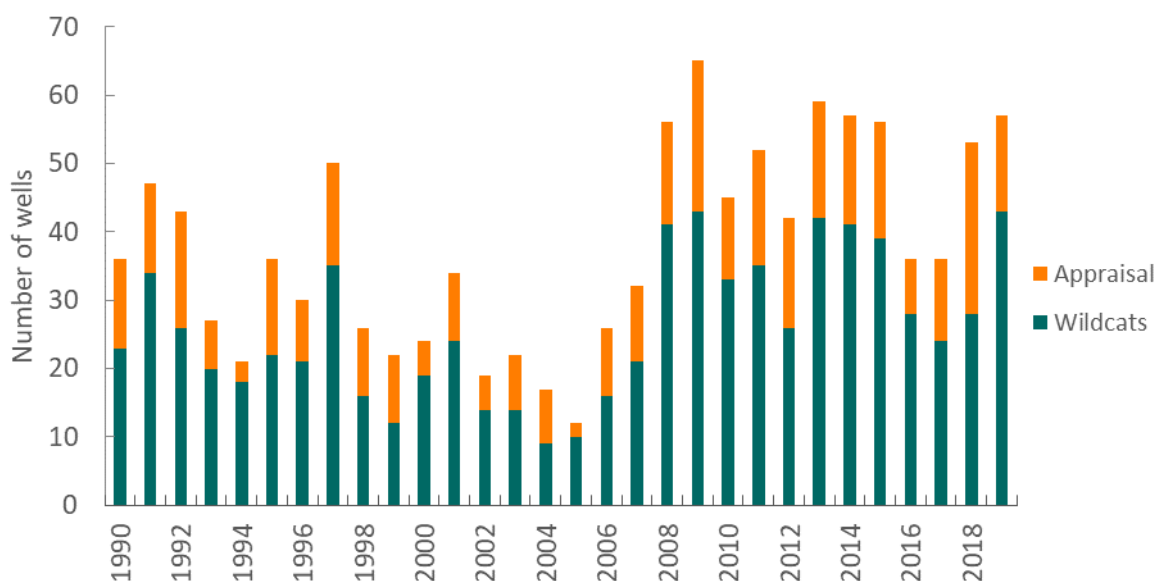


Figure 3.16. Exploration wellbores. Number of wildcats and appraisal wells started. 1990-2019.
Source: Norwegian petroleum directorate

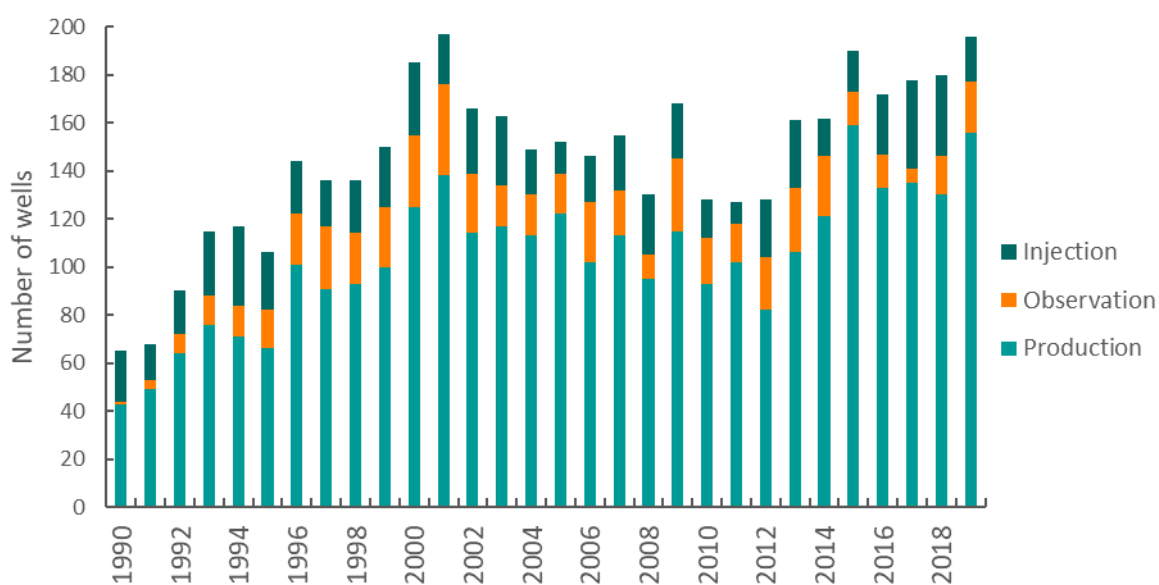


Figure 3.17. Development wellbores. Number of production, observation and injection wells. 1990-2019.
Source: Norwegian petroleum directorate

3.4.1.4 Overall description of methodology for fugitive emissions from fuels

Table 3.27 gives an overview over methodology (tier), EF and AD for each source category within the sector used in the calculations of the fugitive emissions of CO₂, CH₄, N₂O and NMVOC. The table shows if the EF and/or AD used in the calculation are CS or PS. The notation R/E in the table indicates that emission estimates is based on reporting from the entities (R) or calculated (E) by Statistics

Norway; see e.g. Section 3.4.4.2 about flaring. Basically emissions estimates up to about 2002 are carried out by Statistics Norway.

Fugitive and vented emissions from oil and gas activities are included in 1.B.2.c Venting. Flaring are reported in 1B.2.c Flaring and includes emissions from flaring at oil and gas fields off shore, gas terminals and refineries.

Fugitive emissions (gas leaks) from the following source categories are included in 1.B.2.c Venting and therefore the notation key is IE in CRF:

- exploration and production of oil
- exploration, production/processing and transmission of gas.

ERT's have questioned why we are not separating fugitive (diffuse) and vented emissions in the inventory. From our knowledge, fugitive emissions from off shore activities represent about 10 % of total fugitive and vented emission. This assumption is based on a survey performed in 2016 (Norwegian Environment Agency 2016). The inventory for fugitive and vented emissions are mostly based on reports from the field operators, see Table 3.28, and we have not information to separate the emissions between the two sources. In our judgement, the accuracy of the emissions will not improve if the emissions were distributed between the source categories 1B2a ii and 1B2b ii. The reporting is from our understanding also in accordance with the reporting guidelines.

Table 3.28 shows the shares of total CO₂, CH₄ and N₂O emissions in the sector that is based on reported and estimated estimates in 2018. From the table you can see that about 90 % of the CO₂ and 80 % of CH₄ emissions in the sector, included coal mining, are based on reports from the plants, mainly off shore installations. N₂O is based on estimates performed by Statistics Norway.

Sector 1.B.2.a Oil:

- CO₂: 89 % of the emissions in the source category are based on *reports*. The emissions are from a catalytic cracker at one oil refinery and indirect CO₂ emissions from loading and storage of crude oil. The emissions from the latter source category are estimated based on reported emission of NMVOC and CH₄.
- CH₄: 100 % is based on *reports* from refineries and oil and gas installations.

1.B.2.b Natural gas:

- CO₂: 100 % is *estimated* and is indirect CO₂ based on mostly reported CH₄ emissions from gas terminals
- CH₄: 65 % of the emissions is based on *reported* emissions from gas terminals.

1.B.2.c Venting and flaring:

- CO₂: 96 % of the emissions are based on *reports* mostly from the oil and gas installations.
- CH₄: 99 % of the emissions are based on *reported* emissions from the oil and gas installations.

Table 3.27. Fugitive emissions from oil and natural gas. Emission sources, compounds, methods, emission factors and activity data included in the Norwegian GHG Inventory.

B Fugitive emissions from fuels	CO ₂	CH ₄	N ₂ O	NMVOC	Method	Emission factor	Activity data
1.B.2.a Oil							
i. Exploration	IE	IE	NO	IE	Tier II	CS	PS
ii. Production	IE	IE	NA	IE	Tier II	CS	PS
iii. Transport	E	R/E	NA	R/E	Tier II	CS	PS
iv. Refining/Storage	R/E	R	NA	R	Tier II	CS	PS
v. Distribution of oil products	E	NA	NA	R/E	Tier II	C/CS	CS/PS
vi. Other	NO	NO	NA	NO			
1.B.2.b Natural gas							
i. Exploration	IE	IE	NA	IE	Tier II	CS	PS
ii. Production	IE	IE	NA	IE	Tier II	CS	PS
iii. Processing	IE	IE	NA	IE	Tier II	CS	PS
iv. Transmission and storage	IE	IE	NA	IE	Tier II	CS	PS
v. Distribution	IE	E	NA	IE	Tier II	OTH	CS/PS
vi. Other	E	R	NA	R	Tier II	CS	PS
1.B.2.c Venting							
i. Oil	IE	IE	NA	IE	Tier II	CS/PS	PS
ii. Gas	IE	IE	NA	IE	Tier II	CS/PS	PS
iii. Combined	R/E	R/E	NA	R/E	Tier II	CS/PS	PS
Flaring							
i. Oil (well testing)	R/E	E	E	R/E	Tier II	CS	PS
ii. Gas							
- Gas and oil fields	R/E	R/E	E	R/E	Tier II	CS	PS
- Gas terminals	R	R	E	R/E	Tier I	CS	CS
- Refineries	R	R	R/E	E	Tier I	CS	CS
iii. Combined	IE	IE	IE	IE	Tier I	CS	CS

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated by Statistics Norway (Activity data * emission factor). IE = Included elsewhere, NO = Not occurring, CS = Country specific, PS = Plant specific, Tier = the qualitative level of the methodology used, C=Corinair, OTH=Other.

Table 3.28. Fugitive emissions from oil and natural gas. Share of total CO₂, CH₄ and N₂O emissions in the sector based on estimated and reported emission estimates for 2019.

	CO ₂		CH ₄		N ₂ O	
	Estimated	Reported	Estimated	Reported	Estimated	Reported
1B Fugitive emissions from fuels	11 %	89 %	11 %	89 %	100 %	0 %
1.B.1.a Coal Mining	100 %	0 %	100 %	0 %		0 %
1.B.2.a Oil	16 %	84 %	0 %	100 %		0 %
1.B.2.b Natural gas	100 %	0 %	36 %	64 %		0 %
1.B.2.c Venting and flaring	6 %	94 %	1 %	99 %	100 %	0 %

3.4.2 Fugitive Emissions from Oil, 1.B.2.a (Key category for CO₂)

3.4.2.1 Description

1.B.2.a covers emissions from loading and storage of crude oil, refining of oil and distribution of gasoline.

Emissions from loading and storage of crude oil produced on the Norwegian continental shelf (NCS) are included in the Norwegian inventory. This include oil loaded from oil fields that spans over both the Norwegian and United Kingdom's continental shelf when loading takes place on the Norwegian side of the shelf.

Loading and storage of crude oil on the oil fields offshore and at oil terminals on shore causes direct emissions of CH₄ and indirect emissions of CO₂ from oxidized NMVOC and CH₄. Non-combustion emissions from Norway's two oil refineries (a third was closed down in 2000) include CO₂, CH₄ and NMVOC. It is important to have in mind that the source category 1.B.2.a.iv also includes CO₂ emissions from catalyst regeneration (coke burnoff) at the catalytic cracker at one refinery, see Section 3.2.2.2. Gasoline distribution causes emissions of NMVOC, which lead to indirect CO₂ emissions.

Particularly during loading of ships with oil and refined petroleum products, volatile organic compounds (VOCs) are released from the ship's cargo tanks to the atmosphere.

When shuttle tankers are loaded with oil from offshore installations, the atmosphere originally present in the empty cargo tanks will be evacuated as the oil is filled. The evacuated gas contains VOC-gas originally in the tanks prior to filling and VOC-gas that is evaporated from the loaded oil. A considerable effort has been made in reducing the possibility for such evacuated VOC gas to be emitted to atmosphere. This has resulted in several technologies implemented for VOC treatments on the ships. In the Norwegian sector about 20 ships are used. Each ship is equipped with a VOC treatment system. The selected system varies from ship to ship.

Loading and storage of crude oil, distribution of gasoline and direct CO₂ emissions from the catalytic cracking unit at one refinery during catalyst regeneration, are according to Approach 1 and 2 *key category* in level and trend for CO₂ and only in level for CH₄.

3.4.2.2 Methodological issues

Loading and storage of crude oil offshore and onshore

The general method for calculating emissions of CH₄ and NMVOC from loading and storage of crude oil are:

field specific amount of crude oil loaded and stored multiplied with field specific emission factors.

For the years 1990-2002 the emissions of CH₄ and NMVOC is calculated by Statistics Norway. The calculation is based on the field specific amounts of crude oil loaded and stored multiplied with field specific emission factors. Field specific activity data and emission factors used in the calculation were annually reported by the field operators. Since year 2000 an increasing share of the shuttle tankers have had installed vapor recovery units (VRU), and emissions from loading of crude oil on shuttle tankers with and without VRU are calculated separately for each field. In addition emission figures

were annually reported to the Norwegian Environment Agency and used in the QC of the emission figures calculated by Statistics Norway.

From 2003, emission of CH₄ and NMVOC from loading and storage of crude oil on shuttle tankers included in the GHG Inventory are based on reported emission figures from the oil companies. Emissions, activity and emissions factors with and without VRU are reported from each field operator into the database EPIM Environment Hub (EEH), previously Environmental Web. The database is operated by The Norwegian Oil Industry Association. The method for calculating the emissions is the same as for 1990-2002.

An agreement was established 25 June 2002 between the Norwegian Pollution Control Authority (now Norwegian Environment Agency) and VOC Industrial cooperation (a union of oil companies operating on the Norwegian continental shelf) aiming to reduce NMVOC emissions from loading and storage of crude oil off shore. So in addition, *also from 2003*, the emission of CH₄ and NMVOC from loading and storage of crude oil on shuttle tankers is reported annually to the Norwegian Environment Agency by the VOC Industrial cooperation. Reduction of NMVOC from buoy loading on the Norwegian continental shelf). The report include e.g. details of ships buoy loading and which oil fields the oil has been loaded /stored at, amount of oil loaded, EFs with and without VRU. The method for calculating the emissions is the same as for 1990-2002.

A programme on measurement and calculation to quantify emissions of methane and NMVOC from ship loading of crude oil has been established within the VOC Industrial cooperation (VOCIC). The operator must take part in the joint program to reduce emissions from loading of oil on the continental shelf. The annual report from the VOCIC shall explain, how the emissions are distributed on the individual loading points and how the emissions have been measured /calculated. Uncertainty in reported values must be determined and reported.

Emissions from storage of crude oil are reported by the operators in EEH. These figures were also reported in the VOCIC report until 2017.

Norway considers the method for calculating the CH₄ and NMVOC emissions from loading and storage of crude oil is consistent for the period 1990-2019.

Only emissions from loading and storage of the Norwegian part of oil production are included in the inventory.

For the two Norwegian oil terminals on-shore, the emissions from loading of crude oil are reported annually from the terminals to the Norwegian Environment Agency. At one of the terminals a VRU for recovering NMVOC was installed in 1996, and at the other, a VRU was installed in 2008. The efficiencies of the VRU's are about 80 % and 90 %, respectively. The calculation of the emissions of CH₄ and NMVOC at both terminals is based upon the amount of crude oil loaded and oil specific emission factor dependent of the origin of the crude oil loaded.

The reported indirect CO₂ emissions from the oxidation of CH₄ and NMVOC in the atmosphere for this source category is calculated by Statistics Norway, see Chapter 9.

Refining/Storage – 1.B.2.a.iv

The direct emissions of CO₂, CH₄ and NMVOC included in the inventory are reported by the refineries to the Norwegian Environment Agency. The direct CO₂ emissions reported in this sector originate

from catalyst regeneration (coke burn-off) in the catalytic cracking unit and the coke calcining kilns at one refinery. The emissions from the catalytic cracker are included in the Norwegian ETS and the emissions reported in source category 1.B.2.a.iv is from the ETS and is therefore regarded being of high quality. The CO₂ emissions from catalytic cracker and calcining kilns are calculated from the formula:

$$\text{tonne CO}_2 \text{ per year} = ((\text{Nm}^3 \text{ RG per year} * \text{volume\% CO}_2) / 100 * (\text{molar weight of CO}_2 / 22.4)) / 1000$$

- the amount of stack gas (RG) is measured continuously
- the density of the stack gas is 1.31 kg/Nm³
- volume percentage of CO₂ is based on continuously measurements. However, if the refinery can document that the volume percentage of CO₂ is not fluctuating more than 2 % from last year report it is not mandatory to have continuous measurements.

Statistics Norway calculates the indirect CO₂ from oxidized CH₄ and NMVOC.

Gasoline distribution – 1.B.2.a.v

NMVOC emissions from gasoline distribution are calculated from the amount of gasoline sold and emission factors for loading of tankers at gasoline depot, loading of tanks at gasoline stations and loading of cars.

3.4.2.3 Activity data

Loading and storage of crude oil off shore and on shore

The amount of oil buoy loaded and stored on vessels on the NCS is reported by the field operators into EEH and in an annual report to the Norwegian Environment Agency and the Norwegian Petroleum Directorate. The VOCIC reports the buoy data in their annual report to the authority (see 1.4.2.2). The amount of oil loaded on shuttle tankers with and without VRU is reported separately per vessel in the VOCIC report.

Before 2003, Statistics Norway gathered data on amounts of crude oil loaded at shuttle tankers and stored on storage vessels from the Norwegian Petroleum Directorate. The data from each field are reported monthly by the field operators to the Norwegian Petroleum Directorate on both a mass and a volume basis. The allocation of the amount of crude oil loaded at shuttle tankers and stored at storage vessels with or without VRU is from the annually report the field operators are committed to deliver to the Norwegian Environment Agency and the Norwegian Petroleum Directorate.

The amount of oil loaded at onshore oil terminals is also reported annually to the Norwegian Environment Agency and the Norwegian Petroleum Directorate.

The amount of crude oil buoy loaded and stored on vessels offshore and crude oil loaded and unloaded at an onshore oil terminals is reported for all years in source category 1.B.2.a.iii, as recommended by ERT in previous review reports.

Refining – 1.B.2.a.iv

The crude oil refined included in the CRF is crude oil converted in refineries from the Energy balance.

Gasoline distribution – 1.B.2.a.v

Gasoline sold is annually collected in Statistics Norway's sale statistics for petroleum products.

3.4.2.4 Emission factors

Loading and storage of crude oil offshore and onshore

From 1990 to 2002 emission factors used in the calculation of CH₄ and NMVOC emissions from loading and storage of crude oil offshore and onshore are field/plant specific and were reported to the Norwegian Environment Agency and the Norwegian Petroleum Directorate in an annual report. The Norwegian Environment Agency forwarded the emission factors to Statistics Norway that calculated the emissions.

The evaporation rate varies from field to field and over time, and the emission factors are dependent on the composition of the crude oil as indicated by density and Reid vapour pressure (RVP). The VOC evaporation emission factors are obtained from measurements, which include emissions from loading and washing of shuttle tankers. For some fields the emission factors are not measured, only estimated. The CH₄ content of the VOC evaporated is also measured so that total emissions of VOC are split between CH₄ and NMVOC.

The emission factors used by the field operators in their calculations is reported to the Norwegian Environment Agency and the Norwegian Petroleum Directorate. i.e. factors with and without VRU. They also the emissions between CH₄ and NMVOC. The emission factors are reported by the field operators into the database EPIM Environment Hub (EEH), previously Environmental web.

Loading on shore: Norway's two oil terminals has both installed VRU, which reduce NMVOC emissions from loading of ships at the terminals by about 80–90 %. However, the VRU technology is not designed to reduce methane and ethane emissions.

Refining/Storage – 1.B.2.A.iv

The CO₂ emissions from the catalytic cracker during catalyst regeneration are calculated as described above under Methodological issues. The CO₂ IEF in CRF is calculated from the emissions from catalytic cracking at one refinery and the amount of crude oil refined at three refineries up until 2002 and thereafter at two refineries. This may indicate a low IEF compared to other party's IEF, and, if so, it explains the low IEF.

The emission factor used in the calculation of methane emissions from the largest refinery is based upon measurements using DIAL (Differential absorption LIDAR). A new measurement program was initiated in 2009. An annual EF is deduced from the measured methane emissions and the crude oil throughput. The average EF for the period 2009-2013 is used for the years before the current program was initiated, i.e. 1990-2008.

Gasoline distribution – 1.B.2.a.v

Emission factor for NMVOC from filling gasoline to cars used in the calculations are from (EEA 2001) and is 1.48 kg NMVOC/tonne gasoline.

3.4.2.5 Uncertainties and time-series consistency

The uncertainty in the emission factors of methane from *oil loading* (Statistics Norway 2000) and NMVOC (Statistics Norway 2001c) is estimated to be $\pm 40\%$ and in the activity data $\pm 3\%$.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

3.4.2.6 Source-specific QA/QC and verification

Statistics Norway gathers data for the amount of crude oil loaded off and on shore from the Norwegian Petroleum Directorate. These data are reported monthly by the field operators to the Norwegian Petroleum Directorate. The activity data are quality controlled by comparing them with the figures reported in the field operator's annual report to the Norwegian Environment Agency and the Norwegian Petroleum Directorate. We have not found any discrepancy of significance between the data from the two data sources.

Statistics Norway's calculated emissions for 1990-02 are compared with the emission data that the field operators report to the Norwegian Environment Agency and the Norwegian Petroleum Directorate. We have not found any discrepancy of significance between the two emission calculations.

From 2003 the Norwegian Environment Agency annual compare data annually reported into the EW by the oil field operators with data from the report "VOC Cooperation. Reduction of NMVOC from buoy loading on the Norwegian continental shelf". If discrepancies are found between the two sets of data they are investigated and corrections are made if appropriate. If errors are found, the Norwegian Environment Agency contacts the plant to discuss the reported data and changes are made if necessary.

3.4.2.7 Category-specific recalculations

There have been no recalculations performed for this source category this year.

3.4.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.4.3 Fugitive Emissions from Natural Gas, 1.B.2.b (Key category for CH₄)

3.4.3.1 Description

Sector 1.B.2.b covers fugitive emissions of CH₄ and NMVOC and indirect emissions of CO₂ from the two gas terminals and emissions from *distribution* of natural gas. For 1.B.2.b.i Exploration and ii Production/Processing, see section 3.4.1.

The Norwegian gas system has two main parts: The extraction and export sector, including processing terminals and transmission pipelines handling large gas volumes, and a much smaller domestic network. Emissions from transmission, distribution and storage within the main

extraction/export system is reported in 1.B.2.b vi Other. Emissions from the domestic system is reported in 1.B.2.b v Distribution.

The rationale for this allocation is that emissions from transmission and storage in the extraction and export sector cannot be split from emissions from extraction and processing emissions at integrated facilities. The emissions from the domestic system might be split. However, the data in 1.B.2.b.iv *Transmission and storage* would then be misleading, as it would cover only a small fraction of Norwegian emissions for this activity. Thus, emissions from 1.B.2.b.iv are reported as "included elsewhere".

CH₄ from natural gas is according to Approach 2 *key category* with respect to trend.

3.4.3.2 Methodological issues

Gas terminals

Fugitive emissions of CH₄ and NMVOC from gas terminals are annually reported to the Norwegian Environment Agency.

Emissions from gas terminals includes CH₄ and NMVOC and hence indirect CO₂. The methane and NMVOC emissions is either caused by point sources (e.g. dedicated natural gas vents, waste water treatment plants, storage tanks and loading of hydrocarbon products on vessels), by diffuse emission from valves, fittings and instruments in the hydrocarbon containing process systems, or from accidental leakages.

The emissions are calculated based on monitoring and/or calculation. Diffuse emissions from equipment units are recorded in the leak detection and maintenance program. The number of sealed and leaky equipment units is collected two times a year and the average number of the counting is used in the calculation. It is assumed in the calculation figures that a leakage has lasted the whole year if not the opposite is documented.

Gas distribution

Norway has chosen to calculate data for gas transmission and distribution based on the default emission factor from the IPCC 2006 Guidelines. This was decided as conclusion to the discussion with the expert review team during the review of NIR 2016

Only emissions of CH₄ are reported in 1.B.2.b.v. CO₂ emissions are reported as "included elsewhere". According to the energy statistics, the total consumption data refer to amounts fed into the domestic transmission and distribution systems. The same activity data are used for calculating emissions from combustion of the natural gas. Any carbon leakage before combustion would thus be included as CO₂ in the combustion emissions in 1A. This applies to both direct emissions of CO₂ and indirect CO₂ emissions from CH₄ leakage. Direct emissions of CO₂ are likely to be very small: Using the default values from IPCC (2006) they would be 25 tonnes or less throughout the time series. There was no activity in this sector until 1994.

3.4.3.3 Activity data

Activity data are sampled through the terminals measuring and maintenance program which aim is to reduce leakage.

Gas distribution

Data on use of natural gas from the energy statistics are used. From the total domestic consumption including energy sectors the following consumption is excluded:

- Consumption in the gas extraction and processing industry, offshore and onshore, whose emissions from transport is included in 1.B.2.b.vi *Other*
- Consumption for methanol production, whose emissions from transport is included in 2.B.8.a *Methanol*. The plant has its own gas pipeline from an offshore gas field, and emissions from transmission is included with other process emissions at the plant.

The remaining consumption of natural gas is distributed to final consumption by pipeline or LNG systems. An increasing fraction of the consumption is LNG.

The same activity data are used for transmission and distribution. The factors from IPCC (2006) shown below actually refer to amount of *marketable gas* (transmission/storage) and *utility sales* (distribution).

3.4.3.4 Emission factors

Gas distribution

Emission factors from IPCC (2006) are used for the emission estimates, as shown in Table 3.29. The factors refer to pipeline distribution. As no tier 1 methodology was available for LNG distribution, and data for a tier 2 or 3 approach could not be obtained within the available time frame, the factors are used for all Norwegian activity as defined above.

Table 3.29. Emission factors for gas distribution.

Category	Subcategory	Emission source	Value	Selected value	Uncertainty
Gas Transmission and Storage	Transmission	Fugitives	6.6 E-05 to 4.8 E-04	2.73 E-04	±100%
		Venting	4.4 E-05 to 3.2 E-04	1.82 E-04	±75%
	Storage	All	2.5 E-05	2.5 E-05	-20 - 500%
Gas Distribution	All	All	1.1 E-03	1.1 E-03	-20 - 500%

Source: IPCC (2006), vol 2 Energy, table 4.2.4.

3.4.3.5 Uncertainties and time-series consistency

The uncertainty in the emission factors for fugitive methane from natural gas is estimated to be - 50/+100 % and in the activity data ± 3 %.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

3.4.3.6 Source-specific QA/QC and verification

Reported emissions are compared with previous years' emissions.

3.4.3.7 Category-specific recalculations

1B2B6 Other

3.4.3.8 Correction of a bug that caused error in activity data for 2017-2018. Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.4.4 Fugitive Emissions from Venting, 1.B.2.c Venting (Key category for CO₂ and CH₄)

3.4.4.1 Description - Venting

The sector 1.B.2.c *Venting* includes emissions of CH₄ and NMVOC and hence indirect CO₂. The methane and NMVOC emissions from the upstream oil and gas activity is either caused by dedicated natural gas *vents*, by *fugitive* (diffuse) emissions leaking out from valves, fittings and instruments in the hydrocarbon containing process systems, or from *accidental* leakages. The major source is cold venting of CH₄ and NMVOC.

Venting of CH₄ and NMVOC occurs at oil fields, gas fields and combined oil/gas fields and depends on planned system design and measures implemented. The production facilities on the Norwegian continental shelf (NCS) have been assessed individually to identify and map their respective sources of methane and NMVOC emissions. The annual emission inventory for *venting* from each petroleum facility is quantified (calculated) using methods currently available for each individual source.

Norway will report emissions from venting and diffuse emissions separately in CRF table 1.B.2 from 2022. Furthermore, we will consider different options for distinguishing emissions between oil and gas sources. However, most petroleum facilities on the Norwegian continental shelf will handle a combination of oil and gas, and it is therefore challenging to truly differentiate between oil and gas as sources for the emissions.

Sources of fugitive emissions of hydrocarbon gases can be divided into two emission categories:

- a. **Diffuse emissions.** These are leaks of natural gas directly into the atmosphere through valves and seals, hoses and flexible piping, as well as evaporation from hydrocarbon liquids and from cuttings. Diffuse emissions can never be fully eliminated, but can be minimised by use of good/appropriate materials, equipment and design, as well as through good operating procedures. Diffuse emissions can occur anywhere on the facility where there is hydrocarbon gas.
- b. **Venting/cold venting/cold flaring.** These emissions are hydrocarbon-containing gases, emanating from various processes or sub-processes at the facilities, and routed to the atmosphere as a result of planned and selected operational solutions. Emission from *vents* is intentional and involve a dedicated pipe from which volatile hydrocarbons are released into the open air. Emissions from such vents can originate from one or more emission sources and would normally imply a planned system design, i.e. being an integrated part of the facility's construction. Venting (direct emissions) as a solution may be selected for several reasons; safety issues, high levels of inert gases (mainly nitrogen) in the gas, pressure

conditions of the facility or purely cost-related preferences (very expensive to eliminate/reduce emissions relative to the amount of emissions) or a combination of this. In many cases venting can be avoided by good design. The options may be recycling of gas or flaring. Environmentally, recycling is the best solution, but flaring may be preferable because the greenhouse effect of the products of combustion are significantly lower than for hydrocarbon gases. Some of the operational emissions of hydrocarbon gases are more or less impossible to eliminate because technical solutions are not available or because potential solutions are very costly.

Many of the predominant emission sources can theoretically be recycled. The study has shown that recovery of such waste gases is a well-proven technique. Recovery is the chosen disposal solution for many of these emission sources on some installations. Technical or cost-related restrictions on the facilities without recovery may have made such action unfavourable.

Venting and other emissions connected to CCS is reported in 1C. See Section 3.5 and Annex IV CO₂ capture and storage at the oil and gas production field Sleipner Vest and Hammerfest LNG (Snøhvit gas-condensate field) for description of this source. Individual permits pursuant to the Pollution Control Act regulate all offshore oil and gas fields. Installations built after 2005 have specific methane emission limit values (ELV) in their permits. NEA has started a process aiming to set methane ELVs in permits for installations built before 2005, since we now have sufficiently good emission data based on the new reporting regime implemented in 2017.

The operators of oil and gas fields at the Norwegian Continental Shelf (NCS) report their emissions to NEA on annual basis (according to requirements in the "HSE-regulations". The HSE-regulations can be downloaded from the websites of the Petroleum Safety Agency: [PDFs of regulations \(ptil.no\)](https://www.ptil.no). The reporting is mandatory and regulated by the Norwegian Pollution Control Act and associated official guidelines (M-107) issued by NEA.

Section 34 c of the "Management regulation" deals with reporting to NEA:

c) annual report in accordance with the Norwegian Environment Agency's *Guidelines for reporting from the petroleum activities offshore (M-107) (in Norwegian only)*. Deadline for reporting is the 15th of March the following year. The reporting shall take place using the EPIM Environment Hub (EEH). Complete quality assured reports and underlying data shall be available for the Norwegian Environment Agency before expiration of the reporting deadline.

CO₂ and CH₄ from venting and flaring is according to Approach 1 and 2 *key category* with respect to both level and trend.

3.4.4.2 Methodological issues - Venting

Emissions of CH₄ and NMVOC from cold venting and diffuse emissions for each field are reported annually to the Norwegian Environment Agency from the field operator. The indirect CO₂ emissions are calculated by Statistics Norway.

A new method for calculation and reporting of venting and diffuse emissions from offshore oil and gas production fields is used in the field operators annual report from 2017 onwards. For the years 1990-2016 recalculated emission estimates were reported in NIR 2020. The new timeseries is

assumed to be consistent throughout the reporting period. The method for 1990-2016 is explained at the end of this sub-chapter. First, we will explain the new method for estimation and reporting of emissions.

Methodology for quantifying the emissions from venting

The method used for quantifying fugitive emissions from Norwegian offshore oil and gas production has recently been reviewed. Fugitive emissions of methane are calculated using a so-called "bottom-up" method.

To improve the understanding of fugitive emissions of methane and NMVOC (i.e. cold venting and diffuse emissions) from the upstream oil and gas facilities on the Norwegian Continental Shelf (NCS), the Norwegian Environment Agency (NEA) conducted a study in October 2014 to March 2016. Reports from the study (Add Novatech AS 2016 a-c).

The study identified a total of 48 potential sources. This is partly because the 13 former emission sources have been broken down into sub-sources and partly because new sources have been identified. The contribution from several of the "new" potential emission sources was found to be insignificant.

Based on the outcome of the study, dedicated methodologies are recommended for the individual emission sources (and sub-sources), see *Table 3.30* Generic methods (GM) are recommended to ensure consistency in the calculation over time and across facilities. However, facility specific quantification methods (FSM) are recommended for some processes. That applies particularly to emission sources with such great variations and complexity that generic methods might easily yield inaccurate results, and to those found only on one or a few facilities, see *Table 3.30*.

New, not yet identified emission sources may be anticipated on future installations. In such cases, the recommendation is that the relevant operator establishes new facility-specific emission quantification methods for the source(s) in question.

For some processes/sub-processes, a combination of emission factors and activity factors is recommended. The activity factor which control emissions could, for example, be produced water volume and the number of wellbores. Otherwise, the methods may vary widely:

- measurement/sampling
- process simulations / use of special computer programmes
- utilising available registered measurement data
- logging of incidents (for batch emissions)
- supplier data.

The oil and gas production facilities on the Norwegian continental shelf (NCS) have been assessed individually to identify and map their respective sources of methane and NMVOC emissions.

The annual emission inventory for *venting* from each petroleum facility is quantified (calculated) using methods currently available for each individual source (Norwegian Oil and Gas 2021). For some vents, the emissions are measured using flow meters. Emissions that cannot be measured are determined by means of emission factors, by process simulation or by using tailor-made software or by other adequate methods. All quantification methods used to establish vented methane emission inventories are subject to significant uncertainties, spanning from a few percent to several tens of

percent for single sources. The largest percentages of uncertainty are those for emission sources with small emissions.

Diffuse emissions (leaks of natural gas directly into the atmosphere) are quantified according to the "OGI leak / no leak" method, where high-sensitivity IR cameras are used to detect small gas leaks (see subchapter 3.11.2 in Norwegian Oil and Gas (2021)). All the facilities on the NCS are scanned with such cameras on an annual or semi-annual basis. This is also the case for the onshore oil and gas facilities (refineries and gas terminals). The operators offshore are required to use the new quantification methodologies in their annual report to the Norwegian Environment Agency from the 2017 reporting year.

The Norwegian Environment Agency is in a continuous dialog with the industry to identify potentials for improvement and further work on optimizing the methodology used.

Table 3.30, Table 3.31 and Table 3.32 illustrate the details in the annual report from the operators based on the study (Add Novatech AS 2016 a-c). Small discrepancies between CRF data and these tables are due to difference in updating status, etc.

"All" potential sources were registered during the survey, regardless of the magnitude of their emissions, because it is as important to document that a source is small (or negligible) as it is to document that it is large. As a result, several "new" emission sources not covered in the current reporting regime were identified. Of equal importance was the discovery that many of the "old" sources consist in reality of several partly or fully independent sub-sources. The survey identified the importance of splitting some sources into such sub-sources – partly because the waste gas they emit was handled differently and partly because some of the sub-sources account for significant emission quantities.

The survey also established that some of the "new" sources/processes have historically been under the operator's radar. This may explain why information available from the operator for evaluating emissions from these sources was less relevant than for sources which had previously been in focus. A total of 48 processes/sub-processes producing HC waste gases which could potentially be emitted to the atmosphere were identified during the survey.

National Inventory Report 2021 - Norway

Table 3.30. Identified potential emission sources and overview of proposed emission quantification methods. GM=Generic method, FSM=facility specific method.

Year	Source ID	Main source	Sub source	Method category	General definition
2019	1.1	Measured emissions	Measured common vent	GM	Waste gas metering/determining flow rate
2019	10.1	Triethyleneglycol (TEG) regeneration	TEG degassing tank	FSM	Dedicated computer programme (GRI-GLYCalc, for example)
2019	10.2	Triethyleneglycol (TEG) regeneration	TEG regenerator	GM	Analysis of TEG solution, alternatively the GRI-GLYCalc software
2019	10.3	Triethyleneglycol (TEG) regeneration	Stripping gas	GM	Stripping gas flow rate
2019	20.1	Monoethyleneglycol (MEG) regeneration	MEG degassing tank	GM	Recognised computer programmes (GRI-GLYCalc, MultiPro Scale, etc.)
2019	20.2	Monoethyleneglycol (MEG) regeneration	MEG regenerator	GM	Recognised computer programmes (GRI-GLYCalc, MultiPro Scale, etc.)
2019	20.3	Monoethyleneglycol (MEG) regeneration	Stripping gas	GM	Stripping gas flow rate
2019	30.1	Amine regeneration	Amine degassing tank	FSM	Established by each operator
2019	30.2	Amine regeneration	Amine regenerator	FSM	Established by each operator
2019	40.1	Produced water handling	Produced water degassing	GM	Based on the pressure reduction and produced water volume
2019	40.2	Produced water handling	Flotation tank / CFU	GM	Based on the upstream pressure and produced water volume
2019	40.3	Produced water handling	Flotation gas	GM	Hydrocarbon flotation gas flowrate
2019	40.4	Produced water handling	Discharge caisson	GM	Based on the upstream pressure and produced water discharge volume
2019	50.1	Centrifugal compressor sealant oil	Degassing pots	FSM	Established by each operator
2019	50.2	Centrifugal compressor sealant oil	Sealing oil retention tank	FSM	Established by each operator
2019	50.3	Centrifugal compressor sealant oil	Sealing oil storage tank	FSM	Established by each operator
2019	60.1	Piston compressor	Separator chamber	FSM	Simulations, vendor data, etc.
2019	60.2	Piston compressor	Crank shaft housing	FSM	Simulations, vendor data, etc.
2019	70.1	Dry compressor seals	Primary seal gas	GM	Seal gas metering/supplier data
2019	70.2	Dry compressor seals	Secondary seal gas	GM	Seal gas metering/supplier data
2019	70.3	Dry compressor seals	Leakage of primary seal gas	GM	Seal gas metering/supplier data
2019	80.1	Flare gas that does not burn	Extinguished flare and igni	GM	Logging of time with unignited flaring/flare gas metering
2019	80.2	Flare gas that does not burn	Non-flammable flare gas	FSM	Established by each operator
2019	80.3	Flare gas that does not burn	Inert gas flushed open flare	GM	Flare gas metering
2019	90.1	Leaks in the process	Larger gas leaks	GM	Emission rate, duration, volume (current practice)
2019	90.2	Leaks in the process	Small gas leaks	GM	OGI "leak/no leak" method
2019	100.1	Purge and blanket gas	Purge and blanket gas	GM	Purge/blanket gas metering/flow rate determination
2019	110.1	Gas analysers and test stations	Gas analysers and test stations	GM	Slipstream flowrate
2019	120.1	Drilling	Drilling	GM	Emission factor per completed wellbore
2019	130.1	Storage tanks for crude oil at FPSOs	Gas freeing in connection with	GM	Storage tank volume
2019	130.2	Storage tanks for crude oil at FPSOs	Abnormal operating situations	FSM	Established by each operator
2019	140.1	Gas freeing of process systems	Gas freeing of process systems	GM	Volume of process plant
2019	900.1	General addition	FPSO	GM	Percentage of other emissions
2019	910.1	General addition	Fixed facilities	GM	Percentage of other emissions

Source: Add Novatech AS (2016d) and Norwegian Oil and Gas (2021) .

National Inventory Report 2021 - Norway

Table 3.31. Venting emissions from offshore oil and gas production in 2019. Reported by field operators.

Source ID	Main source	Sub source	CH ₄ emissions (tonnes)	nmVOC emissions (tonnes)	Emissions of CO ₂ equivalents (tonnes)
1.1	Measured emissions	Measured common vent	1922	4007	62146
10.1	Triethyleneglycol (TEG) regeneration	TEG degassing tank	0	5	17
10.2	Triethyleneglycol (TEG) regeneration	TEG regenerator	60	643	3081
10.3	Triethyleneglycol (TEG) regeneration	Stripping gas	215	656	7407
20.1	Monoethyleneglycol (MEG) regeneration	MEG degassing tank	0	0	0
20.2	Monoethyleneglycol (MEG) regeneration	MEG regenerator	4	228	615
20.3	Monoethyleneglycol (MEG) regeneration	Stripping gas	0	210	462
30.1	Amine regeneration	Amine degassing tank	0	0	0
30.2	Amine regeneration	Amine regenerator	0	0	0
40.1	Produced water handling	Produced water degassing tank	0	0	0
40.2	Produced water handling	Flotation tank / CFU	250	63	7088
40.3	Produced water handling	Flotation gas	0	0	0
40.4	Produced water handling	Discharge caisson	1205	304	34116
50.1	Centrifugal compressor sealant oil	Degassing pots	0	0	7
50.2	Centrifugal compressor sealant oil	Sealing oil retention tank	1	1	43
50.3	Centrifugal compressor sealant oil	Sealing oil storage tank	2	1	48
60.1	Piston compressor	Separator chamber	35	32	1033
60.2	Piston compressor	Crank shaft housing	16	19	490
70.1	Dry compressor seals	Primary seal gas	962	551	27898
70.2	Dry compressor seals	Secondary seal gas	19	15	571
70.3	Dry compressor seals	Leakage of primary seal gas to secondary vent	128	116	3810
80.1	Flare gas that does not burn	Extinguished flare and ignition of flare	294	261	8723
80.2	Flare gas that does not burn	Non-flammable flare gas	200	274	6153
80.3	Flare gas that does not burn	Inert gas flushed open flare	282	207	8285
100.1	Purge and blanket gas	Purge and blanket gas	587	540	17487
110.1	Gas analysers and test stations	Gas analysers and test stations	28	21	828
130.1	Storage tanks for crude oil at FPSOs	Gas freeing in connection with tank inspection	111	77	3250
130.2	Storage tanks for crude oil at FPSOs	Abnormal operating situation	2	1195	2682
140.1	Gas freeing of process systems	Gas freeing of process systems	24	104	904
Totals			6349	9530	197145

Table 3.32. Diffuse emissions from offshore oil and gas production in 2019. Reported by field operators.

Source ID	Main source	Sub source	CH ₄ emissions (tonnes)	nmVOC emissions (tonnes)	Emissions of CO ₂ equivalents (tonnes)
90.1	Leaks in the process	Larger gas leaks	1	0	26
90.2	Leaks in the process	Small gas leaks	301	288	8973
120.1	Drilling	Drilling	47	47	1393
900.1	General addition	FPSO	23	54	753
910.1	General addition	Fixed facilities	59	81	1818
Totals			430	470	12963

1990-2016 time series

Method for calculating timeseries 1990-2016 for venting and diffuse emissions:

$$\text{Emissions per year} = \text{Oil and gas production (in Sm}^3 \text{ oil equivalents), totals sold per year} * \text{average emissions per oil equivalent 2017-2018}$$

We have considered different issues before we chose the used method for recalculation for the timeseries:

- We checked if emission factors for gas and oil fields differed and found that there wasn't any relationship between emission factors and gas share of the total production, see Figure 3.18. Three fields that have very low emission factor have emissions from movable installations only. The emission factor for most fields are in between the IPCC (2006) tier I emission factors for oil production and for gas production, where the former is the largest. See Figure 3.18.
- We checked whether scaling the reported emissions estimated with old method with new estimates with new methodology would be suitable. There were large changes in emissions when converting to new methodology for several installations and therefore we considered scaling of emissions not being usable.
- The new method we have used to prepare the new timeseries is not taking into account improvements in technology during the period. We have assumed same emissions per unit produced oil equivalent for the whole timeseries. In reality it is most probably that there has been technology improvements and if so, we might underestimate the emissions early in the timeseries. It is an open question if we should have adjusted the emissions the first years of the inventory but due to lack of available data we have not done so.

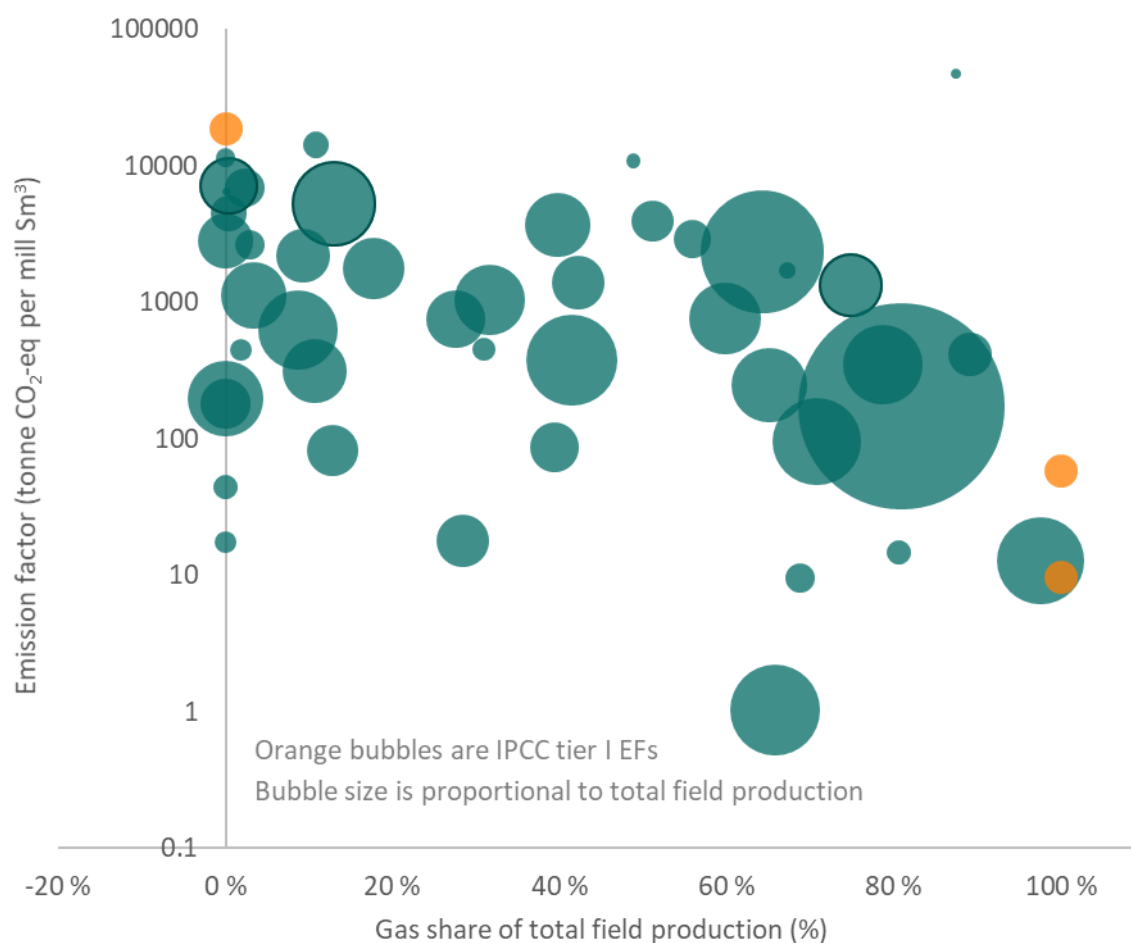


Figure 3.18. Relationship between emission factor for fugitive emissions in tonne CO₂ equivalents per mill Sm³ and gas share of total field production (2019). Each bubble represents a gas/oil field, and the bubble size is proportional to the total field production. IPCC tier I emission factors (orange bubbles) are added as a reference. The bubble size of the IPCC factors corresponds to a field production of 1 mill Sm³. For further information see guidelines in Norwegian Oil and Gas (2021).

3.4.4.3 Activity data – Venting

Activity data are used by operators to estimate and report emissions from e.g. produced water degassing tank (accumulated quantity of produced water through the degassing point during the reporting period), common vent (e.g. volume of natural gas and volume waste gas from source quantified by source quantification) and drilling (number of wellbores), see guidelines in Norwegian Oil and Gas (2021). Only emissions are reported by the operators.

3.4.4.4 Emission factors – Venting

Emissions factors are used for estimating and reporting emissions from individual sources, e.g. small gas leaks, drilling and produced water (grams methane and grams NMVOC per m³ produced water through the degassing point and per bar pressure drop from nearest upstream degassing point), see

guidelines (Norwegian Oil and Gas 2021).

3.4.4.5 Uncertainties and time-series consistency - Venting

The uncertainty in CH₄ and NMVOC emissions from venting and, hence, in the indirect emissions of CO₂, is much higher than for flaring.

All uncertainty estimates for this source are given in Annex II.

3.4.4.6 Source-specific QA/QC and verification - Venting

The requirements in the "Management Regulation" 34c (see above) text above refers to QC within the reporting company as well as QC by the Norwegian Oil and Gas Association (NOROG).

The annually reports from the operators are quality checked by NEA. This includes for instance crosschecking of reported CO₂ emission data against ETS-reports and crosschecking of reported fugitive emissions (methane and NMVOC) against data reported in EPIM EEH by the operators. Annual emissions from loading of crude oil onto shuttle tankers on the NCS are reported by the VOCIC. The VOCIC reports is available in Norwegian.

We are also evaluating historical trends by looking at excel-plots and figures generated from EEH. Results which deviates from previous reports are then easily identified and followed up against the operator. This might lead to corrections in EEH.

In the auditing of the reported emissions, we have special focus on e.g. field specific methods, sources with high emission on the specific field and leakages.

3.4.4.7 Category-specific recalculations

There have been no recalculations performed for this source category this year.

3.4.4.8 Category-specific planned improvements - Venting

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.4.5 Fugitive Emissions from Flaring, 1.B.2.c Flaring (Key category for CO₂ and CH₄)

3.4.5.1 Description – Flaring

The sector *1.B.2.c Flaring* includes emissions from flaring of gas offshore during extraction and production, at gas terminals and at refineries. Emissions of CO₂, CH₄ and N₂O from flaring of oil when well-testing is reported in sector 1.B.2.c flaring.

Most of the emissions in sector *1.B.2.c Flaring* come from flaring of natural gas offshore (during well testing, extraction, production and pipeline transport) and at gas terminals, and flaring of refinery gas at the refineries. There is some flaring of oil in connection with well testing – amounts flared and emissions are reported to the Norwegian Petroleum Directorate and the Norwegian Environment Agency.

CO₂ and CH₄ from venting and flaring is according to Approach 1 and 2 *key category* with respect to

both level and trend.

The petroleum Act states that flaring is prohibited unless for safety reasons. Permits are granted on a case-by-case basis on technical and safety grounds. This regime is a main reason why the flare gas volumes emitted from upstream oil and gas installations in Norway are less than 1/3 of the global average.

The CO₂ Tax Act introduced in 1991 is a tax on the burning of oil and gas in the offshore petroleum industry, giving rise to further reductions of flaring and cold venting.

Another instrument is the *Greenhouse Gas Emission Trading Act*.

Norway is a part of the harmonized EU ETS. Norway has implemented the EU ETS regulations.

3.4.5.2 Methodological issues - Flaring

Flaring of gas off shore - CO₂

The general method for calculating CO₂ emissions from flaring off shore is the amount of gas flared at each field multiplied by field specific emissions factors.

Gas specific data about the gas flared is not available for all flares and years. Therefore the method used for calculating emissions for this source category is not exactly the same for all years.

Estimations of CO₂ 1990-2007.

For the period 1990-2007 the emissions is estimated from the amount of gas flared per field and emission factor based on EU ETS data for 2013. See information below in sub-chapter Emission factors about the emission factors that are used.

Estimations of CO₂ after 2007.

The EU ETS data are reported annually to the Norwegian Environment Agency. From 2008, emissions of CO₂ from flaring used in the inventory is estimated as follows:

- Reported EU ETS emissions from flares based on CMR data are used unchanged
- Fields where some flares are with and some are without CMR data: An average EF for the field based on the CMR data for 2014 is calculated and used for the flares using default EF. For the first years with EU ETS this method is often used for the fields as a whole and thereafter up to 2014 to a lesser degree
- Gas fields with flaring but without any CMR data in 2014: The average emissions factor for 2014 of 2.694 CO₂ per Sm³ based on all CMR data is used.
- For the years after 2014, the same procedure is used for each new year, but the time series is not recalculated annually.

We consider that the method is consistent for all years.

Estimations of CH₄ and N₂O from flaring of gas off shore

Estimated emissions of CH₄ from flaring of gas off shore is calculated by Statistics Norway for 1990-2002 and is thereafter based on reported emission data from the field operators to the Norwegian

Petroleum Directorate and the Norwegian Environment Agency. N₂O emissions from flaring is estimated by Statistics Norway for all years.

Well testing

Emissions of CH₄ and N₂O from flaring of *oil in well testing* is estimated for all years by Statistics Norway based on the amount of oil well tested reported annually by the field operators to the Norwegian Petroleum Directorate and the Norwegian Environment Agency. The same emission factors are used for the whole period. CO₂ emissions from well testing is based on the plants annual report.

Gas terminals

Emissions of CO₂ from flaring at the four *gas terminals* that is included in the inventory are reported from the plant.

Refineries

The *refineries* reports annually CO₂ emissions from flaring to the Norwegian Environment Agency. The emissions are calculated by multiplying the amount of gas flared with plant specific emission factors. See additional information section **3.2.1.2**.

3.4.5.3 Activity data - Flaring

Amounts of gas flared at offshore oil and gas installations are reported on a monthly basis by the operators to the Norwegian Petroleum Directorate.

Amounts of gas flared at the four gas terminals are reported to the Norwegian Petroleum Directorate and the Norwegian Environment Agency.

Amounts of refinery gas flared are found by distributing the total amounts of refinery gas between different combustion technologies by using an old distribution key, based on data collected from the refineries in the early 1990s. This distribution is confirmed in 2003.

3.4.5.4 Emission factors - Flaring

Flaring off shore – CO₂

It is mandatory for oil and gas field operators included in the EU ETS to use field or flare specific emissions factor in the calculation of CO₂. If not flare specific factor is used the default emissions factor is 3.73 kg CO₂ per Sm³. The default emission factor is often considerable higher than measured emission factors. This has motivated the field operators to establish flare and field specific emissions factors. So in 2013, there are flare specific factors for a majority of the flares.

The field specific factors are estimated in a model developed by the Christian Michelsen Research (CMR) institute. The estimations are based on measurements with ultrasound of mass and volume on each flare.

There are several flares on a field but flare specific emission factors are not estimated for all flares. For each field it is estimated a field specific emission factor based on the flares with measurement data. For 2013, it is also calculated an average emissions factor of 2.637 kg CO₂ per Sm³ for all flares at all fields with measurements data.

Emissions factors 1990-2007

An annual emission factor is estimated from the field specific CMR measurements from 2013 weighted with the amount of flared gas for each field. The amount of gas for 1990-99 are from the Norwegian Petroleum Directorate and from Environmental Web/EPIM Environment Hub (EEH) for 2000-2015.

Emissions factors after 2007

For the years after 2007 there is information in the EU ETS about each single flare. At most fields there are a mixture of flares with CMR emission factors and default factors.

The emission factors used for calculation of emissions after 2007 is explained in sub-chapter “*Estimations of CO₂ after 2007*” above.

Table 3.33 presents the average EF for flaring off shore for the period 1990-2016.

Gas terminals

In Table 3.33, the CO₂ emission factors for flaring at one gas terminal are shown. The CO₂ emissions from flaring at that gas terminal were in 2016 slightly more than 50,000 tonne.

Well testing

Emission factors used in the calculations for well testing are shown in Table 3.34. During the review of the 2008 inventory submission the expert review team raised question to that CH₄ and N₂O from well testing off shore were not included in the inventory. Norway then estimated the emissions of CH₄ and N₂O and presented the result for the expert review team. The emission estimates was for the first time included in the inventory in the 2010 submission.

Table 3.33. Emission factors for flaring of natural gas at off shore oil fields and one gas terminal on shore. 1990-2019

	Average emission factor for flaring at one gas terminal	Average emission factor for flaring off shore
	<i>tonne CO₂ /tonne natural gas</i>	<i>kg CO₂/Sm³ natural gas</i>
1990	2.7	2.70
1991	2.7	2.66
1992	2.7	2.73
1993	2.7	2.80
1994	2.7	2.79
1995	2.7	2.69
1996	2.7	2.66
1997	2.7	2.69
1998	2.7	2.74
1999	2.7	2.75
2000	2.7	2.73
2001	2.7	2.65
2002	2.7	2.68
2003	2.7	2.63
2004	2.7	2.63
2005	2.7	2.62
2006	2.69	2.63
2007	2.67	2.66
2008	2.67	2.64
2009	2.67	2.85
2010	2.65	2.89
2011	2.76	2.93
2012	2.75	2.80
2013	2.62	2.71
2014	2.59	2.77
2015	2.53	3.03
2016	2.59	3.16
2017	2.54	2.65
2018	2.65	2.92
2019	2.64	2.83

Source: Norwegian Environment Agency/Norwegian Petroleum Directorate/Statistics Norway

Table 3.34. Emission factors for flaring in connection with well testing

Compounds (unit)	unit/tonne flared oil	Source	unit/kSm ³ flared natural gas	Source
CO ₂ (tonnes)	3.20	SFT (1990)	2.34	SFT (1990)
CH ₄ (tonnes)	0.0004 ¹	Same factors as for fuel oil used for boilers in manufacturing	0.00024	(IPCC 1997)
N ₂ O (tonnes)	0.00003 ¹	OLF (2009)	0.00002	OLF (2009)
NM VOC (tonnes)	0.0033	OLF (2009)	0.00006	OLF (2009)
CO (tonnes)	0.018	OLF (2009)	0.0015	OLF (2009)

¹The Norwegian Oil Industry Association

3.4.5.5 Uncertainties and time-series consistency - Flaring

The uncertainty in the amount of gas flared is in Rypdal and Zhang (2000) regarded as being low, ± 1.4 %, due to that there is a tax on gas flared and there is requirement by law that the gas volume flared is measured (Norwegian Petroleum Directorate 2001). The uncertainty in the CO₂ emission factor for flaring is ± 10 (Statistics Norway 2000).

The uncertainty in the amount of gas flared is in regarded as being low, ± 1.4 %, based on data reported in the emission trading scheme (Climate and Pollution Agency 2011a) and assumptions in Rypdal and Zhang (2000). The uncertainty in the CO₂ emission factor for flaring is ± 4.5 (Climate and Pollution Agency 2011a) and Rypdal and Zhang (2000). All uncertainty estimates for this source are given in Annex II.

3.4.5.6 Source-specific QA/QC and verification - Flaring

Statistics Norway gathers activity data used in the calculation from the Norwegian Petroleum Directorate. The figures are quality controlled by comparing them with the figures reported in the field operators annually report to the Norwegian Environment Agency and the Norwegian Petroleum Directorate and time series are checked.

Statistics Norway and the Norwegian Environment Agency perform internal checks of the reported data for venting from the field operators. Some errors in the time-series are usually found and the field operators are contacted and changes are made. The same procedure is followed to check the amount of gas reported as flared. The quality of the activity data is considered to be high due to that there is a tax on gas flared off shore. The Norwegian Petroleum Directorate has a thorough control of the amount of gas reported as flared. The oil and gas sector is included in the EU ETS from 2008.

3.4.5.7 Category-specific recalculations

1B2C flaring i Oil

- Correction of a bug that caused error in activity data for 2016-2018.

1B2C flaring ii Gas

- Correction of a bug that caused error in activity data for 1990-1997 and 2010-2018.

3.4.5.8 Category-specific planned improvements - Flaring

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.5 CO₂ capture and storage at oil and gas production fields, 1C (Key Category for CO₂)

3.5.1 Overview

This chapter describes emissions related to the capture, transport and storage of CO₂ from natural gas produced at the gas-condensate field Sleipner Vest (including gas from the Gudrun field and the Utgard field) and the gas field Snøhvit.

Emissions occur primarily from venting of captured CO₂ when the injection facilities are not operating. Smaller emissions occur from a number of minor sources such as leakage from compressors. No emissions are reported from pipeline transport or from the CO₂ reservoirs.

The emissions are reported under 1C *CO₂ Transport and storage*. The emissions were until NIR 2016 reported in 1B2c together with indirect CO₂ emissions from CH₄ and NMVOC from venting and other fugitive emissions. The reporting in CRF table 1.C also includes data on total CO₂ capture and injected amounts.

3.5.2 CO₂ capture and storage at the oil and gas production field Sleipner Vest

3.5.2.1 Description

The natural gas in the Sleipner Vest offshore gas-condensate field in the North Sea contains about 9 % CO₂. The CO₂ content has to be reduced to about 2.5 % to meet sales gas specifications. The CO₂ removed amounts to about 0,7 million tonnes per year.

When Sleipner Vest was planned around 1990 the considerations were influenced by the discussions about strategies to reduce greenhouse gas emissions and a possible national tax on CO₂-emissions (introduced in 1991 and extended in 1996). It was therefore decided that the removed CO₂ should be injected for permanent storage into a geological reservoir. The selection of an appropriate reservoir is essential for the success of geological storage of CO₂. In the search for a suitable reservoir the operators were looking for a saline aquifer with reasonable high porosity and a cap rock above to prevent leakage. Furthermore, the CO₂ should be stored under high pressure – preferably more than 800 meters below the surface. Under these conditions CO₂ is buoyant and less likely to move upwards than CO₂ in gaseous form.

The Utsira Formation aquifer, which is located above the producing reservoirs at a depth of 800 – 1000 meters below sea level, was chosen for CO₂ storage because of its shallow depth, its large extension (which guarantees sufficient volume), and its excellent porosity and permeability (which is well suited for high injectivity). The formation is overlain by a thick, widespread sequence of Hordaland Group shales, which should act as an effective barrier to vertical CO₂ leakage, see Figure 3.19.

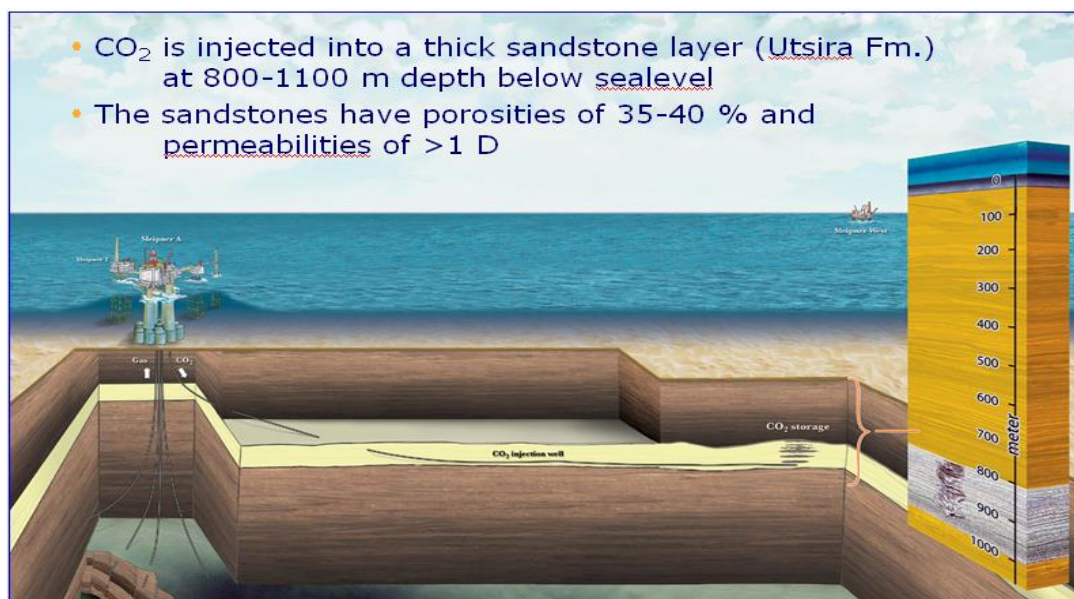


Figure 3.19. CO₂ capture from Sleipner Vest well stream and storage at Sleipner.
Source: Equinor (Statoil)

The reservoir was characterised by reservoir information such as seismic surveys and information from core drillings.

In the Sleipner case it was very important to locate the injection well and the storage site such that the injected CO₂ could not migrate back to the Sleipner A platform (SLA) and the production wells. This will both prevent corrosion problems in the production wells and minimise the risk of CO₂ leakage through production wells. The injection point is located 2.5 km east of the Sleipner A platform. Migration evaluations have been based on the Top Utsira map (see figure AVI-2 in Annex IV) with the CO₂ expected to migrate vertically to the sealing shales and horizontally along the saddle point of the structure. This will take the CO₂ away from other wells drilled from the Sleipner platform. A more detailed description of the reservoirs suitability for long term CO₂ storage is given in Annex IV.

The field and the injection program have been in operation since 1996. The operator monitors the injected CO₂ with respect to leakages by 4 D seismic surveys.

Investigations carried out so far show that the injected CO₂ is kept in place without leaking out. In case unexpected CO₂ movements take place beyond the capture rock in the future it can be registered by the monitoring techniques. Table 3.35 gives the amount of CO₂ injected since the project started in 1996.

Table 3.35. CO₂ from the Sleipner field injected in the Utsira formation.

Year	CO ₂ (ktonnes)	Year	CO ₂ (ktonnes)	Year	CO ₂ (ktonnes)
1996	70	2004	750	2012	842
1997	665	2005	858	2013	702
1998	842	2006	820	2014	658
1999	971	2007	921	2015	707
2000	933	2008	814	2016	632
2001	1 009	2009	860	2017	679
2002	955	2010	743	2018	603
2003	914	2011	929	2019	649

Source: Equinor (Statoil) /The Norwegian Environment Agency

When the injection is stopped due to maintenance or any unplanned reasons, the captured CO₂ is vented to the atmosphere. The amount of CO₂ vented to the atmosphere is included in the greenhouse gas inventory reported under 1C1a. The emissions from venting are presented in Table 3.36.

Table 3.36. Emissions of CO₂ vented from the Sleipner Vest CO₂ –injection plant due to inaccessibility of the injection facility.

Year	CO ₂ (ktonnes)	Year	CO ₂ (ktonnes)	Year	CO ₂ (ktonnes)
1996	81.0	2004	21.4	2012	5.9
1997	29.0	2005	6.2	2013	5.0
1998	4.2	2006	2.5	2014	5.4
1999	9.1	2007	6.4	2015	0.8
2000	8.3	2008	13.6	2016	4.6
2001	3.1	2009	4.6	2017	0.8
2002	87.6	2010	0.9	2018	1.6
2003	23.9	2011	2.4	2019	0.1

Source: The Norwegian Environment Agency

By 31.12.2019, 18.5 million tonnes CO₂ have been injected and stored in the Utsira Formation and 0.25 million tonnes CO₂ have been vented. Figure 3.20 shows the yearly injected and vented volumes for the entire injection period on Sleipner.

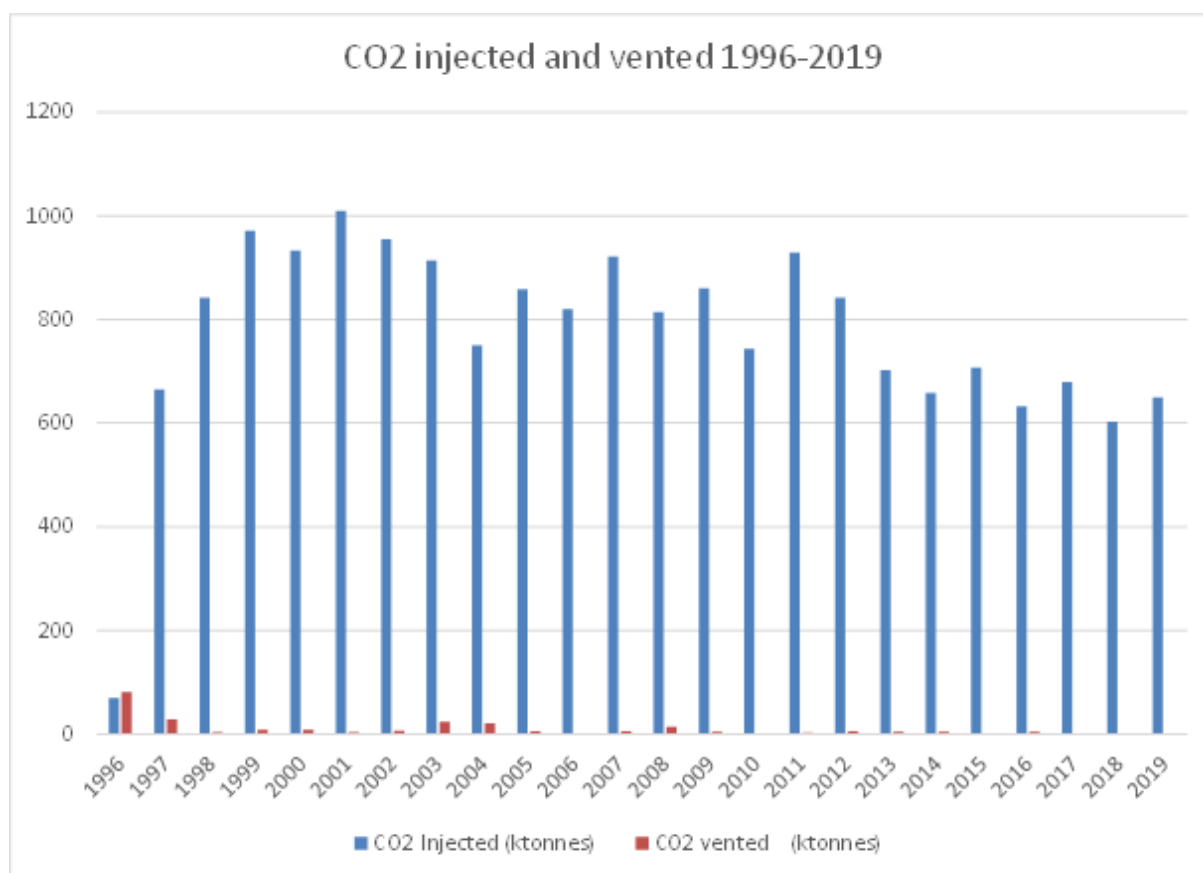


Figure 3.20 Injected and vented CO₂ at Sleipner Vest.

Source: Norwegian Environment Agency

Diffuse emissions from the CO₂-capture plant (amineabsorber) and the CO₂-compressor are estimated to about 1,0 kt CO₂/year and these figures are included in CRF table 1.C.

The compressorized CO₂ is transported by pipeline to the well head (injecton well). The transport distance is 350 m and is controlled by pressure monitoring.

3.5.2.2 Methodological issues

The reported data covers emissions to the atmosphere when the injection system is out of operation. These emissions are determined by continuous metering of the gas stream by VCONE-meter. The reported amounts of CO₂ injected in the Utsira formation are based on continuous metering of the gas stream by orifice meter. The composition of the CO₂-stream is stable, about 98% CO₂ and the remaining 2% mainly methane and heavier hydrocarbons.

The diffuse emissions are estimated on the basis of equipment specific leakage factors. CO₂-dectectors are monitoring almost all potential leakages sources (e.g. flanges).

The Sleipner CO₂-injection project is considered to be the first industrial-scale, environmentally driven CO₂-injection project in the world. In order to document what happens with the CO₂ a European research project initially called SACS ("The saline aquifer carbon dioxide storage project") was organized around it. The SACS project ended in 2002 and was succeeded by the EU-co-funded CO2STORE and ECO2. The projects have run parallel to the development of Sleipner Vest and have

special focus on monitoring and simulation. Research institutes and energy companies from several countries have participated in the projects. The core of the projects has been to arrive at a reasoned view of whether carbon dioxide remains in the Utsira sand and whether developments in this formation can be monitored. The migration of carbon dioxide through the aquifer is recorded by seismic surveys. Base line 3D seismic data were acquired in 1994, prior to injection, and the first repeat survey was acquired in 1999, when some 2.28 mill tonnes of CO₂ had been injected into the reservoir. This was followed by 4-D seismic surveys in 2001, 2002, 2004, 2006, 2008, 2010, 2013 and 2016. The monitoring methodology and the results of the monitoring are described in Annex IV written by the operator Equinor (formerly called Statoil).

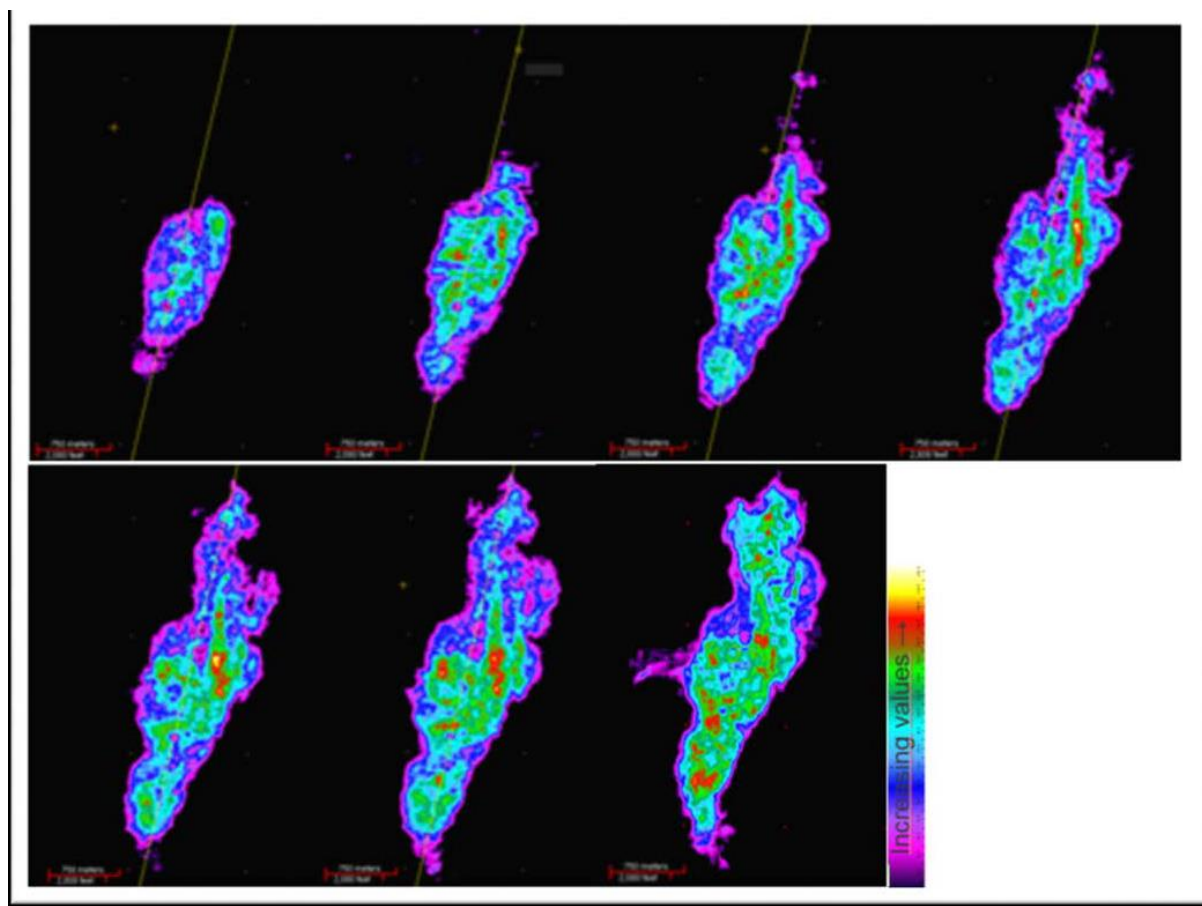


Figure 3.21 Results of seismic monitoring Sleipner Vest, 1998-2016. Accumulated amplitudes on the differences between 1994 and respectively 2001, 2004, 2006, 2008, 2010, 2013 and 2016. Source: Equinor (Statoil)

The stored CO₂ has been monitored using time lapse seismic to confirm its behaviour and evaluate

- whether any of it has leaked into the overburden seal, the ocean or the atmosphere, or
- whether any of it has migrated towards the Sleipner installations, potentially leading to corrosion problems for well casing

The results show that neither of these eventualities has occurred. is no sign of CO₂ above the top of Utsira Formation.

Results from the projects are published in several reports and articles such as:

- EU (2002)

- Arts et al. (2005)
- Chadwick et al. (2004)
- Chadwick et al. (2005)

A more detailed list of publications and presentations is given in Annex IV. The project has confirmed that sound waves reflect differently from carbon dioxide and salt water. Comparing seismic data collected before and after injection started has allowed researchers to show how CO₂ deep inside the Utsira formation migrates (see figure AVI-5 in Annex IV). It is held under the layer of shale cap rock, 80 metres thick, which covers the whole formation. This extends for several hundred kilometres in length and about 150 kilometres in width.

The time-lapse seismic data clearly image the CO₂ within the reservoir, both as high amplitude reflections and as a pronounced velocity pushdown (see *Figure 3.21* and figure AIV4 in Annex IV).

The data also resolve a vertical CO₂ chimney, which is regarded the primary feeder of CO₂ in the upper part of the bubble.

Flow simulation models, which match the 4D seismic data reasonably well, have been used to predict the CO₂ behaviour, see *Figure 3.22*.

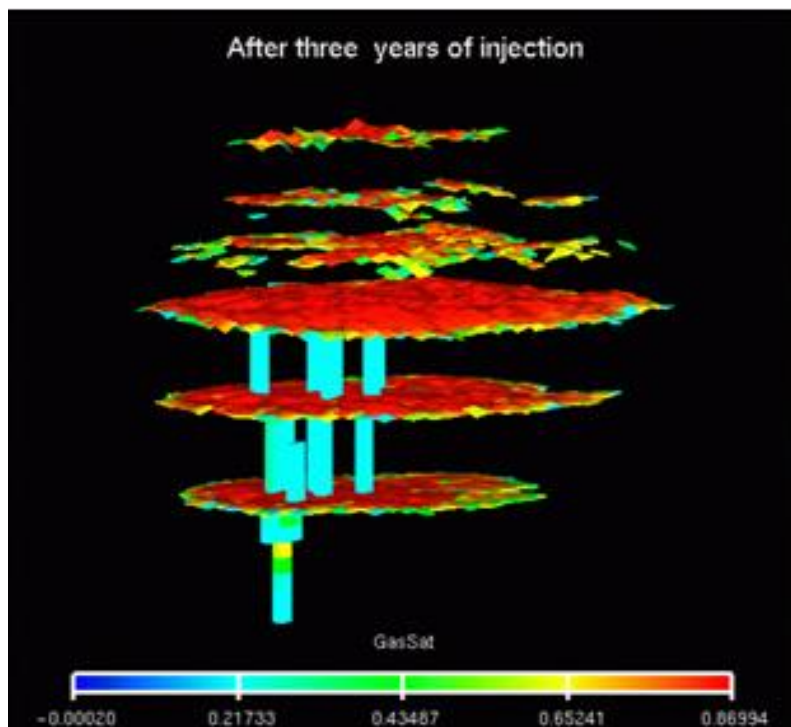


Figure 3.22. Flow simulation of CO₂ Sleipner Vest.
Source: Equinor (Statoil)

The results from the simulations indicate that the cap rock shales provide a capillary seal for the CO₂ phase.

There is no seismic indication of faults within the upper part of the reservoir, and no indications of leakage into the capture rock.

The time-lapse seismic images clearly show the development of the CO₂ plume, and have been used to calculate the amount of CO₂ in the reservoir. The volume calculated from the observed reflectivity and velocity pushdown is consistent with the injected volume.

Other monitoring conducted by Equinor are monitoring of the injected CO₂, gravimetric monitoring, pressure measurements and well monitoring. For more details see Annex IV.

3.5.2.3 Uncertainties

The reported data covers emissions to the atmosphere when the injection system is out of operation. The accuracy in these measurements made by VCONE-meter is +/- 5 %. The orifice meter used to meter the amount of CO₂ injected in the Utsira formation have +/- 3 % accuracy. So far there has not been detected any leakage from the storage.

3.5.2.4 Category-specific QA/QC and verification

The results are promising and the injected gas remains in place. Storage of CO₂ is regulated by the Pollution Control Act and the specific regulations of geological storage of CO₂ (entered into force January 1, 2016). Pursuant to the Pollution Control Act and the specific regulations, the operator shall hold a permit. According to the permit conditions Equinor shall monitor the CO₂-storage. Equinor reports annually the amount of CO₂ injected and emitted to The Norwegian Environment Agency. The injected CO₂ is so far proven to be removed from the atmosphere and hence, it is not reported as emissions in the emission inventory. When the injection of CO₂ is stopped for maintenance purposes, the operator pays a CO₂-tax for the emissions. From 2013 these emissions are included in the EU-ETS. In the national emissions inventory the amount of CO₂ vented is reported under 1C2a - Injection.

3.5.2.5 Category-specific recalculations

There have been no recalculations performed for this source category this year.

3.5.2.6 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.5.3 CO₂ capture and storage at Hammerfest LNG/the gas-condensate production field Snøhvit

3.5.3.1 Description

The natural gas in the Snøhvit gas-condensate subsea field in the Barents Sea contains about 5-7.5 % CO₂. Prior to the LNG production the CO₂ has to be removed to avoid it freezing out in the downstream liquefaction process. The facilities for separation and injection of CO₂ are placed onshore at the Hammerfest LNG process plant at Melkøya.

An amine absorption unit performs the separation. The recovered CO₂ is condensed and recompressed before transported by a subsea pipeline and re-injected into Tubåen and Stø reservoir. A schematic of the CO₂ re-injection system is shown in Figure 3.23. About 0.8 Mtonnes CO₂ are

removed from the feed gas every year at full production. During the expected lifetime of the field, about 23 million tonnes CO₂ from the feed gas will be removed and re-injected.

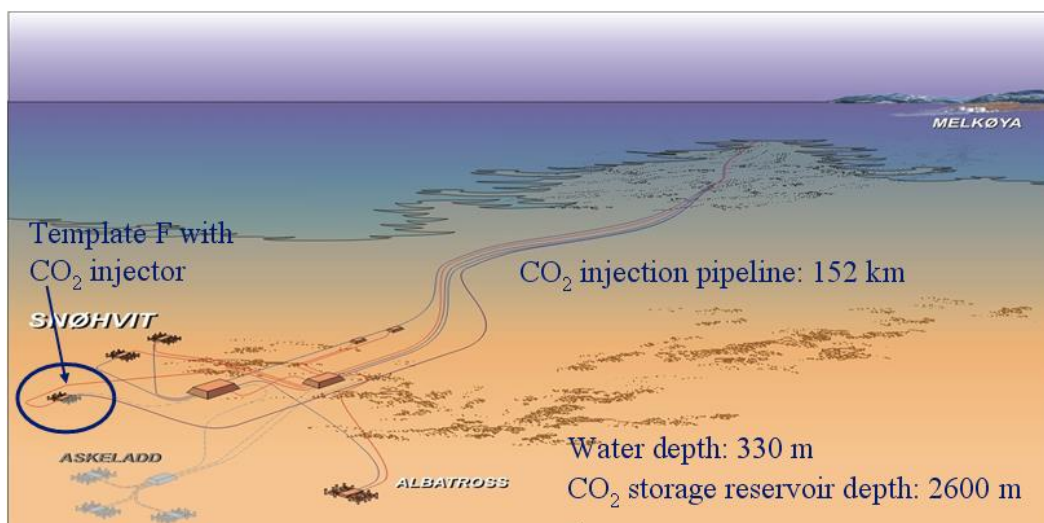


Figure 3.23. Snøhvit Field overview.

Source: Equinor (Statoil)

Reservoir

Several geological structures in the Snøhvit area were evaluated for disposal of CO₂. The four structures identified as possible candidates for CO₂ storage were Marcello, 7122/2-1 structure, 7122/7-1 Goliath and the water bearing Tubåen Formation on the Snøhvit and Albatross fields. Marcello and the 7122/2-1 structure were considered as immature for CO₂ storage for the Snøhvit CO₂ storage project because the reservoir data was not sufficiently detailed and there are no current plans for exploration drilling (ref: Plan for Development and Operation). The Tubåen formation was chosen as the primary storage location.

Hammerfest LNG (former Snøhvit LNG Statoil) was granted a permit pursuant to the Pollution Control Act to inject 730 000 tonnes of CO₂ per year into the geological formation, Tubåen in 2004. The permit was issued by the Norwegian Environment Agency. The production started in 2008. In 2018, the allowed amount was increased to 830 000 tonnes of CO₂ per year. The permit conditions were updated in line with requirements the new CO₂-storage regulations adopted in 2016. In March 2011, the injection point was moved from Tubåen to the Stø reservoir, due to lower injectivity in Tubåen than expected.

The Snøhvit Field is not very complex structurally. Two well-defined fault directions, E-W and N-S, define most of the major structures. Minor internal faulting is present within the major structures.

Tubåen formation is a saline aquifer lying around 100-200 metres below the gas cap at Snøhvit. Tubåen formation is water filled and has a thickness between 45 and 75 metres. Core samples show that the formation consists of relatively pure quartz sand. The porosity and permeability are 10-16% and 200-800 md, respectively. The formation is bounded by large faults on all sides. Formation depth is 2600 m below sea level.

Stø water zone formation, which is the bottom of the current producing gas reservoir, was perforated for injection. The water zone has a thickness of 42 metres. Core samples show that the

formation consists of relatively sand. The porosity and permeability are 15% and 400md, respectively (Table 3.37). Formation depth is 2450 m below sea level.

The geophysical, geological and petrophysical evaluations are based on 19 exploration wells and 10 development wells within the area. The data available from these wells are generally of good quality, including logs, core data and pressure data.

The reservoir was characterised by reservoir information such as seismic surveys and information from core drilling.

Table 3.37. Key parameters for injection well F-2 H and Tubåen reservoir at the Snøhvit field. Stø reservoir pressure is being depleted by field production.

Key Parameters	Tubåen	Stø
Initial reservoir pressure	288 bar	255 bar
Initial temperature	98 C	98 C
Porosity	10-16%	15%
Permeability	200-800 md	400 md
Reservoir depth	2600 m	2450 m
Water depth at F-template	330m	330m
Length pipeline from Melkøya	152km	152km

Location of the CO₂ injection well F-2 H.

The CO₂ injection well is located at the F-segment at the western part of the Snøhvit reservoir (Figure 3.24). The injection pipeline is 152 km long (Figure 3.23). A new injection well, located in the G-segment, has been established in 2016.

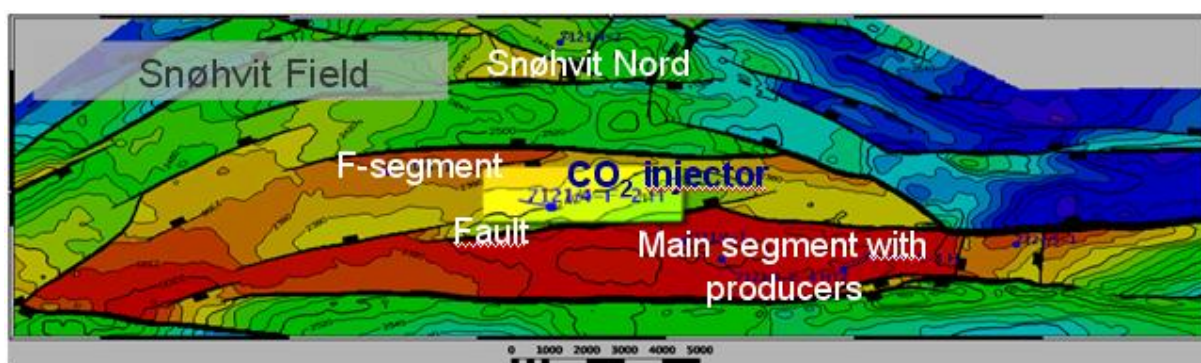


Figure 3.24. Location of the CO₂ well at the Snøhvit field.

Source: Equinor (Statoil)

At the beginning, to keep the CO₂ as deep as possible, it was decided to perforate the mid and lower part of Tubåen as shown in Figure 3.25. Since injection was changed to Stø, additional perforations were done in the bottom of Stø as shown in Figure 3.25.

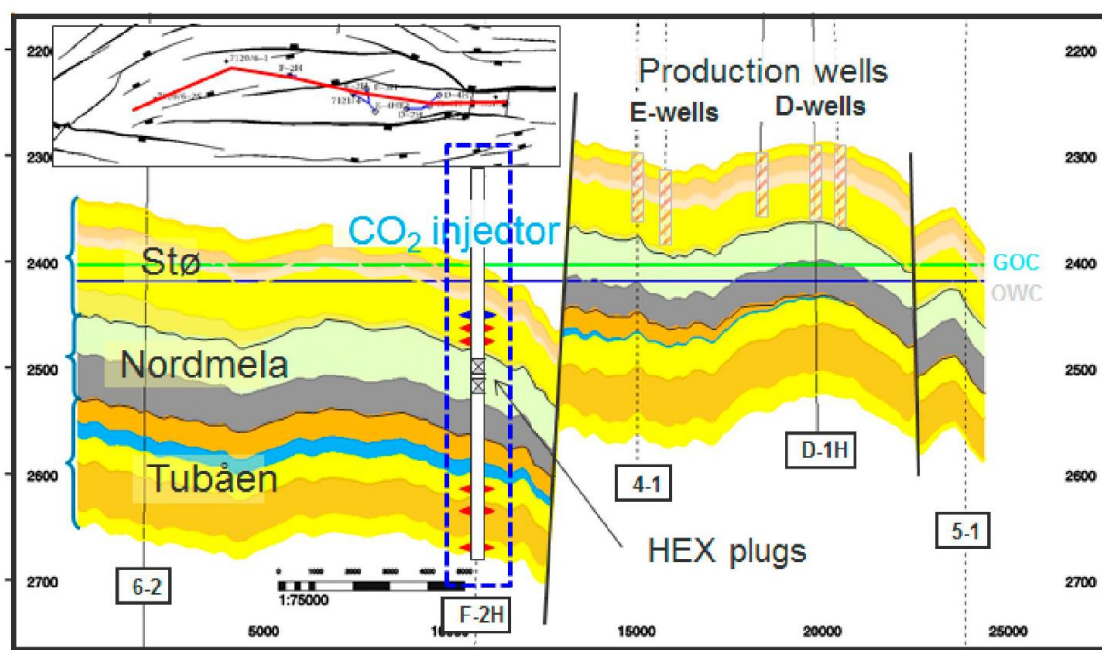


Figure 3.25. Cross-section of F-segment where CO₂ is injected, Snøhvit field formation.
Source: Equinor(Statoil)

CO₂ injected and vented

By 31.12.2019, 1 087 ktonnes CO₂ have been injected into the Tubåen Formation, 5416 ktonnes have been injected into the Stø Formation, and 580 ktonnes CO₂ have been vented (Table 3.38). CO₂ venting occurs when the CO₂ reinjection system has to be shut down. The maximum vent rate is almost equal to the CO₂ removal flow rate. A separate vent stack for the CO₂ is provided at the plant.

Table 3.38. Injected and vented CO₂ Hammerfest LNG/Snøhvit field.

Year	CO ₂ injected (ktonnes)	CO ₂ vented (ktonnes)	Year	CO ₂ injected (ktonnes)	CO ₂ vented (ktonnes)
2007	0	71	2014	587	37
2008	197	93	2015	679	39
2009	308	50	2016	750	4
2010	460	93	2017	680	4
2011	403	87	2018	758	11
2012	490	55	2019	721	9
2013	469	27			

The following figure shows the yearly injected at in the Tubåen/Stø formation at the Snøhvit field and vented volumes for the injection period at Hammerfest LNG. These figures are reported to the Norwegian Environment Agency on a yearly basis.

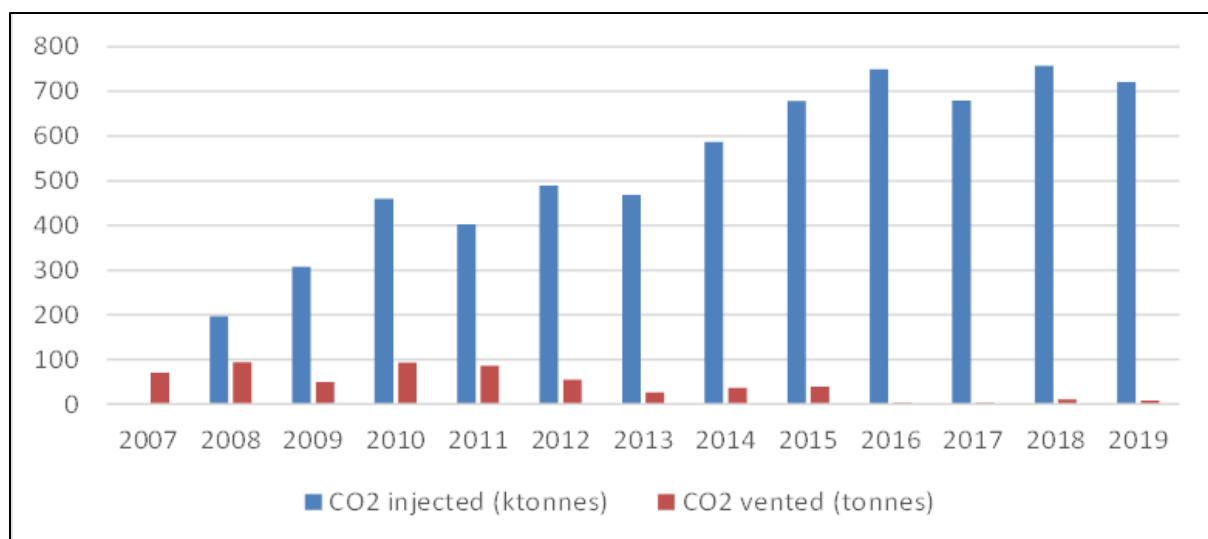


Figure 3.26. Injected and vented CO₂ at the Snøhvit field and Hammerfest LNG.

Source: Statoil

3.5.3.2 Methodological issues

CO₂ injection well specification

The completion design basis for the CO₂ injector at Tubåen/Stø depth is a perforated 7" liner. A downhole pressure and temperature gauge is installed.

CO₂ re-injection system

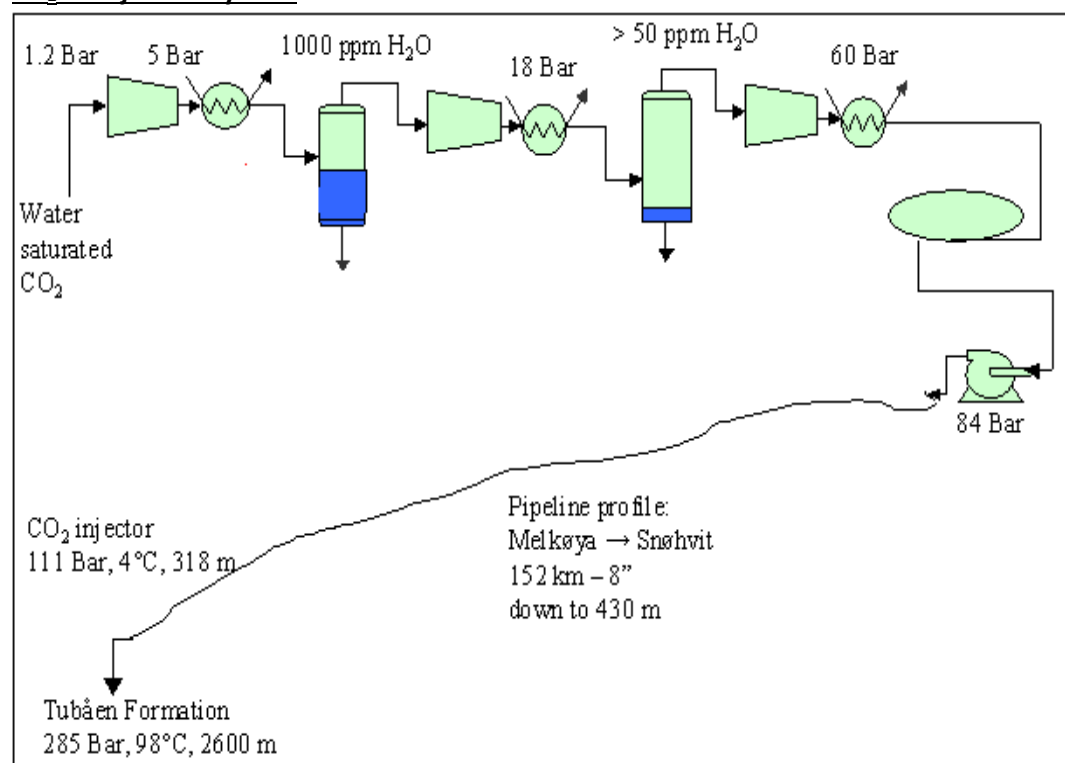


Figure 3.27. Schematic of the CO₂ injection system in the Snøhvit area.

Source: Equinor

CO₂ is most likely re-injected as a single phase (liquid condition in the pipeline from the export pump to the well head, transformed to supercritical condition in the reservoir where the temperature is higher).

CO₂ venting to atmosphere

The reported data covers CO₂ emissions to the atmosphere, e.g. when the injection system is out of operation. These emissions are measured by a venturi flow meter.

Flow metering of the well stream to the CO₂ injector is measured by an orifice meter.

Gas composition of injected or vented gas from the CO₂ injector is controlled by analyses. This is primarily done as a quality assurance of the CO₂ removal system (system 22). Analyses have shown that composition is 99.549 % CO₂, 0.0066 % H₂S, 0.331% CH₄ and 0.088 % NMVOC (by weight). It has been agreed that in the reports to the environmental authorities, ventilated gas shall be reported as 100% CO₂.

Diffuse sources and pipeline transport

Diffuse emissions from the CO₂-capture plant are estimated to about 1,0 kt CO₂/year and these figures are included in CRF table 1.C.

For pipeline transport of CO₂, emissions are reported as Not Estimated. The IPCC tier 1 method gives a medium emission factor of 0.0014 Gg per year and per km of transmission pipeline. The pipeline is 152 km long, corresponding to an emission estimate of 0.2 kt CO₂. However, based on our best knowledge we anticipate that this would overestimate emissions from the pipeline.

Firstly, the main sources of emissions are likely to be equipment at the ends of the pipeline. In the Snøhvit case, emissions from equipment at the input end is included with reported emissions from the Hammerfest plant.

Secondly, the pipeline and injection well are continuously monitored by pressure monitoring (downhole well, choke, export pump). The pipeline and injection well are also subject to acoustic deep water survey and visual inspection by Remote Operated Vehicle in order to detect any sign of corrosion or irregularities which may cause leakages. 2D and 3D seismic surveys are carried out on a regular basis. Based on 3D seismic data 4D seismic is used to monitor CO₂ movement in vertical and horizontal direction, detect leakages or unexpected migration of CO₂ in the geological formation.

Reservoir monitoring by seismic

4D seismic monitoring was carried out in 2011, 2012, 2014 and 2019 in order to monitor the CO₂ plume migration inside the Stø formation and its movement towards the gas zone. Strong focus has also been on optimizing the reservoir simulation model in order to match the 4D observation.

Reservoir simulation model is the main tool for predicting CO₂ flow in the future.

The strong 4D signal is mainly related to the fluid replacement effect, CO₂ replacing water. Some of the 4D signal close to the injector is also most likely related to thermal fracturing because of cold CO₂ injection. The CO₂ follows the Stø2 layer and does not seem to migrate up into Stø 3 due to the much lower permeability in Stø3 compared to Stø 2.

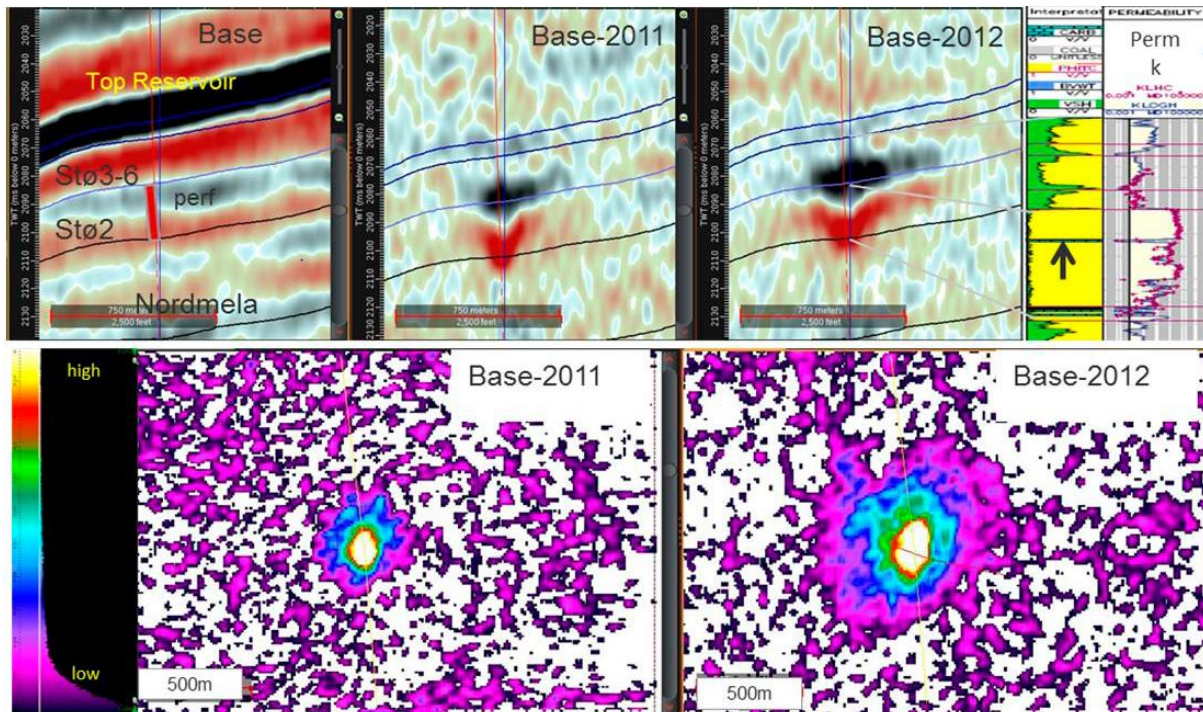


Figure 3.28 The upper figures show the differences from 2009 to 2012. The lower figures show 4D amplitude maps on CO₂ plume for 2009-2011 (left) and 2009-2012 (right).
Source: Equinor (Statoil)

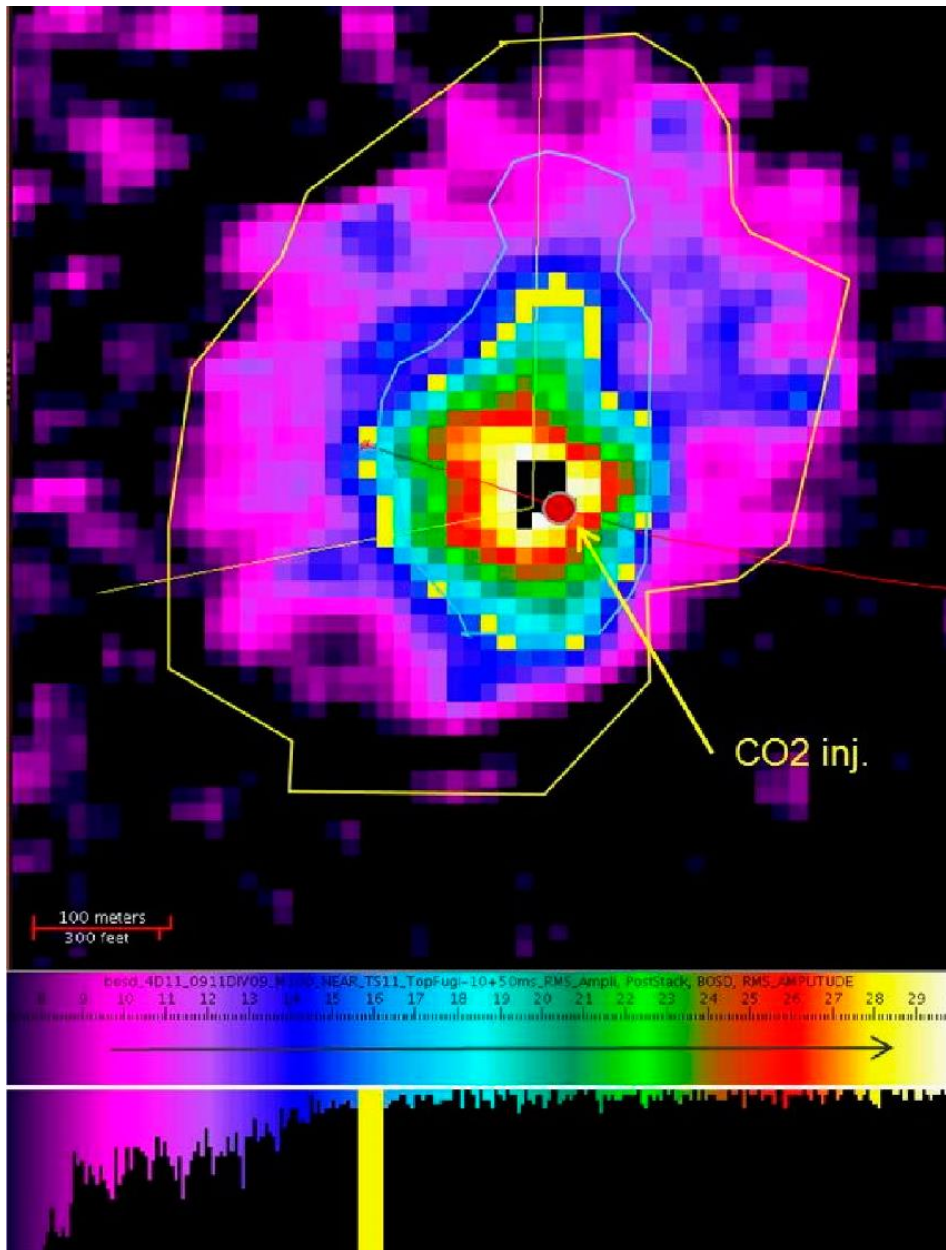


Figure 3.29. Seismic 4D amplitude map from 2011, showing a clear anomaly around the CO₂ injector Pressure/temperature gauge, reservoir modeling and prediction of reservoir performance in Tubåen.

The pressure development in the injection well is monitored on a daily basis by using data from the pressure and temperature (PT) gauge installed in the well. Due to problems during drilling there is diameter restriction in the well and the PT gauge had to be installed about 600 m above the reservoir. Actual bottom hole pressure is estimated based on gauge measurements and CO₂ PVT (pressure, volume, temperature). An Eclipse 300 Compositional simulation model is used for prediction pressure development in the well. In this model CO₂ is injected into the water filled Stø reservoir. Using this model, it has proven to be easy to match the CO₂ plume size/shape geometry in this model with time-lapses seismic data. A weakness of the model is that it does not include temperature and other advanced simulation physical effects. Temperature effects are likely in the near well area as CO₂ at 21 °C is injected into a reservoir of initially 91 °C.

Since mid 2011 CO₂ in liquid phase has been injected to Stø water saturated formation. The well has shown that its ability to receive injected CO₂ is stable. This is confirmed by weekly monitoring.

As can be seen from Figure 3.30, the reservoir pressure (green line) has depleted since May 2011 until December 2014. This is due to production of the gas zone above the water zone, from the gas zone.

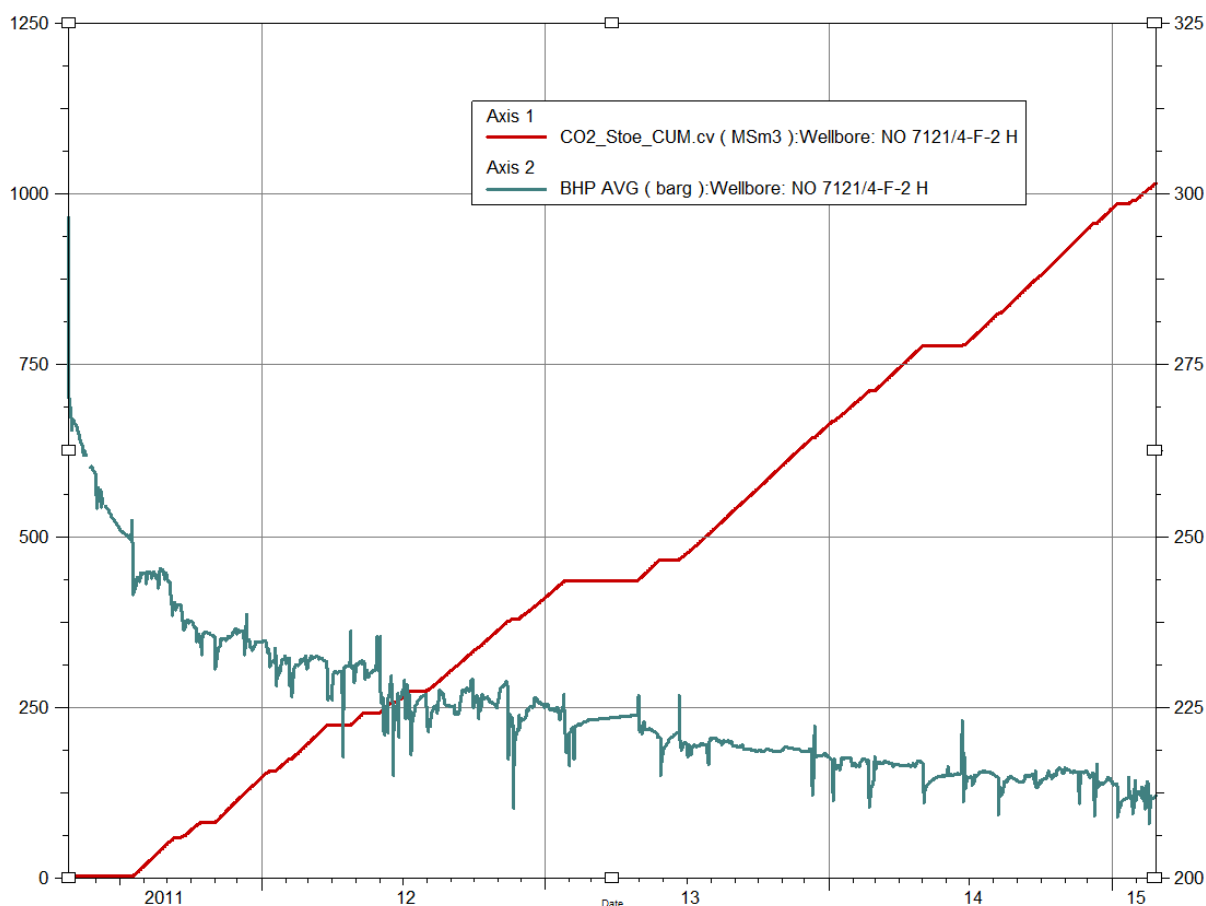


Figure 3.30. History pressures and volume injection into Stø formation.
Source: Equinor (Statoil)

Gravimetric monitoring

A baseline gravity and seafloor subsidence monitoring survey was carried out over the Snøhvit and Albatross fields in June 2007. The closest benchmark is 419 m from the CO₂ injection well. A total of 76 sea floor benchmarks were deployed at the start of the survey, and relative gravity and depth was measured. A new gravity monitoring was carried out in spring 2011. Comparison of 2011 and 2007 gravity measurements confirmed the prognoses.

3.5.3.3 Category-specific QA/QC and verification

Operators for CO₂-storage projects have to apply for a permit pursuant to the Pollution Control Act. In accordance with the permit provisions, Equinor has implemented system for monitoring the CO₂-storage. So far there is no sign of emissions to the water column or the atmosphere from the injected CO₂. Hence the CO₂ injected is not reported as emissions in the emission inventory. Statoil pays a CO₂-tax for the emissions when the injection facility is out of operation due to maintenance etc.

From 01.01.2013, these emissions are also regulated under the emission trade scheme (EU-ETS). The emissions of CO₂ and the amounts of CO₂ injected are reported to the Norwegian Environment Authority. In the emissions inventory the amount of CO₂ vented at Hammerfest LNG (Snøhvit CO₂ storage project) – is reported under 1C2a - Injection 1B2c.

Statoil performs internal QA/QC for the ongoing CO₂ studies.

3.5.3.4 Category-specific recalculations

There have been no recalculations performed for this source category this year.

3.5.3.5 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

3.5.3.6 Activities and future plans

Stø formation was perforated in April 2011 and is currently injecting in this zone. Injection was monitored every week by a fall-off test performed during stable conditions. During 2014 monitoring was done on a monthly basis by the fall-off test. Injection of CO₂ has been stable and there are no well integrity issues related to operation of the well.

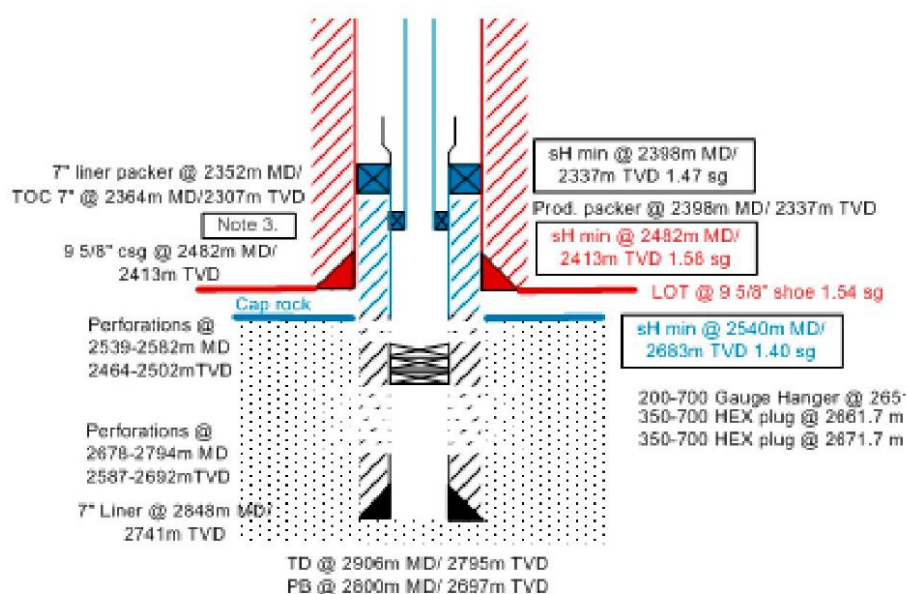


Figure 3.31. CO₂ injector current completion.

Source: Equinor (Statoil)

The challenge of production CO₂ from Snøhvit field has led to a great effort to find solutions that makes the CO₂ injection as robust as possible. The authorities have been kept informed about the situation and the activities and measures planned. A monitoring program covering the period 2011-2020 has been submitted to the environmental authorities.

A new injector well, G-4H, has been established and was put into operation 4Q 2016. This well has been the primary injection well since 2017.

Based on the experience using 4D seismic monitoring in 7120/F-2H it is very likely that 4D seismic monitoring will work well for the new CO₂ injector that is located in the G-segment. Results from the latest seismic survey (2019) indicate that the 4-D seismic images will become more difficult to interpret because the signals from dissolved HC interfere with signals from CO₂.

3.5.3.7 CO₂ projects outside Equinor using Snøhvit data

The EU project CO₂ReMoVe plans to perform a complete performance and risk assessment for the Snøhvit project by complementing the work done under the CASTOR umbrella. Particular attention will be paid to potential vertical CO₂ migration to the upper gas field and lateral migration, potential flow through deteriorated wells and through undetected faults. The geochemical interaction between CO₂, fluids and rock and coupling with geomechanical effects will be investigated.

Data from Snøhvit is released to the FME SUCCESS Centre (Centre for Environmental Friendly Energy Research; Subsurface CO₂ Storage- Critical Elements and Superior Strategy). Based on this information, specific research tasks may be defined.

3.6 Cross-cutting issues

3.6.1 Sectoral versus reference approach

In the review of the Norwegian greenhouse gas inventory submitted in 2018 the ERT expert team expressed concerns about the size of the differences in energy use and emissions as estimated by the reference and the sectoral approach. In response, it is an ongoing project aimed at reducing the gap between the RA and the SA to an acceptable level and providing a better explanation of the remaining differences. Some progress have been made, and the gap between RA and SA has narrowed, especially for the base year 1990. The target towards the next inventory report will be to reduce the discrepancies for the most recent years. The project is described in more detail in chapter 10, section 10.4.1 and 10.4.2.

3.6.1.1 Description of the Reference Approach

The Reference Approach is designed to calculate the emissions of CO₂ from fuel combustion, using energy supply data. The energy supply data is collected from Statistics Norway's "Production and consumption of energy, energy balance and energy account". It was necessary to modify the energy supply data in order to generate a more accurate apparent consumption. First it was necessary to adjust for consumption of fossil fuel feedstock accounted for in the Industrial Process and Product Use chapter. Furthermore, it was necessary to adjust for the fossil share of waste, that is included in the Sectoral approach but not in the energy supply data. There are also geographical differences, and the energy supply data does not include use of coal in the Russian settlement on Svalbard.

CRF table 1Ab presents fuel quantities in 1000 tonnes or million cubic meters. The fuel quantities are converted to TJ by appropriate Conversion factors. For most fuel types, the same conversion factors can be used throughout the time series. For other fuel types the input data are on a lower aggregate level than in the CRF tables. In these cases the conversion factor is calculated as a weighted average of the factors used in the energy balance. This applies to crude oil, natural gas dry, waste, solid biomass and liquid biomass. For some fuel types the conversion factors are different for the energy from production, imports, exports, stock change and bunkers. The Conversion factor given in table 1Ab is then an average weighted by the calculation of the Apparent Consumption.

National Inventory Report 2021 - Norway

Table 3.39 Conversion Factors to Energy Units (Heat Equivalents) 2019

<i>Fuel Category</i>	<i>Fuel Type</i>	<i>Production</i>	<i>Imports</i>	<i>Exports</i>	<i>Stock Change</i>	<i>Bunkers</i>	<i>Apparent Consumption</i>
Solid Fuels (TJ/kt)	Other Bituminous Coal	28.10	28.10	28.10	28.10		28.10
	Coke Oven Coke		28.10	28.10	28.50		28.10
Gas Fuels (TJ/10 ⁶ m ³)	Natural Gas Dry	35.48	35.36	35.36	35.27	35.36	37.81
Liquid Fuels (TJ/kt)	Crude Oil	42.72	42.78	42.72	42.78		42.72
	Natural Gas Liquids	46.10		46.10	46.10		46.10
	Gasoline		43.90	43.90	43.90	43.90	43.90
	Jet Kerosene		43.10	43.10	43.10	43.10	43.10
	Other Kerosene		43.10	43.10	43.10		43.10
	Gas Diesel Oil		43.10	43.10	43.10	43.10	43.10
	Residual Fuel Oil		40.60	40.60	40.60	40.60	40.60
	LPG		46.10	46.10	46.10		46.10
	Ethane		46.10	46.10	46.10		46.10
	Naphtha		43.90	43.90	43.90		43.90
	Bitumen		40.20	40.20			40.20
	Lubricants		40.20	40.20			40.20
	Petroleum Coke		35.00	35.00	35.00		35.00
	Refinery Feedstocks		43.90				43.90
Waste (TJ/kt)	Waste	14.81					14.81
Biomass	Solid biomass (TJ/kt)	16.70	19.39	18.00			16.91
	Liquid biomass (TJ/kt)	36.80	35.44	36.80			35.51
	Gas biomass (TJ/10 ⁶ m ³)	50.40	50.40				50.40

Once the apparent consumption is estimated, the remaining calculations are similar to those for the Sectoral Approach. Potential emissions were estimated using fuel-specific C coefficients. Emission factors used in the reference approach are the same as those used in the sectoral approach,

multiplied by 12/44 to convert the emission factor for CO₂ to an emission factor for carbon. In those cases where the fuels are shown on a less aggregated level in the input data, the emission factors are as the NCVs implied emission factors per fuel type (weighted averages).

The carbon in products from non-energy uses of fossil fuels that is stored was then estimated and subtracted (see section 3.2.2). To obtain actual CO₂ emissions, net emissions were adjusted for any carbon that remained unoxidized as a result of incomplete combustion.

The parameter “Carbon excluded” for each fuel is calculated as

$$C_{excl} = FC_{ne-use} * EF_c$$

where C_{excl} = excluded carbon in TJ, FC_{ne-use} = fuel consumption for non-energy purposes and EF_c = emission factor as tonne C per TJ fuel. The values reported are the same as reported in CRF 1Ad (feedstocks and non-energy use).

3.6.1.2 Comparison of the Reference Approach with international data

The issue of consistency between the Reference Approach and IEA energy balance data has been raised in several revision reports. This section describes work that has been done at Statistics Norway to improve reporting and gives the current status. Further information may be found in annex XI.

Improving the consistency between energy balance data reported to different international agencies has been one of the objectives in a project at Statistics Norway for a new platform for the energy balance and energy accounts. The project is further described in section 3.6.1.4 below

Results from the new energy balance were published in 2017, with revisions of the time series back to 2010. In 2018, the revision was extended back to 1990, and the results were incorporated in the emission inventory. Revised emission data were first used in reporting to the UNFCCC in the 2019 submission. Energy supply data in the Reference Approach have been revised in the current submission (2021). RA data are now generally consistent with the published energy balance. A few exceptions (LNG bunkers and waste) are described below.

Reporting to the IEA/Eurostat using the Joint Questionnaires now uses the same data extraction methods and the same database as the national energy balance as published by Statistics Norway and the energy data supplied to the emission inventory. However, some discrepancies will occur due to different definitions and delimitations.

Differences in updating: Due to continuous improvement of the new energy balance, many data have been revised after the first publication in 2017. For several reasons, not all revisions have been reported to the IEA and Eurostat. First, revisions for the period 1990-2010 has been performed mainly for maintaining consistent time series in the emission reporting. For these years, the revised data do not have the details required for IEA/Eurostat reporting. Thus, only revised data for 2010 onwards have been resubmitted to these agencies. Second, since 2017, only the last year have been submitted to the IEA/Eurostat, even though revisions throughout the time series were performed and used in the published energy balance and in the emission inventory.

For these reasons, the following discussion will focus on 2019 data.

IEA and Eurostat receive the same reporting tables from Norway. However, when the agencies present Norwegian data in energy terms (TJ, ktoe, etc.), the results differ due to different principles for the use of conversion factors (net calorific values, NCVs). Eurostat generally uses the NCVs supplied by Norway, while the IEA uses another data set. Hence, we first present a comparison between the CRF Reference Approach and Eurostat energy balance. Table 3.40 shows 2019 energy supply data from the RA and Eurostat by fuel groups.

Table 3.40 Comparison of energy data in the CRF Reference Approach to data published by Eurostat. 2019. PJ.

CRF Reference Approach, PJ							Eurostat, PJ					
	Prod.	Imp.	Exp.	Bunkers	Stock change	App. cons.	Prod.	Imp.	Exp.	Bunkers	Stock change	App. cons.
Liquid	3 408	380	3 446	29	-31	344	3 387	387	3 445	29	-33	333
Solid	3	33	2	-	0	34	3	33	2	-	0	34
Gaseous	4 229	1	4 002	-	-2	230	4 223	-	4 002	2	-1	221
Other fossil	15	-	-	-	-	15	11	-	-	-	-	11
Total	7 655	413	7 450	29	-33	622	7 625	419	7 449	31	-34	599
Difference, PJ							Difference, per cent (base: Eurostat)					
	Prod.	Imp.	Exp.	Bunkers	Stock change	App. cons.	Prod.	Imp.	Exp.	Bunkers	Stock change	App. cons.
Liquid	20.9	-7.2	0.8	0.6	1.4	10.9	0.6	-1.9	0.0	2.2	-4.3	3.3
Solid	0.0	-0.0	-0.0	-	-0.0	-0.0	0.0	-0.1	-0.0	.	-0.1	-0.1
Gaseous	5.5	0.6	-0.0	-2.0	-1.2	9.3	0.1	.	-0.0	-100.0	101.2	4.2
Other fossil	3.4	-	-	-	-	3.4	30.5	.	.	.	.	30.5
Total	29.8	-6.6	0.8	-1.3	0.2	23.6	0.4	-1.6	0.0	-4.4	-0.7	3.9

Sources: CRF Reference Approach.

Eurostat data in ktoe downloaded from <https://ec.europa.eu/eurostat/web/energy/data/energy-balances>

The table shows that apparent consumption (primary energy supply) was 23.6 PJ or 3.9 per cent higher in the RA than by Eurostat. The main reason is the use of inconsistent NCV values between the published energy balance and the data reported by Norway to IEA/Eurostat. Some issues raised by the table:

- For *liquid* fuels, the main difference relates to production data for NGL. Production according to the RA was approximately 20 PJ higher than by Eurostat. This is due to inconsistent NCV values. In the RA and the published energy balance, an NCV value of 46.1 TJ/kt is used for NGL (akin to the LPG value). In IEA/Eurostat reporting, a value of 43.795 TJ/kt is used.
- In addition, there were differences in foreign trade data, particularly for residual fuel oil, leading to smaller apparent consumption.
- For *solid* fuels differences are negligible.
- For *gaseous fuels* there are several discrepancies:
 - o The CRF does not allow data for bunkers of gaseous fuels. Thus, the RA apparent consumption is 2 PJ too high, relative to both Eurostat and the published energy balance. Thus, the difference is -100 per cent.

- Stock changes of LNG are included in the national energy balance and the RA, but were omitted from the reporting to Eurostat. The stock change for LNG is of the same size as stock change for regular gas, giving a difference of >+100 per cent.
- In addition, gas production is 5.5 PJ (0.1 per cent) higher in the RA and the national energy balance relative to Eurostat. The cause is currently not known.
- Note on NCVs: The NCV given in CRF table 1.A(b) is valid for apparent consumption only. It is not valid for production/export. Domestic consumption of natural gas is dominated by rich gas used in the offshore oil and gas sector, and has a NCV which is significantly higher than the value for exported gas. Thus, using the RA NCV for production/export is misleading and would show discrepancies to IEA/Eurostat that are not actual. The proper NCVs are shown in Table 3.39, and the TJ data in Table 3.40 were prepared using these values.
- For *other fossil fuels* (waste), the methods in the energy balance and the emission inventory balance differs, and it is difficult to give RA energy data that are consistent with both the Sectoral Approach and the energy balance. The current, preliminary method used in the RA gives results that are 30 per cent higher than the energy balance and Eurostat (which also differ).

Further details for 2019 and time series for the apparent consumption are shown in annex XI.

IEA comparison: Comparison with IEA data is less straightforward because for most liquid fuels, the IEA uses NCV values that differ from the ones reported by Statistics Norway (and generally used by Eurostat). For *secondary products*, the IEA uses a set of regional default net calorific values for "OECD Europe". For *crude oil*, the IEA Secretariat estimates NCVs based on the oil product outputs of the oil refineries in order to close the refining energy balance. For the last five years, this method gives an NCV that is 2-3 per cent higher than the value used in the reporting to the IEA. As the contribution from crude oil to the apparent consumption is in the order of 500-600 PJ (14-15 Mt), the IEA apparent consumption is 10-15 PJ higher. The effect on production and export in absolute terms is of course much higher.

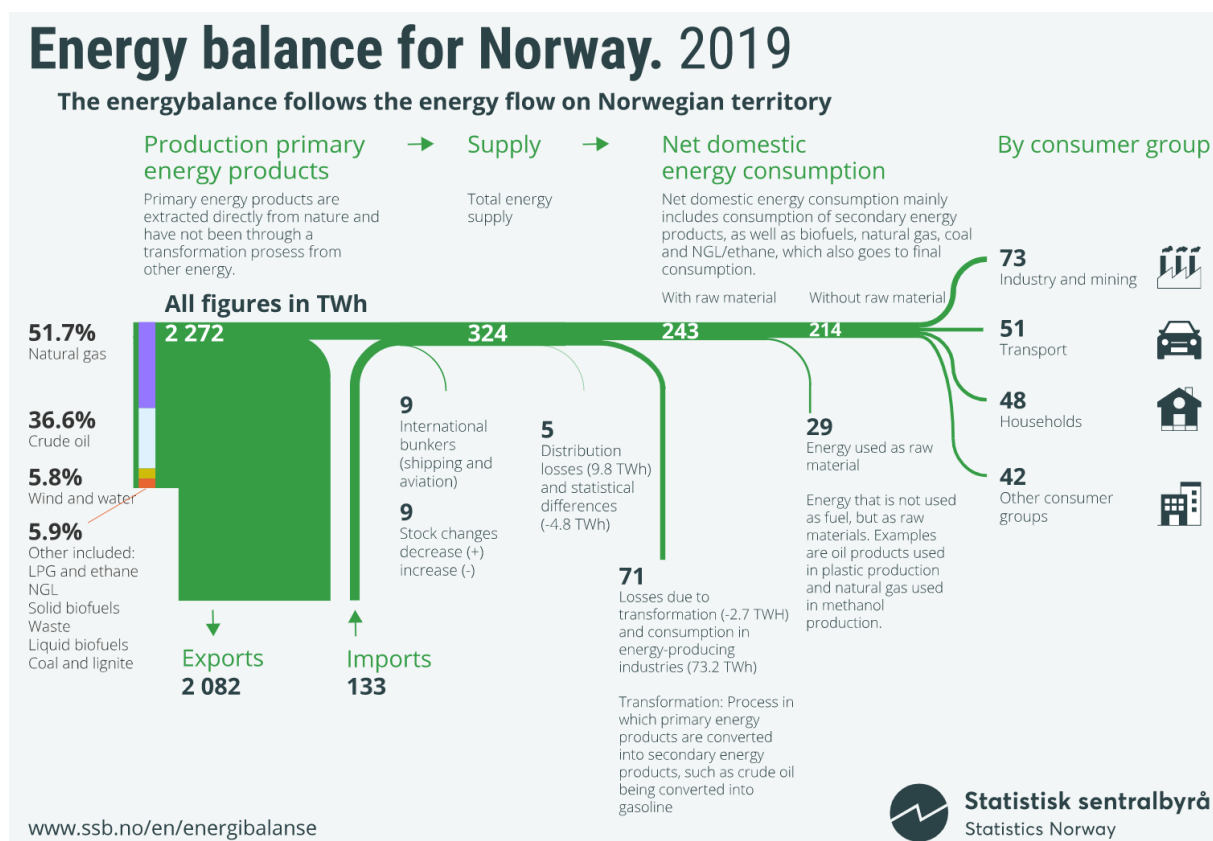
3.6.1.3 Comparison of the Reference Approach with the Sectoral Approach

There are still large differences between the output from RA and SA, both for the energy consumption data and the CO₂ emissions. The difference between the fuel consumption in the RA and SA ranges from about -7 to + 52 per cent. The differences for CO₂ emissions ranges between -5 and +56 %. The highest discrepancy for CO₂ is in 1991, 1999-2001 and in 2004-2006. For 2019, the difference for fuel consumption is -1.6 per cent and for CO₂ -2,7- per cent.

The large discrepancies are primarily due to statistical differences in the energy balance. The ongoing project to reduce differences between RA and SA has identified and solved some issues, reducing differences in some years. For instance, is the differences between RA and SA much lower for the base year 1990. The solved issues have on average increased the Apparent energy consumption, making negative differences smaller and positive differences bigger.

The reference approach may be an important tool for verification of the sectoral approach used in the inventory. The analyses undertaken in the present and the previous NIRs have shown that the difference between RA and SA is mainly due to the statistical difference in the energy balance, and that important parts of the consumption block in the EB are unlikely to have major completeness issues. If the statistical differences are due to problems in the supply block of the balance, then resolving these problems will only affect the RA, but not the SA and the reported emissions.

A large statistical difference relative to national consumption is not unreasonable in Norway, given the large production and export share. With reference to the IPCC Guidelines 2006, Volume 2 Energy, chapter 6.8 “It should be noted that for countries that produce and export large amounts of fuel, the uncertainty on the residual supply may be significant and could affect the Reference Approach”. In 2019 the production of primary energy products was 2 272 TWh. The export was 2 082 TWh, which means that more than 90 per cent of the production was exported. The total energy supply was 324 TWh, which is less than 15 per cent of the primary energy production. This means that even moderate statistical differences compared to the primary energy production, will be large compared to the energy supply.



The previous issues concerning RA and SA differences for Other Fossil Fuels (waste) has been solved. The problem with previous submissions was that the waste in Sectoral approach included figures for the fossil fraction of the waste, which was not included in the figures from the reference approach. Fossil fuels are now added to then RA, giving more moderate differences.

For Solid fuels, there are large differences between RA and SA for all years after 2006. For 2011 the discrepancies are as large as 149 per cent. The RA consist of large amount of coke that is converted to blast furnace gas. In the sectoral approach 1A, the energy from blast furnace gas from the Iron and steel industry is removed, as the emission is included in the IPPU section. In the energy balance this is marked as transformation, and the energy is not subtracted from the RA through 1AD. On the other side, the SA figures include energy for the Russian settlement on Svalbard, which is not included in the RA. The remaining difference between RA and SA when both factors are accounted for was 2.5 per cent in 2019. For 2011 the discrepancies were still as high as 73 per cent.

Table 3.41. Comparison of fuel consumption between the Reference Approach (RA) and the Sectoral Approach (SA) for Solid Fuels. 2010-2019.

<i>Year</i>	Sectoral approach	Apparent energy consumption	Energy consumption difference	Russian settlement on Svalbard	Conversion of energy - iron and steel	Remaining difference between RA and SA
2010	5.68	9.83	73.2 %	0.71	3.30	27.5 %
2011	5.51	13.71	148.7 %	0.67	4.87	72.6 %
2012	5.44	11.38	109.2 %	0.67	4.66	36.0 %
2013	5.34	9.33	74.9 %	0.59	4.75	-3.0 %
2014	5.44	12.25	125.4 %	0.57	5.12	41.7 %
2015	5.19	11.30	117.9 %	0.56	4.71	37.9 %
2016	5.18	6.96	34.4 %	0.56	4.03	-32.5 %
2017	5.74	10.99	91.4 %	0.56	5.01	13.7 %
2018	5.42	10.64	96.4 %	0.56	5.43	6.4 %
2019	5.08	9.18	80.7 %	0.54	4.51	2.5 %

Table 3.42 Comparison of fuel consumption and CO₂ emission data between the Reference Approach¹ (RA) and the Sectoral Approach (SA). 1990-2019.

Year	Fuel consumption			CO ₂ emissions		
	RA, apparent consumption (PJ)	SA (PJ)	Difference RA-SA (%)	RA (Gg)	SA (Gg)	Difference RA-SA (%)
1990	350	361	-3.2	25 496	24 957	2.2
1995	419	409	2.6	29 312	28 026	4.6
2000	663	436	52.2	46 594	29 827	56.2
2005	636	485	31.2	44 021	33 243	32.4
2010	633	543	16.6	42 772	36 038	18.7
2011	503	527	-4.5	34 035	35 261	-3.5
2012	545	519	4.9	36 519	34 814	4.9
2013	589	525	12.3	40 096	34 770	15.3
2014	588	527	11.4	39 778	35 019	13.6
2015	591	526	12.5	39 968	34 983	14.3
2016	514	515	-0.3	34 026	34 217	-0.6
2017	578	506	14.4	39 363	33 525	17.4
2018	572	501	14.2	38 578	33 768	14.2
2019	578	485	-1.6	31 763	32 630	-2.7

¹ Apparent energy consumption (excluding non-energy use, reductants and feedstocks).

Source: Statistics Norway/Norwegian Environment Agency

3.6.1.4 Quality controls within the reference and sectoral approach

For several years there has been a problem regarding statistical difference between the supply and use of petroleum products in the Norwegian Energy Balance. This should not be unexpected from a country exporting almost 90 % of its petroleum products. Just minor discrepancies between production and export on the supply side of the balance may result in significant imbalances with the use side figures. There has, however, been a tendency for a positive bias in the statistical difference for a long time, which has caused uncertainty whether the domestic use of petroleum products might have been underestimated. Therefore, three projects have been launched to address the bias and make corrections if possible.

Project 2012 – 2015: QA/QC of the production, import and export of primary petroleum products in the energy balance, especially natural gas and crude oil. Description of this project is found in previous NIRs and the results from this project was implemented in the new energy balance in the 2019 submission.

Project 2015-2018: New platform for the energy balance and energy accounts. The project entails both new technical solutions and methodological changes. The relationships with other statistics have been improved, especially the relationship and transparency with emissions to air from energy use. This project is documented in [Energy account and energy balance. Documentation of statistics production since statistics year 1990 \(ssb.no\)](#) (Kittilsen, Hendriks Moe and Fedoryshyn 2018).

Project 2018 - : QA/QC of the new energy balance system and the RA-SA calculations as a result of the incountry review in 2018. Primary focus on secondary petroleum products, but also gaseous and

solid fuels. Results and progress from this project is described more closely in NIR chapter 3.6.1, 10.3.1 and 10.3.2.

3.6.2 Feedstocks and non-energy use of fuels

Emissions from the use of feedstock are according to the IPCC guidelines generally accounted for in the industrial processes sector in the Norwegian inventory. By-products from processes like blast furnace gas and fuel gas from ethylene cracking that are sold and combusted in other sectors are accounted for and reported under the energy sector.

Fuel quantity for Non-Energy Use (NEU)

In CRF table 1A(d), "Fuel quantity for NEU" is generally filled in with data for item "11 *Non-energy consumption*" according to the energy balance. These amounts are shown in blue colour in the figures below.

The non-energy consumption is adjusted with respect to reducing agents that are considered as *final energy consumption* in the energy balance, but accounted as IPPU emissions in the inventory. This mainly concerns coal and coke, which are mostly accounted as energy use in the energy balance. Note that these adjustments are also obtained from the energy balance. The primary data includes information on whether the fuels are used for regular combustion or for metallurgical or other processes, even if the utilization of the heat means that it is accounted as "energy use".

The non-energy consumption is also adjusted with respect to combustion emissions that are accounted under IPPU according to the IPCC guidelines. This applies to emissions from petrochemical and ammonia plants reported in sectors 2.B.1 and 2.B.8. In these cases, all consumption of the relevant fuels (LPG, natural gas) at the plants are reported as NEU, not only the amount that is recorded as feedstock in the energy balance.

Fuel quantities for non-energy use that correspond to final energy consumption are shown in yellow colour in the figures below.

Transformation input of coal and coke is currently not included as non-energy use. However, some on-site energy recovery for electricity generation is recorded in the energy balance as transformation input of coal/coke. See further discussion in the section on coal and coke.

Some fuels are aggregated in the same manner as in CRF table 1A(b). In particular, ethane is reported with LPG and anthracite is reported with other bituminous coal.

Carbon excluded

CRF table 1A(d) also includes information of the amount of carbon excluded. The excluded amount corresponds to the fuel quantity (using the same factors for carbon content as in table 1A(b)), except for emissions from petroleum products that are included as energy combustion in 1A as described in the following paragraph.

CO₂ emissions from non-fuel use reported in 1A Fuel combustion

These emissions comprise the following categories, which are further described in section 3.2.11:

- A fraction of non-fuel use of gasoline, gas/diesel oil and residual fuel oil is assumed to be emitted to air. The emissions are reported under 1A5a *Non-fuel use*.
- Emissions from use of lubricants in 2-stroke engines are reported under 1A5b. Emissions from other lubricants are on the other hand reported in IPPU under 2D2 *Lubricants* and are as such accounted as carbon excluded.

CO₂ emissions from non-fuel use reported in 2. IPPU

Emissions reported in IPPU source categories that correspond to the carbon excluded are listed in CRF table 1A(d). Many industries use several fuels, and an aggregate level of reporting was selected. For transparency, emissions from IPPU sectors are entered exactly as reported. Balances for the major fuels are shown in the figures below, and possible discrepancies between the reported emissions and the CO₂ excluded from the reference approach are described in more detail.

Liquefied petroleum gases (LPG), including ethane, are used as a feedstock in ammonia and ethylene production. Products and secondary fuels⁹ from ethylene cracking are used as feedstock and fuel in adjacent petrochemical plants. All emissions deriving from LPG in ammonia production and ethylene cracking are reported in IPPU, including combustion emissions and emissions at adjacent plants that use secondary fuels from the cracking.

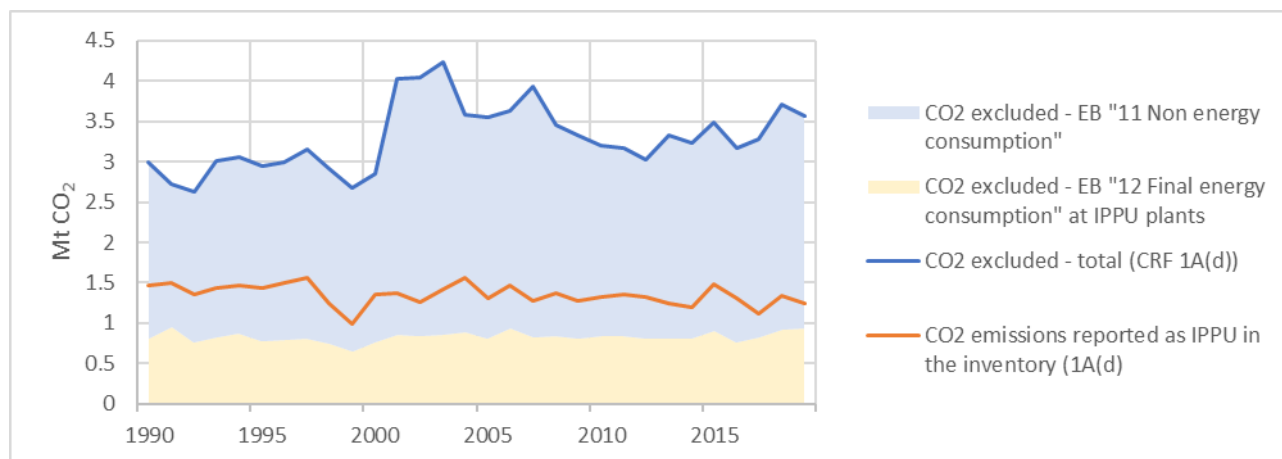


Figure 3.32. LPG. CO₂ amounts excluded from the reference approach (shaded, blue line) and reported as IPPU emissions (orange line). EB=Energy Balance. IPPU sectors reported in the inventory include:

- 2B1 Ammonia
- 2B8b Ethylene (including vinyl chloride reallocated from 2Bc)
- 2B8g Plastics (PE/PP production)
- 2H2 Food and beverage (CO₂ as product from ammonia production)

Figure 3.32 shows CO₂ excluded from the reference approach and CO₂ reported in IPPU. Non-fuel consumption according to the energy balance is shown in blue shading. CO₂ from fuels reported as energy use in the balance is shown in yellow shading. This corresponds to most of the emissions in 2B8. The area between the yellow shading and the orange line corresponds to emissions at ammonia plants from fuels recorded as non-fuel use in the energy balance, and to small emissions from flaring and derived fuels in petrochemical plants. The area above the orange line corresponds to carbon sequestered in products.

⁹ Including "fuel gas" which is reported as "Other oil products n.e.c." in the energy balance.

Recovered CO₂ emissions from ammonia production, which are reported in 2H2 *Food and beverage production*, are included here. However, emissions in 2H2 are adjusted for export and import of bulk CO₂. Thus, the emissions do not correspond precisely to the energy balance data.

Secondary fuels (fuel gas) that are sold to plants in other sectors are excluded from both NEU quantity and IPPU emissions. These fuel amounts and their emissions are accounted for in sector 1A.

Petroleum coke is used as a feedstock primarily in production of aluminium and carbides, and of electrodes for use in the metallurgical industry.

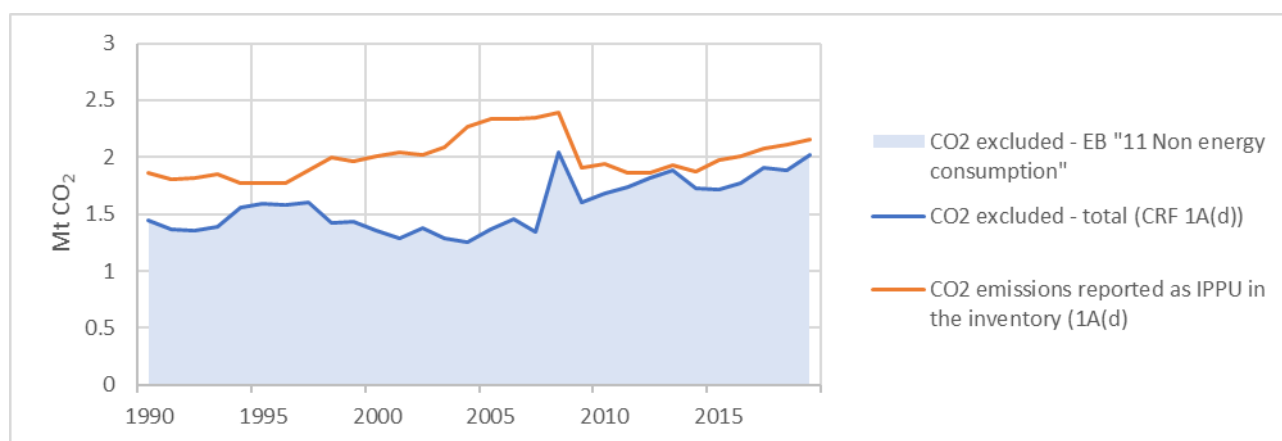


Figure 3.33. Petrol coke. CO₂ amounts excluded from the reference approach (shaded, blue line) and reported as IPPU emissions (orange line). EB=Energy Balance. IPPU sectors reported in the inventory include:

- 2B5 Carbide production
- 2C3 Aluminium production
- 2C7pp Anodes

The emissions from the included sectors are higher than the total non-fuel consumption of petrol coke (Figure 3.33). This is partly due to foreign trade in electrodes and electrode materials. This foreign trade is not included in the energy balance. Norway was a net importer of electrodes until 2008, when a new plant for prebaked anodes to aluminium production opened. Since then, imports and exports of electrodes have more or less balanced.

The decrease in difference between reported emissions and CO₂ excluded in the last decade is partly offset by an increase in the same difference for coal and coke (see below).

Other discrepancies between the NEU quantity and the IPPU emissions as shown include:

- Small amounts of petroleum coke and electrode materials are used for non-energy purposes in other metal production, particularly in ferroalloy plants.
- Some of the emissions from anode productions are actually from coal, coke or pitch.

Coal and coke products are presented jointly. Many metallurgical plants use several products in large amounts. In CRF table 1A8(d), IPPU emissions from categories that predominantly use coal and coke are aggregated under "Other bituminous coal". Note that all metallurgical industry in Norway is electricity intensive. There are no primary iron or steel plants that use coal and coke as their main energy source.

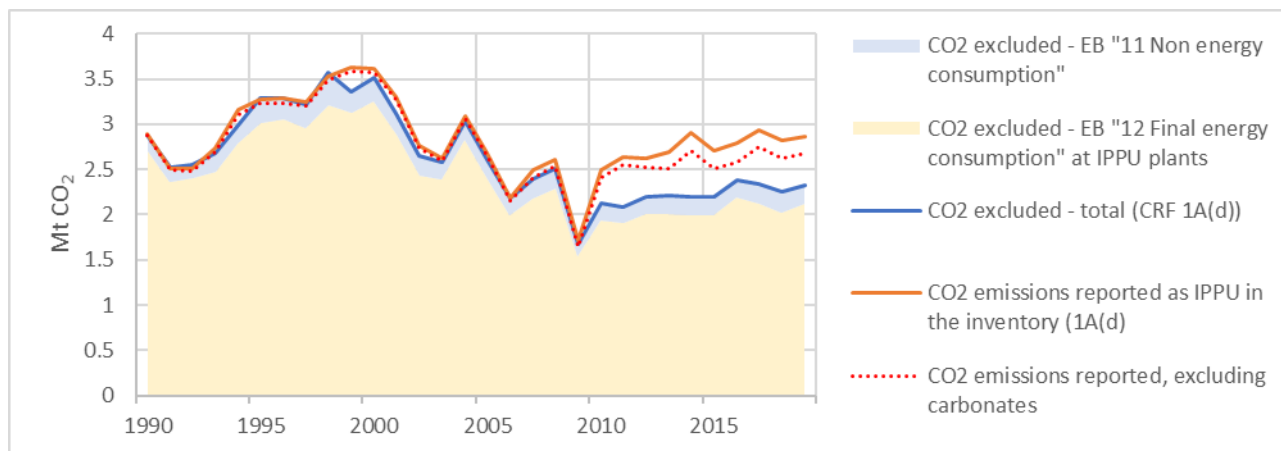


Figure 3.34. Coal and coke products. CO₂ amounts excluded from the reference approach (shaded, blue line) and reported as IPPU emissions (orange line). EB=Energy Balance. IPPU sectors reported in the inventory include:

- 2B6 Titanium dioxide
- 2C Metal production, excluding 2C3 and 2C7-anodes (petroleum coke) and 2C7-nickel (carbonates only)

Figure 3.34 shows CO₂ excluded from the reference approach and CO₂ reported in IPPU. In the energy balance, all coke and most of the coal are recorded as energy use. This is shown in yellow shading. Only a small fraction of coal consumption is recorded as non-fuel consumption in to the energy balance, as shown in blue shading.

An increasing amount of the CO₂ reported from ferroalloy production is from carbonates, partly from lime and dolomite and partly from carbonate ores. The dotted line in the figure shows IPPU emissions excluding carbonate CO₂.

The discrepancies mentioned for petroleum coke above applies also to coal and coke, in the reverse way. A small fraction of the IPPU emissions are actually from petrol coke. On the other hand, some emissions originating from coal and coke in anode production are excluded from the figure.

There is a close correspondence between the NEU quantity from the energy balance and the emissions for 1990-2009. From 2010 onwards there is a gap where emissions are around 300-400 kt higher than calculated from energy balance data. The increased gap is partly offset by a decrease in the same difference for petrol coke (see above). The remaining gap is likely due to increasing on-site generation of electricity from waste heat and blast furnace gas. The coal and coke corresponding to this electricity is partly recorded as transformation input in the energy balance. Such transformation input for energy recovery is currently not included as non-fuel use in the RA because of insufficient information. Further work is planned in order to clarify this issue.

Secondary fuels (blast furnace gas) that are sold to plants in other sectors are excluded from both NEU quantity and IPPU emissions. These fuel amounts and their emissions are accounted for in sector 1A.

Natural gas is used as feedstock at a methanol plant. There are no other significant uses of natural gas as feedstock.

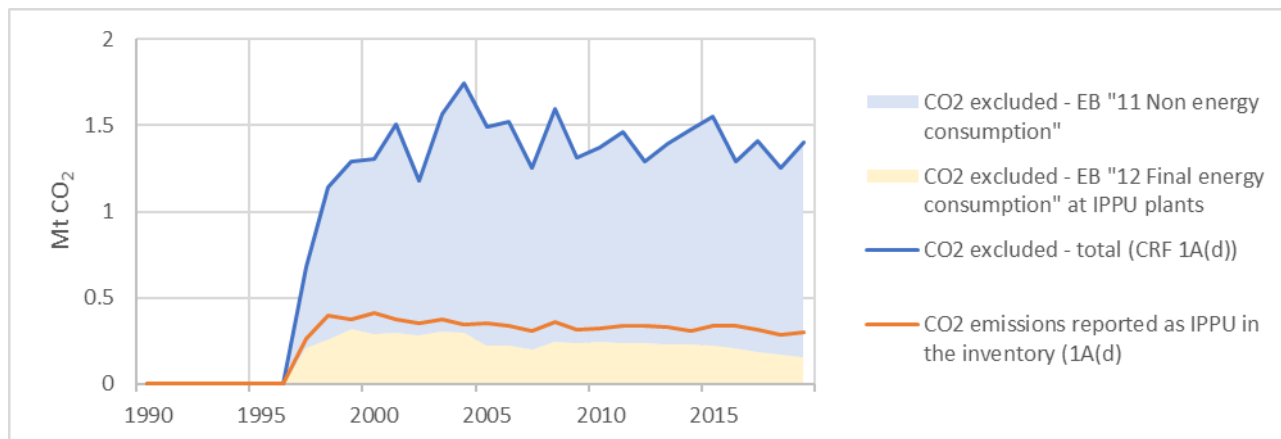


Figure 3.35. Natural gas. CO₂ amounts excluded from the reference approach (shaded, blue line) and reported as IPPU emissions (orange line). EB=Energy Balance. IPPU sectors reported in the inventory include:
- 2B8a Methanol

Figure 3.35 shows CO₂ excluded from the reference approach and CO₂ reported in IPPU. The picture is similar to that for LPG, but emissions from fuel recorded as feedstock in the energy balance are much smaller.

Non-fuel consumption according to the energy balance is shown in blue shading. CO₂ from fuels reported as energy use in the balance is shown in yellow shading. This corresponds to emissions in 2B8a. The area between the yellow shading and the orange line corresponds to emissions from flaring and fuels derived from the feedstock. The area above the orange line corresponds to carbon sequestered in products.

Paraffin wax and *white spirits* and related products have not been included in table 1A(d). Paraffin wax is not included in the Norwegian energy balance. White spirits etc. is only included in the supply side of the balance, and only in small amounts. No final use is recorded.

As a *summary*, the balances for LPG and natural gas show emissions from both energy use and feedstocks are reported in the IPPU sectors (except for energy use in ammonia production). Most of the feedstocks are sequestered in products. For petroleum coke, coal and coke used in the metallurgical industry, reported emissions are slightly higher than the CO₂ excluded from the reference approach. Several causes for this gap are discussed. The gap for these three fuels combined is more stable over the inventory period than shown in the individual balances.

Note that the "reported CO₂ emissions" were included in the CRF reporting first time in the 2020 submission. The NIR section has been significantly rewritten.

3.7 Memo items

3.7.1 International bunkers

3.7.1.1 Description

Emissions from international marine and aviation bunker fuels are excluded from the national totals, as required by the IPCC Guidelines (IPCC 2006). The estimated emission figures are reported separately and are presented in Table 3.43.

In 2019 CO₂ emissions from ships and aircraft in international traffic bunkered in Norway amounted to a total of 2.4 million tonnes, which corresponds to 4.8 % of the total Norwegian CO₂ emissions.

During the period 1990-2019, emissions of CO₂ from marine bunkers decreased by 71 %. The emissions have varied greatly in this period and reached a peak in 1997. Thereafter there has been a descending trend in emissions.

The CO₂ emissions from international air traffic bunkered in Norway in 2019 was 1.7 million tonne. The emissions in 2019 were 2-3 times as high as in 1990. In 2019 the emissions were 3.8 % lower than in 2018.

National Inventory Report 2021 - Norway

Table 3.43 Emissions from ships and aircraft in international traffic bunkered in Norway, 1990-2019. 1000 tonnes.

	Aviation			Marine		
	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	N ₂ O
1990	643	0.008	0.034	2302	0.166	0.254
1991	583	0.007	0.031	2009	0.145	0.222
1992	625	0.007	0.033	2157	0.156	0.239
1993	634	0.007	0.033	2136	0.154	0.236
1994	617	0.007	0.032	2071	0.150	0.229
1995	563	0.006	0.030	2294	0.166	0.253
1996	668	0.007	0.035	2581	0.186	0.287
1997	746	0.008	0.039	3123	0.226	0.348
1998	797	0.008	0.042	3109	0.225	0.346
1999	918	0.009	0.048	2907	0.210	0.321
2000	886	0.009	0.047	2831	0.205	0.317
2001	804	0.008	0.042	2775	0.200	0.311
2002	706	0.007	0.037	2292	0.166	0.255
2003	721	0.007	0.038	2159	0.156	0.239
2004	810	0.007	0.043	2134	0.154	0.235
2005	910	0.008	0.048	2597	0.188	0.283
2006	1094	0.009	0.058	2380	0.172	0.258
2007	1133	0.010	0.060	2434	0.176	0.261
2008	1121	0.009	0.059	2219	0.160	0.234
2009	1084	0.009	0.057	2135	0.154	0.221
2010	1289	0.010	0.068	1676	0.121	0.170
2011	1357	0.011	0.072	1689	0.122	0.168
2012	1505	0.012	0.081	1599	0.116	0.156
2013	1596	0.012	0.086	1386	0.100	0.133
2014	1678	0.013	0.091	857	0.062	0.081
2015	1623	0.012	0.088	810	2.038	0.071
2016	1587	0.012	0.086	601	2.745	0.049
2017	1669	0.012	0.092	615	2.524	0.048
2018	1748	0.012	0.096	687	2.925	0.052
2019	1681	0.012	0.093	600	3.063	0.043

Source: Statistics Norway/Norwegian Environment Agency.

Differences between the IEA (International Energy Agency) data and the data reported to UNFCCC in sectoral data for marine shipping and aviation are due to the fact that different definitions of domestic use are employed. In the Norwegian inventory, domestic consumption is based on a census in accordance with the IPCC good practice guidance. On the other hand, the IEA makes its own assessment with respect to the split between the domestic and the international market.

3.7.1.2 Shipping

Methodological issues

Emissions are calculated by multiplying activity data with emission factors. The sales statistics for petroleum products, which is based on reports from the oil companies to Statistics Norway, has figures on sales for bunkers of marine gas oil, heavy distillates and heavy fuel oil. The same emission

factors as in the Norwegian national calculations are used.

Activity data

Sales figures for international sea transport from Statistics Norway's sales statistics for petroleum products are used for marine gas oil, heavy distillates and heavy fuel oil.

Emission factors

Emission factors used for shipping are described under *Navigation* in Section 3.2.7.4. Aviation

Methodological issues

The calculation method for aviation is based on a "bottom up" calculation of jet kerosene consumption and emissions from aviation based on traffic data, emission factors and energy use factors for aircraft types (kg / km). Since traffic data also includes foreign flights, it is possible to link calculations of foreign and domestic aviation directly to activity data. Figures included in international aviation (bunker) is emissions from jet kerosene and aviation gasoline consumption from flights departing from a Norwegian airport and arriving in a different country.

Activity data

Statistics Norway annually collects data on sales of jet kerosene and aviation gasoline in the sales statistics of petroleum products in addition to use of fuel from the air traffic companies, including specifications on domestic use and purchases of fuel in Norway and abroad. Activity data on flight movements are collected annually from Avinor.

Emission factors

Emission factors used for *Aviation* are described under *Aviation* in Section 3.2.4.4.

3.7.2 CO₂ emissions from biomass

Emissions are estimated from data in the energy accounts on use of different forms of biomass, such as wood, wood waste and black liquor, as well as biofuels and biogas. According to the guidelines, CO₂ emissions from these fuels are not included in the national total in the Norwegian emission inventory but are reported as memo items in the CRF.

Emission factors for biomass fuels are shown in Table 3.4. Details are given in the sector chapters where necessary.

4 Industrial processes and product use (CRF sector 2)

4.1 Overview of sector

The chapter provides descriptions of the methodologies used to calculate emissions of greenhouse gases from industrial processes and product use (IPPU).

Norway has a long experience of using GHG emissions from industrial point sources in the national GHG inventory in the IPPU sector and in the Energy sector. For most IPPU categories, plant-level process emissions are aggregated to estimate national-level emissions. A large share of the GHG emissions from industrial processes included in the Norwegian GHG inventory are therefore from annual reports sent by each plant to the Norwegian Environment Agency. Such annual reports are reports as required by their regular permit, reports as required by the permit under the EU emission trading system (EU ETS) and reports as required by a voluntary agreement up to the year 2012 when the agreement terminated.

The Norwegian Environment Agency has been given the authority to manage and enforce the Pollution Control Act, the Product Control Act and the Greenhouse Gas Emission Trading Act. The Norwegian Environment Agency grants permits, establishes requirements and sets emission limits, and carries out inspections to ensure compliance. This is one of the core responsibilities of the agency.

The rest of the emissions included in the inventory are calculated by Statistics Norway. The calculations are based on emission factors and activity data. The emission factors are collected from different sources, while the activity data used in calculations carried out by Statistics Norway is from official statistics normally collected by Statistics Norway.

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. Chapter 2 of Annex VIII describes a major QA/QC exercise in 2006 on consistent time series from 1990 to 2004 from the largest industrial plants in Norway. Several data sources were used to fill data gaps and establish a consistent time series. If no reference is made to data filling in the various source categories, any data filling was done as part of the QA/QC exercise in 2006. Chapter 3 of Annex VIII describes the current QA/QC procedures and the data sources used.

Indirect emissions of CO₂ from oxidized CH₄ and NMVOC for some source categories are included in the IPPU sector. The indirect emissions of CO₂ are calculated by Statistics Norway and are based on the emissions of CH₄ and NMVOC, see chapter 9 for more details. The IPPU sector contributed to about 120 000 tonnes of indirect CO₂ in 1990 and about 116 000 tonnes of indirect CO₂ in 2019. The majority of these emissions are reported in 2D (Non-energy products from fuels and solvent use).

Table 4.1 gives an overview of the Norwegian IPPU sector. The GHG emissions from IPPU in 2019 were about 9.3 million tonnes CO₂-equivalents and the emissions in 1990 were 15.4 million tonnes CO₂-equivalents. The emissions from this source category have decreased by 39.7 % from 1990 to 2019 and decreased by 0.3 % from 2018 to 2019. The decrease from 1990 to 2019 is mainly due to reduced PFC emissions from production of aluminium and SF₆ from production of magnesium. The reduction in the SF₆ emissions is due to the closing down of production of cast magnesium in 2002, improvements in the GIS-sector and an almost end in the use of SF₆ as tracer gas. In June 2006, the

magnesium recycling foundry also closed down. In addition, N₂O emissions from nitric acid production have decreased substantially since 1990.

Table 4.1 Emission trends for IPPU categories (ktonnes CO₂-equivalents).

Category	1990	1990, % of IPPU	2018	2019	2019, % of IPPU	Trend 1990- 2019 (%)	Trend 2018- 2019 (%)
2A	727.7	4.7 %	992.2	999.9	10.8 %	37.4 %	0.8 %
2B	4 129.3	26.9 %	2 103.9	2 028.1	21.9 %	-50.9 %	-3.6 %
2C	10 113.3	65.8 %	4 791.5	4 912.4	53.0 %	-51.4 %	2.5 %
2D	287.5	1.9 %	217.4	211.7	2.3 %	-26.3 %	-2.6 %
2E	0.0	0.0 %	1.1	1.1	0.0 %		0.0 %
2F	0.0	0.0 %	996.2	933.4	10.1 %	2126158.6 %	-6.3 %
2G	87.5	0.6 %	74.2	71.1	0.8 %	-18.7 %	-4.1 %
2H	31.3	0.2 %	121.8	113.7	1.2 %	263.5 %	-6.6 %
Total	15 376.6	100.0 %	9 298.3	9 271.5	100.0 %	-39.7 %	-0.3 %

Source: Statistics Norway and the Norwegian Environment Agency

Metal industry (2C) is the largest category within IPPU and the emissions are mainly from production of ferroalloys and aluminium. The other main contributing sectors are Chemical Industry (2B), Mineral Industry (2A) and Product uses as substitutes for ODS (2F). Table 4.2 shows the source categories in IPPU that have been identified as key categories from either approach 1 or 2 in the key category analysis.

Table 4.2 Key categories in the sector Industrial processes and product use.

CRF code	Source category	Gas	Key category according to approach	Method
2A1	Cement production	CO ₂	1	Tier 3
2A2	Lime production	CO ₂	1	Tier 3
2B1	Ammonia production	CO ₂	2	Tier 2
2B2	Nitric Acid Production	N ₂ O	2	Tier 3
2B5	Carbide production	CO ₂	1	Tier 2
2B6	Titanium dioxide production	CO ₂	1	Tier 2
2B8*	Petrochemical and carbon black	CO ₂	2	Tier 2
2C2	Ferroalloys production	CO ₂	2	Tier 2/3
2C3	Aluminium production	CO ₂	2	Tier 2/3
2C3	Aluminium production	PFCs	2	Tier 2
2C4	Magnesium production	SF ₆	1	Tier 2
2D1	Lubricant use	CO ₂	1	Tier 2
2F	Product uses as substitutes for ODS	HFCs	2	Tier 2
2H2	Food and beverages industry	CO ₂	1	Tier 2

* In the key category analysis, 2B8a, 2B8b and 2B8c have been aggregated to 2B8.

Sources: Statistics Norway and the Norwegian Environment Agency

4.2 Mineral industry – 2A

The sector category Mineral industry includes CO₂ emissions in the source categories cement production, lime production, glass production, ceramics, other uses of soda ash, non metallurgical magnesia production and other process use of carbonates. Table 4.3 shows that components included in the inventory, the tier method used and whether the source categories are key categories or not.

Table 4.3 Mineral industry. Component included in the inventory, tier of method and key category.

Source category	CO ₂	Tier	Key category
2A1. Cement production	R	Tier 3	Yes
2A2. Lime production	R	Tier 3	Yes
2A3. Glass production	R	Tier 3	No
2A4a. Ceramics	R	Tier 3	No
2A4b. Other uses of soda ash	E	Tier 1	No
2A4c. Non metallurgical magnesium production	R	Tier 3	No
2A4d. Other process use of carbonates	R	Tier 2	No

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occurring. IE = Included Elsewhere.

Table 4.4 shows the trends for 2A as a whole and for the various source categories. The CO₂ emissions from this sector category were a little less than 1 million tonnes in 2019, this accounts for 10.8 % of the total emission from the IPPU sector. The emissions from this sector have increased with 37.4 % from 1990 to 2019, mainly due to increased production of clinker and lime in more recent years. The emissions from this sector category increased by 0.8 % from 2018 to 2019.

Table 4.4 Emission trends for 2A Mineral industry (kt CO₂ equivalents).

Source category	1990	1990, % of IPPU	2018	2019	2019, % IPPU	Trend 1990-2019 (%)	Trend 2018-2019 (%)
2A1. Cement production	634.3	4.1 %	729.8	721.7	7.8 %	13.8 %	-1.1 %
2A2. Lime production	49.8	0.3 %	206.9	200.4	2.2 %	302.0 %	-3.2 %
2A3. Glass production	5.6	0.0 %	7.4	8.0	0.1 %	42.6 %	8.0 %
2A4a. Ceramics	3.7	0.0 %	0.0	0.0	0.0 %	-100.0 %	
2A4b. Other uses of soda ash	9.0	0.1 %	1.7	5.3	0.1 %	-40.6 %	222.0 %
2A4c. Non metallurgical magnesium production	0.0	0.0 %	26.7	50.3	0.5 %		88.3 %
2A4d. Other process use of carbonates	25.3	0.2 %	19.8	14.2	0.2 %	-43.9 %	-28.3 %
Total 2A.	727.7	4.7 %	992.2	999.9	10.8 %	37.4 %	0.8 %

Source: Statistics Norway and Norwegian Environment Agency

Table 4.5 and Table 4.6 show that most of the limestone and dolomite uses within the IPPU sector are within 2A. In addition to uses in the IPPU sector, there are reported emissions in 3G from the use of limestone and dolomite.

Table 4.5 Balance in ktonnes for latest years for the use of limestone for which IPPU emissions are reported.

Limestone use	2015	2016	2017	2018	2019
2A1 - Cement production	1 526	1 556	1 740	1 659	1 640
2A2 - Lime production	504	490	481	457	416
2A3 – Glass production	0	0	0	0	0
2A4a – Ceramics	0	0	0	0	0
2A4c – Non-metallurgical magnesium production	0	0	0	0	0
2A4d – Other process uses of carbonates	0	0	0	0	0
2C2 - Production of ferroalloys	61	51	32	34	35
2H1 – Pulp and paper	20	22	19	19	19
Total limestone	2 112	2 119	2 272	2 169	2 111

Sources: Statistics Norway and the Norwegian Environment Agency

Table 4.6 Balance in ktonnes for latest years for the use of dolomite for which IPPU emissions are reported.

Dolomite use	2015	2016	2017	2018	2019
2A2 - Lime production	19	27	27	30	55
2A4c – Non-metallurgical magnesium production	147	90	32	67	109
2A4d – Other process uses of carbonates	15	11	16	17	10
2A3 - Glass production	11	11	11	12	13
2C2 - Production of ferroalloys	4	6	14	17	9
Total dolomite	196	145	100	143	197

Sources: Statistics Norway and the Norwegian Environment Agency

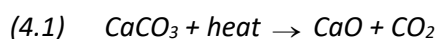
A QA/QC exercise was undertaken some years ago on all uses of limestone and dolomite used in the country. There was no information that indicated that there were other emissive uses of limestone and dolomite that were not reported, and the QA/QC exercise confirmed this. The uses with no emissions are according to the Geological Survey of Norway slurry and crushed rock for filling.

A potential use of limestone is in flue gas desulphurization (FGD), but this is not used in Norway. The industry primarily uses the sea water scrubbing technology. This combined with closures of some industrial plants, increasingly strict requirements on the sulphur content in various oil products, the introduction of a SO₂ tax and requirements for industry to reduce its emissions have decreased the SO₂ emissions.

4.2.1 Cement Production, 2A1 (Key category for CO₂)

4.2.1.1 Category description

Two plants in Norway produce cement and they are covered by the EU ETS. The process emissions originate from the raw material calcium carbonate (CaCO₃). The resulting calcium oxide is heated to form clinker and then crushed to form cement.



CO₂ from cement production is defined as a key category according to the approach 1 analysis.

4.2.1.2 Methodological issues

The emissions of CO₂ from clinker production included in the GHG inventory are reported by the two producers in their annual report under their regular permit and under the EU ETS to the Norwegian Environment Agency. Before entering the EU ETS, the plants used a tier 2 methodology while they

now use a tier 3 methodology. The plants report data on the types and quantities of carbonates consumed to produce clinker, as well as their emission factors and oxidation factors. The reported emissions include Cement Kiln Dust (CKD).

4.2.1.3 Activity data

The amount of clinker, CKD and other carbonates that the plants use in their calculation are reported by the plants to the Norwegian Environment Agency. The annual total clinker production is reported in the CRF Table 2(I).A-Hs1 and Table 4.7 shows the clinker production for some selected years in the time series.

Table 4.7 Norwegian clinker production (ktonnes).

Year	Total production
1990	1 244.1
1995	1 682.9
2000	1 649.6
2005	1 454.3
2010	1 433.8
2011	1 415.4
2012	1 399.1
2013	1 399.8
2014	1 374.9
2015	1 284.1
2016	1 306.3
2017	1 461.5
2018	1 429.4
2019	1 406.9

Source: Norwegian Environment Agency

4.2.1.4 Emission factors

CO₂

The emission factors used are plant specific. The factors are dependent on the chemical composition of the clinker i.e. the content of Ca and Mg. The fraction of CaO from non-carbonate sources like ashes is subtracted. The emission factors are calculated particularly for the two Norwegian plants. Prior to entering the EU ETS, the emission factors did not vary much and tended to be around 0.530 tonne CO₂ per tonne clinker for one plant (Tokheim 2006) and 0.541 tonne CO₂ per tonne clinker as recommended by SINTEF (1998e) for the other plant. After entering the EU ETS, the plants face stricter requirements concerning how their EF are determined and the reported EFs fluctuate close to the IPCC default emission factor of 0.52 tonne CO₂/tonne clinker. The same emission factors are used for CKD as for clinker production. Until 2009, both plants have used a conversion factor of 1. This means that all Ca and Mg have been assumed to be carbonates. From 2010, the largest plant has reported conversion factors that are less than 1 while the smaller plant has continued to use a conversion factor of 1 until 2015.

4.2.1.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

The two plants have reported their emissions to the Norwegian Environment Agency for many years. Cement production was included in the EU ETS in 2005. After entering the EU ETS, the plants faced stricter requirements concerning how AD and EF are determined and the EFs vary more from one year to another. The reduction in IEF from 2009 to 2010 is a consequence of lower EFs in 2010 for both plants. The EF for the plant producing about 70% of the total production decreased the most, pushing the IEF for total production down. This explains the inter-annual variations in the IEF in the end of the time series.

4.2.1.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The emissions are covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the Norwegian Environment Agency's inventory team.

Statistics Norway occasionally calculates alternative emission figures for CO₂ and compares them with the emission figures reported by the plants to the Norwegian Environment Agency to check if they are reasonable. The calculations are based on the clinker production (reported annually from the plants to the Statistic Norway). The calculated emission figures have agreed quite well with emissions figures reported by the plants.

4.2.1.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.2.1.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.2.2 Lime Production, 2A2 (Key category for CO₂)

4.2.2.1 Category description

Three plants that produce lime in Norway reported CO₂ emissions from processes to the Norwegian Environment Agency and all three plants are covered by the EU ETS. The large increase in CO₂ emissions from lime production from 1990 is due to increased production at existing plants and the establishment of a new plant in 2007 with large production. CO₂ from lime production is defined as a key category according to the approach 1 analysis.

4.2.2.2 Methodological issues

All three plants calculate the emissions of CO₂ based on the input of limestone and dolomite and plant specific emission factors for CO₂ from limestone and dolomite respectively. The emissions are reported to the Norwegian Environment Agency in accordance with the reporting requirements of the EU ETS¹⁰ and is in line with the tier 3 method of the IPCC 2006 GL. The activity data is corrected for lime kiln dust (LKD).

¹⁰ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02012R0601-20190101&from=EN>

4.2.2.3 Activity data

The activity data used for the reported emissions is the input of limestone and dolomite and this is reported annually to the Norwegian Environment Agency. Nearly all production in Norway consists of quicklime, but there is also some dolomitic lime. Table 4.8 shows the lime production and consumption in 2A for some of the years in the time series.

Table 4.8 Input of limestone and dolomite and limestone production (ktonnes) in 2A2.

Year	Total limestone and dolomite consumption	Total limestone production
1990	116.3	62.0
1995	162.7	86.8
2000	158.9	84.6
2005	197.6	102.6
2010	576.5	315.2
2011	524.1	294.4
2012	531.6	289.0
2013	518.1	293.5
2014	521.5	295.3
2015	524.8	286.1
2016	519.1	293.4
2017	510.8	282.1
2018	489.3	269.2
2019	475.5	265.4

Source: Norwegian Environment Agency

Even though the emissions are calculated based on limestone and dolomite consumption, Norway reports final lime production values as AD in CRF Table 2(I).A-Hs1 in order to assist with comparability across Parties.

4.2.2.4 Emission factors

The plants use an emission factor of 0.474 tonnes CO₂ per tonne dolomite used. The emission factors for limestone are plant specific and are in the range of 0.43-0.44 (reported with more decimals). The plants used a conversion factor of 1 up to and including 2007 (one plant) or 2008 (two plants). This means that all Ca and Mg have been assumed to be carbonates. Since then, the plants have reported a range of conversion factors that are less than 1.

4.2.2.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

Figure 4.1 shows the IEFs for lime production for both consumption and production as AD. Using final lime production values as AD results in IEFs closer to the default IPCC EF, but also to less stable IEFs as it varies more than if consumption is used as AD.



Figure 4.1 IEF (tonne CO₂ per tonne limestone) with consumption or production as AD.

Source: Norwegian Environment Agency

4.2.2.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The emissions are covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by Norwegian Environment Agency's inventory team.

4.2.2.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.2.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.2.3 Glass production, 2A3

4.2.3.1 Category description

Three plants producing glass or glass fibre are included in the emission inventory, based on emission reports to the Norwegian Environment Agency. All three plants are covered by the EU ETS.

4.2.3.2 Methodological issues

Two plants producing glass wool and one plant producing glass fibre report emission figures on CO₂ to the Norwegian Environment Agency. The two glass wool producing plants report emissions from the use of soda ash, limestone and dolomite, while the glass fibre producer reports emissions from the use of limestone and dolomite.

4.2.3.3 Activity data

The aggregated use of soda ash, limestone and dolomite is reported as activity data in CRF Table 2(I).A-Hs while details for the use of soda ash and dolomite are shown in Table 4.9 and Table 4.6.

4.2.3.4 Emission factors

The emission factors used are 0.41492 tonnes CO₂/tonne soda ash (2006 IPCC GL), 0.477 tonnes CO₂/tonne dolomite (EU ETS) and 0.44 tonnes CO₂/tonne limestone (EU ETS).

4.2.3.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.2.3.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The emissions are covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the Norwegian Environment Agency's inventory team.

4.2.3.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.2.3.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.2.4 Ceramics, 2A4a

4.2.4.1 Category description

One plant that produced bricks until 2014 is included in the emission inventory, based on emission reported to the Norwegian Environment Agency. The plant was covered by the EU ETS.

4.2.4.2 Methodological issues

The plant reported emission figures of CO₂ to the Norwegian Environment Agency. The emissions are calculated by multiplying the amount of limestone and clay used in its production with emission factors.

4.2.4.3 Activity data

The amount of limestone and clay used in the production of bricks was reported each year from the plant to the Norwegian Environment Agency. The amounts of limestone used are reported in CRF Table 2(I).A-Hs1.

4.2.4.4 Emission factors

The EF of 0.44 tonnes CO₂ per tonne limestone used by the brick producing plant is the standard EF used in the EU ETS for limestone. The plant used an emission factor of 0.088 tonnes CO₂ per tonne clay used.

4.2.4.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

The emissions reported under 2A4a include emissions from the use of clay, but the AD in the CRF is limestone only. The use of clay has decreased since 1996 and this explains the overall decrease in IEF for 2A4a. Calculations show that the IEF for CO₂ from limestone and dolomite use only is more stable than when the emissions from the of clay also are included.

4.2.4.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The emissions were covered by the EU ETS and their emissions were verified annually. In addition, the emissions were checked both by the case handler and by the Norwegian Environment Agency's inventory team.

4.2.4.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.2.4.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.2.5 Other uses of soda ash, 2A4b

4.2.5.1 Category description

There is no production of soda ash in Norway, so all soda ash is imported. Soda ash is used and reported in 2A3 (glassworks), 2C3 (aluminium production) and 2C7a_{ii} (nickel production). The import of soda ash is higher than the sum of the amounts consumed in these industries. This difference is assumed to be emissive and the corresponding CO₂-emissions are estimated and reported here under 2A4b.

4.2.5.2 Methodological issues

The emission figures for CO₂ are estimated by multiplying the amount of soda ash assumed to be emissive with an emission factor.

4.2.5.3 Activity data

The activity data is total import of soda ash minus consumption in glass wool, nickel and aluminium production. The amounts of soda ash are reported in CRF Table 2(I).A-Hs1 and are shown in Table 4.9.

Table 4.9 Balance for soda ash use for Norway (ktonnes).

Year	Import	2A4b (other uses of soda ash)	2A3 (Glassworks)	2C3 (Aluminium production)	2C7ii (Nickel production)
1990	45.1	21.7	4.2	0.9	18.3
1995	55.0	24.5	4.2	0.9	25.3
2000	49.1	17.0	5.3	0.9	25.8
2005	63.8	21.3	5.4	0.9	36.1
2010	34.9	0.0	3.5	0.9	33.6
2011	48.7	10.7	3.6	0.9	33.4
2012	42.1	0.0	3.7	0.9	38.1
2013	51.8	11.1	4.0	0.9	35.8
2014	47.5	5.1	3.4	1.1	37.8
2015	44.1	2.6	4.0	1.2	36.2
2016	47.8	7.2	3.7	0.9	36.0
2017	47.5	8.1	3.7	0.7	34.9
2018	47.2	4.0	3.7	0.9	38.6
2019	54.5	12.9	3.6	0.9	37.1

Source: Statistics Norway and Norwegian Environment Agency

4.2.5.4 Emission factors

The emission factor for soda ash use is 0.41492 tonnes CO₂/tonne soda ash from the IPCC 2006 Guidelines (IPCC 2006).

4.2.5.5 Uncertainties and time-series consistency

The estimated and reported emissions under 2A4b are determined by deducting known use in 2A3, 2C3 and 2C7ii from the import of soda ash. As we do not have sufficient information to determine where the rest of the imported soda ash has been consumed, there is some uncertainty as to whether all soda ash consumption in fact is emissive. There is also some uncertainty associated with the foreign trade statistics, as well as with the assumption that the CO₂ is emitted the same year as the soda ash are imported. According to the IPCC Guidelines 2006, there is negligible uncertainty associated with the emission factor, given that the correct emission factor is applied (IPCC 2006).

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.2.5.6 Category-specific QA/QC and verification

There is no source specific QA/QC procedure for this sector. However, when the calculation first was included in the inventory, a comparison was made between figures on net import of soda ash in foreign trade statistics and in the Norwegian Product Register. Import figures from the Product Register for the period 2000-2011 never constituted more than 41 % of the amounts imported according to foreign trade statistics. Thus, it was assumed that the net import in the foreign trade statistics is a good proxy for the total quantity of soda ash used in Norway.

4.2.5.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.2.5.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category. In the future, we might examine what these other uses of soda ash actually are in order to confirm whether they are emissive or not.

4.2.6 Non-metallurgical magnesium production, 2A4c

4.2.6.1 Category description

One plant whose main activity is producing magnesium oxide from limestone and dolomite is included in the emission inventory. The plant was established in 2005 and is covered by the EU ETS.

4.2.6.2 Methodological issues

The plant reports emission figures of CO₂ to the Norwegian Environment Agency. The emissions are calculated by multiplying the amount of limestone and dolomite used in its production with emission factors.

4.2.6.3 Activity data

The amount of limestone and dolomite used in the production is reported each year from the plant to the Norwegian Environment Agency. The aggregate amounts of limestone and dolomite used are reported in CRF Table 2(I).A-Hs1 and Table 4.10 shows the usage for some selected years in the time series.

Table 4.10 Usage (kt) of limestone and dolomite in the non-metallurgical magnesium production.

Year	limestone use	dolomite use
2005	0.0	1.4
2010	1.4	0.0
2011	0.0	0.0
2012	0.0	14.2
2013	0.0	124.5
2014	0.0	163.7
2015	0.0	147.3
2016	0.0	90.2
2017	0.0	32.5
2018	0.0	66.6
2019	0.0	109.1

Source: Norwegian Environment Agency

4.2.6.4 Emission factors

The plant has used the emission factor (EF) equal to the standard EF used in the EU ETS for limestone before it entered the EU ETS and uses plant specific EFs after it has entered the EU ETS. The plant does not use limestone every year, and the EFs for 2006, 2008, 2009 and 2010 are in the range of 0.41-0.4504. The EF for the dolomite used is equal to the standard EF used in the EU ETS (0.45) for 2005, 2006 and 2007 before it entered the EU ETS. From 2008 the plant has used plant specific EFs in the range of 0.40940014-0.495096639.

With the exception of 2012 and 2015-2018, the plant has used a conversion factor of 1. This means that for most years, all Ca and Mg have been assumed to be carbonates.

4.2.6.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.2.6.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The emissions are covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the Norwegian Environment Agency's inventory team.

4.2.6.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.2.6.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.2.7 Other process use of carbonates, 2A4d

4.2.7.1 Category description

The emissions from five plants are reported here under 2A4d. The CO₂ emissions from two plants producing leca are included in the emission inventory, based on emission reports to the Norwegian Environment Agency. One of the plants stopped its production in 2004 and the existing plant is covered by the EU ETS. The third plant has neutralized sulphuric acid waste primarily with limestone and fly ash, but uses now only fly ash. The use of fly ash reduces the CO₂ emissions compared with when limestone is used. The CO₂ emissions from two plants producing rock wool are also included in the emission inventory, based on emission reports to the Norwegian Environment Agency.

4.2.7.2 Methodological issues

The two plants producing leca report their use of dolomite and the corresponding CO₂ emissions to the Norwegian Environment Agency. The leca producer that still is in production also reports some minor emissions from the use of clay and these are included in the inventory. For the plant neutralizing sulphuric acid waste, the emissions are calculated by multiplying the amounts of limestone and fly ash used to neutralize sulphuric acid waste with emission factors. Data for the amounts of fly ash are only reported for 1997-2016. In addition, the plant has reported emissions from the use of fly ash only for 2010 and later years. For 1997-2009, CO₂ emissions from fly ash use have therefore been estimated and for 2017 and later years the amounts of fly ash have been estimated. The two plants producing rock wool report their use of dolomite and limestone and the corresponding CO₂ emissions to the Norwegian Environment Agency.

4.2.7.3 Activity data

The activity data are primarily the use of dolomite and limestone, but there is also some use of clay and fly ash. The aggregate amounts of limestone and dolomite used by the plants included in 2A4d are reported in the CRF Table 2(I).A-Hs1. Table 4.11 shows the various activity data for some selected years in the time series.

Table 4.11 Use of limestone, dolomite, clay and fly ash in 2A4d (other process use of carbonates), all in kt.

Year	limestone	dolomite	clay	fly ash
2010	0.0	8.7	174.0	118.3
2011	33.2	14.4	171.4	122.8
2012	5.9	18.9	175.8	129.8
2013	33.9	17.7	155.5	128.5
2014	0.0	16.3	135.0	129.9
2015	0.0	15.3	99.5	132.6
2016	0.0	11.5	133.2	145.2
2017	0.0	15.6	147.9	152.5
2018	0.0	17.4	154.2	127.6
2019	0.0	10.1	154.7	98.3

Source: Norwegian Environment Agency

4.2.7.4 Emission factors

An emission factor (EF) of 0.48 t CO₂/t dolomite was used by the leca producer that closed down in 2004. At that time, there was no standard EF for dolomite. We assume that the EF of 0.48 is derived from the standard factors for CaCO₃ and MgCO₃ and an assumption of the ratio of these in the dolomite. For the leca producer that still is in production, the EF (for dolomite) for 1990-2011 is 0.477, and has since then used standard EF from the EU ETS and plant-specific EFs in the range of 0.466-0.48. The EFs for the use of clay from 2013 and onwards ranges between 0.01596492-0.01974294. The plant that neutralizes sulphuric acid waste uses an emission factor of 0.44 t CO₂/t limestone. For fly ash, IEFs for the years 2010-2016 have been calculated by the Norwegian Environment Agency to be in the range of 40 to 140.2 kg CO₂/t fly ash and with an average of 72.7 based on activity data and emissions. The IEF of 68.5 kg CO₂/t fly ash for 2010 (closest year with reported data) has been used for the years 1997-2009 and the IEF of 68.2 kg CO₂/t fly ash for 2016 (closest year with reported data) has been used for the years after 2016. The two plants producing rock wool use emission factors of 0.44 t CO₂/t limestone and 0.481 t CO₂/t dolomite.

4.2.7.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category. The IEF is relatively stable 1990-2008, variations may be due to emissions from the use of clay and ash that are not included as AD in the CRF. The IEF since 2008 varies more and this is primarily due to a shift from using limestone to ash at the plant that neutralizes sulphuric acid waste.

4.2.7.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The existing plant producing leca is covered by the EU ETS and the emissions are verified annually. The emissions are checked both by the case handler and by the Norwegian Environment Agency's inventory team. The reported emissions from the plant that neutralizes sulphuric acid waste occurs under its regular permit and are checked both by the case handler and by the agency's inventory team.

4.2.7.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.2.7.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.3 Chemical industry – 2B

Several activities are included under Chemical Industry. Nearly all emissions figures from this industry included in the inventory are reported figures from the plants to the Norwegian Environment Agency. Table 4.12 shows the GHGs that are emitted from each source category, tier of methodology and if the source category is key category or not.

Table 4.12 Chemical industry. Components included in the inventory, tier of method and key category

Source category	CO ₂	CH ₄	N ₂ O	NM VOC	Tier	Key category
2B1. Ammonia production	R	NA	NA	NA	Tier 2	Yes
2B2. Nitric acid production	NA	NA	R	NA	Tier 3	Yes
2B5a. Silicon carbide production	R+E	R/E	NA	NA	Tier 2	Yes
2B5b. Calcium carbide production	R	NA	NA	R	Tier 1	No
2B6. Titanium dioxide production	R	NA	NA	NA	Tier 2	Yes
2B8a. Methanol production *	R	R+E	R	R+E	Tier 2	Yes**
2B8b. Ethylene production *	R+E	R	R	R	Tier 2	Yes**
2B8g. Other	R+E	R	NA	R	Tier 2	Yes**
2B10. Other (production of fertilizers)	NA	NA	R+E	NA	Tier 2	No

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occurring. IE = Included Elsewhere.

*Minor N₂O emissions from 2B8a and 2B8b are reported under 2B10 Petrochemical N₂O in the CRF

** In the key category analysis, 2B8a, 2B8b and 2B8c have been aggregated to 2B8.

Table 4.13 shows the trends for 2B as a whole and for the various source categories. The GHG emissions from this sector category were about 2.0 million tonnes in 2019, this is 21.9 % of the total emission from the IPPU sector. The emissions from this sector decreased by 50.9 % from 1990, mainly due to lower emissions from the production of nitric acid, ammonia and carbide. The emissions decreased by 3.6 % from 2018 to 2019.

Table 4.13 Emission trends for 2B Chemical industry (kt CO₂ equivalents).

Source category	1990	1990, % of IPPU	2018	2019	2019, % of IPPU	Trend 1990-2019 (%)	Trend 2019-2019 (%)
2B1. Ammonia production	795.2	5.2 %	667.9	599.7	6.5 %	-24.6 %	-10.2 %
2B2. Nitric acid production	1 993.3	13.0 %	199.4	184.2	2.0 %	-90.8 %	-7.6 %
2B5a. Silicon carbide production	246.9	1.6 %	64.4	54.8	0.6 %	-77.8 %	-14.9 %
2B5b. Calcium carbide	178.1	1.2 %	0.0	0.0	0.0 %	-100.0 %	
2B6. Titanium dioxide production	201.1	1.3 %	250.6	256.6	2.8 %	27.6 %	2.4 %
2B8a. Methanol production	0.0	0.0 %	298.7	309.5	3.3 %		3.6 %
2B8b. Ethylene production	607.6	4.0 %	542.3	531.0	5.7 %	-12.6 %	-2.1 %
2B8g. Other	49.0	0.3 %	17.2	17.1	0.2 %	-65.0 %	0.0 %
2B10. Other (production of fertilizers)	58.0	0.4 %	63.2	74.8	0.8 %	29.1 %	18.4 %
2B10. Petrochemical N ₂ O	0.2	0.0 %	0.3	0.3	0.0 %	60.2 %	-0.1 %
2B. Total	4 129.3	26.9 %	2 103.9	2 028.1	21.9 %	-50.9 %	-3.6 %

Source: Statistics Norway and Norwegian Environment Agency

4.3.1 Ammonia Production, 2B1 (Key category for CO₂)

4.3.1.1 Category description

In Norway ammonia is produced by catalytic steam reforming of wet fuel gas (containing ethane, propane and some buthane). This is one of the steps in the production of fertilizers. Hydrogen is needed to produce ammonia, and wet fuel gas is the basis for the production of hydrogen. The emissions reported in this category includes all emissions from combustion of fuels and includes emissions from heavy heating oil used in boiler and from ethane used for direct heating. A substantial amount of CO₂ is recovered from the production process.

CO₂ from ammonia production is defined as a key category according to the approach 1 analysis.

Figure 4.2 shows the time series for the gross CO₂ emissions, amount of recovered CO₂ and the net CO₂ emissions reported in 2B1. The variations from 1998 to 1999 and 1999 to 2000 are likely to be a result of the plant upgrading production capacity and energy efficiency in 1999-2000. The increase in emisisions from 2014 to 2015 is due to an expansion in production capacity in which imported ammonia is replaced with domestic ammonia production. The emisisions decreased however in 2016 and 2017 since domestic ammonia production decreased. In 2018, the emissions increased as domestic ammonia production increased.

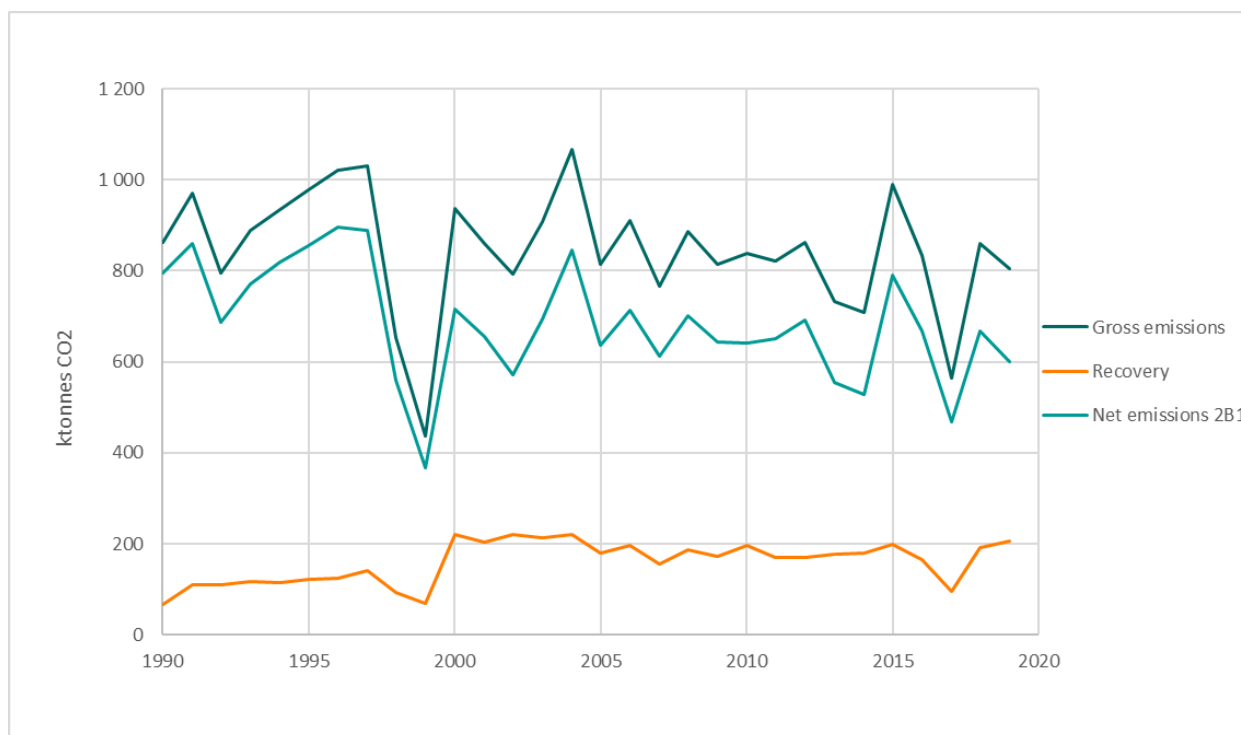


Figure 4.2 CO₂ emissions from production of ammonia.

Source: Norwegian Environment Agency

4.3.1.2 Methodological issues

The CO₂ emission figures in the Norwegian emission inventory are based on annual reports from the plant that is included in the EU ETS. The plant has reported consistent figures back to 1990 and calculates the emissions by multiplying the used amount of each fossil fuel with emission factors.

Statistics Norway allocates these emissions to IPPU and ensures that emissions from this fuel use are not also reported under Energy.

The gross emissions include captured CO₂. A part of the CO₂, which is generated during the production process, is captured and sold to other objectives et cetera soft drinks, and therefore deducted from the emission figures for this source. The amount of CO₂ recovered by the plant is determined by using the amount of CO₂ from the compressor unit minus the amount of CO₂ emitted. In both cases, these are measured by orifice plate with a dp-cell. This then goes to tank and then transported by trucks or boats. In accordance with the footnote 5 in CRF table 2(I)A-H, the amount of CO₂ reported as recovered that is not exported is included in 2H2 Food and Drink.

Subtracting the captured CO₂ results in the net emissions reported in 2B1. Table 4.14 below presents the various activity data, emission factors, emissions and the balance between gross, captured CO₂ and reported emissions in 2B1.

Table 4.14 Activity data, emission factors and balance for 2B1 in 2019.

	ktonnes	Emission factor (tonne CO ₂ /tonne)	ktonnes CO ₂
Heavy heating oil	1.0	3.2	3.3
Liquified petroleum gas	0.3	2.9952	0.8
CO-rich gas	34.4	1.2501	42.9
Ethane	258.9	2.9275	757.8
Gross emissions			804.9
Captured CO ₂			205.2
Net emissions in 2B1			599.7

Source: Norwegian Environment Agency

4.3.1.3 Activity data

The total amount of fossil fuels used are reported annually by the plant to the Norwegian Environment Agency and the use varies from one year to another. The various fuels used in the latest reported year are shown in Table 4.14. As a part of the official Industrial statistics, gas consumed is also reported to Statistics Norway that uses these figures for the QA/QC calculations by an alternative method. The ammonia production is reported in CRF Table2(I).A-Hs1 and the production in 2018 and 2019 were a little higher than 400 ktonnes.

4.3.1.4 Emission factors

The emission factors used are estimated based on the composition of the gases consumed. The plant states that the composition is based on daily analysis and that the composition of each gas (their emission factor) is stable. The reported emission factors for the latest reported year are shown in Table 4.14.

4.3.1.5 Uncertainties and time-series consistency

The amount of gas is measured by using turbine meters and the meters are controlled by the Norwegian Metrology Service. The uncertainty in the measurement of propane and butanes is calculated to ± 0.2 and ethane ± 0.13 %. The mix of propane/butanes is as average 60 % propane and 40 % butanes.

Figure 4.3 shows that there are some inter-annual variations in the IEF. The variations from 1998 to 1999 and 1999 to 2000 are likely to be a result of the plant upgrading production capacity and energy efficiency in 1999-2000. Figure 4.2 shows that there was a large drop in emissions and recovery in 1999. It is challenging to investigate this further as more data is not available and since the data quality at that time is poorer than now. Since the plant has reported under the voluntary agreement for 2008-2012 and under the EU ETS from 2013, the data quality has improved and the IEF is relatively stable in the end of the time series.

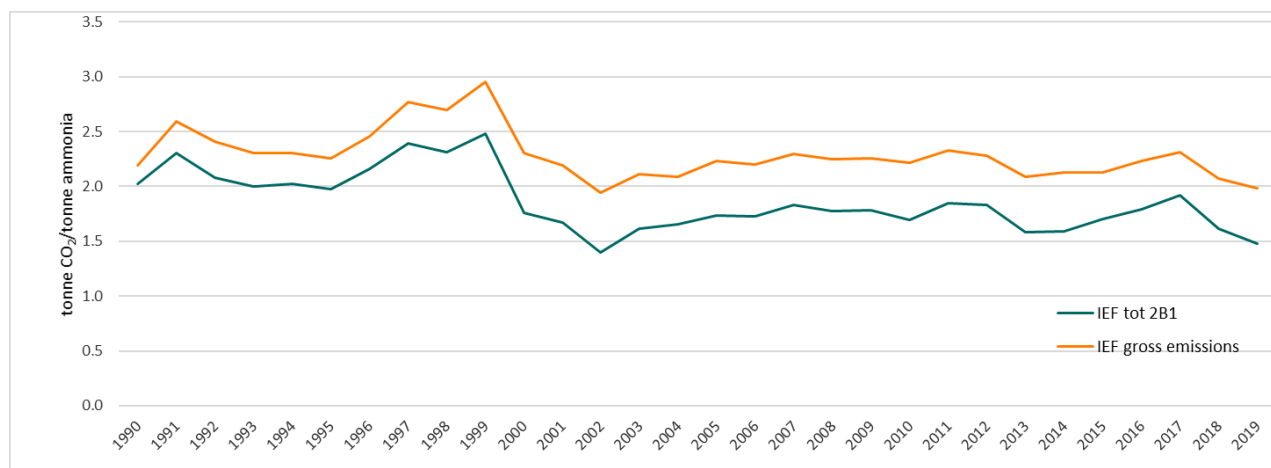


Figure 4.3 IEF for process emissions of CO₂ from ammonia production (tonne CO₂/tonne ammonia).

Source: Norwegian Environment Agency

4.3.1.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plant has reported under the voluntary agreement and the emissions are now covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

The figures reported from the plant are occasionally compared to calculations done by Statistics Norway based on total amount of gas consumed and an emission factor on 3 tonne CO₂/tonne LPG. The calculated emissions figures have agreed quite well with emissions figures reported by the enterprise.

4.3.1.7 Category-specific recalculations

Reallocation of emissions from combustion of fuels in ammonia production from 1A2C to 2B1, in accordance with IPCC guidelines 2006. This affects emissions of CO₂ for 1990-2018.

4.3.1.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.3.2 Production of Nitric Acid, 2B2 (Key category for N₂O)

4.3.2.1 Category description

There are two plants in Norway producing nitric acid and these plants are covered by the EU ETS. Nitric acid is used as a raw material in the manufacture of nitrogenous-based fertilizer. The production of nitric acid (HNO₃) generates nitrous oxide (N₂O) and NO_x as by-products of high temperature catalytic oxidation of ammonia (NH₃). N₂O from nitric acid production is defined as a key category according to the approach 2 analysis. Table 4.15 compares the Norwegian plant-specific production technologies compared with the technologies described in table 3.3 in the IPCC 2006 Guidelines (IPCC 2006).

Table 4.15 Production process and default factors for nitric acid production.

Production process	N ₂ O Emission Factor (relating to 100 percent pure acid)
A. Plants with NSCR ¹¹ (all processes)	2 kg N ₂ O/tonne nitric acid ±10%
B. Plants with process-integrated or tailgas N ₂ O destruction	2.5 kg N ₂ O/tonne nitric acid ±10%
C. Atmospheric pressure plants (low pressure)	5 kg N ₂ O/tonne nitric acid ±10%
D. Medium pressure combustion plants	7 kg N ₂ O/tonne nitric acid ±20%
E. High pressure plants	9 kg N ₂ O/tonne nitric acid ±40%

Source: IPCC (2006)

The two plants have together five production lines. Four of the production lines are a mix of technology C and D in Table 4.15 and the last one is technology B. One production line was rebuilt in 1991 and in 2006 two lines were equipped with the technology – N₂O decomposition by extension of the reactor chamber. Since then, all production lines have to a certain extent been equipped with this technology.

Figure 4.4 shows that the production specific N₂O emissions were reduced substantially in the early 1990s and again from 2006. The reduced emissions in the early 1990s were due to rebuilding of one production line in 1991 and that a larger part of the production came from that line. The reduced emissions from 2006 are due to the installation of the earlier mentioned technology. There was a large increase in production of about 43 percent from 2009 to 2010 that came after a decrease in production of about 26 percent from 2008 to 2009. The low production level in 2009 reflects the lower economic activity due to the economic recession.

4.3.2.2 Methodological issues

N₂O

The two plants report the emissions of N₂O to the agency. The N₂O emissions have been continuously measured since 1991 at one production line and from 2000 at another. The emissions at the three

¹¹ A Non-Selective Catalytic Reduction (NSCR)

other production lines were based on monthly and weekly measurements, but are from 2008 based on continuous measurements.¹²

4.3.2.3 Activity data

The plants report the amounts of N₂O in the gas, based on continuous measurements. The plants also report the production of HNO₃ to the agency. The production and emission levels (in total and by plant) are shown for some years in Table 4.16.

Table 4.16. Production (ktonnes HNO₃) and N₂O emissions (ktonnes)

Year	Total production	Total emissions
2015	1 729.7	0.844
2016	1 669.2	0.810
2017	1 733.7	0.706
2018	1 980.6	0.669
2019	1 916.5	0.618

Source: Statistics Norway and Norwegian Environment Agency

4.3.2.4 Emission factors

Not relevant.

4.3.2.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II. The uncertainty in the measurements was in 2000 estimated by the plant to ± 7 . However, in the 2006 report to the Norwegian Environment Agency one plant reports that the uncertainty in measurement of N₂O is calculated to $\pm 1-3$ %.

The inter-annual changes of IEFs are likely to be explained by variations in the level of production between the lines with different IEFs. Figure 4.4 shows that the IEF for nitric acid production has been substantially decreased from 1990. The low production level in 2009 reflects the lower economic activity due to the economic recession.

¹² See point 16 in Annex IV of <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02012R0601-20190101&from=EN> for the requirements for continuous measurements under the EU ETS.

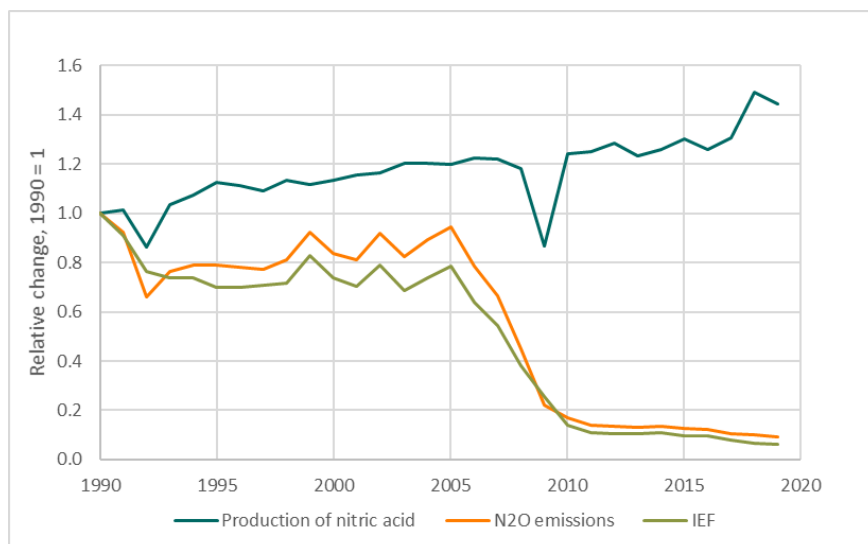


Figure 4.4 Relative change in total emissions, total production and IEF for nitric acid production. 1990=1
Source: Norwegian Environment Agency

4.3.2.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The emissions are covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.3.2.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

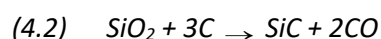
4.3.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.3.3 Silicon carbide, 2B5a (Key category for CO₂)

4.3.3.1 Category description

Silicon carbide (SiC) has been produced at three plants until 2006 when one plant was closed down. The plants were included into the EU ETS from 2013. SiC is produced by reduction of quartz (SiO₂) with petrol coke as a reducing agent.



In the production of silicon carbide, CO₂ and CO is released as a by-product from the reaction between quartz and carbon. Methane (CH₄) may be emitted from petrol coke during parts of the process and sulphur origin from the petrol coke.

The large decrease in emissions since 1990 is due to reduced production and that one plant was closed down in 2006. The fluctuation in emissions over the years is due to variation in production of

crude silicon carbide. There was a large production decrease from 2002 to 2003 and an increase from 2009 to 2010 and this is due to a low production level in 2009. The production level in 2009 is also lower than 2008 and reflects the lower economic activity due to the economic recession.

CO₂ from carbide production is defined as a key category according to the approach 2 analysis.

4.3.3.2 Methodological issues

The emissions are calculated based on crude silicon carbide production as activity data and emission factors. This is regarded as being a Tier 2 method in IPCC (2006).

CO₂

Emission figures are reported annually by the three plants to the agency.

CO₂ from process is calculated based on the following equation:

$$(4.3) \quad CO_2 = \sum Activity\ data * Emission\ factor$$

The three production sites have used amount of produced crude silicon carbide as activity data in the calculation of CO₂ emissions.

NMVOC

Emission figures are reported to the Norwegian Environment Agency by the plants. The emissions are calculated by multiplying annual production of crude silicon carbide by an emission factor.

CH₄

The emission of CH₄ from production of silicon carbide is calculated based on the following equation:

$$(4.4) \quad CH_4 = \sum Activity\ data_i * Emission\ factor_i$$

The three production sites have used amount of produced crude silicon carbide as activity data and a plant specific emission factor.

Indirect emission of CO₂ is calculated by Statistics Norway based on the emission of CH₄ and NMVOC.

4.3.3.3 Activity data

The activity data used by the plants for the calculation of CO₂, CH₄ and NMVOC are the amount of produced crude silicon carbide. The production is shown in Table 4.17 for some years.

Table 4.17. Norwegian crude silicon carbide production (ktonnes).

Year	Production
1990	83.4
1995	83.6
2000	66.7
2005	35.0
2010	27.2
2011	25.3
2012	15.8
2013	16.9
2014	17.9
2015	17.6
2016	18.7
2017	21.2
2018	21.7
2019	18.4

Source: Statistics Norway and Norwegian Environment Agency

4.3.3.4 Emission factors

CO₂

All three plants use the country-specific emission factor that is the basis for the IPCC (2006) default factor of 2.62 ton CO₂/tonne crude silicon carbides, see Table 4.18. Note that the IEF in the CRF Table2(I).A-Hs1 is higher than 2.62 because the CO₂ includes indirect CO₂ emissions.

CH₄

All three plants use the default emission factor of 11.6 kg CH₄ /tonnes crude SiC from the IPCC 2006, see Table 4.18.

Table 4.18 Emission factor for CO₂ and CH₄ used for silicon carbide production.

Component	Emission factor	Source
CO ₂	2.62 tonnes CO ₂ /tonnes crude SiC	IPCC 2006
CH ₄	11.6 kg CH ₄ /tonnes crude SiC	IPCC 2006

NMVOC

From 2007 and onwards the emission factor is based on measurements made once a year. The emission factors for one of the plants is stable at around 10.8 t NMVOC/kt SiC while the emission factor at the other plant is less stable and increasing. The concerned plant has responded that the variations are within the expected variations. For previous years, the emission factor for one of the plants is more or less constant whereas the emission factor for the second plant varies.

4.3.3.5 Uncertainties and time-series consistency

CO₂

Activity data

The three production sites use the amount of produced crude silicon carbide as activity data. The uncertainty of the activity data is related to the uncertainty of the weighing equipment and is calculated to be $\pm 3\%$.

Emission factor

The emission factor of 2.62 tonne CO₂/tonnes SiC has an estimated uncertainty range of -16% to $+7\%$. This can be explained due to variations in raw materials as well as process variations, and is based on previous development of country specific emissions factors (SINTEF 1998d).

The carbon content in coke is varying, normally from 85 to 92 % carbon. The coke is also varying in the content of volatile components, e.g hydrocarbons. There are also variations in the process itself. The Acheson process is a batch process, and the reactions include many part reactions that differ from batch to batch, because of variations in the mix of quartz and coke, the reactivity of the coke etc. The process variations described above is the reason why the factor presented in tonne CO₂/tonne coke used is not constant. For one plant, the factor is in the range 1.07-1.27. For the other plant, one also has to consider the closed plant, because the input and output from them are somewhat mixed together. The factor for them is in the range 0.99-1.24. This implies that the output of SiC will have some variation from batch to batch.

Prior to 2006, the emissions were based on a mass-balance method (input of reducing agents). The justification of changing method is that the IEF tonne CO₂ /tonne coke varies over the years due to variation in carbon content in coke and that this variation is larger or in the same order of variation than the production of crude silicon carbide. In addition, there is a relatively large difference in the carbon consumption data in the early 1990s due to the use of purchase data as a proxy for carbon consumption. The silicon carbide production data in the early 1990s especially is considered being more accurate than the coke consumption.

Emissions

The total uncertainty of the resulting emissions of CO₂, based on uncertainties in activity data and emission factor, is calculated to be in the range of -20% to $+10\%$.

CH₄

Activity data

The three production sites use the amount of produced crude silicon carbide as activity data. The uncertainty of the activity data given as this production figure is calculated to be $\pm 3\%$.

Emission factor

The uncertainty level is estimated to be $\pm 30\%$. To establish the uncertainty level, the following assessments were done:

- The uncertainty in monitoring of concentration is normally $\pm 5\%$ (expert judgment).
- The uncertainty of monitoring of the amount of gas is within $\pm 15\%$ (type of monitoring equipment).
- The uncertainty of the production of SiC for each batch is stable, and is assessed to be within a level of $\pm 5\%$.

- The uncertainties of raw materials and process variation add $\pm 5\%$.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.3.3.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plants have reported under the voluntary agreement and the emissions are now covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.3.3.7 Category-specific recalculations

Recalculation of indirect CO₂ emissions because of a recalculation of NMVOC emissions from three plants. This affects emissions of CO₂ for 1990, 1991, 1995, 2003 and most years from 2007 and onwards, increasing the CO₂ emissions in the early years and reducing the CO₂ emissions from 2003.

4.3.3.8 Category-specific planned improvements

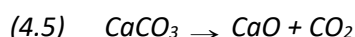
There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.3.4 Calcium carbide, 2B5b

4.3.4.1 Category description

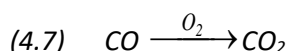
One plant in Norway was producing calcium carbide until 2003 and the emissions from this source were about 178 000 tonnes CO₂ in 1990. The production of calcium carbide generates CO₂ emissions when limestone is heated and when petrol coke is used as a reducing agent.

The reaction



which takes place when limestone (calcium carbonate) is heated.

The reactions



where petrol coke is used as a reducing agent to reduce the CaO to calcium carbide.

4.3.4.2 Methodological issues

The CO₂ figures in the inventory are based on emission figures reported from the plant to the agency. The emission estimates are based on the amount of calcium carbide produced each year and an emission factor estimated by SINTEF (1998d). Some of the carbon from petrol coke will be sequestered in the product, but not permanently. Thus, this carbon is included in the emission estimate.

4.3.4.3 Activity data

The amount of calcium carbide produced is reported by the plant to the agency.

4.3.4.4 Emission factors

The emission factor used by the plants in the calculation of CO₂ has been estimated to be 1.69 tonne/tonne CaC₂ by SINTEF (1998d). An additional 0.02 t CO₂/t CaC₂ from fuel is reported in the Energy chapter.

4.3.4.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.3.4.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII.

4.3.4.7 Category specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.3.4.8 Category-specific planned improvements

Since the plant is closed down there is no further planned activity to review historical data.

4.3.5 Titanium dioxide production, 2B6 (Key category for CO₂)

4.3.5.1 Category description

One plant producing titanium dioxide slag is included in the Norwegian Inventory and it was included in the EU ETS in 2013. The plant also produced pig iron as a by-product. The titanium dioxide slag and pig iron are produced from the mineral ilmenite and coal is used as a reducing agent. Various components included CO₂ are emitted during the production process.

CO₂ from titanium dioxide production is defined as a key category according to the approach 1 analysis.

4.3.5.2 Methodological issues

The method that is used for all years can be defined as a calculation based on carbon balance. This method accounts for all the carbon in the materials entering the process and subtracts the CO₂ captured in the products.

4.3.5.3 Activity data

The carbon inputs are dominated by coal, but there is also some pet coke, electrodes, carbides and some masses. Table 4.19 shows the most important carbon inputs.

Table 4.19 Carbon inputs (ktonnes) for titanium dioxide production in 2019.

Activity data	Amount (tonne)
Coal	85.8
Iron	74.2
Antracites	6.3
Electrode mass (tonne dry weight)	1.9
Pet coke	3.4

Source: Norwegian Environment Agency

4.3.5.4 Emission factors

The mass balance for each year requires emission factors. The emission factors for the most important carbon inputs are shown in Table 4.20.

Table 4.20 Emission factors for some of the carbon inputs in 2019.

Activity data	EF (tonne CO ₂ /tonne)
Coal	2.65
Iron	0.22
Antracites	3.00
Electrode mass (tonne dry weight)	3.45
Pet coke	3.55

Source: Norwegian Environment Agency

4.3.5.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.3.5.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plant has reported under the voluntary agreement and the emissions are now covered by the EU ETS and the emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.3.5.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.3.5.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.3.6 Methanol, 2B8a

4.3.6.1 Category description

One plant established in 1997 produces methanol and it is covered by the EU ETS. Natural gas and oxygen are used in the production of methanol. The conversion from the raw materials to methanol

is done in various steps and on different locations at the plant. CH₄, N₂O and NMVOC are emitted during the production process. The emissions reported in this category includes all emissions from flaring and combustion of fuels derived from the natural gas feedstock.

Minor CO₂ emissions from other energy combustion (diesel and propane) are included under 1.A.2.C. Indirect emissions of CO₂ are calculated by Statistics Norway based on the emission of CH₄ and NMVOC, see chapter 9 for details about EFs. Minor N₂O emissions are reported under 2B10 Petrochemical N₂O in the CRF.

4.3.6.2 Methodological issues

The plant reports emission figures of CO₂, CH₄, N₂O and NMVOC to the Norwegian Environment Agency. The reported CO₂ emissions from flaring and combustion of derived fuels are based on the amounts of gas multiplied by emission factors and these are all reported under the EU ETS. Statistics Norway allocates these emissions to IPPU and ensures that emissions from this fuel use are not also reported under Energy.

The diffuse CH₄ and NMVOC emissions are estimated through the use of the measuring method DIAL (Differential Absorption LIDAR) about every third year since 2002. The plant was divided into various process areas and measurements were taken for at least two days for all process areas. The DIAL method results in an emission factor per operating hour and this forms the basis for the plant's reported diffuse NMVOC and CH₄ emissions from the production of methanol. This method has been used from 2008 and onwards. This method therefore results in a fixed emission level for some years. The time series for the years 1997-2007 are based on the results from 2008 together with the production levels of methanol for these years.

4.3.6.3 Activity data

The annual emissions from flaring and combustion of fuels are based on the reported combusted amounts. The total fuels used for some years are shown in Table 4.21. The majority of this is natural gas, but there is also some syngas, flaring gas and liquid off-spec metanol (LOFS). The production volume of methanol in 2019 was about 925 ktonnes and the time series for the production is reported in CRF table2(I).A-Hs1.

Table 4.21. Sum of fuels (kt) used in methanol production.

2015	2016	2017	2018	2019
159	155	138	125	126

Source: Norwegian Environment Agency

The activity data used to calculate the indirect CO₂ emissions are the diffuse emissions of CH₄ and NMVOC.

4.3.6.4 Emission factors

CO₂

The plant reports its emission factors to the Norwegian Environment Agency. The EF for natural gas is stable at around 2.70 tonnes CO₂ per tonne natural gas. The EF for the flaring gas varies. The EF for syngas is at around 1.2-1.3 tonnes CO₂ per tonne syngas and the EF for LOFS is around 0.3 tonne CO₂ per tonne LOFS.

4.3.6.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

There are variations in the implied emission factor. This is primarily due to the variations in the level of flaring. The IEF peaks occur in years when the level of flaring is high.

4.3.6.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plants emissions are verified annually under the EU ETS. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.3.6.7 Category-specific recalculations

Recalculation of indirect CO₂ emissions because of the reallocation of emissions from combustion of fuels in methanol production from 1A2c to 2B8a in the previous submission. This affects emissions of CO₂ for 1997 – 2018, increasing the CO₂ emissions in the range of 0.5 kt to 1.2 kt.

4.3.6.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.3.7 Ethylene, 2B8b

4.3.7.1 Category description

From 1990 until 2000, the emissions reported under this category were from one single plant that produced primarily ethylene, but also vinyl chloride and propylene. In 2001, the part of the plant producing vinyl chloride was separated into a different plant. So from 2001, the emissions are reported by two plants and they are now both covered by the EU ETS.

The majority of the emissions reported under this category are CO₂ emissions from the production of ethylene, but there are also CO₂ emissions from the production of vinyl chloride and propylene. The emissions in this category includes all emissions from the plants with the exception of minor emissions from the combustion of diesel and propane, these are reported under 1A2C. Emissions of CH₄ and NMVOC emissions from leakages in the process and indirect emissions of CO₂ from CH₄ and NMVOC are also reported under 2B8b. Minor N₂O emissions are reported under 2B10 Petrochemical N₂O in the CRF.

4.3.7.2 Methodological issues

CO₂, CH₄ and NMVOC

The plants report emission figures of CO₂, CH₄, N₂O and NMVOC to the Norwegian Environment Agency. For the plant that primarily produces ethylene, the reported emissions from flaring and combustion of fuels are based on the amounts of gas multiplied by emission factors. For the plant producing vinyl chloride, the reported CO₂ emissions stem from recycling hazardous waste to hydrochloric acid.

Statistics Norway allocates these emissions in IPPU and ensures that emissions from this fuel use are not also reported under Energy. The CH₄ and NMVOC emissions are based on measurements and are reported to the Norwegian Environment Agency.

Indirect emissions of CO₂ calculated by Statistics Norway are based on the emission of CH₄ and NMVOC.

4.3.7.3 Activity data

The annual emissions from flaring and combustion of fuels are based on the reported combusted amounts. The total fuels used for some years are shown in Table 4.22. The majority of this is natural gas, but there is also some flaring gas, oxy exhaust gas and hazardous waste. The production volumes of ethylene, VCM, propylene and vinyl chloride are aggregated and reported in CRF table2(I).A-Hs1. The production volumes of ethylene and VCM in 2019 were about 617 ktonnes and 453 ktonnes respectively.

Table 4.22 Sum of fuels (kt) used in 2B8b.

2015	2016	2017	2018	2019
572	522	560	569	529

Source: Norwegian Environment Agency

The CH₄ and NMVOC emissions are reported annually to the Norwegian Environment Agency. The activity data used to calculate the indirect CO₂ emissions are the diffuse emissions of CH₄ and NMVOC.

4.3.7.4 Emission factors

CO₂

The plants report the emission factors used as part of their reporting under the EU ETS.

CH₄

For the plant producing vinyl chloride, the reported diffuse emissions of CH₄ are based on a measurement derived emission factor of 5 kg CH₄ per operating hour. See chapter 9 for details concerning the EFs used for indirect CO₂ emissions from CH₄ and NMVOC.

4.3.7.5 Uncertainties and time-series consistency

Uncertainty estimates are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.3.7.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plants are covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.3.7.7 Category-specific recalculations

Correction of error. Emissions from NMVOC in 2003 and emissions from CH₄ in 2006 – 2008 and 2018 were corrected due to an error, resulting in an additional small increase in indirect CO₂ emissions.

4.3.7.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.3.8 Other, plastic, 2B8g

4.3.8.1 Category description

The emissions included in this category are from a plant that now produces polyethylene and a plant that produces formalin and binders. They are both part of the EU ETS. The emissions reported in this category includes all emissions from the plant producing polyethylene and the process emissions from the plant producing formalin and binders. with the exception of minor emissions from the combustion of diesel and heating oil, these are reported under 1A2C.

4.3.8.2 Methodological issues

CO₂, CH₄ and NMVOC

The plant producing polyethylene reports emission figures of CO₂, CH₄ and NMVOC to the Norwegian Environment Agency. The reported emissions from flaring and combustion of fuels are based on the amounts of fuels multiplied by emission factors. Statistics Norway allocates these emissions in IPPU and ensures that emissions from this fuel use are not also reported under Energy. CH₄ and NMVOC emissions reported are based on measurements. Indirect emissions of CO₂ calculated by Statistics Norway are based on the emissions of CH₄ and NMVOC.

The plant that produces formalin and binders reports CO₂ emissions to to the Norwegian Environment Agency. The process emissions reported under IPPU are since 2013 based on a mass balance taking into account the produced amounts of formalin and the amounts of methanol used in the process. The IEFs for the process emissions calculated as tonnes CO₂ per tonne formalin produced is in the range of 0.15-0.18 for the years 2013-2019. The average of 0.168 has been used together with the production levels of formalin to estimate the process emissions for the years 1990-2012.

4.3.8.3 Activity data

The annual emissions from the plant producing polyethylene are from flaring and combustion of fuels and are based on the reported combusted amounts. The majority of this is natural gas, but there is also some flaring gas and hazardous waste.

Table 4.23 Sum of fuels (kt) used in production of polyethylene.

2015	2016	2017	2018	2019
5	5	4	5	5

Source: Norwegian Environment Agency

The production volumes of polyethylene and polypropylene are aggregated and reported in CRF table 2(I).A-Hs1. The production volume of polyethylene in 2019 were about 130 ktonnes and the production of formalin (100%) in 2019 was about 33 ktonnes.

4.3.8.4 Emission factors

CO₂

The plants report the emission factors used as part of their reporting under the EU ETS.

4.3.8.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II. A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.3.8.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plant is covered by the EU ETS and the emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.3.8.7 Category-specific recalculations

Revised emission estimates of CO₂ due to the inclusion of process emissions from the formalin and binder plant. This results in an increase of CO₂ emissions in the period 1990-2018.

4.3.8.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

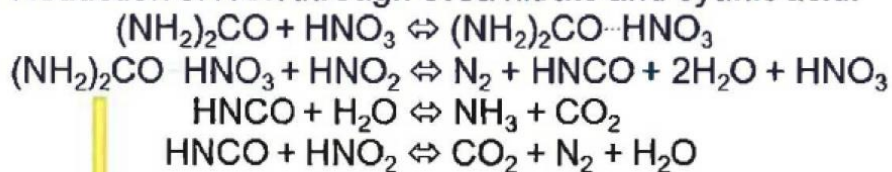
4.3.9 Other, production of fertilizers, 2B10

4.3.9.1 Category description

A plant producing fertilizers has since 2011 reported N₂O emissions from its production to the agency. Urea nitrate is added to the process to reduce the formation of NO_x emissions and this process forms N₂O emissions.

4.3.9.2 Methodological issues

According to the plant, the formation of NO_x is reduced through the use of urea nitrate and cyanic acid. The process forms N₂O, see formulas below.

Reduction of NO_x through Urea nitrate and cyanic acid:**N₂O formation:**

The emissions of N₂O are based on measurements of gas volumes and samples are taken for analysis by gas chromatograph. The plant has reported N₂O emissions since 2011 and the Norwegian Environment Agency has estimated the emissions for the years 1990-2010 based on production levels and assumptions about the IEF. There are many factors that influence the emissions and these have varied over time. Such factors are production levels, composition of phosphates, use of urea etc. The plant's reporting of emissions for the years 2011-2013 results in an average IEF of 0.27 kg N₂O per tonne produced fertilizer. This IEF was used to estimate the emissions for the years 2007-2010 as the factors influencing the emissions were similar to 2011-2013. In the years 2002-2006, the plant used more of one type of phosphate than in the period 2007-2013 and the IEF is therefore assumed to be 25% lower. The use of the phosphate type was even larger in the years 1990-2001 and the IEF is therefore assumed to be 50% lower than for the years 2007-2013.

4.3.9.3 Activity data

See description in chapter 4.3.9.2. Although there are several factors that influence the emissions, the production of fertilizers is included as activity data in CTF table 2(I).A-Hs1.

4.3.9.4 Emission factors

See description in chapter 4.3.9.2.

4.3.9.5 Uncertainties and time-series consistency

The estimates for the years 1990-2010 are uncertain since there are many factors that could influence the emissions. Chapter 4.3.9.2 describes how the emissions for 1990-2010 were estimated and explains the differences in IEF over time. Uncertainty estimates for greenhouse gases are given in Annex II.

4.3.9.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The emissions in this category are not covered by the EU ETS, but the emissions have been reported since 2011 and are considered and tracked by the agency's inventory team.

4.3.9.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.3.9.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.4 Metal industry – 2C

The Metal industry in Norway includes plants producing iron and steel, ferroalloys, aluminum, magnesium, zink, anodes and nickel, see Table 4.24. Nearly all emissions figures from the production of metals included in the inventory are figures reported annually from the plants to the agency.

Table 4.24 Metal industry. Components included in the inventory, tier of method and key category.

Source category	CO ₂	CH ₄	PFCs	SF ₆	Tier	Key category
2C1a. Iron and steel production	R	NA	NA	NA	Tier 3	No
2C2. Ferroalloys production *	R	R	NA	NA	Tier 2/3	Yes
2C3. Aluminium production	R	NA	R	R	Tier 2/3	Yes
2C4. Magnesium production	E	NA	NA	R	Tier 2	Yes
2C6. Zink production	R + E	NA	NA	NA	Tier 2	No
2C7i. Anode production	R	NA	NA	NA	Tier 2	No
2C7ii. Nickel production	R	NA	NA	NA	Tier 2	No

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occuring. IE = Included Elsewhere.

* Small N₂O emissions from 2C2 are reported under 2C7i Ferroalloys N₂O in the CRF.

Table 4.25 shows the trends for the sector Metal Production (2C) as a whole and for the various source categories. The GHG emissions from this sector category were about 4.9 million tonnes in 2019, this is 53.0 % of the total emission from the IPPU-sector. The largest contributors to the GHG emissions from Metal industry in 2019 are Ferroalloy production and Aluminum production. The emissions from the IPPU sector decreased by 51.4 % from 1990. The reduction since 1990 is due to decreased PFC and SF₆ emissions that again were due to improvement in technology aluminum production, the close down of a magnesium plant in 2006 and generally lower production volumes. The emissions increased by 2.5 % from 2018 to 2019. There was a large increase in emissions from 2009 to 2010, this is mainly due to a low production level for ferroalloys in 2009. The production level in 2009 is also lower than 2008 and reflects the lower economic activity due to the economic recession.

Table 4.25 Emission trends for 2C Metal industry (kt CO₂ equivalents).

Source category	1990	1990, % IPPU	2018	2019	2019, % IPPU	Trend 1990-2019 (%)	Trend 2018-2019 (%)
2C1a. Iron and steel	12.4	0.1 %	27.8	27.9	0.3 %	126.3 %	0.4 %
2C2. Ferroalloys production	2 554.9	16.6 %	2 535.9	2 579.3	27.8 %	1.0 %	1.7 %
2C3. Aluminium production	5 313.8	34.6 %	2 126.7	2 191.4	23.6 %	-58.8 %	3.0 %
2C4. Magnesium production	2 172.8	14.1 %	0.0	0.0	0.0 %	-100.0 %	
2C6. Zink production	3.0	0.0 %	6.0	5.7	0.1 %	92.1 %	-5.8 %
2C7i. Ferroalloys N ₂ O	5.0	0.0 %	4.3	4.5	0.0 %	-11.1 %	4.1 %
2C7i. Anode production	43.8	0.3 %	74.7	88.3	1.0 %	101.5 %	18.1 %
2C7ii. Nickel production	7.6	0.0 %	16.0	15.4	0.2 %	102.6 %	-3.8 %
2C. Total	10 113.3	65.8 %	4 791.5	4 912.4	53.0 %	-51.4 %	2.5 %

Source: Statistics Norway and Norwegian Environment Agency

4.4.1 Steel, 2C1a

4.4.1.1 Category description

Norway includes one plant producing steel that is covered by the EU ETS and the activity data in the CRF is steel produced.

4.4.1.2 Methodological issues

The total emissions from steel production cover emissions from industrial processes and from combustion, but only the process emissions are reported in this sub-category. Emission figures of CO₂ annually reported to the Norwegian Environment Agency are used in the Norwegian GHG Inventory. This reporting includes both the reporting under the EU ETS and reporting as required under its regular emission permit. The emission figures are based on mass balance calculations.

4.4.1.3 Activity data

The process CO₂ emissions stem from an Electric Arc Furnace (EAF) where scrap iron is melted with other carbon materials. The emissions from the scrap iron are calculated based on the use of each types of scrap iron and the appurtenant content of carbon in each type of scrap iron. The types of scrap iron are according to the UK steel protocol and the carbon content in the types of scrap used varies from 0.15 % up to 4 %. The other input materials to the EAF are coal, lime and the metals ferromanganese, ferrosilicon and silicomanganese and electrodes. The outputs are steel, dust and slag. The net emissions from the mass balance are the process emissions.

4.4.1.4 Emission factors

Since a mass balance is used, it is the carbon contents of the carbon materials that go into the mass balance that are used. For the scrap iron, all ten types of scrap iron have their own carbon content.

4.4.1.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category. The process emissions prior to 2005 have to a large extent been estimated based on the process emissions per ton steel produced in 1998 and 2005, this explains the increasing variation in the CO₂ IEF for steel after 2005 since the emissions from 2005 and onwards are based on annual reported data from the EU ETS.

4.4.1.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plant is covered by the EU ETS and the emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.4.1.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

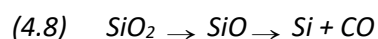
4.4.1.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.4.2 Production of Ferroalloys, 2C2 (Key category for CO₂)

4.4.2.1 Category description

There are 12 plants producing ferroalloys in Norway and the plants were included in the EU ETS in 2013. One plant closed down in 2001, two plants were closed down during 2003 and two in 2006. The plant that was out of production in 2006 started up again in 2007. Ferrosilicon, silicon metal, ferromanganese and silicon manganese are now produced in Norway. Ferrochromium was produced until the summer in 2001. Ferro silicon with 65 to 96 % Si and silicon metal with 98-99 % Si is produced. The raw material for silicon is quartz (SiO₂). SiO₂ is reduced to Si and CO using reducing agents like coal, coke and charcoal.



The waste gas CO and some SiO burns to form CO₂ and SiO₂ (silica dust).

In ferroalloy production, raw ore, carbon materials and slag forming materials are mixed and heated to high temperatures for reduction and smelting. The carbon materials used are coal, coke and some bio carbon (charcoal and wood). Electric submerged arc furnaces with graphite electrodes or consumable Söderberg electrodes are used. The heat is produced by the electric arcs and by the resistance in the charge materials. The furnaces used in Norway are open, semi-covered or covered.

The CO is a result of the production process. In open or semi- closed furnaces the CO reacts with air and forms CO₂ before it is emitted. This is due to high temperature and access to air in the process. In a closed furnace the CO does not reach to CO₂ as there are no access to air (oxygen) in the process. The waste gas is then led from furnace and used as an energy source or flared and is reported under the relevant Energy sectors. The technical specification of the furnaces is irrelevant since emissions are calculated using a mass balance or calculated by multiplying the amount of reducing agents in dry weight with country specific EFs.

Several components are emitted from production of ferroalloys. Emission of CO₂ is a result of the oxidation of the reducing agent used in the production of ferroalloys. In the production of FeSi and silicon metal NMVOC and CH₄ emissions originates from the use of coal and coke in the production processes. From the production of ferro manganese (FeMn), silicon manganese (SiMn) and ferrochromium (FeCr) there is only CO₂ emissions.

Measurements performed at Norwegian plants producing ferroalloys indicate that in addition to emissions of CO₂ and CH₄ also N₂O is emitted. Due to the CRF, the N₂O emissions are reported in 2C7i.

The large increase in emissions from 2009 to 2010 is due to a low production level for ferroalloys in 2009. The production level in 2009 is also lower than 2008 and reflects the lower economic activity due to the economic recession.

CO₂ emissions from production of ferroalloys is defined as a key category according to the approach 2 analysis.

4.4.2.2 Methodological issues

CO₂

The methods used in the calculation of CO₂ emissions from production of ferroalloy is in accordance with the method recommended by the IPCC (2006). Emissions are reported by each plant in an annual report to the agency.

The plants have used one of the two methods below for calculating CO₂-emissions:

1. Mass balance; the emissions for CO₂ is calculated by adding the total input of C in raw materials before subtracting the total amount of C in products, wastes and sold gases (Tier 3).
2. Calculate emission by multiplying the amount of reducing agents in dry weight with country specific emission factors for coal, coke, petrol coke, electrodes, anthracite, limestone and dolomite (Tier 2).

Each plant has for consistency just used one method for the entire time series.

Indirect emissions of CO₂ are calculated based on the emission of CH₄ and are reported in this sub-category.

CH₄ and N₂O

The emissions of CH₄ and N₂O are calculated by multiplying the amount of ferroalloy produced with an emission factor. Emissions are reported by each plant in an annual report to the agency.

Plants producing ferro manganese, silicon manganese and ferrochromium do not emit emissions of CH₄ and N₂O.

NMVOC

The emissions are estimated by Statistics Norway from the consumption of reducing agents and an emission factor.

4.4.2.3 Activity data

CO₂

Calculation of emissions is based on the consumption of gross reducing agents and raw materials (carbonate ore, limestone and dolomite). Note that the use of limestone and dolomite and the corresponding emissions are included here under 2C2.

Table 4.26 shows the amount of reducing agents used as activity data in the CRF for some selected years. The reducing agents include the use of bio carbon and the use increased from about 2001.

Table 4.26 Ktonnes of reducing agents in the ferroalloys production for some selected years.

Activity data	1990	2000	2010	2016	2017	2018	2019
Coal (dry weight)	395.3	544.9	360.3	496.3	501.6	516.6	525.5
Coke (dry weight)	379.0	450.1	328.0	366.5	374.0	355.3	337.0
Electrodes	34.7	48.1	48.8	50.1	49.8	50.8	44.8
Petrol coke	8.4	12.9	7.8	18.2	8.5	5.5	1.2
Pulverised coke	0	0	9.7	13.3	20.1	11.3	11.4
Bio carbon	16.6	17.5	104.0	164.5	166.2	161.7	150.9
Total	834.0	1 073.6	858.6	1 108.9	1 120.2	1 101.0	1 070.9
Bio as % av total	2 %	2 %	12 %	15 %	15 %	15 %	14 %

Source: Norwegian Environment Agency

CH₄ and N₂O

The gross production of different ferroalloys is used in the calculation.

NMVOC

The gross amount of reducing agents that are used for the calculation of NMVOC emissions are annually reported to Statistics Norway from each plant.

4.4.2.4 Emission factors

CO₂

The carbon content of each raw materials used in the Tier 3 calculation is from carbon certificates from the suppliers. The carbon in each product, CO gas sold et cetera is calculated from the mass of product and carbon content. In the Tier 2 calculation the emission factors are as listed in Table 4.27.

Table 4.27 Emission factors from production of ferroalloys. Tonnes CO₂/tonne reducing agent or electrode

	Coal	Coke	Electrodes	Petrol coke	Carbonate ore	Dolomite Limestone
Ferro silicon	3.08	3.36	3.36	--	--	--
Silicon metal	3.12	3.36	3.54	--	--	--
Ferro chromium	--	3.22	3.51	--	--	--
Silicon	--	3.24	3.51	3.59	0.16- 0.35	0.43-0.47
Ferro	--	3.24	3.51	3.59	0.16- 0.35	0.43-0.47

Source: SINTEF (1998b), SINTEF (1998c), SINTEF (1998a)

CH₄ and N₂O

Measurements performed at Norwegian plants producing ferro alloys indicate emissions of N₂O in addition to CH₄. The emissions of CH₄ and N₂O are influenced by the following parameters:

- The silicon level of the alloy (65, 75, 90 or 98 % Si) and the silicon yield
- The method used for charging the furnace (batch or continuously)
- The amount of air used to burn the gases at the top controlling the temperature in off gases.

Measurement campaigns at silicon alloy furnaces have been performed since 1995, and these measurements are the base for the values in the BREF document for silicon alloys. The results of the measurements, that the emissions factors in the Norwegian CH₄ and N₂O are based upon, are presented in SINTEF (2004). A summary of the report is given in the publication “Reduction of emissions from ferroalloy furnaces” (Grådahl et al. 2007). The main focus for the studies has been NO_x emissions. However, the emissions of CH₄ and N₂O have also been measured.

Full scale measurements have been performed at different industrial FeSi/Si furnaces. The average CH₄ and N₂O concentrations in the ferroalloy process are with some exceptions a few ppm. For N₂O and CH₄ the exception is during spontaneous avalanches in the charge (i.e. collapse of large quantities of colder materials falling into the crater or create cavities) occur from time to time, see figure 7 in Grådahl et al. (2007). In the avalanches the N₂O emissions go from around zero to more than 35 ppm. The avalanches are always short in duration. There are also increased N₂O emissions during blowing phenomenon.

The EF used in the inventory represents the longer-term average N₂O and CH₄ concentration measurements outside the peaks in concentrations. The peaks in concentration occur due to avalanches (sudden fall of large amount of colder charge into the furnace) that occur from time to time is not fully reflected in the EFs. The EFs used we regard as conservative particular for the early 1990s when the avalanches were more frequent than the latest years.

All companies apply sector specific emission factors in the emission calculation, see Table 4.28. The factors are developed by the Norwegian Ferroalloy Producers Research Organisation (FFF) and standardized in meeting with The Federation of Norwegian Process Industries (PIL) (today named Federation of Norwegian Industries) in February 2007.

NMVOC

Statistics Norway uses an emission factor of 1.7 kg NMVOC/tonne coal or coke in the calculations (Limberakis et al. 1987).

Table 4.28 Emission factors for CH₄ and N₂O from production of ferroalloys.

	Si-met			FeSi-75%			FeSi-65%		
Alloy, charging routines and temperature	Batch-charging	Sprinkle-charging ¹	Sprinkle-charging and >750°C ²	Batch-charging	Sprinkle-charging ¹	Sprinkle-charging and >750°C ²	Batch-charging	Sprinkle-charging ¹	Sprinkle-charging and >750°C ²
kg CH ₄ per tonne metal	0.1187 (M)	0.0881 (M)	0.1000 (E)	0.0890 (E)	0.0661 (E)	0.0750 (E)	0.0772 (E)	0.0573 (E)	0.0650 (E)
kg N ₂ O per tonne metal	0.0433 (E)	0.0214 (E)	0.0252 (E)	0.0297 (E)	0.0136 (E)	0.0161 (E)	0.0117 (E)	0.0078 (E)	0.0097 (E)

¹ Sprinkle-charging is charging intermittently every minute.

² Temperature in off-gas channel measured where the thermocouple cannot ‘see’ the combustion in the furnace hood.

M=measurements and E= estimates based on measurements

4.4.2.5 Uncertainties and time-series consistency

The uncertainty in activity data and emission factors have been calculated to $\pm 5\%$ and $\pm 7\%$ respectively, see Annex II.

The IEF (tonne CO₂/tonne reducing agent) for the ferroalloys production has a downward trend from around the year 2001. This is due to the increased use of bio carbons. Fluctuations in the IEF can also be due to variations in use of the various reducing agents, amounts of sold CO and production of ferro alloy products.

4.4.2.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plants have reported under the voluntary agreement and the emissions are now covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

Statistics Norway makes in addition occasional quality controls (QC) of the emission data on the basis of the consumption of reducing agents they collect in an annual survey and average emission factors.

4.4.2.7 Category-specific recalculations

Correction of error. CO₂ emissions are corrected for several plants for several years in the period 2000 to 2018. Corrections are largest in 2000 and 2001, where emissions increase by 750 and 706 tonnes respectively.

4.4.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.4.3 Aluminium production, 2C3 (Key Category for CO₂ and PFC)

4.4.3.1 Category description

One open mill in Norway has handled secondary aluminium production, but it closed down in 2001. Minor emissions of SF₆ in the period 1992-2000 are therefore included in the inventory.

There are seven plants in Norway producing primary aluminium and they were included into the EU ETS in 2013. Both prebaked anode and the Soederberg production methods are used. In the Soederberg technology, the anodes are baked in the electrolysis oven, while in the prebaked technology the anodes are baked in a separate plant. In general, the emissions are larger from the Soederberg technology than from the prebaked technology.

Production of aluminium leads to emission of CO₂ and perfluorocarbons (PFCs). The emission of CO₂ is due to the electrolysis process during the production of aluminium.

There has been a substantial reduction in the total PFC emissions from the seven Norwegian aluminium plants since 1990. This is a result of the sustained work and the strong focus on reduction of the anode effect frequency in all these pot lines and that there has been a shift from Soederberg to prebaked technology. The focus on reducing anode effect frequency started to produce results from 1992 for both technologies. For prebaked technology the PFC emissions in kg CO₂ equivalents

per tonne aluminium were reduced from 2.99 in 1990 to 2.30 in 1991 and 1.12 in 1992 and respective values for Soederberg were 6.45, 6.09 and 5.78. In 2019 the specific PFC emissions for prebaked and Soederberg were 0.13 and 0.19 kg CO₂-equivalent, see Figure 4.5 and Table 4.29.

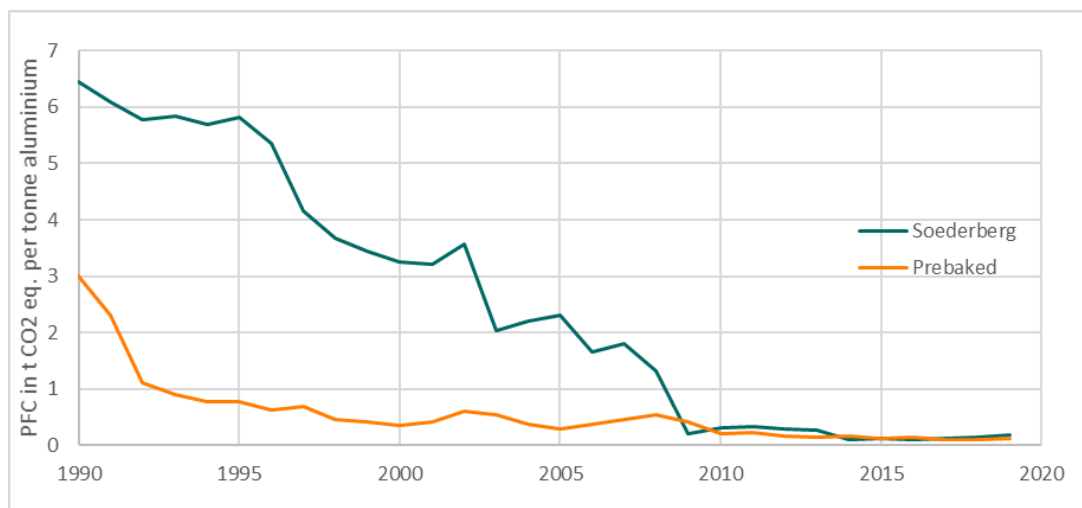


Figure 4.5 PFC in kg CO₂ equivalent per tonne aluminium.

Source: Norwegian Environment Agency

Table 4.29 Shares of the technologies used in aluminum production and the PFC IEFs.¹³

Year	Share of production from Soederberg technology	Share of production from pre-baked technology	PFC IEF Soderberg	PFC IEF pre-baked
1990	43%	57 %	6.45	2.99
1995	39 %	61 %	5.81	0.78
2000	39 %	61 %	3.26	0.35
2005	20 %	80 %	2.32	0.28
2010	8 %	92 %	0.31	0.21
2011	8 %	92 %	0.33	0.23
2012	7%	93%	0.29	0.15
2013	8%	92%	0.26	0.15
2014	8%	92%	0.10	0.16
2015	8%	92%	0.12	0.12
2016	8%	92%	0.11	0.15
2017	7%	93%	0.12	0.10
2018	7%	93%	0.14	0.11
2019	7%	93%	0.19	0.13

Source: Norwegian Environment Agency

In 1990, 57 % of the aluminium production in Norway was produced with prebaked technology and the share of aluminium production from prebaked was increased to 93 % in 2019. Two new plants with prebaked technology were established in 2002 and plants using Soederberg technology were closed down in the period 2002-2009. The shares of the two technologies and their PCF IEFs are

¹³ PFC in kg CO₂ equivalents per tonne aluminium

shown in Table 4.29. The PFCs emissions from production of aluminium have decreased by 95.5 % from 1990 to 2018.

The PFC emissions per tonne aluminium produced in Norway was 4.48 kg CO₂ equivalents in 1990 and 0.13 kg CO₂ equivalents in 2019. This is a reduction of 97.0 % since 1990.

An increase in production capacity is also included in the modernisation, leading to higher total emissions of CO₂. PFCs and CO₂ emissions from aluminium production are both identified as key categories according to the approach 2 analysis.

4.4.3.2 Methodological issues

CO₂

The inventory uses the emission figures reported to the Norwegian Environment Agency calculated by each plant.

For the years including 2012, the aluminium industry calculated the CO₂ emissions separate for each technology on the basis of consumption of reducing agents. This includes carbon electrodes, electrode mass and petroleum coke. The emissions factors are primarily calculated from the carbon content of the reducing agents.

The following methods were used up to 2012:

CO₂ from Prebake Cells

$$(4.9) \quad Q = A \cdot C \cdot 3.67$$

Where:

- Q is the total yearly emissions of CO₂
- A is the yearly net consumption of anodes
- C is % carbon in the anodes
- 3.67 is the mol-factor CO₂/C

CO₂ from Soederberg Cells

$$(4.10) \quad Q = S \cdot 3.67 \cdot (K \cdot C1 + P \cdot C2)$$

Where:

- Q is the total yearly emissions of CO₂
- S is the yearly consumption of Soederberg paste
- K is the share of coke in the Soederberg paste
- P is the share of pitch in the Soederberg paste
- K+P=1
- C1 is the fraction of carbon in the coke. Fraction is % Carbon/100
- C2 is the fraction of carbon in the pitch. Fraction is % Carbon/100

From 2013 and onwards, the CO₂ emissions from Soederberg cells and from Prebake cells are calculated using the mass balance methodology that considers all carbon inputs, stocks, products and other exports from the mixing, forming, baking and recycling of electrodes as well as from electrode consumption in electrolysis. We have no indications that this has resulted in an inconsistent time series.

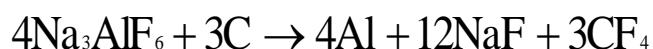
PFCs

Perfluorinated hydrocarbons (PFCs), e.g. tetrafluoromethane (CF₄) and hexafluoroethane (C₂F₆), are produced during anode effects (AE) in the Prebake and Soederberg cells, when the voltage of the cells increases from the normal 4-5V to 25-40V. During normal operating condition, PFCs are not produced. The fluorine in the PFCs produced during anode effects originates from cryolite. Molten cryolite is necessary as a solvent for alumina in the production process.

Emissions of PFCs from a pot line (or from smelters) are dependent on the number of anode effects and their intensity and duration. Anode effect characteristics will be different from plant to plant and also depend on the technology used (Prebake or Soederberg).

During electrolysis two per fluorocarbon gases (PFCs), tetrafluoromethane (CF₄) and hexafluoroethane (C₂F₆), may be produced in the following reaction:

Reaction 1



Reaction 2



The national data are based on calculated plant specific figures from each of the Norwegian plants. A Tier 2 method is used in the calculations, which are based on a technology specific relationship between anode effect performance and PFCs emissions. The PFCs emissions are then calculated by the so-called slope method, where a constant slope coefficient (see Table 4.30), is multiplied by the product of anode effect frequency and anode effect duration (in other words, by the number of anode effect minutes per cell day), and this product is finally multiplied by the annual aluminum production figure (tonnes of Al/year). The formula for calculating the PFCs is:

kg CF₄ per year = S_{CF4} • AEM • MP and

kg C₂F₆ per year = kg CF₄ per year • F_{C2F6/CF4}

Where:

S_{CF4} = "Slope coefficient" for CF₄, (kg PFC/t_{Al}/anode effect minutes/cell day

AEM = anode effect minutes per cell day

MP = aluminium production, tonnes Al per year

F_{C2F6/CF4} = weight fraction of C₂F₆/CF₄

Table 4.30 Technology specific slope and overvoltage coefficients for the calculation of PFCs emissions from aluminium production.

Technology ^a	"Slope coefficient" ^{b, c}		Weight fraction C ₂ F ₆ /CF ₄	
	(kg PFC/t _{Al})/ (anode effect/cell day)			
	S _{CF4}	Uncertainty (±%)	F _{C2F6/CF4}	Uncertainty (±%)
CWPB	0.143	6	0.121	11
SWPB	0.272	15	0.252	23
VSS	0.092	17	0.053	15
HSS	0.099	44	0.085	48

a. Centre Worked Prebake (CWPB), Side Worked Prebake (SWPB), Vertical Stud Søderberg (VSS), Horizontal Stud Søderberg (HSS).

b. Source: Measurements reported to IAI, US EPA sponsored measurements and multiple site measurements.

c. Embedded in each slope coefficient is an assumed emission collection efficiency as follows: CWPB 98%, SWPB 90%, VSS 85%, HSS 90%. These collection efficiencies have been assumed based on measured PFC collection fractions, measured fluoride collection efficiencies and expert opinion.

"Slope coefficient": The connection between the anode parameters and emissions of PFC.

Measurements of PFCs at several aluminium plants have established a connection between anode parameters and emissions of CF₄ and C₂F₆. The mechanisms for producing emissions of PFC are the same as for producing CF₄ and C₂F₆. The two PFC gases are therefore considered together when PFC emissions are calculated. The C₂F₆ emissions are calculated as a fraction of the CF₄ emissions.

The Tier 2 coefficients for Centre Worked Prebaked cells (CWPB) are average values from about 70 international measurement campaigns made during the last decade, while there are fewer data (less than 20) for Vertical Stud Søderberg cells (VSS). The main reason for the choice of the Tier 2 method is that the uncertainties in the facility specific slope coefficients is lower than the facility specific based slope coefficients in Tier 3. This means that there is nothing to gain in accuracy of the data by doing measurements with higher uncertainties.

"Slope coefficient" is the number of kg CF₄ per tonne aluminium produced divided by the number of anode effects per cell day. The parameter cell day is the average number of cells producing on a yearly basis multiplied with the number of days in a year that the cells have been producing.

Sulphur hexafluoride (SF₆)

SF₆ used as cover gas in the aluminium industry is assumed to be inert, and SF₆ emissions are therefore assumed to be equal to consumption. At one plant SF₆ was used as cover gas in the production of a specific quality of aluminium from 1992 to 1996. The aluminium plant no longer produces this quality, which means that SF₆ emissions have stopped.

4.4.3.3 Activity data

The consumption of reducing agents and electrodes and the production of aluminium is reported annually to the agency and the latter is reported as activity data in the CRF tables. The mass balance summarising the consumption of reducing agents in 2019 is shown in Table 4.31.

Table 4.31. Mass balance for aluminium production in 2019.

Reducing agent	Amount (kt)	CO ₂ emissions (kt)
Petroleum coke	267.7	949.6
Prebaked anodes	658.1	885.0
Pitch	71.9	244.6
Coke	32.9	116.2
Soda	0.9	0.4
Anode remnant	149.4	-175.3
Waste	4.1	-4.1
Tar	0.028	-0.06
Total	1 185.0	2 016.3

Source: Norwegian Environment Agency

PFCs

The basis for the calculations of PFCs is the amount of primary aluminium produced in the pot lines and sent to the cast house. Thus, any remelted metal is not included here.

4.4.3.4 Emission factors

There are many factors for the carbon contents of the reducing agent that are used for the mass balances reported by the plants. The contents in tonne C/tonne reducing agent for the most important reducing agents in 2017 are 0.97-0.9786 for petroleum coke, 0.960704-0.975 for prebaked anodes and 0.927734-0.9281657 for pitch.

The PFC emissions are calculated using the Tier 2 recommended values by IAI (2005) for CF₄ (the slope coefficients of 0.143 kg CF₄/tonne Al/anode effect minutes per cell day for CWPB and 0.092 for VSS). The amount of C₂F₆ is calculated from the Tier 2 values for CF₄, where the weight fraction of C₂F₆ to CF₄ is set equal to 0.121 for CWPB and 0.053 for VSS. This is consistent with the 2006 IPCC GL. All values are technology specific data, recommended by IAI. Our facility specific measured data that we have used until today are all in agreement with these data, within the uncertainty range of the measurement method employed.

4.4.3.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

PFCs

The uncertainties in the so-called Tier 2 slope coefficients from IAI is lower (6% and 17% for CWPB and VSS cells, respectively), compared to the measured facility specific based slope coefficients, where the uncertainties are around 20%, even when the most modern measuring equipment is used (the continuous extractive-type Fourier Transform Infrared (FTIR) spectroscopic system). Control measurements in two Hydro Aluminium plants (Karmøy and Sunndal) done by Jerry Marks in

November 2004, showed that the measured values for CWPB and VSS cells were well within the uncertainty range of the Tier 2 slope coefficients.

Chapter 4.4.3.1 explains the downward trend of the IEF for PCF emissions, but there are also some inter-annual changes that can be explained. The reduced IEF for Soederberg from 2002 to 2003 is due to the fact that one plant using this technology closed down and had no production in 2003. This plant produced 18% of the aluminium produced with this technology in 2002 and had an IEF in 2002 that was the highest among all the plants producing with Soederberg technology in that year. The reduced IEF for Soederberg from 2008 to 2009 is due to the fact that another plant using this technology closed down in 2009. This plant produced 56% of the aluminium produced with this technology in 2008 and the production in 2009 was minor. The plant's IEF in 2008 was the highest among all the plants producing with Soederberg technology in that year. The variations in the IEF for prebaked between 2014 and 2018 are due variations in the anode effect frequency for one plant.

CO₂

The implied emission factor for CO₂ is relatively stable over the time series. The largest inter-annual changes in the IEF are from 2009 to 2010 and from 2010 to 2011 and can be explained by production problems at one plant in 2010. The concerned plant produced about 18% of the total aluminium in 2010 and uses the prebaked technology. Its CO₂ IEF in 2010 was unusually high since the consumption of anodes per tonne aluminium produced were 22 % higher in 2010 than in comparable years.

With the inclusion of the aluminium and anode production in the EU ETS system from 2013, a new methodology was introduced for the calculation of CO₂ emissions from anode production in integrated aluminium and anode plants. For one plant, it was no longer possible to split CO₂ process emission between aluminium and anode production and all the emissions from this plant are reported in 2C3.

4.4.3.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plants have reported under the voluntary agreement and the emissions are now covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

As a quality control, it is checked that the reports are complete. Each figure is compared with similar reports from previous years and also analysed taking technical changes and utilisation of production capacity during the year into account. If errors are found the Norwegian Environment Agency contacts the plant to discuss the reported data and changes are made if necessary.

The Norwegian Environment Agency has annual meetings with the aluminium industry where all plants are represented. This forum is used for discussion of uncertainties and improvement possibilities. The agency's auditing department are regularly auditing the aluminium plants. As part of the audits, their system for monitoring, calculation and reporting of emissions are controlled.

The emission figures reported by the plants are also occasionally controlled by Statistics Norway. Statistics Norway make their own estimates based on the consumption of reducing agents and production data collected in an annual survey and average emission factors.

4.4.3.7 Category-specific recalculations

Correction of error. The correction of a previously erroneous figure on CO₂ emissions for one plant in 2017, has caused a 59 kt emissions reduction.

4.4.3.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.4.4 Magnesium production, 2C4 (Key category for SF₆)

4.4.4.1 Category description

There was previously one plant in Norway producing magnesium. The plant closed down the production of primary magnesium in 2002 and the production of cast magnesium was closed down in 2006. From the mid-1970s, both the magnesium chloride brine process and the chlorination process were used for magnesium production. Since 1991, only the chlorination process was in use.

Production of magnesium leads to process related CO₂ and CO emissions. During the calcinations of Dolomite (MgCa(CO₃)₂) to magnesium oxide, CO₂ is emitted. During the next step, magnesium oxide is chlorinated to magnesium chloride and coke is added to bind the oxygen as CO and CO₂. SO₂ is emitted due to the sulphur in the reducing agent used.

In the foundry, producing cast magnesium, SF₆ is used as a cover gas to prevent oxidation of magnesium. The Norwegian producers of cast magnesium has assessed whether SF₆ used as a cover gas reacts with other components in the furnace. The results indicate that it is relatively inert, and it is therefore assumed that all SF₆ used as cover gas is emitted to the air.

The emissions decreased due to improvements in technology and in process management. The primary magnesium production stopped in 2002 and only secondary production is retained and this production has no CO₂ emissions from processes. During 2006 also the production of remelting Mg stopped and since then there were no emissions from this source.

SF₆ emissions from magnesium foundries is defined as a key category according to the approach 1 analysis.

4.4.4.2 Methodological issues

CO₂

The Norwegian emission inventory uses production data as activity data. The CO₂ emissions are therefore calculated by using annual production volume and the emission factor recommended by SINTEF (SINTEF 1998e). This is considered to be in line with the tier 2 method in the IPCC 2006 Guidelines (IPCC 2006).

SF₆

The consumption of the cover gas SF₆ is used as the emission estimates in accordance with the tier 2 method in the IPCC 2006 Guidelines (IPCC 2006). The plant reported the emissions each year to the agency.

4.4.4.3 Activity data

In the GHG emission inventory we have used production volumes as activity data in the calculation of CO₂. The plant reported the consumption of SF₆ to the agency.

4.4.4.4 Emission factor

An emission factor of 4.07 tonnes CO₂/tonnes produced magnesium is used to calculate the annual emissions of CO₂ (SINTEF 1998e).

4.4.4.5 Uncertainties and time-series consistency

The uncertainty estimates are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.4.4.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII.

4.4.4.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.4.4.8 Category-specific planned improvements

Since the plant is closed down there is no further planned activity to review historical data.

4.4.5 Zinc production, 2C6

4.4.5.1 Category description

One plant in Norway produces zinc and the plant's main products are zinc, zinc-alloys and aluminium fluoride. The plant has reported process emission of CO₂ from the use of ore materials for the year 2012 and onwards.

4.4.5.2 Methodological issues

CO₂

The tier 1 method and a default EF from the 2006 IPCC GL is not applicable since the plant uses an electrolytic process and the 2006 IPCC GL states that this does not result in non-energy CO₂ emissions. However, the plant reports some process emissions of CO₂ from the use of ore materials using a mass balance approach for both roasting and sintering. This is 2 method that is more accurate than the tier 1 method because it takes into account the materials and the variety of furnace types used rather than assuming industry-wide practices.

Emission figures have been reported by the plant to the Norwegian Environment Agency for the year 2012 and onwards and the agency has estimated the emissions for the years 1990-2011 by correlating the annual production levels of zinc with the ratio between process and combustion

emissions in 2012. For the years 1990-1993 with no production data available, the emissions have been set equal to the emissions in 1994.

4.4.5.3 Activity data

The plant has reported the amounts of ore materials used for the year 2012 and onwards and it ranges from about 144 000 to 298 000 tonnes.

4.4.5.4 Emission factors

The plant has reported emission factors for the ore materials used for the year 2012 and onwards. The emission factors (t C/t ore material) ranges from 0.00148 to 0.0062.

4.4.5.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.4.5.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plant reports annually through its permit and the agency's inventory team tracks emissions and AD for the plant.

4.4.5.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.4.5.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.4.6 Anode production, 2C7i

4.4.6.1 Category description

Four plants in Norway produce anodes and they were included into the EU ETS in 2013. Three plants produce prebaked anodes and one plant produces coal electrodes. These are alternatives to the use of coal and coke as reducing agents in the production process for aluminium and ferroalloys. The anodes and coal electrodes are produced from coal and coke. The production of anodes and coal electrodes leads to emissions of CO₂.

4.4.6.2 Methodological issues

The emissions of CO₂ from the production of anodes are calculated by each plant and the method is based on the Aluminium Sector Greenhouse Gas Protocol by the International Aluminium Institute (IAI 2005).

The emissions are calculated from the consumption of anthracite and petrol coke. In addition, pitch is included in production. The calculations of CO₂ from processes are uptime in hours multiplied with

an emission factor for each feedstock. When calcinations of anthracite the EF are 167 kg CO₂ per uptime hour and for petrol coke the EF is 238 kg CO₂. In addition, there are emissions from energy use that is reported in the Energy sector.

From 2012, there was a methodological challenge for integrated anode and aluminum production plants since reported EU ETS data do not provide information to split emissions on the two processes. Equation 4.21 from the 2006 IPCC Guidelines are not used for calculating these emissions in the EU ETS system, where emissions are calculated based on a carbon mass balance approach without information on ash and sulphur content. Therefore, emissions from two integrated plants that previously were reported under 2C7ai were included under 2C3.

4.4.6.3 Activity data

See methodological issues.

4.4.6.4 Emission factors

See methodological issues.

4.4.6.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.4.6.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plants have reported under the voluntary agreement and the emissions are now covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.4.6.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.4.6.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.4.7 Nickel production, 2C7ii

4.4.7.1 Category description

One plant in Norway produces nickel. During the production of nickel, CO₂ is emitted from the use of soda ash.

4.4.7.2 Methodological issues

CO₂ emission figures are annually reported from the plant to the agency.

4.4.7.3 Activity data

The activity data is the annual amounts of soda ash used in the production process, see Table 4.9.

4.4.7.4 Emission factors

An emission factor of 0.41492 tonnes CO₂/tonne soda ash is used for the calculations.

4.4.7.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.4.7.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plant reports as required by its regular permit and has also reported under the voluntary agreement. The agency's inventory team tracks emissions and AD for the plant.

4.4.7.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.4.7.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.5 Non-energy products from fuels and solvent use – 2D

Norway reports the source categories lubricants use, paraffin wax, solvent use, road paving with asphalt and asphalt roofing under the category 2D, see Table 4.32.

Table 4.32 Non-energy products from fuels and solvent use. Components included in the inventory, tier of method and key category.

Source category	CO ₂	Tier	Key category
2D1. Lubricants use	E	Tier 2	Yes
2D2. Paraffin wax use	E	Tier 1	No
2D3a. Solvent use	E	Tier 2	No
2D3b. Road paving with asphalt	E	Tier 1	No
2D3d. Other (use of urea)	E	Tier 1	No

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occurring. IE = Included Elsewhere.

Table 4.33 shows the emission trends for 2D as a whole and for the various source categories. The GHG emissions from this sector category were about 0.2 million tonnes in 2019, this is 2.3 % of the total emission from the IPPU-sector. The emissions from this sector decreased by 26.3 % from 1990 and the emissions decreased by 2.6 % from 2018 to 2019.

Table 4.33 Emission trends for 2D Non-energy products from fuels and solvent use (kt CO₂ equivalents).

Source category	1990	1990, % of IPPU	2018	2019	2019, % of IPPU	Trend 1990-2019 (%)	Trend 2018-2019 (%)
2D1. Lubricants use	167.1	1.1 %	47.4	43.2	0.5 %	-74.1 %	-8.8 %
2D2. Paraffin wax use	6.2	0.0 %	39.9	37.0	0.4 %	493.3 %	-7.2 %
2D3a. Solvent use	114.1	0.7 %	112.0	112.0	1.2 %	-1.8 %	0.0 %
2D3b. Road paving with asphalt	0.0	0.0 %	0.0	0.0	0.0 %	55.2 %	1.7 %
2D3d. Other (use of urea)	0.0	0.0 %	18.1	19.5	0.2 %		7.4 %
2D. Total	287.5	1.9 %	217.4	211.7	2.3 %	-26.3 %	-2.6 %

Source: Statistics Norway and Norwegian Environment Agency

4.5.1 Lubricant use, 2D1 (key category)

4.5.1.1 Category description

Lubricants are mostly used in transportation and industrial applications, and are partly consumed during their use. It is difficult to determine which fraction of the consumed lubricant is actually combusted, and which fraction is firstly resulting in NMVOC and CO emissions and then oxidised to CO₂. Hence, the total amount of lubricants lost during their use is assumed to be fully oxidized and these emissions are directly reported as CO₂ emissions.

Emissions from waste oil handling are reported in the Energy Sector (energy recovery) and in the Waste sector (incineration).

CO₂ emissions from lubricants use is defined as a key category according to the approach 1 analysis.

4.5.1.2 Methodological issues

The CO₂ emissions from lubricant use are estimated by multiplying sold amounts of lubricants (m³) by density, country specific oxidation factors, default NCV value (TJ/tonne), default C content (tonne/TJ) and the mass ratio of CO₂/C:

$$(4.11) \quad E_p = A_p * d * NCV * ODU_p * CC * 44/12$$

where:

E_p = CO₂ emission from product group p

A_p = Sold amount of lubricant from product group p (activity data)

d = Density

NCV = Net calorific value for lubricants

ODU_p = Fraction being oxidized during use from product group p

CC = Carbon content

The method is applied to subgroups of lubricants, as does the tier 2 method in the 2006 guidelines. However, even though the lubricant product groups in the Norwegian inventory are more detailed than in the tier 2 method, no distinction is made between lubricant oil and lubricant wax in the activity data. Thus, tier 1 factors are applied for NCV and CC .

It is assumed that all lubricant consumption and oxidation occurs within the sales year.

4.5.1.3 Activity data

The sold amount of lubricant by product group is given in Statistics Norway's statistics on sales of petroleum products, see Table 4.34. This statistics is based on reporting from the oil companies, and divides the lubricant into five product groups (numbered 204 – 208, see Table 4.34 and Table 4.35).

Table 4.34 Sold amounts of lubricants, except to foreign navigation (1.000 m³), 1990 – 2019.

Year	201	202	203	204	205	206	207	208
1990	99 637	0	0	0	0	0	0	0
1995	40 583	0	0	23 270	0	22 726	0	0
2000	0	29 369	12 734	9 160	13 724	18 594	0	0
2005	0	0	0	13 215	10 751	5 919	33 671	4 233
2010	0	0	0	10 412	12 189	4 147	35 434	5 514
2011	0	0	0	9 432	12 897	7 763	35 661	6 230
2012	0	0	0	9 405	11 665	4 188	31 168	5 813
2013	0	0	0	10 161	12 515	5 195	37 047	5 944
2014	0	0	0	5 655	13 627	4 898	28 504	5 973
2015	0	0	0	4 419	11 612	2 317	25 416	5 188
2016	0	0	0	5 230	13 352	3 300	29 586	5 922
2017	0	0	0	5 254	12 640	3 251	28 937	5 961
2018	0	0	0	5 518	12 898	5 291	29 802	6 210
2019	0	0	0	5 548	13 320	3 563	29 249	5 728

Source: Statistics Norway

Historically, all lubricant was allocated to product group 201. From 1995 product group 204 and 206 were separated out, and from 1998 the remainder of 201 was split into the product groups 202, 203 and 295. Product groups 207 and 208, which were established in 2003, are reallocations of group 202 and 203.

Table 4.35 Lubricant product groups in the sales of petroleum statistics.

Product group	Product group (text)
201	Lubricants
202	Auto motor and gear oil
203	Navigation and aviation motor and gear oil
204	Industrial lubricants
205	Hydraulic oils
206	Process and transformer oil
207	Motor oil
208	Gear oil

Source: Statistics Norway

The sales statistics does not distinguish between lubricant wax and lubricant oil, and hence the default average (tier 1) carbon content (CC) factor was used.

4.5.1.4 Emission factors

ODU factors

The factors for oxidation during use (ODU) for all product groups 204 to 208 are shown in Table 4.36. The factors were found by contacting a broad selection of users and purchasers of lubricant oils, as well as branch organisations and interest groups. We have here assumed that loss during use corresponds to oxidation during use, as described above. As the former product groups 201 – 203 are not covered in the report (Weholt et al. 2010), ODUs for these product groups were estimated. The ODU for product group 202 and 203 is simply the average of the ODUs for product number 207 and 208. For product group 201 the ODU in 1990 to 1994 was estimated as the weighted average of ODU for product group 202 to 206, based on sold amounts in 1998. In 1995 to 1997 it was estimated from product group 202, 203 and 205 in 1998.

Table 4.36 Oxidation during use (ODU) factors.

Product group	ODU factor	Source (L = literature, E = estimated)
201 (1990 to 1994)	0.67	E
201 (1995 to 1997)	0.17	E
202	0.175	E
203	0.175	E
204	0.75	L
205	0.15	L
206	0.90	L
207	0.25	L
208	0.10	L

Source: Weholt et al. (2010)

The statistics on sold lubricant include oil combusted in two-stroke petrol engines, and hence considerations must be made in order to avoid double counting. However, the report (Weholt et al.

2010), which is quite detailed when describing the elaboration of ODU factors, does not mention consumption in two-stroke petrol engines. We therefore assume that consumption in two-stroke petrol engines are omitted in the ODU factors, and thus no correction for double counting is necessary.

Other factors

The figures on sold lubricants are given in m³, and must be converted to tonnes. The density varies between different lubricant types, and based on sources available on the Internet it is estimated to 0.85 m³/tonne as an average for all lubricant types, see Exxonmobile (2009) and Neste_Oil (2014). The conversion from tonnes of consumed lubricant to tonnes of emitted CO₂ is performed based on IPCC default factors for energy content (NCV) and carbon content per unit of energy see Table 4.37. This conversion method implicitly adjusts for the content of non-hydrocarbons. The amount of sold lubricants in ktonne is given in Table 4.38.

Table 4.37 Other factors.

Factor	Value	Unit	Source
Density (<i>d</i>)	0.85	m ³ /tonne	Producers
Net calorific value (NCV)	0.0402	TJ/tonne	IPCC 2006 GL
Carbon content (CC)	20	Tonne C/TJ	IPCC 2006 GL

Table 4.38 Sold amounts of lubricants, ktonne.

Year	Sold amount lubricant
1990	84.7
1995	73.6
2000	71.0
2005	57.6
2010	57.5
2015	41.6
2016	48.8
2017	47.6
2018	50.8
2019	48.8

Source: Statistics Norway

4.5.1.5 Uncertainties and time-series consistency

The uncertainty in the estimated emissions from lubricant use (except in two-stroke petrol engines) is assumed to be rather low. The uncertainty in the activity data is assumed to be 5 %, see Table 4.39, in line with the IPCC guidelines for countries with well developed energy statistics. Also the uncertainty of the carbon content is an IPCC default value, and the NCV uncertainty is assumed to be equally large. The uncertainty estimate for the density is based on an expert judgement of the available data on the Internet.

The uncertainty of the country specific ODU estimate is set much lower than for the IPCC default value. This is partly due to the thorough evaluation in the report (Weholt et al. 2010), and partly due to estimations based on the ODUs from this report combined with sales and waste collection statistics, which states that 85 to 90 % of all waste lubricant oil is collected by Statistics Norway (Statistics Norway & SOE Norway 2014). This rather high collection percentage seems reasonable, due to a refund scheme for waste oil combined with strict control of the collected amounts. Higher ODUs would increase this percentage, and vice versa.

Table 4.39 Uncertainty estimates (%).

Parameter	Uncertainty
Activity data (A)	5
Oxidation during use (ODU)	5
Density (d)	3
Net calorific value (NCV)	3
Carbon content (CC)	3

Based on these uncertainties, the overall uncertainty of the emissions from lubricating oil (except from use in two-stroke petrol engines) is estimated at 20 %.

The split of lubricants between different product groups in the activity data have varied throughout the time series, and the level of detail is lower at the beginning of the time series. This might potentially introduce some time series inconsistencies. However, this variation is taken into account for the used ODU factors, and no significant time series inconsistencies are thus expected.

4.5.1.6 Category-specific QA/QC and verification

Emissions from lubricant use are calculated in Excel sheets before being included in the main model. Activity data for the calculations of emissions from lubricants are subject to checks for consistency compared to previous years. Major discrepancies are examined. Periodically, sales statistics are compared to waste statistics as a quality control of level. In addition, the emission estimates are subject to the general QA/QC procedures (see chapter 1.2.3) when included in the main model.

4.5.1.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.5.1.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.5.2 Paraffin wax use, 2D2

4.5.2.1 Category description

Paraffin waxes are produced from crude oil and used in a number of different applications, including candles, tapers and the like. Combustion of such products results in emissions of fossil CO₂. Emissions from the incineration of products containing paraffin wax, such as wax coated boxes, are covered by emissions estimates from waste incineration.

4.5.2.2 Methodological issues

Emissions of CO₂ from the burning of candles, tapers and the like are calculated using a modified version of equation 5.4 for Waxes – Tier 1 Method of the 2006 IPCC Guidelines:

$$(4.12) \text{ Emissions} = PC * PF * CC_{Wax} * 44/12$$

Where:

- Emissions = CO₂ emissions from waxes, tonne CO₂
- PC = total candle consumption, TJ
- PF = fraction of candles made of paraffin waxes
- CC_{Wax} = carbon content of paraffin wax (default), tonne C/TJ (Lower Heating Value basis)
- 44/12 = mass ratio of CO₂/C

Consumption figures on paraffin waxes are multiplied by the default net calorific values (NCV). Net consumption in calorific value is then converted to carbon amount, using the value for carbon content (Lower Heating Value basis) and finally to CO₂ emissions, using the mass ratio of CO₂/C.

4.5.2.3 Activity data

Statistics Norway collects data on import, export and sold produce of “Candles, tapers and the like (including night lights fitted with a float)”. Using these data, net consumption of paraffin waxes and other candle waxes (including stearin) can be calculated.

4.5.2.4 Emission factors

Parameter values used in the emissions calculations are given in Table 4.40.

Table 4.40 Parameters employed when calculating emissions.

Parameters	Factor	Unit	References
Net calorific value (NCV)	40.20	TJ/Gg	2006 IPCC
Carbon content (CC _{Wax} , Lower Heating Value basis)	20.00	tonnes C/TJ = kg C/GJ	2006 IPCC
Mass ratio of CO ₂ /C	3.67	-	
Fraction of paraffin wax (PF)	0.66	-	

The assumption of 0.66 as the fraction of all candles being made of paraffin waxes is based on estimates obtained from one major candle and wax importer (estimating ca. 0.5) and one Norwegian candle manufacturer (estimating ca 0.8). The importer estimated the fraction to be ca. 5 % higher in 1990. However, since this possible change is considerably smaller than the difference between the two fraction estimates, we have chosen to set this factor constant for the whole time series. The fraction of paraffin waxes has probably varied during this period, as it, according to the importer, strongly depends on the price relation between paraffin wax and other, non-fossil waxes. However, at present we do not have any basis for incorporating such factor changes.

Furthermore, we assume that practically all of the candle wax is burned during use, so that emissions due to incineration of candle waste are negligible.

4.5.2.5 Uncertainties and time-series consistency

According to the 2006 IPCC Guidelines, the default emission factors are highly uncertain. However, the default factor with the highest uncertainty is made redundant in our calculations, due to the level of detail of our activity data.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.5.2.6 Category-specific QA/QC and verification

There is no specific QA/QC procedure for this sector. See Annex V for the description of the general QA/QC procedure.

4.5.2.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.5.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.5.3 Solvent use, 2D3a

4.5.3.1 Category description

The use of solvents leads to emissions of non-methane volatile organic compounds (NMVOC) which is regarded as an indirect greenhouse gas. The NMVOC emissions will over a period of time in the atmosphere oxidise to CO₂, which is included in the total greenhouse gas emissions reported to UNFCCC. As explained in chapter 9, the indirect CO₂ emissions from oxidized CH₄ and NMVOC are calculated from the content of fossil carbon in the compounds.

Solvents and other product use are non-key categories.

4.5.3.2 Methodological issues

The general model used is a simplified version of the detailed methodology described in chapter 6 of the EMEP/CORINAIR Guidebook 2007 (EEA 2007). It represents a mass balance *per substance*, where emissions are calculated by multiplying relevant activity data with an emission factor. For better coverage, point sources reported from industries to the Norwegian Environment Agency and calculated emissions from a side model for cosmetics are added to the estimates. A detailed description of method and activity data is available in Holmengen and Kittilsen (2009).

It is assumed that all products are used the same year as they are registered, and substances are not assumed to accumulate in long-lived products. In other words, it is assumed that all emissions generated by the use of a given product during its lifetime take place in the same year as the product is declared to our data source, the Norwegian Product Register. In sum, this leads to emission estimates that do not fully reflect the actual emissions taking place in a given year. Emissions that in real life are spread out over several years all appear in the emission estimate for the year of registration. However, this systematic overestimation for a given year probably more or less compensates for emissions due to previously accumulated amounts not being included in the estimate figures.

No official definition of solvents exists, and a list of substances to be included in the inventory on NMVOC emissions was thus created. The substance list used in the Swedish NMVOC inventory (Skårman et al. 2006) was used as a basis. This substance list is based on the definition stated in the UNECE Guidelines¹⁴. The list is supplemented by NMVOC reported in the UK's National Atmospheric Emissions Inventory (AEA 2007). The resulting list was comprised by 678 substances. Of these, 355 were found in the Norwegian Product Register for one or more years in the period 2005-2007.

Cosmetics

Cosmetics are not subject to the duty of declaration. The side model is based on a study in 2004, when the Climate and Pollution Agency (now called Norwegian Environment Agency) calculated the consumption of pharmaceuticals and cosmetics (SFT 2005a). The consumption was calculated for product groups such as shaving products, hair dye, body lotions and antiperspirants. The consumption in tonnes each year is calculated by using the relationship between consumption in Norwegian kroner and in tonnes in 2004. Figures on VOC content and emission factors for each product group were taken for the most part from a study in the Netherlands (IVAM 2005), with some supplements from the previous Norwegian solvent balance (the previous NMVOC emission model).

NMVOC and CO₂

The use of solvents leads to emissions of non-methane volatile organic compounds (NMVOC) which is regarded as an indirect greenhouse gas. The NMVOC emissions will over a period of time in the atmosphere oxidise to CO₂, which is included in the total greenhouse gas emissions reported to UNFCCC.

4.5.3.3 Activity data

The data source is the Norwegian Product Register. Any person placing dangerous chemicals on the Norwegian market for professional or private use has a duty of declaration to the Product Register, and import, export and manufacturing is reported annually. The only exception is when the amount of a given product placed on the market by a given importer/producer is less than 100 kg per year.

The information pertained in the data from the Product Register makes it possible to analyse the activity data on a substance level, distributed over product types (given in UCN codes; Product Register 2007), industrial sectors (following standard industrial classification (NACE; Statistics Norway (2014c)), including private households (no NACE), or a combination of both. As a consequence, the identification of specific substances, products or industrial sectors that have a major influence on the emissions is greatly facilitated.

Cosmetics

The side model for cosmetics is updated each year with data on from the Norwegian Association of Cosmetics, Toiletries and Fragrance Suppliers (KLF).

Point sources

Data from nine point sources provided by the Norwegian Environment Agency is added to the emissions estimates. The point sources are reported from the industrial sector "Manufacture of

¹⁴ "Volatile compound (VOC) shall mean any organic compound having at 293.15 degrees K a vapor pressure of 0.01 kPa or more, or having a corresponding volatility under the particular conditions of use."

chemicals and chemical products” (NACE 24). In order to avoid double counting, NMVOC used as raw materials in this sector are excluded from the emission estimates from the Product Register data.

4.5.3.4 Emission factors

Emission factors are specific for combinations of product type and industrial sector. Emission factors are gathered from the Swedish model for estimating NMVOC emissions from solvent and other product use (Skårman et al. 2006). The emission factors take into account different application techniques, abating measures and alternative pathways of release (e.g. waste or water). These country-specific emission factors apply to 12 different industries or activities that correspond to subdivisions of the four major emission source categories for solvents used in international reporting of air pollution (EEA 2007).

It is assumed that the factors developed for Sweden are representative for Norwegian conditions, as we at present have no reasons to believe that product types, patterns of use or abatement measures differ significantly between the two countries. Some adjustments in the Swedish emission factors were made when the model was first developed by Holmengen and Kittilsen (2009) and several improvements of single emissions factors have been made in the following years.

In accordance with the Swedish model, emission factors were set to zero for a few products that are assumed to be completely converted through combustion processes, such as EP-additives soldering agents and welding auxiliaries. Quantities that have not been registered to industrial sector or product type are given emission factor 0.95 (maximum). Emission factors may change over time, and such changes may be included in this model. However, all emission factors are at the moment constant for all years.

4.5.3.5 Uncertainties and time-series consistency

Uncertainty in emission factors

The emission factors are more detailed in the new NMVOC model than in the previous model, as this model can take into account that emissions are different in different sectors and products, even when the substance is the same. However, for this to be correct, a thorough evaluation of each area of use is desirable, but not possible within a limited time frame. Thus, the emission factor is set with general evaluations, which leads to uncertainty.

The emission factors are gathered from several different sources, with different level of accuracy. The uncertainties in emission factors depend on how detailed assessment has been undertaken when the emission factor was established. Some emission factors are assumed to be unbiased, while others are set close to the expected maximum of the range of probable emission factors. This, together with the fact that the parameter range is limited, gives us a non-symmetrical confidence interval around some of the emission factors. For each emission factor we thus have two uncertainties; one negative (n) and one positive (p). These are aggregated separately, and the aggregated uncertainty is thus not necessarily symmetrical.

Uncertainty in activity data

For the activity data, the simplified declarations and the negative figures due to exports lead to known overestimations, for which the uncertainty to a large extent is known. A more elaborate problem in calculations of uncertainty is estimating the level of omissions in declaration for products

where the duty of declaration does apply. In addition, while declarations with large, incorrect consumption figures are routinely identified during the QA/QC procedure, faulty declarations with small consumption figures will only occasionally be discovered. There is however no reason to believe that the Product Register data are more uncertain than the data source used in the previous model (statistics on production and external trade), as similar QA/QC routines are used for these statistics.

The errors in activity data are not directly quantifiable. Any under-coverage in the Product Register is not taken into account. The activity data from the Swedish Product register has an uncertainty of about 15 % (Skårman et al. 2006). The Norwegian Product Register is assumed to be comparable to the Swedish, and thus the uncertainty in the activity data is assumed to be 15 %. For some products, simplified declarations give an indication of maximum and minimum possible amounts. In these cases, the maximum amount is used, and the positive uncertainty is set to 15 % as for other activity data, while the negative uncertainty is assumed to be the interval between maximum and minimum amount. All activity data are set to zero if negative.

A detailed description of the uncertainty analysis is available in Holmengen and Kittilsen (2009). The variance of total emission was estimated from the variance estimates obtained for emission factors and activity data, using standard formulas for the variance of a sum and the variance of a product of independent random variables. The aggregated uncertainties in level and trend are given in Table 4.41 and Table 4.42.

Table 4.41 Uncertainty estimates for level in NMVOC emissions, 2005-2007. Tonnes and %.

Uncertainty in level	Negative (n)	Negative (n) (% of total emissions)	Positive (p)	Positive (p) (% of total emissions)
2005	2 288	4.58	1 437	2.88
2006	1 651	3.70	1 103	2.47
2007	1 299	2.79	1 168	2.51

Table 4.42 Uncertainty estimates for trend in NMVOC emissions, 2005-2007. Tonnes.

Uncertainty in trend	Negative (n)	Positive (p)	95% confidence interval for change
2005-2006	2 135	1 067	(-7 366, -4 164)
2006-2007	1 420	947	(407, 2 774)
2005-2007	1 882	1 076	(-5 286, -2 328)

Time series consistency

The activity data from the Norwegian Product Register is only available from 2005 onwards. For the years from 1990 to 2000, data from the previous solvent balance has been used. The two time series have been spliced by interpolation. This introduces a degree of time series inconsistency. However, the results from the previous solvent balance were evaluated and updated with new knowledge from the current model in Holmengen and Kittilsen (2009). Thus, overall time series consistency is deemed to be satisfactory.

4.5.3.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V. Large between-year discrepancies in the time series of substance quantities are routinely identified and investigated, in order to correct errors in consumption figures. Large within-year discrepancies between minimum and maximum quantities in simplified declarations are routinely identified and investigated, in order to prevent overestimation for substances where consumption figures are given in intervals. Large within-year discrepancies between totals for industrial sectors (NACE) and totals for products (UCN) are routinely identified and investigated, in order to detect erroneous or incomplete industrial sectoral and product type distribution.

4.5.3.7 Category-specific recalculations

Revised activity data. The activity data has been updated in 2014 and 2018 due to new information. The recalculations led to an increase of 13 per cent in 2014 (+18 ktonne), while the emissions in 2018 were reduced by 6 per cent (-11 ktonne).

4.5.3.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.5.4 Road paving with asphalt, 2D3b

4.5.4.1 Category description

Indirect CO₂ emissions from NMVOC emissions from road paving with asphalt are included in the inventory.

4.5.4.2 Methodological issues

The emissions from road paving are calculated in accordance with a Tier 1 approach (EEA 2013).

$$E_{\text{pollutant}} = AR_{\text{production}} * EF_{\text{pollutant}}$$

where

E pollutant = the emission of the specified pollutant

AR production = the activity rate for the road paving with asphalt

EF pollutant = the emission factor for this pollutant

4.5.4.3 Activity data

The activity data used is the annual weight of asphalt used for road paving in Norway, collected by the Contractors Association - Building and Construction annually (EBA 2014).

4.5.4.4 Emission factors

The share of bitumen in the asphalt is set to be 0.05 for all years, based on information from a road technology Institute, a centre for research and development, quality control and documentation of asphalt (<http://www.asfaltteknisk.no/>). The emissions of NMVOC are calculated using an emission factor of 16 g NMVOC / tonne asphalt (EEA 2013).

4.5.4.5 Uncertainties and time series consistency

The activity data and emission factor used are uncertain. The annual emissions are however low. Activity data on asphalt used are available from 1995 onwards. For the years 1990-1994, the emission figure for 1995 is used. This introduces some degree of time series inconsistency in methodology. The annual variability in emissions throughout the entire time series is however insignificant, and this inconsistency is thus deemed acceptable.

4.5.4.6 Category-specific QA/QC and verification

There is no source specific QA/QC procedure for this sector. See Annex V for the description of the general QA/QC procedure.

4.5.4.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

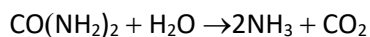
4.5.4.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.5.5 Other, 2D3d (use of urea as a reductant)

4.5.5.1 Category description

Urea is used in selective catalytic reduction (SCR) to reduce NO_x emissions, in Norway primarily from road transport and shipping. When urea is injected upstream of a hydrolysis catalyst in the exhaust line, the following reaction takes place:



The ammonia formed by this reaction is the primary agent that reacts with nitrogen oxides to reduce them to nitrogen.

There were no emissions from the use of urea in SCR in 1990, and the use of urea and thus emissions have increased significantly the last few years.

4.5.5.2 Methodological issues

Emissions are calculated based on equation 3.2.2 of Volume 2 of the 2006 IPCC Guidelines:

$$\text{Emissions} = \text{Activity} * 12/60 * \text{Purity} * 44/12$$

where

Emissions = CO₂ emissions from urea-based additive in catalytic converters (Gg CO₂)

Activity = amount of urea-based additive consumed for use in catalytic converters

Purity = the mass fraction (= fraction of urea in the urea-based additive)

The fraction 12/60 converts the emission figure from urea (CO(NH₂)₂) to carbon (C), while 44/12 converts C to CO₂.

Emissions are calculated as the sum of emissions from each purity.

4.5.5.3 Activity data

No official statistics cover sale, production, or use of urea in SCR in Norway. There is no national production of urea used in SCR, as the urea produced in Norway is used for fertilizers only. There are many importers of urea used in SCR, and the urea is often imported in smaller containers, and not in bulk. Information from the largest importer of urea shows that urea is imported to Norway in at least three different purities: 32.5 % for use in road transport, 40 % for use in shipping, and 100 % for dilution before use. The statistics on external trade does not have a clear split on urea used for fertilizers and urea used in SCR, nor does it split on different purities.

Based on these considerations, import data from the largest producer together with estimates of marked shares have been used to calculate the total consumption of urea used in SCR each year. The first year of activity is considered to be 2008, as very few vehicles had the technology prior to this year.

4.5.5.4 Emission factors

There are no emission factors used for this calculation. All carbon in the urea used is converted to CO₂.

4.5.5.5 Uncertainties and time series consistency

There are no emission factors as such in these calculations, and the purity of the different solutions are deemed to be reliable. However, the calculations are based on activity data where expert judgement is an important parameter, and there is a certain degree of uncertainty.

The same source of activity data and the same parameters have been used for all years, and the time series consistency is thus deemed to be satisfactory.

4.5.5.6 Category-specific QA/QC and verification

In the development of the emission estimates, activity data used (import data from the largest importer) were compared with import data from the statistics on external trade.

4.5.5.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.5.5.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.6 Electronics industry – 2E

Norway reports the source category integrated circuit or semiconductor under the category 2E, see Table 4.43 and Table 4.44.

Table 4.43 Electronics industry. Components emitted and included in the Norwegian inventory.

Source category	SF ₆	HFCs	PFCs	NF ₃	Tier	Key category
2E1. Integrated circuit or semiconductor	E	NO	NO	NO	1	No

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occurring. IE = Included Elsewhere.

Table 4.44 Emission trends for 2E Electronics industry (t CO₂ equivalents).

Source category	1990	1990, % of IPPU	2018	2019	2019, % of IPPU	Trend 1990-2019 (%)	Trend 2018-2019 (%)
2E1. Integrated circuit or semiconductor	0	0.0 %	1 140	1 140	0.0 %		0.0 %

Source: Statistics Norway and Norwegian Environment Agency

4.6.1 Integrated circuit or semiconductor, 2E1

4.6.1.1 Category description

There are SF₆ emissions from the use in the manufacturing of semiconductors. There were no emissions from the production of integrated circuit or semiconductors in 1990, but the emissions in 2019 were 1 140 tonnes of CO₂-equivalents, see Table 4.44.

4.6.1.2 Methodological issues

The method is described in a report from SFT (1999c) and there have been emissions of SF₆ from this source since 1995. Data on sales to semiconductor manufacturers were collected for 1998, and total sales amounted to 90 kg. The report projected that sales would increase to 100 kg, but would then remain in that range in the next decade. No new data have been collected, and the projection from the 1999 report has been prolonged.

4.6.1.3 Activity data

The report from 1999 assumed that 50% of the gas reacts in the etching process and the remaining 50% are emitted. Hence 45 kg are reported as emissions until 1998 and 50 kg from 1999 onwards.

4.6.1.4 Emission factors

The leakage rate for the production of semiconductors is shown in Table 4.45.

Table 4.45 Yearly rate of leakage of SF₆ from the production of semiconductors.

Emission source	Leakage rate (% of input of SF ₆)
Production of semiconductors	50

Source: SFT (1999c)

4.6.1.5 Uncertainties and time series consistency

An uncertainty estimate is given in Annex II.

A general assessment of the time series consistency has not revealed any time series inconsistencies in the emission estimates for this source category.

4.6.1.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V. Since the emissions have been assumed to be constant since 1999, there is no specific QA/QC procedure for this source category.

4.6.1.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.6.1.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.7 Product uses as substitutes for ODS – 2F (key category for HFCs)

Norway reports the source category HFCs and PFCs from refrigeration and air conditioning and other applications under the category 2F. See Table 4.46 and Table 4.47 for details.

Table 4.46 Product uses as substitutes for ODS. Components included in the inventory, tier of method and key category.

Source category	HFCs	PFCs	SF ₆	NF ₃	Tier	Key category
2F1-2F6. Refrigeration and air conditioning, foam blowing agents, fire protection, aerosols, solvents, other applications.	E	E	NO	NO	*	Yes**

*Mainly estimated using Tier 2a (emissions calculated at a disaggregated level, emission factor approach). Exceptions are mobile air conditioning that is estimated using Tier 2b (b=mass balance approach) and fire protection, aerosols and solvents that are estimated using Tier 1a (emissions calculated at an aggregated level, emission factor approach).

**In the key category analysis, 2F1 and 2F6 have been aggregated.

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occurring. IE = Included Elsewhere.

Table 4.47 Emission trends for 2F Product uses as substitutes for ODS (kt CO₂ equivalents).

Source category	1990	1990, % of IPPU	2018	2019	2019, % of IPPU	Trend 1990-2019 (%)	Trend 2018-2019 (%)
2F1-2F6. Refrigeration and air conditioning, foam blowing agents, fire protection, aerosols, solvents, other applications.	0.0	0.0 %	997.3	934.5	10.1 %	2128755.6 %	-6.3 %

Source: Statistics Norway and Norwegian Environment Agency

Table 4.47 shows the emission trends for 2F as a whole. The GHG emissions from this sector category were about 0.9 million tonnes in 2019, this is 10.1 % of the total emission from the IPPU-sector. The emissions were 44 tonnes CO₂-equivalents in 1990 and have increased substantially over the years. The emissions decreased by 6.3 % from 2018 to 2019. This is mainly based on two sectors, 2.F.1.c and 2.F.1.a. The emissions in 2.F.1.c, Industrial refrigeration, decreased by 37 per cent from 2018 to 2019 due to the reduced import in 2003 as tax on F-gas was implemented this year. There was also a decrease in 2.F.1.a, Commercial refrigeration. The decrease was mainly due to increased amounts of destructed F-gas combined with reduced bulk import.

The majority of the emissions are reported in 2F1 and these include minor emissions of PFC-218 in the years 2010-2014.

HFCs and PFCs are mainly used as substitutes for ozone depleting substances (CFCs and HCFCs) that are being phased out according to the Montreal Protocol. They are used in varied applications, including refrigeration and air conditioning equipment, as well as in foam blowing, fire extinguishers, aerosol propellants and analysing purposes. There is no production of HFCs and PFCs in Norway. However, PFCs are emitted as a by-product during the production of aluminium. Due to, high

taxation, the use of PFCs in product-applications has been very low. PFC-218 has been used as a commercial cooling agent.

The amounts of imported and exported gases are found in registers from the Norwegian Directorate of Customs and Excise. All import of HFC and PFC -gases are covered in these registers, as Norway lays a tax on the import of HFC and PFC-gases (Ministry of Finance 2014). In January 2003 a tax on import and production of HFC and PFC was introduced. In July 2004 this tax was supplemented with a refund for the destruction of used gas. The tax has increased over the year, and stands in 2021 at NOK 591 (approximately EUR 59) per tonne CO₂ equivalents of gas imported. In May 2010, EU regulation (EC) No 842/2006 on certain fluorinated greenhouse gases was implemented in Norwegian legislation, and the revised EU regulation (EU) No 517/2014 with some adjustments was implemented in December 2018. At the same time, a licensing system for import and export, including a phase down scheme for HFC in bulk, according to the requirements in the Kigali Amendment to the Montreal Protocol, were implemented in the national legislation.

Also practically all export of F-gases is covered, as commodities with F-gases have their own commodity code (HS-code). The registered export of F-gases from Norway is very low, and any underestimation of the export of F-gases would thus be very slight and eventually lead to over-estimation (and not under-estimation) of the emissions.

The imported and exported gases are allocated to sectors based on commodity codes and information identifying each company. In some cases (sector 2F1) the type of gas is used as additional information. Uncertainties in the distribution by sector do not affect the total amount of F-gases to be emitted over time, as the emissions over time are determined by the total amount of F-gases to be distributed. Thus, under-estimation in one sector would eventually lead to an equivalent over-estimation in another sector at some point of time.

The HFC emissions from 2F1 and 2F6 is defined as a key category according to both the approach 1 and the approach 2 analysis.

4.7.1 Refrigeration and air conditioning, 2F1

4.7.1.1 Category description

HFCs and PFCs are mainly used as substitutes for ozone depleting substances (CFCs and HCFCs) that are being phased out according to the Montreal Protocol. Emissions from refrigeration and air conditioning equipment are reported under this source category.

The calculated emissions in 2F1 is sensitive to inter-annual changes in the activity data. Sudden changes due to for example new legislation will lead to peaks or reduction in the emissions. An illustration of this is given in Figure 4.6.

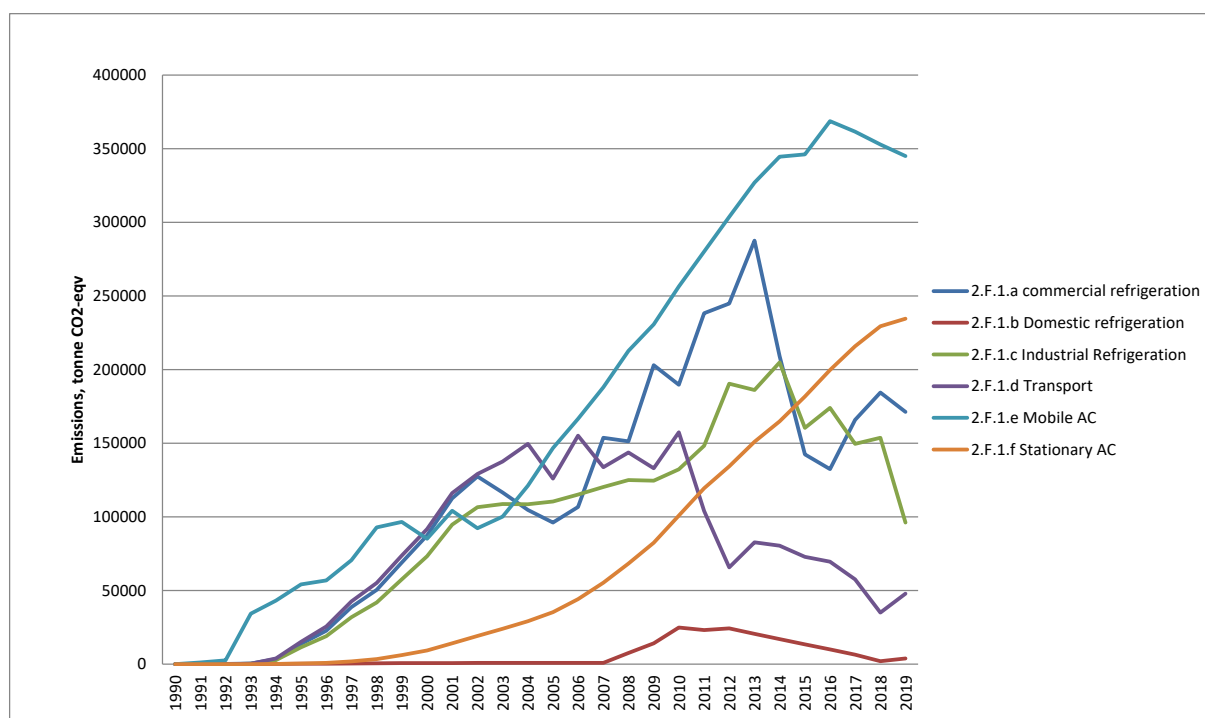


Figure 4.6 Emissions in the 2F1 sectors illustrating inter-annual changes, emissions in tonne CO₂-eqv.

Source: Statistics Norway

As seen in the figure above there is a reduction in emissions in 2.F.1a and 2.F.1.d in the years around 2003-2005. This reduction is a result of the tax on F-gas implemented in 2003, leading to reduced bulk imports in the following years.

In 2.F.1.d transport refrigeration the emissions are stable up until 2010. At this stage the emissions are falling due to reduced imports in early 2000's and that the equipment reaches end of life around 2010. The same effect can be seen in 2.F.1.a commercial refrigeration between 2013 and 2015. The reduced imports in 2003 results in an abrupt decrease in emissions when the equipment reaches end of life. The emissions increase again in 2016-2018 as imports are normalizing again for a period from 2005.

In 2.F.1.c industrial refrigeration, there is a reduction of emissions between 2014 and 2015. This reduction continues in the following years. The reason can be found in the tax implemented in 2003, leading to a decrease in new equipment from this year. Bulk imports from 2003 and onwards are mainly used to refill existing equipment.

4.7.1.2 Methodological issues

There is a good access to information regarding the use of HFCs and PFCs in Norway due to strict regulation and legislation. This provides a solid base of activity data from import and recovery (further described in 4.7.1.3). Actual emissions of HFCs and PFCs are hence calculated using the Tier 2 methodology as the input data and emission factors are country specific. This methodology takes into account the time lag in emissions from long lived sources, such as refrigerators and air-conditioning equipment. The chemicals slowly leak out from seams and ruptures during the lifetime of the equipment. The calculation of emissions are hence calculated for three different phases: when the equipment is being produced (filled for the first time), when the product is in regular use and

when the product reach its end of life cycle. The leakage rate, or emission factor, varies considerably depending on type of equipment and its maintenance. Figure 4.7 illustrates the life cycle of a product containing fluorinated substances and the flow of chemicals between the three phases.

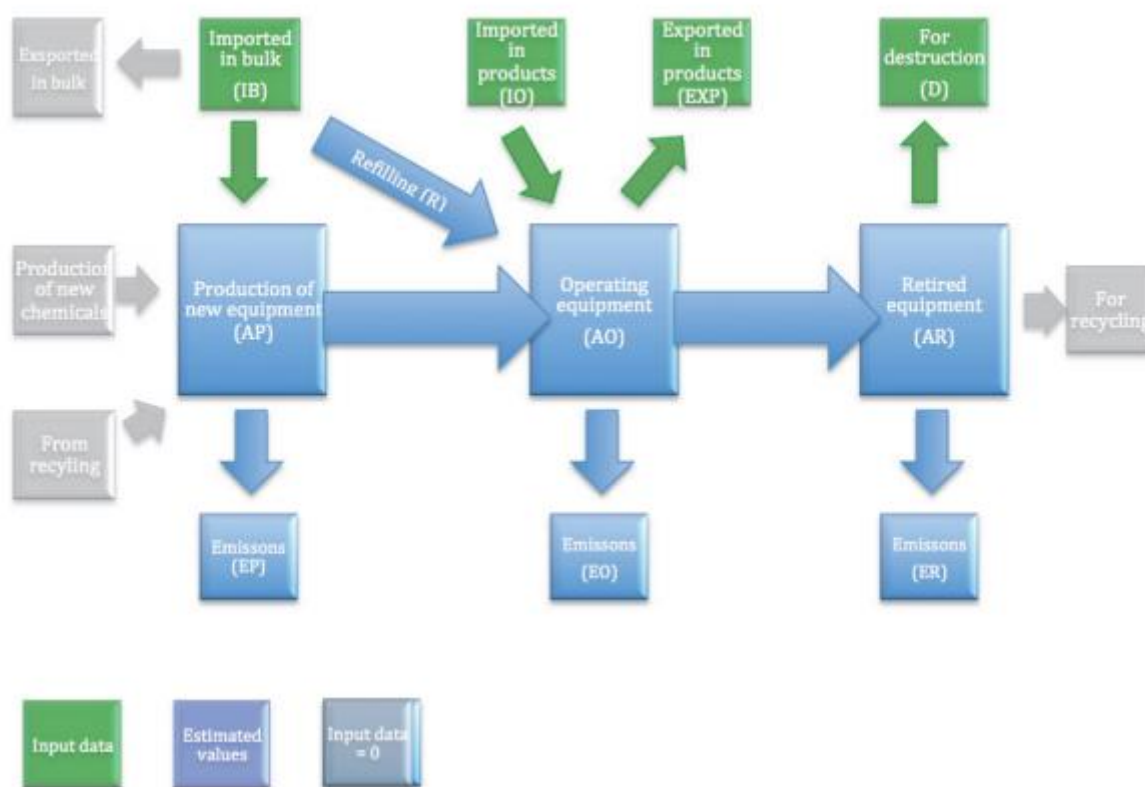


Figure 4.7 The three phases in a product's life cycle and the flow of chemicals in and out of the phases.

The total emission for each year (y), application category (a) and type of chemical (c) is calculated as follows:

$$E_{y,a,c} = EP_{y,a,c} + EO_{y,a,c} + ER_{y,a,c}$$

EP = Emissions from production of new equipment

EO = Emissions from operating equipment (equipment in use)

ER = Emissions from retired equipment

The calculation of emissions differs somewhat between the the different source categories. Table 4.48 gives an overview of the source categories and the different assumptions that are used for each subcategory considering production of new equipment and refilling of equipment in use.

Table 4.48. Overview of source categories, HFC's and assumptions on production and refilling. ¹

Source category	Production of new equipment in Norway	Refilling of equipment in use	Application category	HFC
2.F.1.a. Commercial Refrigeration			Stand-alone Commercial Applications	23, 32, 125, 134a and 143a
	X	X	Medium and Large Commercial Refrigeration	23, 32, 125, 134, 134a, 143, 143a, 152a and 218
2.F.1.b Domestic Refrigeration				32, 125, 134a and 143a
2.F.1.c Industrial Refrigeration	X	X		125, 134a and 143a
2.F.1.d Transport Refrigeration	X	X		23, 125, 134, 134a, 143a and 227ea
2.F.1.e Mobile Air-Conditioning		X		125, 134a and 143a
2.F.1.f Stationary Air-Conditioning	X	X		23, 32, 125, 134a and 143a
2F6 Other	X	X	Fire extinguishers	125, 134a and 227ea
	X		Foam	23, 134a and 152a
			Aerosols: inhalators	134a
			Aerosols: other	134a and 152a
			Solvents	134a and 152a

¹Applications in all product groups may be imported.

Emissions from almost all categories are calculated by using an emission factor approach. One exception is mobile air conditioning. For mobile air conditioning a hybrid of mass-balance and emission factor approach is used. There is no production of new cars in Norway; hence it is assumed that HFCs imported in bulk for use in mobile air conditioning is used to refill the systems after leakage. This is the mass-balance approach, and it leads to very high product life factors (up to 100 %) in the beginning of the time series because no bank of chemicals was yet accumulated. A restriction is however set in the model: where the imported bulk is lower than 10 % of the bank, the emission factor approach is applied. This model assumption means that the product life factor will never be lower than 10 (using an emission factor of 10 %) and is occurring towards the end of the time series.

Emissions from production of new equipment in Norway

When HFCs and PFCs are imported as chemicals in bulk to Norway, they can either be used for production of new equipment, or they can be used for refilling of equipment already in use. Medium and large refrigeration equipment for supermarkets are, for instance, typically built and filled on site. Foam blowing, where HFCs are used in the process of making construction materials, is another example of production of new “equipment” taking place in Norway.

The emissions for all production activities are calculated by applying emission factors to the amount of chemicals used for new production that year, see Table 4.49. The emission factors are within the range of factors recommended by the IPCC 2006 Guidelines.

$$EP_{y,a,c} = AP_{y,a,c} \cdot EFP_a$$

EP = Emissions from production of new equipment

AP = Amount of chemical for production of new equipment

EFP = Emission Factor (leakage rate) for production of new equipment

y = year

a = application

c = chemical

Emissions from equipment in use

When products containing HFCs and PFCs are in use, the chemicals will gradually leak out through seams and holes in the equipment. Some products are sealed units with typically low leakage rates, and they are not refilled with new chemicals throughout their lifetime. Refrigerators and freezers used in households are examples of such equipment. As the chemicals leak out the equipment will gradually lose efficiency and eventually be decommissioned and replaced by new equipment. Larger equipment, for instance air conditioning equipment in office buildings or refrigeration systems in supermarkets, are refilled in order to keep up the efficiency throughout its operating lifetime. In all cases, as the chemicals are only gradually released, there will be a build up of “bank”, i.e. the chemicals imported will accumulate in operating products and be emitted gradually depending on the leakage rate of the equipment.

These differences between the types of products lead to three different calculations of emission from equipment in use:

Application categories without refilling:	$EO_{y,a,c} = EO_{y-1,a,c} + AON_{y,a,c} \cdot EFO_a - AON_{y-lt,a,c} \cdot EFO_a$
Mobile air conditioning (with refilling):	$EO_{y,a,c} = \text{MAX} (IB_{y,a,c}; AO_{y(31.12),a,c} \cdot EFO_a)$
Other application categories with refilling:	$EO_{y,a,c} = AO_{y(31.12),a,c} \cdot EFO_a$

$$AON_{y,a,c} = (IB_{y,a,c} - EP_{y,a,c} + IO_{y,a,c} + EXO_{y,a,c})$$

EP = Emissions from production of new equipment

EO = Emissions from operation equipment (equipment in use)

EFO = Emission Factor (leakage rate) for operating equipment

AO = Amount of chemical in operating equipment

AON = Amount of chemicals in operation equipment which is new of the year

IB = Amount of chemicals imported in bulk

IO = Amount of chemicals imported in products

EXO = Amount of chemicals exported in products

lt = life time (years)

y = year

a = application

c = chemical

In the CRF, there are reported amounts of HFC-143 in 2005 and 2006 and of HFC-134 in 2004 and 2008 filled into new manufactured products in commercial refrigeration. According to an expert on refrigeration and HFCs, these two gases are not used regularly in Norway, but is imported to be used in equipment testing. For other years, NO is therefore considered to be the appropriate notation key for these two gases for amounts filled into new manufactured products. This is confirmed by our data, and any new import of these two gases will be reflected in the registers from the Norwegian Directorate of Customs and Excise as both gases are covered by the tax on HFCs.

The reported stock emissions for perfluoropropane (C₃F₈) consumed in commercial refrigeration in CRF table 2(II).B-H have a declining trend. The use of PFCs is being phased out and replaced by other gases and only small amounts of PFCs have been imported in bulk in the last few years. About the same amount of PFCs that are reported as imported are reported as collected for destruction, so there has not been a build-up of stock that would generate emissions (i.e. the entire amount of gas remained in stock from the previous year is assumed to be collected for destruction). Since 2014, the AD for annual average stock and stock emissions for C₃F₈ are therefore reported as "NO".

A more thorough description of the methodology is available in Bjørnnes (2013).

4.7.1.3 Activity data

There is no production of HFC or PFC in Norway. Hence all emissions of these chemicals originate from chemicals imported in *bulk* or in products. The methodology requires that annual imported amounts of each chemical are obtained by source category. Various data sources are used:

Amounts of chemicals imported in bulk were up to 2009 obtained from the Norwegian Climate and Pollution Agency (now Norwegian Environment Agency). After 2009, bulk data are collected from the Norwegian Directorate of Customs and Excise. Time series for imported and exported amounts of chemicals in *products* are based on collected data for some years and data prior to and between these years are estimated. For the years 1995-1997 data were collected through a survey performed in 1999 (SFT 1999b). Data on imports were collected from customs statistics for the years 2005-2006 and 2010-2012.

After 2011 the import data has been collected annually from The Norwegian Directorate of Customs and Excise (TAD) through two declaration systems named “TVINN” and “AFS”. The information from the two data bases is combined in order to get figures on total imported amounts of chemicals. In brief, the TVINN register provides information about type of chemical and whether it is imported in bulk or in a product. When imported as bulk, the amount is allocated to an application category based on the name of the importer and type of chemical or blend of chemicals. When imported in a product, the amount is allocated to an application category based on its classification according to the Harmonised System (HS8). This is an international system for classification of goods developed by the World Customs Organization.

The AFS register does not contain information about the classification of imported products, hence the amount of chemical is allocated to an application category based on the name of the importer and type of chemical or blend of chemicals. Information from TVINN is used by Statistics Norway in producing foreign trade statistics and is therefore readily accessible for use in the emission estimates. The following information is drawn from the data base once a year (for the year n-1):

- Year of import
- Tax rate
- Tax amount
- Product type (according to the international system for classification of goods “HS”)
- Importer (name and business register number) Documents 24/2013 Emissions of HFCs and PFCs from product use in Norway Statistics Norway 15

Information from AFS is sent to Statistics Norway once a year (for the year n-1), specifically for the emission calculations:

- Year of import
- Tax rate group
- Tax amount
- Importer (name and business register number)

Statistics Norway receives information on amounts of fluorinated gas destructed each year from the company in charge of the collection. Before destruction, the gas is analyzed to ensure accuracy of amounts and components in the gas. This detailed information is available because Norway has a refund for the tax for F-gas delivered to destruction. It is assumed that all gas that is delivered to destruction in Norway is delivered through this scheme as it is a large financial benefit. The gas destructed contains F-gas removed from refrigeration systems at end of life. In some sectors the industry has started phasing out equipment earlier than expected for the sector. This can result in that the amount of destructed gas being larger than the calculated amount remaining in products at decommissioning. In such cases, the extra amount of destructed F-gas will reduce the corresponding stock accordingly.

The information on the gas destructed is received as amounts of each gas in total. Hence, no detailed information about the application categories from which the chemicals are collected, is available. Since the origin of the chemicals is not tracked, the amounts destructed is allocated to application categories based on the calculated amounts of F-gas remaining in products at decommissioning in each of the sectors commercial refrigeration, industrial refrigeration, transport refrigeration, mobile

AC and stationary refrigeration. At the moment it is not assumed that F-gas from stand alone commercial and domestic refrigeration is included in the destructed amounts.

A more thorough description of the activity data is available in Bjønnes (2013).

4.7.1.4 Emission factors

The emission factors used in the calculations are shown in Table 4.49.

Table 4.49 Emission factors¹ for HFCs and PFCs from 2F1 Refrigeration and Air conditioning.

Source category	Lifetime (years)	Initial emission (%)	Operating emission (%)	Recovery Efficiency ²	Initial charge remaining (%)
2.F.1.a. Commercial Refrigeration					
Stand-alone Commercial Applications	10	NO	3.5	0	65
Medium/Large Commercial Refrigeration	12	2 (1990-2003) 0.5 (2004-)	10 (1990-2002) 4 (2008-)	NE	80
2.F.1.b Domestic Refrigeration	15	NO	0.5	0	92.5
2.F.1.c Industrial Refrigeration	17	2	10	NE	80
2.F.1.d Transport	9	1	20	NE	100
2.F.1.e Mobile AC	12	NO	10	50	60
2.F.1.f Stationary AC	18	1 (1990-1999) 0.2 (2000-)	4	NE	80

¹IPCC (2006)

²In sources where Norway only use reported figures of destructed F-gas, recovery efficiency is reported as NE

2.F.1.a Commercial refrigeration

It is important to note that subapplication 2.F.1.a, Commercial refrigeration, is calculated at a more detailed level. Two groups of equipment that differs substantially in their life cycle and emission patterns, and hence emission factors, are taken into account:

- Stand-alone commercial applications includes equipment like vending machines and moveable refrigerators and freezers typically used for keeping beverages and ice cream cold in supermarkets, office buildings, schools etc. There is currently no production of this kind of equipment in Norway. All emissions take place during the operating phase (emissions from stocks/lifetime emissions) or at decommissioning. The IPCC 2006 Guidelines recommends an operation emission factor between 1 and 15 % for this application category, and between 0.1 and 0.5 % for domestic refrigeration. Because the units imported to Norway are small, sealed units and thus similar to the refrigerators and freezers for domestic use, an emission factor in the lower end of IPCCs recommendation is believed to best reflect the actual emissions.
- Medium and large commercial refrigeration equipment are normally built and filled with fluorinated substances on site. They will thus have emissions both in the production phase and from operation/use the subsequent years. The IPCC 2006 Guidelines recommends an

operation emission factor between 10 and 35 % for this application category. In the 2021-submission it has been found grounds to differentiate this factor through the timeseries. The lower emission factor is used in the period of 1990-2002. The reasoning behind this is that the tax on imports of fluorinated substances is assumed to result in a high level of maintenance of the equipment and low leakage rates. Information from the industry has revealed that an emission factor of 10% is too high and that it is reasonable to say that the Norwegian users have an emission factor of 4% emission from 2008. There has been a linear interpolation of the emission factor between 2002 and 2008. In the 2021-submission it was also found reason to differ the emission factor for initial emissions. According to the industry the emissions connected to new installations fell to 0.5% in connection to the implementation of tax on F-gas.

2.F.1.b Domestic Refrigeration

Emission factors used in the calculations for domestic refrigeration are found within the ranges defined by the IPCC guidelines. There is currently no production of this kind of equipment in Norway. All emissions take place during the operating phase (emissions from stocks/lifetime emissions) or at decommissioning. The emission factor for leakage is chosen in the lower end of IPCCs recommendation is believed to best reflect the actual emissions. The recovery efficiency from the domestic sector is unclear, and the recovery efficiency is hence chosen to be low. This is currently being revised in collaboration with the waste industry.

2.F.1.c Industrial Refrigeration

In the industrial refrigeration sector, there is a relatively good knowledge of the various emission factors. The factors for lifetime, initial emission, operational emission and initial charge remaining are chosen after input from the industry. For information on the calculation of recovery, please see description in section 4.7.1.3.

2.F.1.d Transport

The emission factors for lifetime and initial emission are chosen in the higher end of the recommended range. It is assumed that the equipment has a long lifetime, and that during its lifetime has an annual leakage around 20%. The initial charge remaining is chosen from knowledge on filling intervals for optimized cooling. For information on the calculation of recovery, please see description in section 4.7.1.3.

2.F.1.e Mobile AC

There is currently no production of cars in Norway, and hence is there not calculated any emissions from initial emissions. The average lifetime on private cars and vans in Norway is approximately 18 and 15 years respectively. It is assumed that the average lifetime for all mobile aircondition is lower than this. An annual leakage of 10% is chosen from the lower end of recommended range in IPCC 2006 guidelines and is also supported from the industry. An initial charge remaining of 60% is chosen from information regarding expected service interval on private cars and buses. Information from the car industry indicates a recovery rate in the higher end of the recommended range in the guidelines. According to the industry, scrapped vehicles are emptied for refrigerant gas as a part of the scrapping process. Some of the gas is delivered for destruction (see description in section 4.7.1.3) and some gas is cleaned and reused.

2.F.1.f Stationary AC

Equipment in stationary AC is either built and filled with fluorinated substances on site or installed as prefabricated and imported heat pumps. They will thus have emissions both in the production phase and from operation/use in the subsequent years. The IPCC 2006 Guidelines recommends an initial emission factor between 0.2 and 1 % for this application category. In the 2021-submission it has been found grounds to differ this factor through the timeseries. It is expected higher initial emissions in the 90's and that these emissions are reduced from 1% to 0.2% from 2000 and onwards due to new improved installation techniques. The operational emission of 4% is within the IPCC range. For information on the calculation of recovery, please description in section 4.7.1.3.

4.7.1.5 Uncertainties and time series consistency

The uncertainties of the different components of the national greenhouse gas inventory have been evaluated in detail in 2006 by Statistics Norway (See annex II). Both the leakage rate (emission factor) and the stored amount of chemicals (activity data) are considered quite uncertain. The total uncertainties for the emission estimates by the consumption of halocarbons are estimated to be ± 50 % for both HFC and PFC.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.7.1.6 Category-specific QA/QC and verification

In addition to the general QA/QC procedures described in Annex V, the activity data, emissions figures and the model used to estimate emissions are checked by several manual and automatic controls performed during and after the production of the figures.

Firstly, the activity data on imports and exports of chemicals undergo automatic checks before they are used as input for the emission calculations. Double counting and missing values are flagged and checked at a detailed level, i.e. for each observation of amount of chemical by importer/exporter and goods.

Aggregated figures for amount of chemical imported/exported for each year are then checked manually as they are entered into excel sheets containing time series for each CRF equipment/emission source. Potential errors like missing values or major differences in figures between years are checked and corrected if necessary. Aggregated figures on imports per gas are also compared with tables from the Norwegian Directorate of Customs and Excise, in order to check that our computerized coding has not altered the total amounts of import per gas. These controls would probably benefit from being automatic in the future.

Both activity data and emissions per chemical and type of equipment/emission source undergo controls in the excel sheets where the emissions calculations take place: Potential emissions are compared with actual emissions and IEFs are calculated and checked. Currently, these controls are only applied to the most important emission sources. The controls would probably also benefit from being automatic in the future.

The estimated emissions are finally subjected to several controls in order to identify errors in activity data and/or the calculation model. This includes the flagging of:

- Emissions from combinations of industrial sector and type of chemical that have not occurred previous years
- Emissions from combinations of industrial sector and type of chemical that occurred the previous year, are not occurring this year
- Large or small emissions compared with the previous years:
 - By type of chemical and sector
 - By type of chemical and CRF/NFR emission source
 - Recalculations

4.7.1.7 Category-specific recalculations

There has been a thorough evaluation of activity data and emission factors during 2020 which resulted in recalculation of the whole time series for the F-gases in 2F1. The quality check led to revised activity data in the period 1990-2010. The updated emission factors led to recalculations in the whole timeseries 1990-2018. See chapter 10 for more details on the changes. For 2018 the total emissions of F-gases were estimated to be 19 per cent higher in the 2021 submission compared to the 2020 submission. The new time series in the 2021 submissions does not have a large decrease from 2017 to 2018 as the 2020 submission had.

4.7.1.8 Category-specific planned improvements

The quality improving work in 2020 revealed subjects that need further investigation in 2021. The recovery rate for domestic refrigeration, mobile AC, plug in refrigeration and transport refrigeration will be evaluated due to information about practice and the nature of the processes in end of life handling. This work will be done in cooperation with the industry and expert opinions and its progress will be reported in the next submission.

A review of the uncertainty factor for HFCs in 2F is planned for the 2022 submission.

4.7.2 Other applications, 2F6

4.7.2.1 Category description

Due to confidentiality restrictions, Norwegian emissions from categories 2.F.2 (foam blowing), 2.F.3 (fire extinguishers), 2.F.4 (aerosols/metered dose inhalers (MDI)) and 2.F.5 (solvents) are reported in the CRF tables using the notation key "IE" and aggregated under 2.F.6 (Other applications using ODS substitutes) and not disaggregated by substance. Note however, that the calculations are made for each subsector.

In response to a recommendation from an earlier technical expert review team, more transparent information on the uses and the levels of emissions per capita compared to other Parties was included in the NIR. This information is shown below.

More than 95 % of the Norwegian emissions reported in 2F6 since 1995, in terms of CO₂-equivalents¹⁵, were from:

¹⁵ Note that the reported emissions in sector 2F6 are given in CO₂-eq.

Foam blowing agents (2.F.2), i.e. emissions of HFC-134a and HFC-152a from the use of hard foam/closed cells-products. For HFC-134a the per capita emissions were in the range of 0-1.9 kg CO₂-eq before 1998 and 2.0-3.9 kg CO₂-eq in the period 1998 to 2012. Per capita emissions in comparable countries were in the range of 0-11.71 kg CO₂-eq in 2012. For HFC-152a the per capita emissions were in the range of 0-1.74 kg CO₂-eq in the period 1990-2012. Per capita emissions in comparable countries were in the range of 0-1.74 kg CO₂-eq in 2012.

Areosol (2.F.4), i.e. emissions from the use of HFC-134a in metered dose inhalers (2.F.4.a). The per capita emissions have grown from 0-1.9 kg CO₂-eq per capita before 2011, to 2.0-3.9 kg CO₂-eq per capita in 2011 and 4.0 to 5.9 kg CO₂-eq per capita in 2012. Per capita emissions in comparable countries were in the range of 0.24-12.91 kg CO₂-eq in 2012.

Fire extinguishers (2.F.3), both in use and in the waste phase, of the gases HFC-125, HFC-134a and HFC-227ea). The emissions have increased from 0-1.9 kg CO₂-eq per capita before 2011, to 2.0-3.9 kg CO₂-eq per capita in 2011 and 2012. Comparable countries had emissions in the range of 0.59-6.78 kg CO₂-eq per capita in 2012.

As can be seen from the list above, the Norwegian per capita emission for each of these three sectors in 2012 was well within the range of the selected comparable countries (Austria, Denmark, Finland, Ireland, Sweden, United Kingdom and United States). For the other categories included in the aggregated 2.F.6 amount, the emitted amounts were zero or close to zero. This explains the difference from the other comparable countries in the overall 2F2 to 2F6 amount. The increase in the *reported* Norwegian aggregated 2F6 emission since 2009 is due to 2F4 (metered dose inhalers, HFC-134a, from stocks).

A further comparison was included in the 2021 NIR, using data available through the UNFCCC website. Table 4.50 below shows the per capita reported emisisions for 2F2-2F6 for same countries above and Norway is within the range of these countries.

Table 4.50 Per capita emissions for 2F2-2F6

Country	Per capita emissions (tonnes CO ₂ eq) for 2F2-2F6
United States of America	0.118
United Kingdom of Great Britain and Northern	0.036
Ireland	0.030
Norway	0.007
Austria	0.007
Sweden	0.005
Finland	0.005
Denmark	0.002

Source: UNFCCC, Norwegian Environment Agency

4.7.2.2 Methodological issues

See description for source category 2F1.

4.7.2.3 Activity data

See description for source category 2F1.

4.7.2.4 Emission factors

Leakage rates and product lifetimes used in the calculations are shown in Table 4.51.

Table 4.51 Emission factors¹ for HFCs from products and lifetime of products.

Source category	Lifetime (years)	Production/initial emission (% of initial charge)	Lifetime emission (% of initial charge/year)
2.F.2 Foam			
2.F.2a Closed cells	20	5	4.5
2.F.2b Open cells	NO	NO	NO
2.F.3 Fire protection	15	2	5
2.F.4 Aerosols			
2.F.4.a Metered Dose Inhalers	2	NO	50
2.F.4.b Other aerosols	2	NO	50
2.F.5 Solvents	2	NO	50

¹IPCC (2006)

4.7.2.5 Uncertainties and time series consistency

See description for source category 2F1.

4.7.2.6 Category-specific QA/QC and verification

See description for source category 2F1.

4.7.2.7 Category-specific recalculations

There have been no recalculations performed for this source category this year.

4.7.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.8 Other product manufacture and use – 2G

Norway reports the source categories electric equipment, SF₆ and PFCs from other product use, medical applications, propellant for pressure and aerosol cans and other use of N₂O under the category 2G, see Table 4.52.

Table 4.52 Other product manufacture and use. Components included in the inventory, tier of method and key category.

Source category	HFCs	PFCs	SF ₆	NF ₃	N ₂ O	Tier	Key category
2G1. Electric equipment	NO	NO	E	NO	NA	Tier 1	No
2G2. SF ₆ and PFCs from other	NA	NO	E	NO	NA	Tier 1	No
2G3a. Use of N ₂ O in anaesthesia	NA	NA	NA	NA	E	Tier 1	No
2G3b.1. Propellant for pressure	NA	NA	NA	NA	E	Tier 1	No
2G3b.2. Other use of N ₂ O	NA	NA	NA	NA	E	Tier 1	No

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occurring. IE = Included Elsewhere.

Table 4.53 shows the emission trends for 2G as a whole and for the various sub-categories. The GHG emissions from this sector category were about 71 kt in 2019, this is 0.8 % of the total emission from the IPPU-sector. The emissions from this sector decreased by 18.7 % from 1990 and the emissions decreased by 4.1 % from 2018 to 2019.

Table 4.53 Emission trends for 2G Other product manufacture and use (kt CO₂ equivalents).

Source category	1990	1990, % of IPPU	2018	2019	2019, % of IPPU	Trend 1990-2019 (%)	Trend 2018-2019 (%)
2G1. Electric equipment	51.1	0.3 %	28.2	28.7	0.3 %	-43.9 %	1.7 %
2G2. SF ₆ and PFCs from other product use	2.2	0.0 %	23.5	23.3	0.3 %	943.2 %	-1.0 %
2G3a. Use of N ₂ O in anaesthesia	0.0	0.0 %	3.6	3.6	0.0 %		0.0 %
2G3b.1. Propellant for pressure and aerosol cans	34.2	0.2 %	16.8	13.5	0.1 %	-60.4 %	-19.5 %
2G3b.2. Other use of N ₂ O	0.0	0.0 %	2.0	2.0	0.0 %		0.0 %
2G. Total	87.5	0.6 %	74.2	71.1	0.8 %	-18.7 %	-4.1 %

Source: Statistics Norway and Norwegian Environment Agency

As part of the transformation to new reporting guidelines, Norway has examined whether there are activities that would result in emissions of trinitrogenfluoride (NF₃). Our assessment is that there are no emissions of NF₃ in Norway.

4.8.1 Electric equipment, 2G1

4.8.1.1 Category description

SF₆ is used as an insulation medium in high tension electrical equipment including gas insulated switchgear (GIS) and circuit breakers. There is no production of SF₆ in Norway. In March 2002 a

voluntary agreement was signed between the Ministry of Environment and the most important users and producers of GIS. According to this agreement emission from this sector should be reduced by 13 % in 2005 and 30 % in 2010 with 2000 as base year. For the following up of this agreement, the users (electricity plants and –distributors) and producer (one factory) report annually to the government. This voluntary agreement terminated successfully in 2010, but a continuation is being discussed. Although the voluntary agreement has terminated, the users still report annually to the government.

4.8.1.2 Methodological issues

The general methodology for estimating SF₆ emissions was revised in a SFT report (SFT 1999c), while the sector specific methodology for GIS has been revised in the 2010 reporting based on new information from the agreement.

Emissions from production of GIS (one factory) were included for the first time in 2003. The company has, as part of the voluntary agreement with the Ministry of the Environment, made detailed emission estimates back to 1985. These emissions constitute a significant part of national emissions of SF₆. In recent years emissions rates have been considerably reduced due to new investments and better routines. The company now performs detailed emission calculations based on accounting of the SF₆ use throughout the whole production chain.

Emissions from a small number of GIS users that are not part of the agreement are calculated with emission factors from Table 4.54. SF₆ emissions from manufacturing are included in emissions from stocks due to confidentiality.

4.8.1.3 Activity data

Data is collected from companies that use SF₆ in various processes. The calculations take into account imports, exports, recycling, accumulation in bank, technical lifetimes of products, and different rates of leakage from processes, products and production processes. From 2003 onwards emission estimates reported directly from users and producers, according to the voluntary agreement, are important input.

4.8.1.4 Emission factors

Leakage rates and product lifetimes used in the calculations are shown in Table 4.54.

Table 4.54 Product lifetimes and leakage rates from products containing SF₆.

Product emission source	Yearly rate of leakage	Product lifetime (years)
Sealed medium voltage switchgear	0.1	30
Electrical transformers for measurements	1	30

Source: SFT (1999c)

4.8.1.5 Uncertainties and time series consistency

An uncertainty estimate is given in Annex II. The uncertainty of 60 % is an expert judgement (Rypdal & Zhang 2000).

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.8.1.6 Category-specific QA/QC and verification

The current methodology was established in the SFT report (SFT 1999c), with emissions from GIS calculated from stock data estimates and leakage factors. It was revised in 2004 when data from the voluntary agreement on GIS became available, with emissions estimated from reported data on refilling (Hansen 2007).

4.8.1.7 Category-specific recalculations

Updated information regarding the activity data from the users of SF₆ led to minor changes throughout the timeseries. In highest change in emission was in 2011, with an increase of 0.7 per cent.

4.8.1.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.8.2 SF₆ and PFC from other product use, 2G2

4.8.2.1 Category description

This source category includes SF₆ emissions from other product use.

4.8.2.2 Methodological issues

The method for other sources is described in a SFT report (SFT 1999c). For tracer gas, medical use, and other minor uses, the activity data are annual consumption as estimated in the SFT report. However, for tracer gas some major research projects expired in 2001 and 2006, respectively, and the consumption has been reduced. For sound-insulating windows and footwear, the emissions are calculated from estimated stock of SF₆ in the products, and from production of windows. Footwear with SF₆ was imported, and the use ended in 2001. There was no production of sound-insulating windows from 2008.

4.8.2.3 Activity data

Data is collected from direct consultations with importers and exporters of bulk chemicals and products containing SF₆. The activity data are annual additions of SF₆ to the product stock, as estimated by SFT (1999c). The calculations take into account imports, exports, recycling, accumulation in bank, technical lifetimes of products, and different rates of leakage from processes, products and production processes.

In addition to the activity data described above, the calculations include emissions from uncontrolled accidents. There were one incident in 2017 leading to an unusual peak in emissions from stocks in 2G2e, about 1.3 times as large as the surrounding years.

4.8.2.4 Emission factors

Leakage rates and product lifetimes used in the calculations are shown in Table 4.55 and Table 4.56.

Table 4.55 Yearly rate of leakage of SF₆ from different processes.

Emission source	Leakage rate (% of input of SF ₆)
Secondary magnesium foundries	100
Tracer gas in the offshore sector	0
Tracer gas in scientific experiments	100
Medical use (retinal surgery)	100
Production of sound-insulating windows	2 ¹
Other minor sources	100

¹ 1 % after 2002

Source: SFT (1999c)

Table 4.56 Product lifetimes and leakage rates from products containing SF₆.

Product emission source	Yearly rate of leakage	Product lifetime (years)
Sound-insulating windows	1	30
Footwear (trainers)	25	9
Other minor sources	..	..

Source: SFT (1999c)

4.8.2.5 Uncertainties and time series consistency

An uncertainty estimate is given in Annex II. The uncertainty of 60% is an expert judgement (Rypdal & Zhang 2000).

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.8.2.6 Category-specific QA/QC and verification

The current methodology was established in a SFT report (SFT 1999c), with emissions from GIS calculated from stock data estimates and leakage factors. It was revised in 2004 when data from the voluntary agreement on GIS became available, with emissions estimated from reported data on refilling (Hansen 2007).

4.8.2.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.8.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.8.3 Use of N₂O in anaesthesia, 2G3a

4.8.3.1 Category description

N₂O is used in anaesthesia procedures in hospitals, by dentists and by veterinarians.

4.8.3.2 Methodological issues

N₂O is used in anaesthesia procedures and will lead to emissions of N₂O. For the year 1998 and annually from 2000, the emissions are given by data on sales of N₂O for medical uses from the three major producers and importers in Norway. The data include N₂O used as anaesthesia in hospitals, by dentist and by veterinarians. For the year 1999, sales figures have been interpolated between 1990 and 2000. For the years prior to 1998, annual consumption is estimated on basis of sales figures for 1998 and the number of births and number of bednights in hospitals for each year to estimate consumption. For the years 1990-1998, no N₂O is assumed used by dentists and veterinarians as the amounts they used in 2000 were very small.

4.8.3.3 Activity data

For this source actual sale of N₂O is used for the year 1998, and annually from 2000. For the calculations of use prior to 1998, annual number of births and bednights in hospitals are taken from the Statistical yearbook of Norway.

4.8.3.4 Emission factors

The figures are based on sales of N₂O.

4.8.3.5 Uncertainties and time-series consistency

The figures are uncertain. There may be small importers not included in Statistics Norway's telephone survey with 2000 and the investigation done by the Norwegian Environment Agency in 2014, but the emissions are small, so it is believed that the uncertainty is at an acceptable level.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.8.3.6 Category-specific QA/QC and verification

There is no source specific QA/QC procedure for this sector. See Annex V for the description of the general QA/QC procedure.

4.8.3.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.8.3.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.8.4 Propellant for pressure and aerosol products, 2G3b.1.

4.8.4.1 Category description

N₂O is used as a propellant in spray boxes and this use will lead to emissions of N₂O. It is also used in research work, for instance in the food industry and at universities. There is no production of N₂O for these purposes in Norway.

4.8.4.2 Methodological issues

Information on sale volumes has been reported by the plants to Statistics Norway. It is assumed that all propellant is released to air.

4.8.4.3 Activity data

Information has been gathered from the plants indicating that there is no production or sale of N₂O for use as a propellant in Norway. The N₂O is already in the spray cans when imported. There was no import of these spray cans prior to 1993. For the years 1994-2002 the number of cans imported in 1994 have been used as activity data, while the number of cans imported in 2003 has been used as activity data for all years since.

4.8.4.4 Emission factors

Not relevant.

4.8.4.5 Uncertainty and time-series consistency

The figures for one year are used for all years. It is believed that all figures from all major importers are included in the inventory.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.8.4.6 Category-specific QA/QC and verification

There is no source specific QA/QC procedure for this sector. See Annex V for the description of the general QA/QC procedure.

4.8.4.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.8.4.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.8.5 Other use of N₂O, 2G3b.2

4.8.5.1 Category description

Small amounts of N₂O are used for research work and for drag-racing.

There were no emissions of N₂O from use in research and for drag racing in 1990. The use has been estimated to 407 tonnes CO₂ equivalents from the year 1993 and onwards.

4.8.5.2 Methodological issues

Data on imported amounts in 2002 has been used for all years and it is assumed that all propellant is released to air.

4.8.5.3 Activity data

Data on imported amounts in 2002 has been used for all years.

4.8.5.4 Emission factors

Not relevant.

4.8.5.5 Uncertainty and time-series consistency

The figures for one year are used for all years. A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.8.5.6 Category-specific QA/QC and verification

There is no source specific QA/QC procedure for this sector. See Annex V for the description of the general QA/QC procedure.

4.8.5.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.8.5.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.9 Other – 2H

Under Other production, Norway reports the two source categories pulp and paper and food and beverages industry, see Table 4.57.

Table 4.57 Other production. Components included in the inventory, tier of method and key category.

Source category	CO ₂	NM VOC	Tier	Key category
2H1. Pulp and paper	R	NA	Tier 2	No
2H2. Food and beverages industry	R	E	Tier 2	Yes

R = emission figures in the national emission inventory are based on figures reported by the plants. E = emission figures are estimated. NA = Not Applicable. NO = Not Occurring. IE = Included Elsewhere.

Table 4.58 shows the emission trends for 2H as a whole and for the various sub-categories. The GHG emissions from this sector category were 114 kt in 2019, this is 1.2 % of the total emission from the IPPU-sector. The emissions from this sector increased by 263.5 % from 1990 and the emissions decreased by 6.6 % from 2018 to 2019.

Table 4.58 Emission trends for 2H Other (kt CO₂ equivalents).

Source category	1990	1990, % of IPPU	2018	2019	2019, % of IPPU	Trend 1990-2019 (%)	Trend 2018-2019 (%)
2H1. Pulp and paper	10.5	0.1 %	8.9	8.3	0.1 %	-21.0 %	-6.9 %
2H2. Food and beverages industry	20.8	0.1 %	112.9	105.4	1.1 %	407.0 %	-6.6 %
2H. Total	31.3	0.2 %	121.8	113.7	1.2 %	263.5 %	-6.6 %

Source: Statistics Norway and Norwegian Environment Agency

4.9.1 Pulp and paper, 2H1

4.9.1.1 Category description

There are CO₂ emissions from non-combustion from two plants in this sector and they are covered by the EU ETS. The emissions originate from the use of limestone. Emissions from combustion are included in Chapter 3.

4.9.1.2 Methodological issues

The CO₂ emissions are calculated by multiplying the amount of limestone by an emission factor.

4.9.1.3 Activity data

Activity data is reported by the plants to the agency. The amount of limestone is calculated from purchased amount, adjusted for the amount of limestone in storage in the beginning and end of the year. The aggregate amounts of limestone used by the plants included in 2H1 are reported in the CRF Table 2(I).A-Hs2 and are shown in Table 4.5 for some selected years in the time series.

4.9.1.4 Emission factors

The emission factor used in the calculation is 0.44 tonne CO₂ per tonne limestone.

4.9.1.5 Uncertainties and time-series consistency

Uncertainty estimates are given in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.9.1.6 Category-specific QA/QC and verification

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII. The plants are covered by the EU ETS and their emissions are verified annually. In addition, the emissions are checked both by the case handler and by the agency's inventory team.

4.9.1.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.9.1.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

4.9.2 Food and beverages industry, 2H2 (key category)

4.9.2.1 Category description

This source category includes CO₂ from carbonic acid mainly used in breweries, domestic use of captured CO₂, imported CO₂ and CO₂ from production of bio protein.

Some CO₂ from the production of ammonia (2B1) is captured and in Norway mainly used as carbonic acid in carbonated beverages. The emissions reported here in 2H2 include CO₂ bound in products and imported CO₂. The emissions are reported in this source category, although the largest part of the emissions takes place after the bottles is opened and not in the breweries. Exported CO₂ from this source is not included in the Norwegian emission inventory.

One plant produced bio protein in the years 2001-2005. Natural gas was used to feed the bacteria cultures that produced the bio protein and this was used as animal fodder. CO₂ emissions from food and beverages industry is defined as a key category according to the approach 1 analysis.

4.9.2.2 Methodological issues

For carbonic acid, the CO₂ figures are based on the sales and export statistics from the ammonia producing plant and import statistics from Statistics Norway's External trade in goods statistics.

For the production of bio protein, the plant reported emissions of about 2 000 – 11 000 tonnes CO₂ and these are included in the national inventory.

4.9.2.3 Activity data

For carbonic acid, the CO₂ figures are based on the sales and export statistics from the ammonia producing plant and import statistics from Statistics Norway's External trade in goods statistics, see Table 4.59.

Table 4.59 Sold CO₂ (minus exports) and imported CO₂ (ktonnes).

Year	Sold CO ₂ (minus exports)	Imported CO ₂	Domestic use of CO ₂ (2H2)
1990	20.0	0.8	20.8
1995	34.0	2.4	36.4
2000	50.0	2.6	52.6
2005	53.0	18.4	71.4
2010	76.0	8.7	84.7
2011	76.6	14.8	91.3
2012	81.4	13.6	95.0
2013	78.0	13.2	91.3
2014	83.7	7.7	91.4
2015	88.6	11.1	99.8
2016	80.4	24.9	105.4
2017	45.8	59.8	105.6
2018	91.3	21.6	112.9
2019	83.5	21.8	105.4

Sources: Statistics Norway and the Norwegian Environment Agency

For the production of bio protein, the activity data is the amount of natural gas used in the process.

4.9.2.4 Emission factors

The activity data for carbonic acid is CO₂, so emission factors are not relevant.

4.9.2.5 Uncertainties and time-series consistency

See the uncertainty in the activity data for the ammonia plant (2B1) in Annex II.

A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

4.9.2.6 Category-specific QA/QC and verification

NMVOC and CO₂

The general QA/QC methodology is given in Annex V and the specific QA/QC carried out for Industrial processes is described in Annex VIII.

4.9.2.7 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

4.9.2.8 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

5 Agriculture (CRF sector 3)

5.1 Overview

About 8.8 % of the total Norwegian emissions of greenhouse gases (GHG) originated from agriculture in 2019. This corresponds to 4.44 million tonnes CO₂-eq. Emissions from agriculture were in 2019 about 7.0 % lower than in 1990, and about 0.8 % lower than in 2018.

The sector's clearly biggest sources of GHG's were enteric fermentation (CH₄) from domestic animals contributing with 50 % of the sector's emissions, and N₂O from agricultural soils contributing with 37 %. Manure management contributed with about 11 %. CO₂ emissions in the agriculture sector, mainly from liming and a minor part from urea application, contributed with 2 %. There are also some minor emissions of the greenhouse gases N₂O and CH₄ arising from the burning of crop residues on the fields.

Table 5.1. Emissions from Agriculture categories in 1990, 2018 and 2019 (ktonnes CO₂-equivalents).

Category	1990	1990, % of Agriculture	2018	2019	2019, % of Agriculture	Trend 1990-2019 (%)	Trend 2018-2019 (%)
3A Enteric fermentation	2 415	51 %	2305	2240	50 %	-7 %	-3 %
3B Manure management	445	9 %	493	480	11 %	8 %	-3 %
3D Agricultural soils	1649	35 %	1583	1624	37 %	-2 %	3 %
3F Field burning of agricultural residues	36	1 %	2	4	0 %	-89 %	89 %
3G Liming	231	5 %	93	94	2 %	-59 %	1 %
3H Urea application	0.6	0 %	0.1	0.1	0 %	-81 %	1 %
Total	4776	100 %	4476	4442	100 %	-7 %	-1 %

Source: Statistics Norway and the Norwegian Environment Agency

Agriculture contributes particularly to CH₄, N₂O and NH₃ emissions. Domestic animals are the major source of CH₄ emissions from agriculture. Both enteric fermentation and manure management contribute to emissions of CH₄. Manure management also generates emissions of N₂O.

Microbiological processes in soil lead to emissions of N₂O. Both direct and indirect N₂O from soil processes are described in the IPCC methodology and are included in the Norwegian inventory. Direct N₂O emissions arising from the use of fertilizer (manure, synthetic fertilizer, sewage sludge and other organic fertilizers applied to soils), emissions from pastures, crop residues and cultivation of organic soils are included. Indirect N₂O emissions from atmospheric deposition and nitrogen leaching and run-off from both the manure management systems and from agricultural soils are also included.

Manure storage and the use of fertilizer (manure, synthetic fertilizer, sewage sludge and other organic fertilizers applied to soils) also generate emissions of ammonia (NH₃) and NO_x that gives

indirect N₂O from atmospheric deposition. NH₃ volatilized from grazing animals are also included in the estimations of indirect N₂O.

As indicated in chapter 1.5, the Approach 2 key category analysis performed in 2021 for the years 1990 and 2019 has revealed key categories in terms of total level and/or trend uncertainty in the agriculture sector as shown in Table 5.2. The key categories according to Approach 1 key category analysis are also provided in Table 5.2.

Table 5.2 Key categories in the sector Agriculture.

IPCC	Source category	Gas	Key category according to approach	Method
3A1	Enteric fermentation - Cattle	CH ₄	2	Tier 2
3A2	Enteric fermentation - Sheep	CH ₄	2	Tier 2
3A4	Enteric fermentation – Other ¹	CH ₄	2	Tier 1
3B1	Manure management - Cattle	CH ₄	1	Tier 2
3B	Manure management	N ₂ O	2	Tier 2
3Da1	Direct emissions from managed soils - Inorganic N fertilizers	N ₂ O	2	Tier 1
3Da2	Direct emissions from managed soils - Organic N fertilizers	N ₂ O	2	Tier 1
3Da3	Direct emissions from managed soils – Urine and dung deposited by grazing animals	N ₂ O	2	Tier 1
3Da4	Direct emissions from managed soils - Crop residues	N ₂ O	2	Tier 1
3Da6	Direct emissions from managed soils - Cultivation of organic soils	N ₂ O	2	Tier 1
3Db1	Indirect emissions from managed soils – Atmospheric deposition	N ₂ O	2	Tier 1
3Db2	Indirect emissions from managed soils – Nitrogen leaching and run-off	N ₂ O	2	Tier 1
3G	Liming	CO ₂	1	Tier 1

¹ Animal category “Other” is referred to all animal categories except cattle, sheep and swine.

In 2019 a technical committee on agricultural greenhouse gas emission (Teknisk beregningsutvalg for klimagassutslipp i jordbruk) on behalf of the Ministry of Agriculture and Food, published its final report¹⁶. This document pointed out areas in focus for mitigation of emissions for the agricultural sectors and resulted in updated methodology for enteric fermentation for dairy cow (documented in NIR 2020 Annex IV section 2.2), anaerobic digestion modules in emissions from animal manure

¹⁶https://www.regjeringen.no/contentassets/0f1af0ca7efe493e8e48b46b6fba5ffd/rapport-tbu-jordbruk_siste.pdf

(documented in NIR 2020 section 5.5.1.1 and NIR 2021 section 5.5.4). Upcoming projects from the technical committee that will be accounted for in the inventory is not yet decided, but will be referenced to in the next submission.

5.2 Livestock population characterisation

5.2.1 Data sources

The animal population data used in the estimations on a disaggregated level are provided in Annex IX, table AIX-1 and AIX-2. The same data for number of animals of the various animal groups is used in all the different calculations of emissions.

The main sources of the livestock statistics are the register of production subsidies (sheep for breeding, goats, breeding pigs, poultry for egg production and beef cows), statistics of approved carcasses (animals for slaughter) and the Cow Recording System at TINE BA¹⁷ (TINE BA Annually) (heifers for breeding and dairy cows). These sources cover 80-100 % of the animal populations. The estimated shortage of coverage is compensated in the total number of animals used in the emission estimates. The coverage in the data sources is shown in Table 5.3.

¹⁷ TINE BA is the sales and marketing organisation for Norway's dairy cooperative and covers most of the milk production and the meat production induced by milk production.

Table 5.3 Estimated coverage of animal populations in the the data sources used.

	Statistics Norway, production subsidies	Statistics Norway, statistics of approved carcasses ⁴	TINE	Other
Dairy cows		100 ²	96.4 ¹	
Replacement heifers			96.4 ¹	
Young cattle for slaughter		100	100 ³	
Beef cows	99.8	100 ²		
Sheep	99.6	100		
Goats	100			
Laying hens	100			
Chics for breeding	100			
Chicken for slaughter		100		
Other poultry for breeding	100			
Other poultry for slaughter		100		
Sows	98.7			
Young pigs for breeding	100			
Pigs for slaughter		100		
Horses	Unkown ⁵			Unkown ⁵
Fur-bearing animals	100			
Deer	100			
Reindeer				100 ⁶

¹ Share of livestock herds.² Data source only for slaughter weight³ Data source only for slaughter age⁴ Figure refers to share of slaughtered animals, excluding home slaughter. Animals dead from other causes also excluded⁵ Total number of horses used in the inventory is based on data from productions subsidies (roughly 50 % of total number) and an additional estimation of number of horses outside agriculture by NIBIO.⁶ Norwegian Agriculture Agency

Source: Estimations by Statistics Norway and the Cow Recording System (dairy cows and heifers).

The statistics of approved carcasses covers close to 100 % of all slaughtered animals. Home slaughter is not included, but the extent of home slaughter is very low due to legal restrictions. Even animals consumed by producers are in most cases registered at the slaughterhouses.

The number of dairy cows and heifers for breeding derive from the Cow Recording Systems (TINE BA Annually). Between 98 and 99 % of all dairy cows are registered here, and in addition, the number

used in the inventory is adjusted for this missing part. The adjustment is based on the percentage of herds controlled by the cow recording system.

The registers are updated annually. In addition to the animals included in these registers, an estimate of the number of other horses is obtained from the Norwegian Institute of Bioeconomy Research (NIBIO)¹⁸. The number of reindeer is obtained from the Norwegian Reindeer Husbandry Administration.

For the categories of animals living shorter than a full year or two, generally animals for slaughter, lifetime is taken into account to get a yearly average for the number of animals.

5.2.2 Method for estimating number of cattle

For dairy cows, additional information from the Cow Recording System concerning annual milk production and proportion of concentrate in the diet is used (TINE BA Annually). The Cow Recording System also supplies annual information about slaughter age for heifers and bulls and data for estimating live weight of dairy cows and heifers for breeding, and also the age of young cows at their first calving. (Moen, *pers. comm.*¹⁹).

For heifers and bulls for slaughter, animal numbers are based on data from statistics of approved carcasses which provide data on numbers slaughtered and slaughter weights. Combined with slaughter age from the Cow Recording System (TINE BA Annually), this gives a precise estimation of animal life time for each animal slaughtered. There are several reasons for this way of counting the animals:

1. The coefficients for N and VS excretion (3B) and formation of methane (3A) is based on the development of the animals through their lifetime (weight gain, age, feed consumption). The information on these parameters is most precise when they are connected to the animals in this way.
2. When using the number of animals slaughtered, there is an almost perfect coherence between the definition of the categories counted and the representation of the coefficients.
3. Counting the number of animals slaughtered gives a very precise value of the number of animals.
4. Counting the number of animals as number of live animals at specific dates (which is the only other alternative) takes away the possibility to group the animals in the five categories of young cattle that is being used in the definitions now because this statistic only gives the number of young cattle as a total.

One principal draw-back of this method for estimating animal population is that emissions in all stages of these animals' lives will be accounted for in the year of slaughter, even though the emissions in the early stages of the lives of these animals to a large extent took place in the previous year. In a stable population of animals, this error is automatically adjusted for. Since animal populations are relatively stable, this error is considered much smaller compared to errors related to estimating animal year based on animal populations in the register of production subsidies which was previously used. The data sources used also ensure a better coherence between animal numbers, life time and weight. Estimated animal years for cattle are provided in Table 5.4.

¹⁸ Former named the Agricultural Economics Research Institute (NILF).

¹⁹ Moen, O. (*annually*): Personal information, email from Oddvar Moen, Tine Rådgivning annually.

The number of milk cows calving for the first time (=heifers for replacement) and their average age at time of calving is reported by the Cow Recording System (TINE BA Annually) on request from Statistics Norway. These data date back to 2004. For the years 1990-2003, average fraction (number of heifers)/(number of milk cows) for the years 2004-2011 is used to estimate number of heifers based on number of milk cows. Number of heifers for replacement in beef production is collected from annual reports from Animalia (Norwegian Meat and Poultry Research Center (www.animalia.no)). Figures exist from 2007. For previous years, the number is estimated with the same method as for heifers for milk production.

Table 5.4 Estimated animal years for cattle

	Heifer for replacement	Heifers for slaughter	Bulls for slaughter	Beef cows ¹	Dairy cows
1990	311 279	47 020	289 945	8 193	325 896
1995	299 284	47 103	284 237	20 334	310 346
2000	280 121	63 512	285 349	42 324	284 880
2005	255 862	57 619	263 170	54 841	255 663
2008	240 399	54 831	238 111	60 401	238 550
2009	247 902	53 397	235 689	63 803	235 480
2010	239 839	53 410	230 872	67 110	232 294
2011	239 007	48 778	223 536	68 539	224 721
2012	235 891	42 863	217 050	71 834	229 767
2013	239 386	47 294	220 401	70 969	225 163
2014	246 165	67 624	208 979	73 894	222 553
2015	240 419	64 814	206 328	77 408	222 553
2016	243 942	64 361	217 885	84 372	220 461
2017	247 715	43 501	250 630	88 332	215 849
2018	245 636	52 356	260 129	92 304	211 730
2019	240 049	47 230	238 845	94 001	199 417

¹ Counted animals

Source: Cow Recording System (TINE BA Annually)(dairy cows), slaughter statistics and estimations by Statistics Norway

5.2.3 Method for estimating number of sheep

In the estimations of emissions from manure management, the sheep population is divided between sheep > one year, and sheep < one year. Data from both the register of production subsidies and slaughter statistics is used in estimating the number of animals. In 2017 two changes appeared in the register data: The counting date changed from 1. of January to 1. of March, and the two categories sheep > one year and sheep < one year were merged into one category for adult sheep. To solve this, figures are split into the two categories sheep > and < one year based on data from the Norwegian

Meat and Poultry Center, Animalia. Sheep more than one year old is estimated as the number of sheep registered 1. of March deducted for the number of sheep slaughtered before May the same year. The sheep slaughtered later in the year are counted as living the whole year.

Sheep less than one year old is estimated as number of sheep under one year registered 1. of March + number of lambs slaughtered June-December *143/365. Lambs slaughtered before June are assumed to be registered as sheep under one year 1. of March. Practically all lambs slaughtered after June are born in the spring. An expert judgment suggests an average lifetime of 143 days for slaughtered lambs born in the spring (UMB, *pers. comm*²⁰).

In the estimations of enteric methane, sheep is split in four categories: sheep > 1 year, sheep < 1 year for breeding, lambs slaughtered June-Dec. and lambs slaughtered Jan.-May. Sheep over one year is estimated as explained above. Sheep under one year for breeding is estimated as the number of sheep under one year registered 1. of March deducted for the number of lambs slaughtered March-May. For the numbers of slaughtered lambs, slaughter statistics are used. The numbers of slaughtered lambs were previously estimated. A more detailed description of the method can be found in NIR 2020, Annex IX, section 1.2.

5.2.4 Deviations from FAO statistics

There are some differences between the number of animals used in these calculations and the FAO statistics. The general reason that animal statistics used in the emission inventory differ from the statistics delivered to FAO is that the statistics are used for different purposes. Animal statistics used in the inventory has to be categorized so that the categories fit the recommended methodology and the various emission factors used in the emission estimations. The figures reported to the FAO are provided by the Norwegian Institute of Bioeconomy Research (NIBIO)²¹. NIBIO makes an overall estimation for the agricultural sector, which is the basis for the annual negotiations for the economic support to the sector. This estimate includes a grouping of all agricultural activities, comprising area, number of animals and production data. Differences include:

- Different emphasis on the dates for counting.
- NIBIO does not register pigs under 8 weeks, whilst Statistics Norway does. For the number of animals for slaughter, Statistics Norway uses the statistics of approved carcasses, which together with data on slaughter age gives a far better figure on estimated animal years (average population through the year) compared to figures for registered animals at specific dates which is used in the FAO statistics.
- For the number of dairy cows and heifers for replacement, Statistics Norway uses statistics from the Cow Recording System (TINE BA Annually), which is presumed to give a more accurate figure on number of animal years of dairy cows than the figures from Statistics Norway.

Emissions from other animal groups than included in the estimations (ostrich, donkey, lama and alpaca) are expected to be very small and decreasing. Emissions from ostrich have earlier been included in the estimations, but the number of ostrich has had a decreasing trend and are now very

²⁰ UMB (2001): Expert judgement by Department of Animal Science, Ås: Norwegian University of Life Sciences.

²¹ Former named the Agricultural Economics Research Institute (NILF).

limited (39 in 2013). At the most the number of ostrich was 2113 in 1999. The total emissions from ostrich were less than 500 tonnes of CO₂ equivalents when the animal population was at its highest.

5.3 Nitrogen in animal manure as basis for emission estimates

Access to nitrogen is vital for all plant growth; hence nitrogen is added to the soil from i.a. animal manure. This causes emissions to air at various points of compounds containing nitrogen. Of the nitrogen compounds emitted to air from animal manure, N_2O , NO_x and NH_3 are estimated.

According to the IPCC and LRTAP guidelines, process emissions of nitrogen compounds from use of animal manure are calculated from the following sources:

1. Manure management systems (N_2O , NH_3 and NO_x)
2. Application of manure on soil (N_2O , NH_3 and NO_x)
3. Droppings from animals on pastures (N_2O , NH_3 and NO_x)
4. Leakage of nitrogen through manure management systems and soils (N_2O)
5. Deposition of nitrogen from emissions of NH_3 and NO_x (N_2O)

Though the nitrogen flow is continuously depending on its surroundings (soil characteristics, temperature, moisture etc.) and the preceding supplies and losses of N, the emission estimates of each of the sources above are generally done independently of emissions from the other sources mentioned.

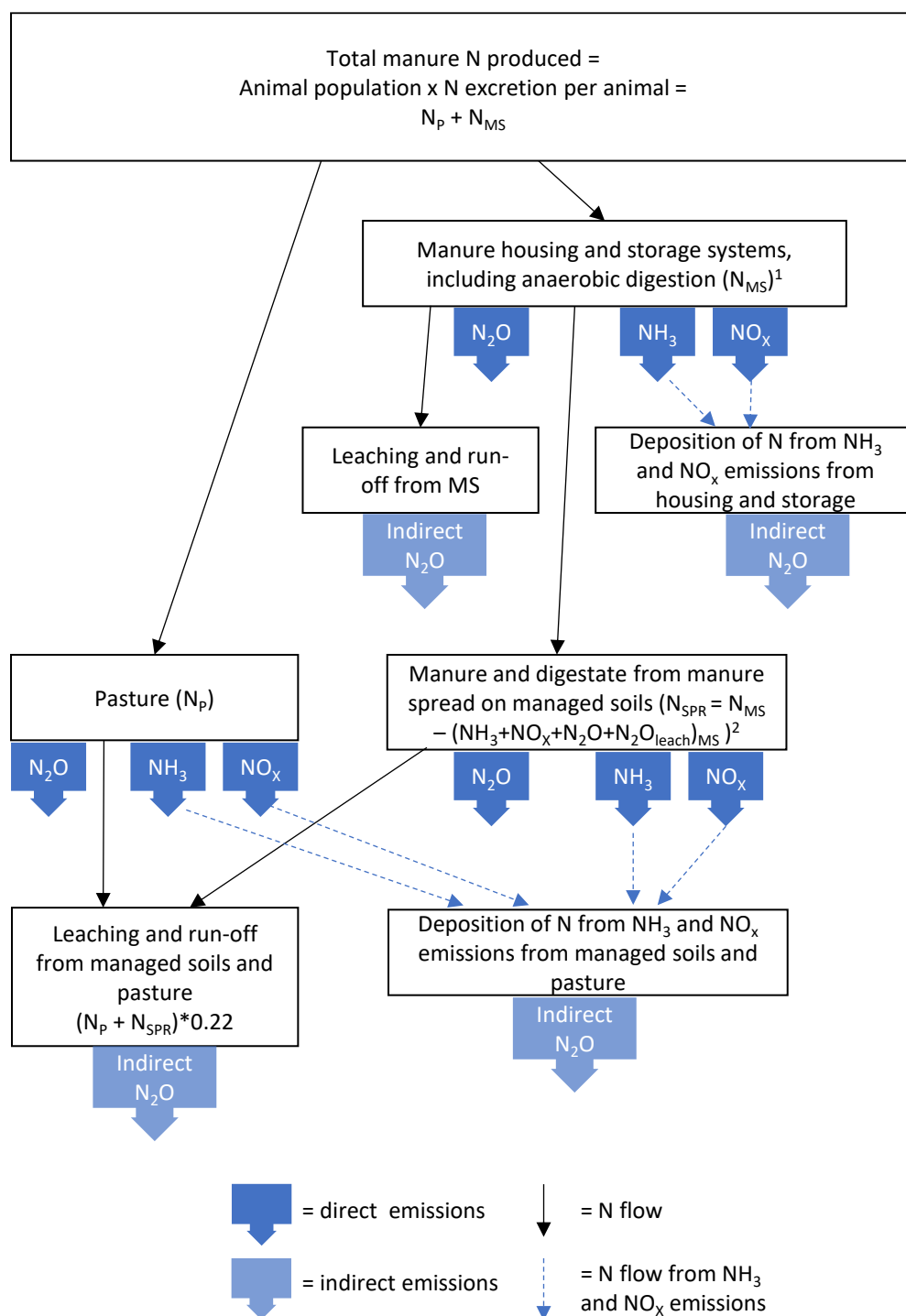
Figure 5.1 gives an overview of the manure nitrogen flows in the Norwegian greenhouse gas inventory.

The Norwegian model for calculating agricultural manure nitrogen emissions to atmosphere is described in Carbon Limits (2020a).

The following decides the amounts of N that are used as the basis for the respective emission calculations:

- The amount of N in manure systems is calculated as total N in manure adjusted for the N that is dropped on pastures. In addition, the nitrogen added in bedding (applicable only to solid manure) is taken into account, and the consequent immobilization of TAN in that bedding, in line with EEA (2019). The volumes of different bedding types used is based on Luostarinen et al. (2017). These volumes are converted into weights and thence tot-N added due to bedding as quoted in Grönroos et al. (2017).
- N_2O emitted during spreading is calculated from the amounts of N in manure spread to land. This means that N lost through leaching in manure storage and as N_2O , NH_3 and NO_x in manure housing and storage is deducted. However, N lost as N_2O , NH_3 and NO_x during spreading, as well as indirect emissions of N_2O due to atmospheric deposition, are not deducted.
- NH_3 emitted during and after spreading of manure is based on the amounts of TAN in manure spread to land minus N lost through leaching in manure storage and as N_2O , NH_3 and NO_x in manure housing and storage. NO_x emitted during and after spreading of manure also has the same basis. For NH_3 emissions, N lost as N_2O and NO_x during spreading, as well as indirect emissions of N_2O due to atmospheric deposition is not deducted. Similarly, for NO_x emissions, N lost as N_2O and NH_3 during spreading, as well as indirect emissions of N_2O due to atmospheric deposition is not deducted.

- Emissions of N_2O , NH_3 and NO_x from pasture are calculated independently of each other, and are based on the amounts of N (or TAN for NH_3 emissions) estimated in manure dropped during grazing.
- N_2O lost through leaching due to spreading is based on total N in manure spread to land minus N lost through leaching in manure storage and as N_2O , NH_3 and NO_x in manure housing and storage. N_2O lost through leaching due to grazing is based on total N excreted on pastures. N_2O lost through leaching during storage of manure is based on the amounts of N estimated for the particular management systems that are susceptible to leaching. N lost through emissions of NH_3 from housing is not deducted.
- The nitrogen in NH_3 and NO_x volatilised during housing, storage, pasture and spreading of manure is the basis for the calculation of N_2O emissions from atmospheric deposition. How the amounts of N are estimated in the various emission estimates, is described in more details in the respective chapters below.



¹ For estimation of NH_3 and NO_x emissions from manure storage systems, emissions of NH_3 from housing are deducted from N excreted in housing. N_2O emissions (direct and indirect) are estimated directly from N excreted in housing.

² Emissions of N_2O , NH_3 and NO_x that have occurred prior to spreading of manure on managed soils (during housing, storage and production of biogas) are deducted before emissions of N_2O , NH_3 and NO_x from application to soils are estimated.

Figure 5.1 Overview of the manure nitrogen flows in the Norwegian greenhouse gas inventory.

5.4 Emissions from enteric fermentation in domestic livestock - 3A (Key category for CH₄)

5.4.1 Category description

An important end product from the ruminal fermentation is methane (CH₄). The amount of CH₄ produced from enteric fermentation is dependent on several factors, like animal species, production level, quantity and quality of feed ingested and environmental conditions. According to IPCC the method for estimating CH₄ emissions from enteric fermentation requires three basic items:

- The livestock population must be divided into animal subgroups, which describe animal type and production level.
- Estimate the emission factors for each subgroup in terms of kilograms of CH₄ per animal per year.
- Multiply the subgroup emission factors by the subgroup populations to estimate subgroup emissions, and sum across the subgroups to estimate total emission.

Enteric fermentation is a key category both for level and trend assessment.

Enteric fermentation contributed with 2 240 ktonnes CO₂ equivalents in 2019, which is 50 per cent of the GHG emissions from this sector. Emissions decreased by 7 % in the period 1990-2019 and decreased by 3 % in 2018-2019.

5.4.1.1 Methodological issues

A Tier 2 methodology is used for calculating CH₄ from enteric fermentation for the main emission sources cattle and sheep. The following basic equation is used to calculate the enteric CH₄ emission factor (IPCC, 2006):

$$EF = (GE \times Y_m \times 365 \text{ days/yr}) / 55.65 \text{ MJ/kg CH}_4$$

Where:

EF = emission factor, kg CH₄/head/yr

GE = gross energy intake, MJ/head/day

This equation assumes an emission factor for an entire year (365 days). In some circumstances the animal category may be alive for a shorter period or a period longer than one year and in this case the emission factor will be estimated for the specific period (e.g., lambs living for only 143 days and for beef cattle which are slaughtered after around 540 days, varying from year to year).

For dairy cattle gross energy intake, GE and the methane conversion rate, Y_m are based on annual figures for milk yield and the percentage of concentrate in the diet. The Tier 2 methodology used for mature dairy cattle is presented more in detail in a note by Prestløkken & Schwarm (2019) published in NIR 2020, Annex IX, section 2.2.

For beef cattle the emission factor is based on recent studies from herds reflecting the variation in breeds, feeding practice and geography for beef cattle management in Norway. The method assumes that there are small annual variations in feeding practice and annual emissions depends on number

of animals. The method is presented further in Aspehølen Åby et al. (2017) published in NIR 2019, Annex IX, section 2.2.2.

For young cattle the annual variations in emissions are based on slaughter weight, slaughter age and the number of animals. The methodology is described in Storlien and Harstad (2015) published in NIR 2019 Annex IX, section 2.2.1.

The methodology used for sheep was developed in 2006 and is based on the tier 2 method described by IPCC (method presented more in detail in a note by Volden and Nes (2006), revised version published in NIR 2019 Annex IX, section 2.2.3). The number of animals for the different subgroups of sheep and carcass weight by slaughter are updated every year. The methodology for calculating CH₄ from enteric fermentation for the other animal categories is in accordance with the Tier 1 method from the IPCC guidelines (IPCC 2006). The numbers of animals of each category and average emission factors of tonnes CH₄ per animal and year for each category of animals are used to calculate the emissions.

5.4.1.2 Activity data

Emissions are estimated from the animal population. How the animal population is estimated is described in Section 5.2 and Annex IX.

The Tier 2 method of calculation which is implemented for cattle and sheep requires subdividing the cattle and sheep populations by animal type, physiological status (dry, lactating or pregnant) live weight and age. Table 5.5 describes the animal categories used for cattle and sheep in the calculations, and Table 5.6 give important input parameters in the estimations of enteric methane from cattle.

Table 5.5 Categories of cattle and sheep used in the Norwegian calculations of methane emission from enteric fermentation.

Categories of cattle and sheep
Dairy cows
Beef cows
Replacement heifers
Finisher heifers, < one year at time of slaughter
Finisher heifers, > one year at time of slaughter
Finisher bulls, < one year at time of slaughter
Finisher bulls, > one year at time of slaughter
Breeding sheep, > one year
Breeding sheep, < one year
Slaughter lamb, < one year. Jan- May
Slaughter lamb, < one year. Jun- Dec

5.4.1.3 Emission factors

Dairy cattle

For the yearly update of the emission factor for dairy cattle we need information about milk yield and proportion of concentrate in the diet.

The model used for predicting methane emission from dairy cattle at national level is based on calculations in the feed ration program NorFor (NorFor-data), using steps of 500 kg energy corrected milk (ECM), in the range 5000 to 12000 kg ECM. The data predict feed rations during a 305 day lactation and includes most rations commonly used to feed dairy cows in Norway. Based on the equation

$$CH_4 \text{ (MJ/d)} = 1.16 \times DMI - 0.110 \times \text{FA content} + 0.0106 \times \text{NDF content}$$

DMI = dry matter intake, kg/day

FA = fatty acids, g/kg DM

NDF= neutral-detergent fibre, g/kg DM.

a regression analysis has been performed which gave a regression equation for methane emissions based on 305 day milk yield and concentrate share of the diet.

The equations are:

$$GE = 137.9 + 0.0249 \times \text{Milk}_{305} + 0.2806 \times \text{Concentrate_proportion}$$

GE = gross energy intake, MJ/day

Milk₃₀₅ = 305 d lactation yield of ECM

Concentrate_proportion = proportion of concentrate in the total diet on net energy basis, %

and

$$Y_m = 7.38 - 0.00003 \times \text{Milk}_{305} - 0.01758 \times \text{Concentrate_proportion}$$

Y_m = methane conversion rate, %

Milk₃₀₅ = 305 d lactation yield of ECM

Concentrate_proportion = proportion of concentrate in the total diet on net energy basis, %

Table 5.6 Important parameter inputs in the calculations of GE and Y_m for dairy cows.

	Annual milk production, dairy cows. kg/animal/year	Proportion of feed concentrate in the rations of mature dairy cows. %
1990	6 320	39.1
1995	6 326	36.8
2000	6 156	36.4
2005	6 723	37.7
2009	7 276	40.1
2010	7 373	41.0
2011	7 309	41.9
2012	7 475	42.9
2013	7 691	43.4
2014	7 711	43.4
2015	7 958	43.6
2016	8 062	43.3
2017	7 902	44.2
2018	7 840	45.6
2019	8 395	45.6

Source: Cow Recording System (TINE BA Annually)

Further description of the determination of the variables GE and Y_m for dairy cattle are given in NIR 2020, Annex IX, section 2.2. Values for GE and Y_m used in the estimations are given in NIR 2021 Annex IX, section 2.1.

Beef cow

Based on data on feed management practices in Norwegian commercial beef cow herds a country-specific Tier 2 method has been developed for the estimation of enteric CH₄ emissions from beef cows. The data included 31 commercial beef cow herds keeping the main beef breeds in Norway, where individual feed intake had been estimated for all mature beef cows in the herds. Average daily dry matter (DM) intake per beef cow and proportion of various feed stuffs in the feed ration (% of DM) in the included herds was given.

The CH₄ conversion rate, Y_m , was adjusted to account for the digestibility of the dietary dry matter (DE):

$$Y_m = 0.1058 - 0.0006 \times DE$$

Based on this information an average GE and Y_m factor for norwegian beef cows was estimated.

Table 5.7 Norwegian values for GE and Y_m for beef cows

GE intake	Y_m	Methane
MJ/day	%	kg per head and year
194	6.82	86

Source: Aspeholen Åby et al. (2017) published in NIR 2019, Annex IX, section 2.2.2

Further description of the determination of the variables GE and Y_m for beef cow and the values used in the calculations are given in NIR 2019, Annex IX, section 2.2.2. The method is based on data from one year, and there have been some changes in the composition of the breed of the beef population in Norway since 1990. But we lack data for a good variable that we could use to get a trend for GE and Y_m for beef cow. Since the change in the composition of the population has been an increase of heavier breed, this can mean that there is an overestimation of the emissions for the earlier years. This is expected to be a minor source of error, since the population of beef cow was of less significance earlier.

Young cattle

The following equation was used to predict enteric CH_4 production from young cattle:

$$CH_4 \text{ (GE Mcal/day)} = -0.056 + 0.0447 \times GEI + 0.0039 \times NDF - 0.033 \times EE + 0.00141 \times BW$$

GEI = gross energy intake (Mcal/day)

NDF = neutral-detergent fibre, percent in diet, DM basis

EE = ether extract, percent in diet, DM basis

BW = body weight, kg

Based on standard feed rations, daily intake of GE and Y_m for the different categories of young cattle were predicted. From the data set a multiple regression analysis were accomplished to develop equations that predict GE and Y_m from animal characteristics available for replacement heifers, growing and finishing cattle (bulls and heifers).

The following equations were developed to predict daily intake of GE:

$$\text{Slaughtered} < 1 \text{ year: } GE = 38.95 + 1.0558 \times CAW - 6.96 \times SLA$$

$$\text{Slaughtered} > 1 \text{ year: } GE = 112.99 + 0.3495 \times CAW - 4.696 \times SLA$$

GE = gross energy intake, MJ/d

CAW = carcass weight, kg

SLA = months of slaughter

The following equations were developed to predict Y_m for growing and finishing cattle:

$$\text{Slaughtered} < 1 \text{ year: } Y_m = 5.19 - 0.00482 \times CAW + 0.1465 \times SLA$$

$$\text{Slaughtered} > 1 \text{ year: } Y_m = 5.04 - 0.0054 \times CAW + 0.1453 \times SLA$$

Y_m = methane conversion rate, %

CAW = carcass weight, kg

SLA = months of slaughter

The same approach was used when predicting enteric CH₄ emissions from replacement heifers. Standard rations for the replacement heifers were calculated for age at calving of 24 and 26 months. Within age at calving, three live weights were used; 500, 530 and 560 kg. The following equation was developed to predict daily intake of GE:

$$GE = 85.43 + 0.1942 \times LW - 1.83 \times AAC$$

GE = gross energy intake, MJ/d

LW = live weight, kg

AAC = age at calving, months

The following equation is used to predict Y_m for replacement heifers:

$$Y_m = 4.08 + 0.0032 \times LW + 0.0447 \times AAC$$

Y_m = methane conversion rate, %

LW = live weight, kg

AAC = age at calving, months

Table 5.8 Important parameter inputs in the calculations of methane emissions from cattle over 1 year.

	Carcass weight at time of slaughter, heifer > 1 year. kg	Age at time of slaughter, heifers > 1 year. Months	Carcass weight at time of slaughter, bulls > 1 year. Kg	Age at time of slaughter, bulls > 1 year. Months
1990	185	21.6	255	19.7
1995	200	22.2	276	19.7
2000	202	22.3	269	18.8
2005	216	22.8	296	19.0
2009	219	22.8	301	18.0
2010	221	22.8	302	18.0
2011	210	22.5	297	17.7
2012	205	22.7	294	17.7
2013	209	22.8	298	17.5
2014	244	22.8	302	17.3
2015	256	23.2	310	17.4
2016	260	23.2	317	18.2
2017	251	23.0	313	18.4
2018	233	22.2	306	18.0
2019	236	22.4	313	17.9

Source: Estimations by Statistics Norway

Table 5.9 Important parameter inputs in the calculations of methane emissions from cattle under 1 year.

	Heifers < 1 year. Carcass weight	Heifers < 1 year. Average age, months	Bulls < 1 year. Carcass weight	Bulls < 1 year. Average age, months
1990	56.30	6.46	75.81	6.43
1995	69.65	7.00	93.79	6.94
2000	65.00	6.05	82.05	5.88
2005	92.87	7.86	115.60	7.46
2009	93.28	8.02	118.42	7.56
2010	93.23	8.09	116.05	7.50
2011	94.71	8.15	117.61	7.50
2012	95.88	7.92	119.66	7.56
2013	101.58	8.15	122.50	7.62
2014	106.02	8.18	124.47	7.52
2015	107.22	8.25	125.50	7.52
2016	105.32	7.86	126.56	7.52
2017	103.22	8.23	125.88	7.63
2018	91.02	8.01	128.97	7.09
2019	110.33	8.34	131.22	7.75

Source: Cow Recording System (TINE BA Annually) and estimations by Statistics Norway

Further description of the determination of the variables GE and Y_m for young cattle are given in NIR 2019, Annex IX, section 2.2.1. Values for GE and Y_m used in the estimations are given in NIR 2021, Annex IX, section 2.1.

Sheep

Prediction of methane emission from sheep is based on the intake of GE and the fraction of GE converted to CH₄ (the CH₄ conversion rate, Y_m). For the subgroups of sheep default values for Y_m from IPCC (2006) are used in the emission estimations. Gross energy intake (GE) are estimated from the net energy requirements (NE) and conversion factors from net energy to GE, according to the equation 10.16 in the IPCC Guidelines (2006).

Table 5.10 Important parameter inputs in the calculations of methane emissions from sheep. 2019

	Carcass weight. kg	Age at slaughter. Months	Conversion factor for methane, Y_m . %
Breeding sheep > 1 year	31.1	NA	6.5
Breeding sheep < 1 year	29	12	4.5
Lamb for slaughter, Jan.- May	19.4	11	4.5
Lamb for slaughter, June- Dec.	18.5	4.7	4.5

Source: Carcass weight from slaughter statistics, Statistics Norway, age at slaughter from Volden and Nes, 2006, see NIR 2019 Annex IX section 2.2.3. Y_m from IPCC (2006).

In Table 5.10 the carcass weights are updated annually except for Breeding sheep < 1 year which is kept constant. The ages and Y_m are also constant figures.

Further description of the determination of the GE values for the different groups of sheep is given in NIR 2019, Annex IX, section 2.2.3. Values for GE and Y_m used in the estimations for sheep are given in NIR 2021 Annex IX, section 2.1.

The emissions from hens and pullets, domestic reindeer, deer and fur-bearing animals are also included in the Norwegian calculations. The Norwegian University of Life sciences has investigated and documented the national emission factors for poultry. Only hens and pullets have emissions of significance (Svihus 2015). For reindeer the emission factor 14.0 kg/animal/year is used and for deer 20.0 kg/animal/year. Both factors are expert judgments from the University of Life Sciences (Karlengen et al. 2012) and have been estimated based on the methodology described for cervidae in IPCC (2006). Danish emission factors are used for goat since they are considered to reflect Norwegian feed intake and circumstances (Karlengen et al. 2012). Emission factor for fur-bearing animals has been developed by scaling emission factor for pigs, which are assumed most similar with regard to digestive system and feeding. The scaling is done by comparing average weights for fur-bearing animals and pigs and the factor is set to 0.1 kg/animal/year.

For the other animal categories the Tier 1 default emission factors for each kind of animal (IPCC 2006) is used. The factors used are shown in Table 5.11.

Table 5.11 Emission factors for CH₄ from enteric fermentation and different animal types estimated with the Tier 1 method

Animal	Emission factor (Tonnes/animal/year)	Source
Horses	0.018	(IPCC 2006)
Goats	0.013	(Karlengen et al. 2012)
Pigs	0.0015	(IPCC 2006)
Hens	0.00002	(Svihus 2015)
Pullets	0.0000036	(Svihus 2015)
Reindeer	0.014	(Karlengen et al. 2012)
Deer	0.02	(Karlengen et al. 2012)
Fur-bearing animals	0.0001	Estimate by Statistics Norway

Source: IPCC (2006), Karlengen et al. (2012), Svihus (2015).

5.4.2 Uncertainties and time-series consistency

Activity data

The data is considered to be known within ± 5 %. There is also uncertainty connected to the fact that some categories of animals are only alive part of the year and the estimation of how long this part is.

Emission factors

Although the emissions depend on several factors and therefore vary between different individuals of one category of animal, average emission factors for each category are used in the tier 1 methodology for all animal categories except cattle and sheep, where a tier 2 methodology is used.

The standard deviation of the emission factors is considered to be $\pm 40\%$, which is the estimate from the IPCC guidelines (IPCC 2006). An uncertainty estimate of $\pm 28\%$ for dairy cows (Prestløkken & Schwarm 2019), $\pm 20\%$ for beef cows (IPCC Guidelines 2006) and $\pm 25\%$ for other cattle and sheep in the Tier 2 methodology (Storlien & Harstad 2015).

5.4.3 Category specific QA/QC and verification

In 2001, a project was initiated to improve the estimate of the exact number of animal populations. This was completed in 2002. In 2012, a further revision of the numbers of bulls and heifers was implemented. The revised data on animal populations form the basis for the emission calculations for all years. In 2005-2006, Statistics Norway and the Climate and Pollution Agency carried out a project in cooperation with the Norwegian University of Life Sciences, which resulted in an update of the emission estimations for cattle and sheep using a tier 2 method. In 2015, the equations of this model were updated for cattle based on Norwegian data from the Cow recording system/NorFor (Storlien & Harstad 2015).

The Norwegian University of Life sciences has further investigated and documented the national emission factor of 20 g CH₄ per head used for laying hens in a project in 2015 (Svihus 2015). New emission factors for poultry in Norway were estimated in Svihus (2015). Only hens and pullets have measurable emissions. In the previous submissions, only hens and turkeys were considered. The new emissions factors have increased total emissions from poultry between 1 and 10 tonnes of CH₄ per year. Total emissions were 98 tonnes in 2015, which shows this an insignificant source of CH₄ emissions.

In 2015, a project at the Norwegian University of Life sciences (NMBU) investigated the basic equations used to calculate the emission factors for enteric methane for cattle in the tier 2 methodology. The results of this project were implemented in the 2016 submission.

In 2019, NMBU has updated the model for calculating the enteric methane from dairy cattle. As part of the project a literature study and an evaluation of different existing models was made. The results from this study is presented more in detail in a note by Prestløkken & Schwarm (2019) in NIR 2020, Annex IX, section 2.2.

A literature study was performed in 2019, where emission factors for estimating enteric methane from sheep in scientific publications was investigated. In the study, comparison with the emission factors used in other countries (Ireland, Sweden, Denmark, Greenland and New Zealand) was also made. The study concluded that it does not seem necessary with an update of the Norwegian methodology for estimating enteric methane from sheep (Haarsaker & Een Thuen 2019).

5.4.4 Category-specific recalculations

There have been no recalculations performed in the methodology for this source category this year, but as a result of new and updated data, animal figures for both dairy cattle, heifers and sheep were revised. For milk cow and heifers for replacement animal figures from 2014 to 2018 were revised together with sheep figures for 2018. Figures for dairy cows and heifers animal numbers are summarized in the table below. The sheep figures were estimated 4% higher to animal number 702 130 for sheep > one year and 306 089 for sheep < one year for 2018.

	Dairy cow		Heifers for replacement	
	2020 submission	2021 submission	2020 submission	2021 submission
2014	221 032	222 553	244 601	246 165
2015	217 576	222 276	238 485	240 419
2016	215 015	220 461	241 173	243 942
2017	217 318	215 849	249 229	247 715
2018	211 523	211 730	245 428	245 636

See Chapter 10 for more details.

5.4.5 Category-specific planned improvements

In 2021, a technical revision of the model calculations of enteric methane is planned. A goal with the project is alignment of the enteric methane model with the outline and design of the manure models used in the inventory, and to simplify user input. At the same time there will be a revision of the EFs and methodology used for all animal categories.

5.5 Emissions from manure management - 3B (Key categories for CH₄ and N₂O)

5.5.1 Category description

The relevant greenhouse gases emitted from this source category are CH₄ (IPCC 3Ba) and N₂O (IPCC 3Bb). Emissions from cattle are most important in Norway for both components.

N₂O emissions from manure management is key category according to the Approach 2 key category analysis and CH₄ emissions from cattle manure management is key category according to Approach 1 key category analysis.

CH₄ emissions due to manure management amounted to 327 ktonnes CO₂ equivalents in 2019 whilst N₂O emissions amounted to 152 ktonnes CO₂ equivalents.

Manure management emitted 480 ktonnes of CO₂ equivalents in 2019, which are approximately 11 % of the GHG emissions from agriculture.

Emissions of GHGs from manure management increased by 8 % in the period 1990-2019, and decreased by 3 % from 2018 to 2019.

Organic material in manure is transformed to CH₄ in an anaerobic environment by microbiological processes. Emissions from cattle (manure) are most important in Norway. The emissions from manure depend on several factors; type of animal, feeding, manure management system and weather conditions (temperature and humidity).

During storage and handling of manure, including use of manure for biogas production (i.e. before the manure is added to soils), some nitrogen is converted to N₂O. The fraction converted to N₂O depends on the system and duration of manure management. Liquid system is the most widespread storage system, and consequently the most important source. Indirect emissions of N₂O (atmospheric deposition and leaching) from manure storage are also estimated.

Emissions of NH₃ from manure depend on several factors, e.g. type of animal, nitrogen content in fodder, manure management, climate, time of spreading of manure, cultivation practices and characteristics of the soil. In the Norwegian emission inventory, yearly updated estimations for NH₃ volatilisation from manure are used. Like for NH₃, emissions from NO_x from animal manure lead to indirect emissions of N₂O from deposition. The amounts of N from NO_x emissions from manure management systems, spreading of manure and droppings on pastures are however small.

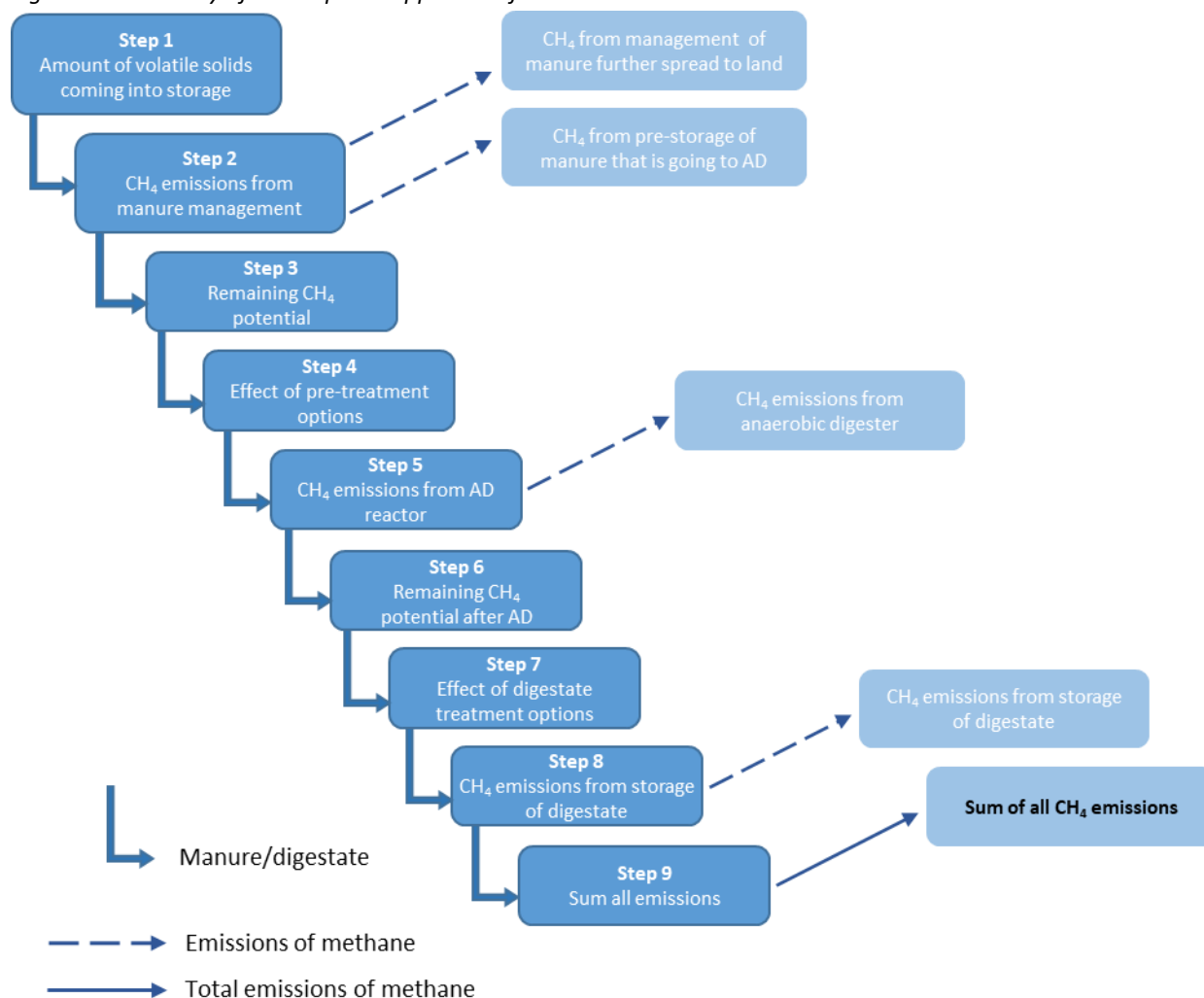
Section 5.3 gives more information about nitrogen in animal manure as basis for emission estimates and an overview of the manure nitrogen flows in the Norwegian greenhouse gas inventory.

5.5.1.1 Methodological issues

CH₄

Emissions of methane are estimated using a model based on a stepwise approach which is illustrated in Figure 5.2.

Figure 5.2 Summary of the stepwise approach of the model



The model estimates emissions of methane from both management of manure that is further spread to land and from storage of manure prior to further treatment, specifically through anaerobic digestion (AD). The model determines methane emissions based on animal category, the share of different manure type (slurry, deep litter and solid manure), the share of the different options for the manure management system (MMS, e.g. manure cellar under slatted floor, manure cellar under solid floor, manure tank with tight roof) and the downstream fate of the manure (i.e. spread to land or anaerobic digestion).

The model is primarily based on IPCC 2006 Guidelines, in particular with respect to emissions from the majority of MMS options, with a special approach developed for quantifying methane emissions from AD. In Norway, there are currently only a few farm-fed AD plants.

For all animal categories emissions of methane from manure management are estimated using the equations presented below, in accordance with the IPCC Tier 2 method (IPCC 2006). The use of the Tier 2 method in the model results in a more consistent approach to estimation of CH₄ emissions from manure management systems in Norway, as well as better reflects the national manure management practices applied.

$$CH_4 \text{ Emissions} = EF * Population$$

$$EF_i = VS_i * 365 \text{ days/year} * Bo_i * 0.67 \text{ kg/m}^3 * \sum_{(jk)} MCF_{jk} * MS_{ijk}$$

EF_i = annual emission factor for defined livestock population i , in kg

VS_i = daily VS excreted for an animal within defined population i , in kg

Bo_i = maximum CH_4 producing capacity for manure produced by an animal within defined population i , m^3/kg of VS

MCF_{jk} = CH_4 conversion factors for each manure management system j by climate region k

MS_{ijk} = fraction of animal species/category i 's manure handled using manure system j in climate region k

The factors VS , B_0 and MCF are average factors meant to represent the whole country.

The model includes a total of nine steps²². Step 1 determines the total amount of volatile solids (VS) which enters the MMS. Step 2 determines the emissions from storage of manure that is further spread to land, as well as emissions from pre-storage of manure that is then further treated by anaerobic digestion (either at the farm itself or at an off-site facility). Step 2 therefore estimates a “sub-total” of emissions of methane, namely methane emissions from storage of manure which is further spread to land and emissions of methane from pre-storage of manure that is sent for anaerobic digestion. The methane emissions from storage as calculated in the step 2 reduce the CH_4 production of any manure going to an AD reactor (including the pre-treatment). Step 3 therefore estimates the remaining methane potential after storage of manure prior to AD. Step 4 is used to estimate the effect of various pre-treatment options (if any) on the overall methane potential of the manure going to AD. Step 5 estimates emissions from the AD reactor (“sub-total” of emissions of methane from AD). As in step 3, the methane emissions from the AD phase as calculated in step 5 significantly reduce the CH_4 production potential of the digestate. Step 6 therefore estimates the remaining methane potential of the digestate after AD. Step 7 estimates the remaining methane potential after digestate treatment (if any). Step 8 estimates emissions of methane from storage of digestate, resulting in the final “sub-total” of emissions of methane. In step 9 all “sub-totals” of emissions of methane summarized and summed.

The populations of animals are consistent with the animal data used elsewhere in the inventory (see chapter 5.2 and Annex IX for further details). For young cattle, this implies that the VS production is estimated for the whole average life time/time until first calving and not per animal year. The amount of volatile solids (VS) for other cattle is estimated directly as kg/animal/year. The VS factors are based on the same data sources used in the estimations of nitrogen excretion factors, that are used in estimations of N_2O from manure (Karlengen et al. 2012). For beef cows, national factors for VS and nitrogen excretion factors were estimated by the Norwegian University of Life Sciences (NMBU) in 2018. National feeding data for beef cow under Norwegian circumstances from Wetlesen et. al. (2018), the same as used for the estimation of enteric methane, has been used as a basis for the estimations. The method is described more in detail in Aspeholen Åby et al (2018), (published in NIR 2019, Annex IX, section 4). For swine and poultry, country specific estimates of NMBU for the percentage of the manure in dry matter that are volatile solids are used. Background data used for

²² A technical description of the model is available in: “Greenhouse gas emissions from biogas production from manure in Norwegian agriculture”, Carbon Limits (2020b)

the estimations of VS are given in Table 5.12 and in Annex IX. VS excretion rates for other animal categories (sheep, goats, horses, fur farming animals, deer and reindeer) were based on a national study, where the dry matter excretion values were calculated using the IPCC 2006 Guidelines and VS share of dry matter was assessed using expert judgement (Morken, 2013²³).

The factor B_0 represents the maximum potential production of methane under optimum conditions. For dairy cows, the B_0 factors are based on Norwegian research and for pigs the factor is based on literature studies (Morken et al. 2013), for other cattle, poultry, sheep, goats, horses, fur-farming animals, deer and reindeer the default IPCC factors are used.

Updated national MCF for liquid manure was developed and the specific manure management system distribution for each animal category in Norway (based on manure surveys) was taken into account for all animal categories. National unabated MCF for liquid manure has been developed using the methodology outlined by Andrew Vander Zaag (2018)²⁴. A separate spreadsheet takes into account average annual temperatures in various regions of Norway, the frequency of manure removal from storage (on a monthly scale), and the relative share of manure deposited in each of the regions in order to estimate weighted average national MCF. After a weighted average unabated MCF for liquid slurry has been developed, assumptions on emission reduction efficiency of different types of storage covers were made based on expert opinion and recommendations from the IPCC 2019 Refinement to derive MCFs for specific storage categories²⁵. MCFs for storage of solid manure (deep litter and solid manure) were based on default IPCC factors (IPCC 2006). MCFs for poultry were assumed constant irrespective of storage or manure type, according to a default IPCC factor. A summary of the values for MCF according to animal category, manure type and manure management system is presented in Table 5.13.

Emissions from grazing have been estimated as a separate MMS category for all animal categories to take into account analysis from Cai et al. (2017)²⁶ that indicates that there was no significant difference in emission values for different animal categories regardless of the method of representing methane emissions or the climate zone. Thus, a single set of B_0 and MCF factors has been applied to all animal categories.

²³ Morken (2013) Revision of the Norwegian model for estimating methane emission from manure management

²⁴ Andrew Vander Zaag (2018) MCF Calculations and Example Spreadsheet

²⁵ 40% abatement for storage tank with tight cover / floating plastic cover / natural crust / animal pit below animal confinement with solid floor, 0% abatement for no cover / animal pit below animal confinement with slatted floor (except for swine manure, which won't form natural crust even if covered, and for poultry, for which a separate MCF factor based on IPCC (2006) is used)

²⁶ Cai Y., Chang S.X., Cheng Y. (2017) Greenhouse gas emissions from excreta patches of grazing animals and their mitigation strategies. *Earth-Science Reviews* 171: 44-57. doi: <https://doi.org/10.1016/j.earscirev.2017.05.013>.

National Inventory Report 2021 - Norway

Table 5.12 Norwegian factors for amount of manure (in dry matter - DM), VS and Bo used to estimate CH₄ from manure management with the IPCC Tier 2 method. 2019.

	Manure		VS %	VS, kg per animal	VS, total, tonnes	Bo
	kg DM/animal	kg DM/day				
Non-Dairy Cattle	--	--	--			
Beef cows	--	--	--	1461	137 335	0.18
Replacement heifer	--	--	--	987	109 726	0.18
Finisher heifer	--	--	--	725	19 695	0.18
Finisher bulls	--	--	--	709	118 033	0.18
Dairy cows	--	--	--	1 580	315 021	0.23
Poultry						
Hens	13.15	--	0.9	11.83	54 768	0.39
Chicks bred for laying hens, animal places	3.10	--	0.9	2.79	2 187	0.36
Chicks for, slaughter animal places	4.08	--	0.9	3.67	38 646	0.36
Ducks for breeding	30.00	--	0.9	27.14	69	0.36
Ducks for slaughter, animal places	8.12	--	0.9	7.31	413	0.36
Turkey and goose for breeding	30.00	--	0.9	27.01	389	0.36
Turkey and goose for slaughter, animal places	17.23	--	0.9	15.51	5 103	0.36
Swine						
Piglets 4-10 weeks	18.41	--	0.9	16.57	3 902	0.30
Young pigs for breeding	113.00	--	0.9	101.70	3 633	0.30
Pigs for slaughter, animal places/årsdyr	131.34	--	0.9	118.21	56 188	0.30
Sows	307.90	--	0.9	277.11	11 533	0.30
Boar	307.90	--	0.9	276.72	246	0.30
Sheep	--	0.33	0.9	106	138 109	0.19
Goats	--	0.38	0.9	124	7 343	0.18
Horses	--	4.65	0.9	1 528	109 863	0.30
Fur farming	--	0.14	0.9	47	4 999	0.25
Deer	--	2.42	0.9	795	6 417	0.19
Reindeer	--	0.43	0.9	141	30 390	0.19

Sources:

Manure, dry matter/animal, poultry and swine: Karlengen et al. (2012)

Manure, dry matter/day, sheep, goats, horses, fur farming, deer and reindeer: Morken et al. (2013)

VS%, Sheep, goats, horses, fur farming, deer and reindeer: Morken et al. (2013), .

poultry: expert estimate Birger Svihus NMBU, email 03.01.2013, swine: expert estimate Nils Petter Kjos, NMBU, email 03.01.2013.VS per animal, cattle: Estimates based on Karlengen et al. (2012)

Bo: Non-dairy cattle, poultry, sheep, goats, horses, fur farming, deer and reindeer: IPCC (2006); Dairy cows, swine: Morken et al. (2013) .

National Inventory Report 2021 - Norway

Table 5.13 Summary of MCF values for 2019

Animal category	Manure type	MMS	2019
Mature Dairy Cattle	Slurry	Liquid system	11.9%
	Deep litter & solid manure	Solid storage and dry lot	8.1%
	Pasture	Pasture range and paddock	0.5%
Mature Non-Dairy Cattle	Slurry	Liquid system	12.1%
	Deep litter & solid manure	Solid storage and dry lot	10.3%
	Pasture	Pasture range and paddock	0.5%
Young Cattle/Growing cattle	Slurry	Liquid system	12.2%
	Deep litter & solid manure	Solid storage and dry lot	10.0%
	Pasture	Pasture range and paddock	0.5%
Sheep	Slurry	Liquid system	12.7%
	Deep litter & solid manure	Solid storage and dry lot	11.1%
	Pasture	Pasture range and paddock	0.5%
Goats	Slurry	Liquid system	13.3%
	Deep litter & solid manure	Solid storage and dry lot	13.2%
	Pasture	Pasture range and paddock	0.5%
Horses	Slurry	Liquid system	10.9%
	Deep litter & solid manure	Solid storage and dry lot	4.9%
	Pasture	Pasture range and paddock	0.5%
Swine	Slurry	Liquid system	14.7%
	Deep litter & solid manure	Solid storage and dry lot	7.4%
	Pasture	Pasture range and paddock	NA
Poultry	Slurry	Liquid system	1.5%
	Deep litter & solid manure	Solid storage and dry lot	1.5%
	Pasture	Pasture range and paddock	NA
Deer	Slurry	Liquid system	9.0%
	Deep litter & solid manure	Solid storage and dry lot	3.7%
	Pasture	Pasture range and paddock	0.5%
Reindeer	Slurry	Liquid system	9.0%
	Deep litter & solid manure	Solid storage and dry lot	3.7%
	Pasture	Pasture range and paddock	0.5%
Fur farming	Slurry	Liquid system	9.0%
	Deep litter & solid manure	Solid storage and dry lot	3.7%
	Pasture	Pasture range and paddock	NA
Other animals (ostrich, alpaca)	Slurry	Liquid system	9.0%
	Deep litter & solid manure	Solid storage and dry lot	4.1%
	Pasture	Pasture range and paddock	NA

N₂O

In Norway, all animal excreta that are not deposited during grazing are managed as manure. N₂O emissions from manure are estimated in a revised nitrogen model which closely follows the stepwise approach proposed in the EMEP/EEA 2019 guidelines (EEA 2019). As the model is based on the nitrogen mass balance approach specified by EMEP/EEA, it allows estimates to be made of all the main nitrogen species, namely NH₃, NO and N₂ in addition to N₂O. The estimations are made in accordance with the IPCC tier 2 method (IPCC 2006), using Norwegian values for N in excreta from different animals according to Table 5.14 and Annex IX, section 3. The rationale for the Norwegian values for N in excreta is provided in Karlengen (2012). For beef cow, the nitrogen excretion factors were estimated by the Norwegian University of Life Sciences (NMBU) in 2018 based on national feeding data for beef cow (Wetlesen et al 2018). The method is described more in detail in Aspehølen Åby et al. (2018) (published in NIR 2019, Annex IX, section 3.2.2). The N-excretion factors for cattle, poultry and pigs have been scientifically investigated, while the remaining categories have been given by expert judgements (Karlengen et al. 2012). Based on typical Norwegian feedstock ratios, the excretion of nitrogen (N) were calculated by subtracting N in growth and products from assimilated N. Comparisons have also been made with emission factors used in other Nordic countries and IPCC default factors.

The factors for cattle are based on equations using animal weight, production (milking cows), life time (young cattle) and protein content in the fodder as activity data.

The Nordic feed evaluation system (NorFor) was used to develop the nitrogen factors for dairy cows and young cattle. Excretions of N in the manure were calculated as the difference between their intake, and the sum of what is excreted in milk, fetus and deposited in the animal itself. The procedure used for calculating the excretion of faeces and N consisted of two steps:

1. Simulations in "NorFor" were conducted to gain values for the faeces/manure characteristics covering a wide variation of feed characteristics (N content) and production intensities (milk yield/meat production)
2. The results from the simulations were used to develop regression equations between faeces/manure characteristics and parameters related to the diet (N content) and animal characteristics (milk yield, weight, age etc).

Calculations of N-factors based on these equations have been made back to 1990 for cattle. For beef cattle we only have national feeding data from one year. There have been some changes in the composition of the breed of beef cow population in Norway since 1990. But we lack data for a good variable that we could use to get a trend for beef cow. It is expected that this is a minor source of error, since the population of beef cow was of less significance earlier. Since the change in the composition of the population has been an increase of heavier breed, this can mean that there is an overestimation of the emissions for the earlier years. For poultry and pigs, N-factors have been estimated for 2011 in Karlengen et al. (2012). The factors used until this update were estimated in 1988 (Sundstøl & Mroz 1988), and are regarded as still valid for 1990. A linear interpolation has been used for the years between 1990 and 2011. For the remaining animal categories, N in excreta is considered constant throughout the time series. More background data for the calculations is provided in Annex IX, Section 3.1. The factors are shown in Table 5.14. The factors for total N excreted are used in the estimations of N₂O emissions, whilst ammonium N is used in the estimations

of NH₃ and NO_x emissions. N₂O emissions from MMS are estimated based on total N excreted, while all other N emissions from MMS are estimated based on N available prior a specific MMS stage.

Norwegian values are also used for the fraction of total excretion per species for each management system (MS) and for pasture. The fractions are updated every year and are provided in Table 5.16 and Table 5.17. This is described in section 5.5.1.2.

Table 5.14 N in excreta from different animal categories¹. 2019. kg/animal/year unless otherwise informed in footnote.

	Total N	Ammonium N
Dairy cattle	132.9	75.4
Beef cows	93.0	52.6
Replacement heifers ²	89.0	49.2
Heifers for slaughter ²	64.5	39.1
Bull for slaughter ²	71.4	43.3
Sows	24.4	15.3
Boars	24.4	15.3
Piglets	1.4	0.9
Fattening pigs ³	3.2	2.1
Young pigs for breeding	9.7	6.5
Laying hens	0.7	0.3
Chickens reared for laying ³	0.05	0.02
Broilers ³	0.03	0.01
Turkeys for slaughter ³	0.5	0.2
Ducks and geese for slaughter ³	0.1	0.03
Turkeys, ducks and geese reared for laying	2.0	0.8
Horses	50.0	25.0
Dairy goats	16.9	10.1
Other goats	8.5	5.1
Sheep over 1 year old	11.6	6.4
Sheep under 1 year old	7.7	4.3
Mink	4.3	1.7
Foxes	9.0	3.6
Deer	12.0	5.4
Reindeer	6.0	2.7

¹ Includes pasture.

² Factors for excreted nitrogen apply for the whole life time of animals, and nitrogen is calculated when animals are slaughtered/replaced.

³³ Per animal. For these categories, life time is less than a year. This means that the number of animals bred in a year is higher than the number of stalls (pens).

Source: Karlengen et al. (2012), Aspeholen Åby et al (2018), and estimations by Statistics Norway.

NH_3

Ammonia volatilised from manure storage represents, together with NO_x , the activity data in the estimations of indirect N_2O emissions from atmospheric deposition, source 3Bb5 (atmospheric deposition from manure storage). A model based on the stepwise approach proposed by the EEA (2019) is used for calculating the emissions of ammonia from manure management. The principle of the model is illustrated in Figure 5.3.

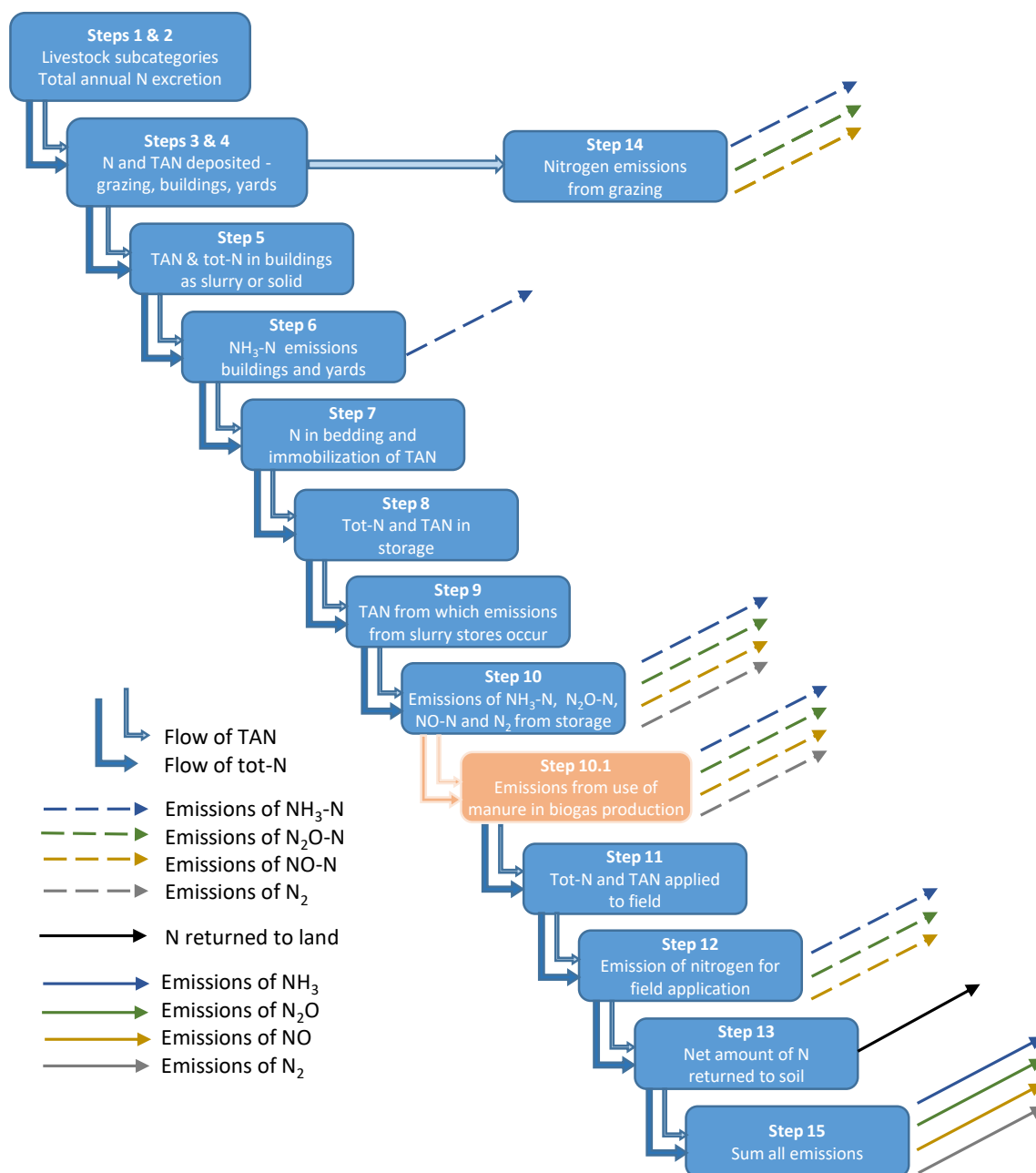


Figure 5.3 The principle of the revised nitrogen model

The revised nitrogen model closely follows the stepwise approach proposed by the EEA (2019) guidelines, with all the 15 steps proposed in the former being followed in the Norwegian model.

Emissions of NH_3 are determined from buildings and yards and from manure storage systems. Total NH_3 emissions from manure management are estimated by multiplying the amount of manure nitrogen (ammonium N) by the different emission factors for the housing and storage systems, taking into account the effect of any abatement measures and improved practices. In addition, the nitrogen added in bedding (applicable only to solid manure) is taken into account, and the consequent immobilization of TAN in that bedding, in line with EEA (2019). The volumes of different bedding types used is based on Luostarinen et al. (2017). These volumes are converted into weights and thence tot-N added due to bedding as quoted in Grönroos et al. (2017).

Finally, the model accounts for NH_3 emissions from anaerobic digestion (AD), namely emissions from pre-storage of manure used for AD, emissions from the digester, separation and storage of digestate. The nitrogen in digestate produced from manure is then assumed to return to land, together with the nitrogen in untreated manure. The amount of ammonium nitrogen in the manure is estimated by the number of animals and ammonium nitrogen excretion factors for each type of animal (see Table 5.14).

NO_x

Nitrous oxide volatilised from manure storage represents, together with NH_3 , the activity data in estimations of indirect N_2O emissions from atmospheric deposition, source 3Bb5 (atmospheric deposition from manure storage).

NO_x emissions from manure management systems are estimated according to the methodology in EEA (2019). In Norway, all animal excreta that are not deposited during grazing are managed as manure. Norwegian values for N in excreta from different animals according to Table 5.14 are used. Norwegian values are also used for the fraction of total excretion per species for each management system (MS) and for pasture, see Table 5.16 and Table 5.17. The fractions are updated every year.

Indirect N_2O from manure management, 3Bb5

Deposition of nitrogen from manure management is assumed to correspond to the amount of nitrogen in the NH_3 and NO_x that volatilises from manure storage systems (including anaerobic digestion). The N_2O emissions are calculated by multiplying the amount of N from deposition with the IPCC default emission factor of $0.01 \text{ kg N}_2\text{O-N}/(\text{kg NH}_3\text{-N} + \text{NO}_x\text{-N volatilized})$ (IPCC 2006).

Storage systems that are not watertight may cause leaching of manure nitrogen. It is assumed that leaching occurs from the storage systems solid storage (not including dry manure in manure cellars), cattle and swine deep bedding, dry lot and poultry manure. The fractions that are assumed leached are based on expert judgement, see Table 5.15.

Table 5.15 $Frac_{leach}$ for storage systems that are assumed to have leaching.

	$Frac_{leach}$, %
Solid storage ¹	25
Cattle and swine deep bedding	15
Dry lot	25
Poultry manure	25

¹ Solid manure stored in manure cellars are not assumed to have leaching.

Source: Expert judgement by Statistics Norway and the Norwegian Agricultural Agency²⁷.

The IPCC default emission factor of 0.0075 kg N₂O-N/kg N lost to leaching/runoff is used (IPCC 2006).

5.5.1.2 Activity data

CH₄, N₂O, NO_x and NH₃

Emissions are estimated from the animal population. How the animal population is estimated is described in Section 5.2 and Annex IX.

Surveys for assessing use of manure management systems (MMS) have been carried out in 2000, 2003, 2013 and 2018.

In addition to collecting data on the MMS, the surveys aim to determine the fraction of manure from each animal category that is deposited in pastures as opposed to in animal housing, which is summarized in Table 5.16.

Norway has in 2018 developed a single model for estimating N₂O, NH₃ and NO_x emissions, which replaces two separate calculation models which were used for previous years. The previous models treated the basic data from the 2013 Manure Survey differently for estimating NH₃ emissions compared to N₂O and NO_x emissions due to different manure storage categories being used. For the development of a single model, manure quantities used in the previous N₂O model have had to be reassigned between different types of manure storage systems, in addition to re-categorization of manure types between slurry, FYM and solid manure. The fraction of total excretion per animal category for each management system based on 2018 Manure Survey (Kolle & Oguz-Alper 2020) is presented in Table 5.17.

Table 5.16 Percent of total excretion per species processed by a MMS (i.e. deposited in housing) and deposited on pasture. 2019

²⁷ Email from Jon Magnar Haugen, the Norwegian Agricultural Agency, 25.11.2015.

	% manure to pasture	% manure to MMS
Dairy cattle	16 %	84 %
Beef cows	37%	63 %
Young cattle	24%	76 %
Swine	0 %	100 %
Laying hens	0 %	100 %
Broilers	0 %	100 %
Turkeys	0 %	100 %
Other poultry	0 %	100 %
Horses	26 %	74 %
Goats	30 %	70%
Sheep	77 %	23 %
Fur animals	0 %	100 %
Deer	100 %	0 %
Reindeer	100 %	0 %

Source: Data for storage systems from Statistics Norway (Kolle & Oguz-Alper 2020) (Gundersen & Heldal 2015), data for pasture times from (TINE BA Annually) (Dairy cattle, goat), (Statistics Norway 2002).

Table 5.17 Fraction of total excretion per animal category for each management system used in the estimations. 2019.

	In-house slurry pit [pit storage below animal confinements]	Tank without cover [Liquid/slurry]	Tank with cover [Liquid/slurry]	Heaps [solid storage]	In-house deep litter [Cattle and swine deep bedding]	Dry lot
Dairy cattle	0.68	0.01	0.31	0.00	0.00	0.00
Beef cows	0.53	0.01	0.19	0.11	0.12	0.04
Young cattle	0.67	0.01	0.24	0.03	0.03	0.01
Swine	0.54	0.31	0.11	0.02	0.01	0.01
Laying hens	0.54	0.00	0.00	0.46	0.00	0.00
Broilers	0.11	0.00	0.00	0.89	0.00	0.00
Turkeys	0.11	0.00	0.00	0.89	0.00	0.00
Other poultry	0.11	0.00	0.00	0.89	0.00	0.00
Horses	0.35	0.01	0.00	0.52	0.07	0.05
Goats	0.82	0.00	0.0	0.02	0.14	0.02
Sheep	0.74	0.02	0.01	0.07	0.14	0.02
Fur animals ¹	0.00	0.00	1.00	1.00	0.00	0.00
Deer	NA	NA	NA	NA	NA	NA
Reindeer	NA	NA	NA	NA	NA	NA

¹ Based on expert opinion Norwegian Institute of Bioeconomy Research (NIBIO)

Source: Data for storage systems from Statistics Norway (Kolle & Oguz-Alper 2020)

Data on storage systems for years other than those covered by the manure survey is not available. Separate estimations of the effects on emissions of the assumed changes in storage systems since

1990 show that these assumed changes do not significantly impact the emissions. For the intermediate years between the surveys of 2003, 2013 and 2018, the distribution of management system has been estimated using a linear interpolation of changes between 2003 and 2013, and between 2014 and 2018, for each system. The surveys on management systems do not usually include pasture, but for 2018 manure survey this was included and gave updated pasture data for other cattle and sheep. Data for pasture times for dairy cattle and dairy goat has however been annually updated in the Cow Recording System (TINE BA Annually) until 2013, while for the other animals, data from Sample survey of agriculture and forestry for 2001 at Statistics Norway (2002) is used.

In the CH₄ estimations, the share of the manure stored more respective less than one month in pit storage below animal confinement before spreading is based on expert judgement²⁸. It is assumed that 1/6 of the manure is stored less than 1 month, the rest more than 1 month.

In the manure surveys of 2000, 2013 and 2018, the manure of each management system is distributed by all combinations of the following regions and productions:

Regions:

- South-Eastern Norway
- Hedmark and Oppland
- Rogaland
- Western Norway
- Trøndelag
- Northern Norway

Production²⁹:

- Cattle
- Swine
- Sheep
- Goats and horses
- Poultry

The activity data on the amount of manure used for biogas production data from the Norwegian Agriculture Agency is used (Norwegian Agriculture Agency 2020). The data covers all farmers who are applying for financial support for establishing biogas facilities. Only cattle and swine manure is currently used for anareobic digestion in Norway (2019). The figures are very modest, representing about 1 – 1.5% of the total volatile solids in all manure deposited in housing.

²⁸ Personal communication John Morken, NMBU, 6.8.2014

²⁹ The grouping of animals is different in the two surveys. Cattle is one category in the 2000 survey and three categories in the 2013 survey. Goats are grouped with sheep in the 2000 survey, but with horses in the 2013 survey. Horses are grouped with other animals in the 2000 survey. Fur bearing animals are not included in the 2013 survey

5.5.1.3 Emission factors

CH₄

Country specific tier 2 emission factors are used for all animal categories as described in section 5.5.1.1.

N₂O

The IPCC default values for N₂O emission factors from manure management from the 2006 IPCC Guidelines (IPCC 2006) are used and applied to total N excreted. In addition, some changes based on recommendations in Rivedal et al (2019) are implemented to the N₂O emission factors for manure cellar with slatted floors, and manure tank with floating cover (natural crust) to better reflect national circumstances. The factors used in the inventory are given in Table 5.18. A more detailed description of the emission factors used is given in Carbon Limits (2020a).

Table 5.18 Emission factors for direct N₂O emissions from manure management per manure management system, kg N₂O-N/kg N excreted

	Manure cellar for slurry, under slatted floor	Manure cellar for slurry, under solid floor	Open manure tank for slurry	Manure tank with tight roof	Manure tank, floating cover (plastic, lecca)	Manure tank, floating cover (natural crust)	Indoor built up/deep litter	Outdoors built up/deep litter	Solid manure, outdoor storage
<i>System as described in IPCC 2006 (all categories other than poultry)</i>	For sheep, horses, goats - pit storage below animal confinements, for others - liquid / slurry without cover	For sheep, horses, goats - pit storage below animal confinements, for others - liquid / slurry with natural crust cover	Liquid/ slurry, without natural crust cover	Liquid/ slurry, with natural crust cover	Liquid/ slurry, with natural crust cover	Liquid/ slurry, with natural crust cover	cattle and swine deep bedding	dry lot	solid storage
Dairy cattle	0.0025	0.005	-	0.005	0.005	0.0025	0.01	0.02	0.005
Beef cow	0.0025	0.005	-	0.005	0.005	0.0025	0.01	0.02	0.005
Young cattle	0.0025	0.005	-	0.005	0.005	0.0025	0.01	0.02	0.005
Swine	0.0025	0.0005	-	0.0005	0.0005	0.0003	0.01	0.02	0.005
Laying hens	0.001	0.001	0.001	0.001	0.001	0.0010	0.001	0.001	0.001
Broilers	0.001	0.001	0.001	0.001	0.001	0.0010	0.001	0.001	0.001
Turkeys	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Other poultry	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Horses	0.002	0.002	-	0.005	0.005	0.0025	0.01	0.02	0.005
Goats	0.002	0.002	-	0.005	0.005	0.0025	0.01	0.02	0.005
Sheep	0.002	0.002	-	0.005	0.005	0.0025	0.01	0.02	0.005
Fur animals	0.0025	0.005	-	0.005	0.005	0.0025	0.01	0.02	0.005
Deer	0.0025	0.005	-	0.005	0.005	0.0025	0.01	0.02	0.005
Reindeer	0.0025	0.005	-	0.005	0.005	0.0025	0.01	0.02	0.005

Source: IPCC (2006) and Rivedal et al. (2019)

NH₃

Emission factors vary with production and storage system; in the model there is no variation between regions for the manure management systems. The factors used are shown in Table 5.19. All emission factors in Table 5.19 are sourced from EEA (2019), since measurements of NH₃ losses in animal housing and manure storage have so far not been carried out in Norway.

Table 5.19 NH₃ emissions factors for various storage systems and productions. % losses of N of ammonium N.

	Housing		Storage	
	Slurry	Solid manure	Slurry	Solid
Dairy cattle	24%	8%	25 %	32 %
Suckling cows	24%	8%	25 %	32 %
Young cattle	24%	8%	25 %	32 %
Swine	27%	23%	11 %	29 %
Laying hens	41 %	20%	14 %	8 %
Broilers	21%	21%	30 %	30 %
Turkeys	35 %	35 %	24 %	24 %
Other poultry	57 %	57 %	24 %	24 %
Horses	22 %	22 %	35 %	35 %
Goats	22 %	22 %	28 %	28 %
Sheep	22 %	22 %	32 %	32 %
Fur animals	27 %	27 %	9 %	9 %
Deer	24%	24%	25 %	25 %
Reindeer	24%	24%	25 %	25 %

Source: EMEP/EEA air pollutant emission inventory Guidebook 2019: 3.B Manure management (EEA 2019)

As recommended in EEA (2019), the effect of the abatement measures and improved practices are described using a reduction factor, i.e. a proportional reduction in the emission estimate for the unabated situation. These reduction factors are summarized in Table 5.21.

Table 5.20 NH₃ abatement measures for manure management systems and corresponding emission reduction, % applied to NH₃ emissions factors presented in Table 5.19

Abatement measure	Housing		Storage			
	In-house slurry pit, below slatted floor	In-house slurry pit, below solid floor	Tank with cover, "tight" lid	Tank with cover, plastic sheeting (floating cover)	Natural crust	"Low technology" floating cover
NH ₃ emission reduction, %	30	60	80	60	40	40
NH ₃ emission reduction, %	30	60	80	60	40	40

Source: Rösemann et al. (2017), UNECE (2014), Rivedal et al. (2019).

To estimate losses, these unabated or amended emission factors are in turn multiplied with the amount of manure (based on number of animals and N-factors per animal) entering each of the different housing or storage category, as determined by the Statistics Norway survey of different storage systems in 2000 (Gundersen & Rognstad 2001), the Sample survey of agriculture and forestry

2003 (Statistics Norway 2004), data from the report *Use of inorganic and organic fertilizers in agriculture 2013* (Gundersen & Heldal 2015) and Statistics Norway 2018 survey on manure management systems (Kolle & Oguz-Alper 2020). The changes in storage systems from 2003 to 2013 and 2013 to 2018 have been linearly interpolated in the intermediate years. From 1990-2002 and from 2018, the number of animals is the only activity data that differs from year to year.

NO_x

The emissions factors used for NO_x emissions in manure management systems are shown in Table 5.21.

Table 5.21 NO_x and N₂ emission factors for manure management per manure management system.

	kg of N in NO or N ₂ (kg TAN) ⁻¹
NO _x Slurry storage	0.0001
N ₂ Slurry storage	0.0030
NO _x Solid storage	0.01
N ₂ Solid storage	0.30

Source: EEA (2019)

N excretions is estimated as total ammoniacal nitrogen (TAN), which is the same N excretion factor that is used in the estimations of NH₃ from manure management systems.

For estimating N₂ from storage the amount is estimated as ammonia-N (TAN) and the default values for the EFs given in EMEP/EEA 2019 (table 5.7) are used.

5.5.2 Uncertainties and time-series consistency

Uncertainties estimates are provided in Annex II.

Activity data

CH₄

The data for the number of animals is considered to be known within ±5 %. Other activity data are the different kinds of manure treatment (which will determine the emission factor), which have been assessed by expert judgments. This will contribute to the uncertainty.

N₂O and NH₃

The data for the number of animals is considered to be known within ±5 %.

For the emissions from manure management, Norwegian data for N in excreta is used (Table 5.14). The nitrogen excretion factors are uncertain, but the range is considered to be within ±15 % (Rypdal 1999). The uncertainty has not been estimated for the revised nitrogen excretion factors from Karlengen et al (2012), and in the key category analysis is the uncertainty estimate for the country specific nitrogen excretion factors from 1999 still used as the best available estimate. This can be considered as a conservative estimate of the uncertainty since it is expected that the new nitrogen excretion factors have a lower uncertainty. The uncertainty is connected to differences in excretion between farms in different parts of the country, the fact that the survey farms may not have been representative, general measurement uncertainty and the fact that fodder and fodder practices have changed since the factors were determined.

There is also an uncertainty connected to the division between different storage systems for manure, which is considered to be within ± 10 %, and the division between storage and pasture, which is considered to be within ± 15 %.

Emission factors

CH₄

The emission factors, based on Tier 2 for all animal categories, are considered to have the uncertainty range ± 20 %.

N₂O

For the emission of N₂O from different storage systems, IPCC default emission factors are used. They have an uncertainty range of a factor of 2 (IPCC 2006).

NH₃

All emission factors for NH₃ which have been used for both housing and storage are sourced from EEA (2016). As stated in EEA (2016), uncertainties with regard to NH₃ EFs vary considerably. EEA (2016) concludes that the overall uncertainty for the United Kingdom NH₃ emissions inventory, as calculated using a Tier 3 approach, was ± 21 % (Webb and Misselbrook, 2004), while that for the Netherlands, also calculated using a Tier 3 approach, was ± 17 % (van Gijlswijk et al., 2004).

NO_x

Uncertainty has not been assessed. According to EEA (2016), uncertainty is high, ranging between -50 % to + 100 %.

5.5.3 Category specific QA/QC and verification

In 2011, the Norwegian University of Life Sciences (NMBU) published a comparison of the methodologies used for calculating CH₄ emissions from manure management in Sweden, Finland, Denmark and Norway (Morken & Hoem 2011).

In a project in 2012 at the Norwegian University of Life Sciences (NMBU) that updated the Norwegian nitrogen excretion factors and the values for manure excreted for the different animal species, comparisons were made with the corresponding factors used in Sweden, Denmark and Finland and with IPCC default factors as a verification of the Norwegian factors (Karlengen et al. 2012).

A project with the aim to revise the Norwegian CH₄ conversion factors (MCF) for the manure storage systems in use was conducted at the Norwegian University of Life Sciences (NMBU) in 2013. The maximum CH₄ producing capacity (B₀) was also revised for cattle manure.

The methodology for estimating methane from manure management was revised in the 2014 submission. The emissions of methane from manure for cattle, pigs and poultry were estimated with tier 2 method in accordance with IPCC GPG (IPCC 2000). The population of animals was brought into consistency with the animal data used elsewhere in the inventory.

In 2014, a new manure survey for 2013 was carried out by Statistics Norway (Gundersen & Heldal 2015). The results are implemented in the estimations of CH₄ and N₂O emissions from manure. Statistics Norway's detailed manure survey gave more extended activity data which is better related to emission source categories, for manure management and spreading.

In 2018, the model for calculating emissions of N_2O , NH_3 and NO_x from manure was revised. As part of the revision of the nitrogen model undertaken in 2018, a review was undertaken of the Norwegian emissions factors compared to those used in other Nordic and Northern European countries. The review demonstrated that the Norwegian EFs compare well with those used in other Nordic and Northern European countries. In the majority of cases the EFs used in the Norwegian model lie within the range of EFs used by the example countries, and in most cases are at the upper end of the range which demonstrates the conservative approach taken in the absence of country specific EFs. For more information about the comparison of Norwegian EF values with those used in other countries, see chapter 2.6 of Carbon Limits (2018).

In 2019, the model for calculation of CH_4 from manure was revised, taking into account the amount of manure that enters biogas facilities.

5.5.4 Category-specific recalculations

Animal population:

As a result of new and updated data, animal figures for both dairy cattle, heifers and sheep were revised. For milk cow and heifers for replacement animal figures from 2014 to 2018 were revised together with sheep figures for 2018. Figures for dairy cows and heifers animal numbers are summarized in the table below. The sheep figures were estimated 4% higher to animal number 702 130 for sheep > one year and 306 089 for sheep < one year for 2018.

	Dairy cow		Heifers for replacement	
	2020 submission	2021 submission	2020 submission	2021 submission
2014	221 032	222 553	244 601	246 165
2015	217 576	222 276	238 485	240 419
2016	215 015	220 461	241 173	243 942
2017	217 318	215 849	249 229	247 715
2018	211 523	211 730	245 428	245 636

N_2O and CH_4 emissions from manure management were recalculated due to updated activity data from Statistics Norway 2018 survey on manure management systems final figures (Kolle & Oguz-Alper, 2020) . The main changes are outlined below:

1. Data on MMS for horse and goat now became split between two animal categories. These two categories were earlier treated with the same manure distribution. The share of manure per storage type was changed for these categories, and led together with other updated information, to changes in methane emissions. The manure distribution for fur-bearing animals was also changed as a result of this update, since the same values for manure storage distribution as for horse-goat was used earlier. In updated model manure distribution for horse was used for fur-bearing animals.
2. Laying hens were separated from poultry animal category when manure manage systems were defined.
3. Updated data on manure management systems for cattle and sheep. This led to a recalculation back to 2013.

4. Updated pasture data for sheep, horse and all cattle except dairy cattle. This led to a recalculation from 2000 to 2018. As a result, the amount of manure entering housing and storage also changed but had small impact on the total changes in methane from manure emissions.
5. Updated data on spreading techniques, incorporation time and the introduction of three areas where manure is spread: cultivated field, meadow and cultivated pastures (innmarksbeite). Earlier it was split between cultivated field and meadow.

The changes to activity data described above had the following effect on CH₄ emissions:

1. The split led to 56 % higher CH₄ emissions from goats compared to previous estimation for 2018. For horse the CH₄ emissions were 16.5 % lower. The split also affected fur-bearing animals since the manure distribution is based on horse-goat system. The emissions for these animals were 1.2 % lower for 2018. The time series back to 1990 was revised.
2. The new data on housing and storage for cattle and sheep gave only minor changes for emissions from cattle but a small decrease in emissions from sheep of minus 1.6 %.
3. Updated grazing data effected the time series back to year 2001. The amount of manure entering housing and storage changed because of this, but it had small impact on the total changes for CH₄ from manure.

The effect of activity data changes on N₂O from manure management can be summarized as follows:

1. The split of goat/horse animal categories gave lower emissions for both horse and goat for 2018 comparing old and new distribution of manure management systems for these animals (minus 3.4 and 33 %).
2. For beef cattle, young cattle and sheep the emissions due to updated MMS were 5, 4 and 13 % lower for 2018. For total N₂O from 3B the updated MMS data gave 2.6 % lower emissions for 2018.
3. The updated pasture data for beef cattle, young cattle and sheep led to changes in the amount of manure entering housing and storage but had a small contribution to the total changes in 3B emissions. For Urine and dung deposited by grazing animals, 3Da3 the total N₂O emissions were 5 % lower for 2018 comparing calculations with old and updated pasture data. The whole time series back to 2001 was revised.
4. Updated data on spreading techniques and incorporation time had minor effect on the direct N₂O emissions from animal manure applied to soils. The emission of NH₃ was more affected, and lower emissions here led to 5 per cent lower indirect emissions from spreading (3Db1 manure part) for 2018.

In addition to updates to the activity data, some improvements of the emission factors affecting both CH₄ and N₂O emissions were introduced.

The following changes to emission factors have affected CH₄ emissions from manure management systems:

- MCF for storage of swine manure in (i) manure tank with tight roof and (ii) manure tank with artificial floating cover (e.g. plastic sheeting) has been changed to reflect the assumption that no natural crust will be formed for swine manure, even if manure is covered.

- Real activity data on use of manure for anaerobic digestion (AD) was used to estimate the share of volatile solids that are used for biogas production from the different animal species. The amount of manure used for biogas production in 2019 still remains very modest, representing about 1 – 1.5% of the total volatile solids in all manure deposited in housing (only cattle and swine manure is currently used for AD in Norway). The analysis is based on the data from the Norwegian Agriculture Agency³⁰.

In line with updated international EMEP/EEA 2019 guidebook and newly available national data for nitrogen emissions from MMS, the emission factors for nitrogen have also been updated. In addition, a revision of the nitrogen model was performed by researchers at the Norwegian Institute of Bioeconomy Research (NIBIO), which provided an opportunity to update some of the factors based on national knowledge and practices (Rivedal et al (2019)). The following paragraphs describe the key changes³¹:

- Emission factors used for NH₃-N from buildings have been updated in line with EMEP/EEA 2019 guidebook, affecting the amount of nitrogen available before storage (and corresponding N₂O emissions downstream):
- Emission factors used for NH₃-N from housing have been updated in line with EMEP/EEA 2019 guidebook, affecting the amount of nitrogen available before spreading of manure (and corresponding N₂O emissions downstream)
- Ammonia reduction potential for abatement measures for cattle and pig slurry storage was updated in light of a revision performed by researchers at the Norwegian Institute of Bioeconomy Research (NIBIO) based on national knowledge and practices (Rivedal et al (2019))
- Emission factors for direct N₂O emissions from manure management were updated based on the updated information on crust formation using different storage options, as part of the revision by NIBIO (Rivedal et al (2019))
- Emission factors of NH₃-N from grazing have been updated in line with EMEP/EEA 2019 guidebook

5.5.5 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

³⁰ <https://www.landbruksdirektoratet.no/no/statistikk/miljostatistikk/utslipp-til-luft>

³¹ For more information about the previously used and updated emission factors, please see Annex I of the report Carbon Limits, 2020: Calculation of atmospheric nitrogen emissions from manure in Norwegian agriculture. Available at: <https://www.miljodirektoratet.no/globalassets/publikasjoner/m1848/m1848.pdf>

5.6 Direct and indirect N₂O emissions from agricultural soils - 3D (Key categories for N₂O)

5.6.1 Category description

The emissions of N₂O from agricultural soils in Norway in 2019 amounted to 1.6 Mtonnes calculated in CO₂-equivalents. They accounted for about 37 % of the total Norwegian GHG emissions from agriculture in 2019.

The emissions had minor fluctuations in the period 1990-2019. During the period 1990-2019, emissions decreased by 2 %. From 2018 to 2019, the emissions increased by 3 %.

Table 5.22 Emission trends for 3D Direct and indirect N₂O emissions from agricultural soils (kt CO₂ equivalents).

Source category	1990	1990, % of Agriculture	2018	2019	2019, % of Agriculture	Trend 1990-2019 (%)	Trend 2018-2019 (%)
3Da1. Inorganic N fertilizers	516	11 %	479	500	11 %	-3 %	4 %
3Da2. Organic N fertilizers	235	5 %	280	272	6 %	16 %	-3 %
3Da3. Urine and dung deposited by grazing animals	195	4 %	178	172	4 %	-12 %	-3 %
3Da4. Crop residues	105	2 %	45	74	2 %	-29 %	64 %
3Da6. Cultivation of organic soils	363	8 %	378	378	9 %	4 %	0 %
3Db1. Indirect N ₂ O Emissions from managed soils - Atmospheric deposition	74	2 %	71	70	2 %	-6 %	-2 %
3Db2. Indirect N ₂ O Emissions from managed soils - Nitrogen leaching and run-off	161	3 %	152	158	4 %	-2 %	4 %
3D. Total	1649	35 %	1583	1624	37 %	-2 %	3 %

Source: Statistics Norway and Norwegian Environment Agency

Different sources of N₂O from agricultural soils are distinguished in the IPCC methodology, namely:

- Direct emissions from agricultural soils (from use of synthetic fertilizers, animal excreta nitrogen, sewage sludge and other organic fertilizers applied to soils, droppings from grazing animals, crop residues and cultivation of soils with a high organic content).
- N₂O emissions indirectly induced by agricultural activities (N losses by volatilization, leaching and run-off).

The use of synthetic fertilizers, animal excreta nitrogen and sewage sludge used as fertilizer, and other organic fertilizers applied to soils also results in emissions of NH₃ and NO_x that gives indirect N₂O emissions from volatilization. NH₃ volatilized from grazing animals are also included in the estimations of indirect N₂O.

Section 5.3 gives more information about nitrogen in animal manure as basis for emission estimates and an overview of the manure nitrogen flows in the Norwegian greenhouse gas inventory.

Emissions of N_2O from agricultural soils are key categories because of uncertainty, both in level and trend.

5.6.1.1 Inorganic N fertilizers, 3Da1

Methodological issues

N_2O

IPCC Tier 1 methodologies and default emission factors (IPCC 2006) are used for estimating direct N_2O emissions from managed soils.

The direct emissions of N_2O from use of synthetic fertilizers are calculated from data on total annual amount of fertilizer sold in Norway and its nitrogen content. Before 2013 these figures are calculated by subtracting the amount of synthetic fertilizer applied in forest. The resulting amount that is applied on agricultural fields is multiplied with the IPCC default emission factor (IPCC 2006).

NH_3

The calculations of NH_3 emissions from the use of synthetic fertilizer are based on the amounts of nitrogen supplied and emission factors for the percentage of nitrogen emitted as NH_3 during spreading.

NO_x

The sum of all nitrogen applied to soil has been multiplied with the default tier 1 emission factor to estimate the nitric oxide (NO) emission from crop production. Thereafter the amount of NO is translated to amount of NO_2 .

Activity data

N_2O

The Norwegian Food Safety Authority calculates a total value for annual consumption of synthetic fertilizers in Norway based on sale figures (Norwegian Food Safety Authority Annually). For the data before 2013 the figures are corrected for the amount fertilizer used in forests which is provided yearly by the Norwegian Institute of Bioeconomy Research (NIBIO).

The calculation of emissions from use of nitrogen fertilizer is based on sales figures for each year. A strong price increase for nitrogen fertilizer caused a stock building in 2008 and corresponding lower sales in 2009. In addition, new fertilization standards may have brought about a reduction of the use of fertilizers. To correct for this, a transfer of fertilizer use has been made from 2008 to 2009.

NH_3

For the calculation of the emission of NH_3 , the amount of total N in the fertilizer is used (the same as for estimating N_2O). For the calculation of the emission of NH_3 , we need a specification of the use of different types of synthetic fertilizer since the NH_3 emission factor vary between the different types. This is given by the Norwegian Food Safety Authority for the years from 2000. Due to lack of data for the years before 2000, we have to assume that the percentual distribution between the usage of different fertilizer types is the same as in 1994 for these years.

NO_x

For the calculation of the emission of NO_x , the amount of total N in the fertilizer is used (the same as for estimating N_2O).

Emission factors

N_2O

The IPCC default emission factor of 0.01 kg N_2O -N/kg N applied (IPCC 2006) has been used.

NH_3

The percentage of nitrogen emitted as NH_3 during spreading ($frac_{gasf}$) are used as emission factor. More information about the calculation of $frac_{gasf}$ and the NH_3 emission factors (g NH_3 /kg N applied) for the different types of fertilizers is provided in Annex IX, section 4.

NO_x

The tier 1 default emission factor of 0.04 kg NO_2 / kg fertilizer-N applied (EEA 2019) has been used.

5.6.1.2 Animal manure applied to soils, 3Da2

Methodological issues

N_2O

IPCC Tier 1 methodologies and default emission factors (IPCC 2006) are used for estimating direct N_2O emissions from animal manure applied to managed soils.

In Norway, all animal excreta that are not deposited during grazing are used as manure and applied to soils. Further, it is assumed that animals do not emit N_2O themselves. NH_3 emissions in housing and storage, and N_2O emissions in housing and storage and manure application are all estimated individually and the emission estimates are based on the same nitrogen pool.

The emission of N_2O from manure used as fertilizer is calculated by multiplying the total amount of N in manure used as fertilizer with the IPCC default emission factor (IPCC 2006). This amount is equivalent to total N excreted from the animals deducted for the amount dropped during grazing.

NH_3

NH_3 emissions from spreading of manure depend on several factors, e.g. climate and time of spreading of manure, type of cultivation and cultivation practices and characteristics of the soil.

Emissions of ammonia are calculated for spreading of manure on cultivated fields and meadow. The total amount of manure nitrogen that is spread is estimated by the number of animals and nitrogen excretion factors for each type of animal, and is thereafter distributed on different spreading methods based on national data. The nitrogen basis for the estimated amounts of nitrogen that volatilises as NH_3 during spreading takes into account the amount of nitrogen in the NH_3 , NO_x , and N_2 that volatilises during housing and storage, as well as the N lost as N_2O and leaching during storage. Total emissions from spreading are estimated by emission factors for each different spreading method used multiplied by the amount of manure nitrogen spread with the respective method.

NO_x

The sum of all nitrogen applied to soil has been multiplied with the default tier 1 emission factor to estimate the nitric oxide emission from crop production. Thereafter the amount of NO is translated to amount of NO_2 .

Activity data*N₂O, NH₃ and NO_x*

The amount of N in manure systems is calculated as total N in manure adjusted for the N that is dropped on pastures. Nitrogen in manure which is used for anaerobic digestion and then returned to soil is also included as part of the system.

Emissions of N₂O, NH₃ and NO_x during spreading are calculated from the amounts of N excreted minus losses due to housing and storage emissions.

There are several sources of activity data on spreading of manure. The main sources are manure surveys performed in 2000, 2013 and 2018 by Statistics Norway (Gundersen & Rognstad 2001), (Gundersen & Heldal 2015) and (Kolle & Oguz-Alper 2020), various sample surveys of agriculture and forestry 1990-2007 and the annual animal population.

Data from the manure survey only exists for 2000, 2013 and 2018, while the data from the sample surveys has been updated for several, but not all, years. The manner of spreading the manure affects the NH₃ emissions estimates, while the N₂O emission estimations are insensitive to methods of spreading.

How the amount of nitrogen in animal manure is estimated is further described in section 5.3 and 5.5.1.1. How the animal population is estimated is described in Section 5.2 and Annex IX.

Nitrogen factor are estimated by Karlengen et al (2012). In the estimations of NH₃ losses, the factors of N excretion correspond to the estimated nitrogen excreted in the urine.

Table 5.23 Sources for activity data for emissions from animal manure applied to soils.

	Sources
Number of animals	Statistics Norway (applications for productions subsidies, no. and weight of approved carcasses), The Cow Recording System (TINE BA Annually)
Nitrogen factors for manure, Annex IX, section 3.	Karlengen et al (2012), Aspeholen Åby et al. (2018), various sources, compiled by Statistics Norway
Distribution between manure storage systems	Sample Survey of agriculture and forestry 2003 (Statistics Norway 2004), manure survey in 2000, 2013 and 2018 (Gundersen & Rognstad 2001), (Gundersen & Heldal 2015) and (Kolle & Oguz-Alper 2020)
Pasture times for different animal categories	TINE BA (Annually) (Dairy cows, goat), Statistics Norway's Sample Survey 2001 (Statistics Norway 2002) (non-dairy cattle, sheep), expert judgements.

Table 5.24 Parameters included in the estimation of NH_3 emissions from manure.

	Sources
Area where manure is spread, split on cultivated field and meadow	Statistics Norway (Sample Surveys of Agriculture, various years), (Gundersen & Rognstad 2001) (Gundersen & Heldal 2015) (Kolle & Oguz-Alper 2020)
Area and amount where manure is spread, split on spring and autumn	Gundersen and Rognstad (2001), Gundersen and Heldal (2015) and Kolle & Oguz-Alper (2020)
Addition of water to manure	(Gundersen & Rognstad 2001), and Gundersen and Heldal (2015), expert judgements, Statistics Norway's Sample Survey 2006 (Statistics Norway 2007)
Spreading techniques	(Gundersen & Rognstad 2001), Gundersen and Heldal (2015), Kolle & Oguz-Alper (2020), expert judgements
Usage and time of harrowing and ploughing	(Gundersen & Rognstad 2001), Gundersen and Heldal (2015), Kolle & Oguz-Alper (2020), expert judgements, Statistics Norway's Sample Surveys of Agriculture

Emission factors N_2O

The IPCC default emission factor of 0.01 kg N_2O -N/kg N applied (IPCC 2006) has been used.

 NH_3

Emission factors for spreading of stored manure vary with spreading method, water contents, type and time of treatment of soil, time of year of spreading cultivation and region.

The basic factors used are shown in Table 5.25.

Table 5.25 Emissions factors for NH₃-N for various methods of spreading of manure. % of ammonium N.

Meadow			Spring	Summer	Autumn
kg NH ₃ -N/kg TAN					
Spreading method	Added water				
Broadcast spreading	< 100%		0.4	0.7	0.7
	> 100%		0.24	0.35	0.35
Trailing hose	< 100%		0.3	0.5	0.4
	> 100%		0.18	0.25	0.2
Injection			0.15	0.30	0.05
Dry manure			0.7	0.9	0.7
Arable land		Incorporation time	Spring	Summer	Autumn
kg NH3-N/kg TAN					
Spreading method	Added water	Hours			
Broadcast spreading	< 100%	0-1	0.08	0.08	0.12
		1-4	0.20	0.20	0.30
		4-12	0.33	0.33	0.45
		12+	0.50	0.50	0.45
	> 100%	0-1	0.04	0.04	0.06
		1-4	0.10	0.10	0.15
		4-12	0.17	0.17	0.28
		12+	0.25	0.25	0.28
Trailing hose	< 100%	0-1	0.03	0.03	0.05
		1-4	0.12	0.12	0.17
		4-12	0.23	0.23	0.35
		12+	0.50	0.50	0.45
	> 100%	0-1	0.02	0.02	0.02
		1-4	0.06	0.06	0.09
		4-12	0.12	0.12	0.22
		12+	0.25	0.25	0.28
Dry manure			0.70	0.70	0.70

Source: Karlsson S. and Rodhe L. (2002), Morken and Nesheim (2004), Rösemann et al. (2017).

The factors in Table 5.25 are combined with data from the Sample survey of agriculture and forestry 2006 (Statistics Norway 2007) and a time series on mixture of water in manure. Emission factors for NH_3 emissions from spreading of manure are connected to activity data that is updated for the whole time series when new information is available, i.e. number of animals (amount of manure), time of spreading and type of cultivation of the areas where the manure is spread.

NO_x

The tier 1 default emission factor of 0.04 kg NO_2 /kg fertilizer-N applied (EEA 2019) has been used.

5.6.1.3 Sewage sludge applied to soils, 3Da2

Methodological issues

N_2O

IPCC Tier 1 methodologies and default emission factors (IPCC 2006) are used for estimating direct N_2O emissions from managed soils.

Data for the N_2O emission arising from sewage sludge applied on fields has been calculated by multiplying the amount of nitrate in the sewage sludge applied with the IPCC default emission factor.

NH_3

The calculation of NH_3 emissions from sewage sludge used as fertilizer, was updated in the 2021 submission. The former estimation used the total N in sewage sludge multiplied by $\text{frac}_{\text{gasm}}$. The $\text{frac}_{\text{gasm}}$ was equal to volatilised N in animal manure applied, and dung and urine deposited by grazing animals as fraction of total N in the manure applied and dung and urine deposited (kg $\text{NH}_3\text{-N} + \text{NO}_x\text{-N}$)/(kg N applied or deposited). The new estimation uses the EEA Guidebook 2019 default emission factor for sewage sludge 0.13 kg NH_3 /kg N applied. The impact on indirect N_2O emission is described in chapter 10.

NO_x

The sum of all nitrogen applied to soil has been multiplied with the default tier 1 emission factor to estimate the nitric oxide emission from crop production. Thereafter the amount of NO is translated to amount of NO_2 .

Activity data

N_2O , NH_3 and NO_x

Statistics Norway (waste water statistics) annually gives values for the amount of sewage sludge, and the fraction of the sewage sludge that is applied on fields. The N-content in the sludge is given in Statistics Norway (2001), and the same value of 2.82 % is used for all years.

Emission factors

N_2O

The IPCC default emission factor of 0.01 kg $\text{N}_2\text{O-N}$ /kg N applied (IPCC 2006) has been used.

NH_3

The EEA Guidebook 2019 default emission factor for sewage sludge of 0.13 kg NH_3 /kg N applied has been used.

NO_x

The tier 1 default emission factor of 0.04 kg NO_2 /kg fertilizer-N applied (EEA 2019) has been used.

5.6.1.4 Other organic fertilizers applied to soils, 3Da2

Methodological issues

N₂O

Emissions of N₂O from other organic fertilizers applied to soils are estimated by multiplying estimated amounts of N in organic fertilizers with the IPCC default emission factor for N applied to agricultural soils.

NH₃

The calculation of NH₃ emissions from other organic fertilizers applied to soils, was updated in the 2021 submission. The former estimation used the estimated amounts of N in organic fertilizers multiplied with the $\text{frac}_{\text{gas}}^{\text{gas}}$ -factor. $\text{frac}_{\text{gas}}^{\text{gas}}$ was equal to volatilised N in animal manure applied and dung and urine deposited by grazing animals as fraction of total N in the manure applied and dung and urine deposited ($\text{kg NH}_3\text{-N} + \text{NO}_x\text{-N}$)/(kg N applied or deposited). The new estimation uses the EEA Guidebook 2019 default emission factor for other organic fertilizer 0.08 kg NH₃/kg N applied. The impact on indirect N₂O emission is described in chapter 10.

NO_x

The amount of nitrogen in other organic fertilizers applied to soil has been multiplied with the default tier 1 emission factor to estimate the nitric oxide emission from crop production. Thereafter the amount of NO is translated to amount of NO₂.

Activity data

N₂O, NH₃ and NO_x

The annual amount of nitrogen in other organic fertilizers applied in agriculture during the period 1990-2013 was assessed in 2014 (Aquateam COWI AS 2014). Other organic fertilizer consists of compost and organic fertilizer from composting and biogas plants based on food waste, in addition of meat and bone meal (PAP) and sludge from land based aquaculture facility in agriculture. This was a practically non-existent source of nitrogen before 2000. Since then, it has varied over the years. One important reason for the inter-annual variations is changes in regulations for the usage of meat and bone meal as fertilizer on agriculture land, which has resulted in significant inter-annual variations.

Other organic fertilizers applied to soils is a small emission source. Emissions in 2019 were estimated to less than 0.01 ktonnes N₂O, or approx. 0.006 % of total GHG emissions.

Emission factors

N₂O

The IPCC default emission factor of 0.01 kg N₂O-N/kg N applied (IPCC 2006) has been used.

NH₃

The EEA Guidebook 2019 default emission factor for other organic fertilizer of 0.08 kg NH₃/kg N applied has been used.

NO_x

The tier 1 default emission factor of 0.04 kg NO₂/kg fertilizer-N applied (EEA 2019) has been used.

5.6.1.5 Urine and dung deposited by grazing animals, 3Da3

Methodological issues

N₂O

The fraction of the total amount of animal manure produced that is droppings on pastures is given by national data for the distribution of manure to different storage systems and data for pasture times (Table 5.16). The amount of N deposited during grazing is multiplied with the IPCC default emission factor (IPCC 2006).

NH₃

Animal population data, data for pasture times, and factors for the nitrogen amount in excreta for different animal categories give the nitrogen amounts for the animal categories on pastures. Specific emission factors by animal category are used.

Activity data

N₂O and NH₃

Data for time on pasture and share of animals on pasture are collected from the Sample Survey in Statistics Norway 2001 (Statistics Norway 2002) and from TINE BA (TINE BA Annually). The data from TINE BA comprises pasture data for goats and milking cows. All other pasture data is from the Sample survey 2001 (Statistics Norway 2002).

How the amount of nitrogen in animal manure and the fraction of nitrogen amount that goes to pasture is estimated is further described in section 5.3 and 5.5.1. How the animal population is estimated is described in Section 5.2 and Annex IX.

Emission factors

N₂O

The emissions of N₂O from animals on pastures are calculated using the IPCC default emission factors of 0.02 kg N₂O-N/kg N for cattle, poultry and pigs, and of 0.01 kg N₂O-N/kg N for other animal groups (IPCC 2006).

NH₃

The emission factors used for the calculation of the NH₃ emissions from grazing animals are shown in Table 5.26. These are the same as the emission factors recommended in EEA (2019).

Table 5.26 Ammonia emission factors from droppings from grazing animals on pasture. % of TAN.

	NH ₃ loss, % of TAN
Dairy cattle	14 %
Suckling cows	14 %
Young beef cattle	14 %
Swine	31 %
Horses	35 %
Goats	9 %
Sheep	9 %
Fur animals	9 %
Deer	14 %
Reindeer	14 %

Source: EEA (2019). For deer and reindeer EF for dairy cattle is used

5.6.1.6 N₂O from crop residues, 3Da4

Methodological issues

N₂O emissions associated with crop residue decomposition are estimated using the IPCC tier 1 approach (IPCC 2006) but with some national factors. Some country specific factors are given for fraction of dry matter, fraction of total area that is renewed annually, ratio of above-ground and below ground residues to harvested yield, N content of above-ground and below-ground residues and fraction of above ground residues removed from the field. The national factors are documented in Grønlund et al. (2014). In the development of national factors, residues from perennial grass and grass-clover mixtures were prioritized, in addition to the cereal species; wheat, barley and oats, which combined constitute about 85 percent of the total agricultural crop residues. For other productions, the IPCC default factors (IPCC 2006) are assumed to be sufficiently representative.

The factors were calculated from the sale statistics for clover seeds, area statistics of meadows of different age classes, area statistics of renewed meadow, and research results on clover and N content in meadow, and yield and N content of straw in Norway.

Based on area statistics on renewed meadows the $Frac_{Renew}$ has been estimated to 0.1.

About 75 percent of the meadows have been renewed with a mixture of grass and clover seeds, but only about 55 percent of 1 and 2 year old meadow areas can be considered as grass-clover mixtures with more than 5 percent clover. The mean clover share in the grass-clover mixtures has been estimated to about 20 percent. The clover share is lower in older meadow, but the content in the first years is more representative for the total crop residues produced during the lifetime of the meadow.

Above-ground crop residues contain both leaves and stubbles, while below ground residues are assumed to contain only roots. The N contents of above-ground and below-ground crop residues (N_{AG} and N_{BG}) have been estimated to 0.015 and 0.011 respectively for meadow without clover and 0.019 and 0.016 respectively for meadow with 20 percent clover share. A possible higher clover

share in the beginning of the 1990s has not had a significant influence on N fractions of grass-clover mix in meadows.

Straw harvested for purposes as feed, beddings and energy ($FRAC_{\text{Remove}}$) has been estimated to 0.13 of the total straw production.

For wheat, barley and oats the ratio of above-ground residues (straw) to harvested grain yield (R_{AG}) has been estimated to 0.95, 0.76 and 0.92 respectively, and the N fraction in the straw (N_{AG}) has been estimated to 0.0042, 0.005 and 0.033 respectively (Grønlund et al. 2014). The fraction of crop residue burned on field was updated in 2012 by the Norwegian Agricultural Authorities³². This reduced the fraction for 2011 from 7.5 to 4 %.

$$F_{CR} = \sum_T [Crop_{(T)} * Frac_{DM(T)} * (1 - Frac_{BURN(T)}) * Frac_{RENEW(T)} * [R_{AG(T)} * N_{AG(T)} * (1 - Frac_{REMOVE(T)}) + R_{BG(T)} * N_{BG(T)}]]$$

Where:

F_{CR} = N in crop residue returned to soils (tonnes)

$Crop_T$ = Annual crop production of crop (tonnes)

$Frac_{DM}$ = Dry matter content

$Frac_{BURN}$ = Fraction of crop residue burned on field

$Frac_{RENEW}(T)$ = fraction of total area under crop T that is renewed annually

$R_{AG}(T)$ = ratio of above-ground residues dry matter ($AGDM(T)$) to harvested yield for crop T ($kg\ d.m.$)⁻¹,

$N_{AG}(T)$ = N content of above-ground residues for crop T, $kg\ N\ (kg\ d.m.)^{-1}$

$Frac_{REMOVE}$ = Fraction of crop residue removed for purposes as feed beddings and energy

$R_{BG}(T)$ = ratio of below-ground residues to harvested yield for crop T, $kg\ d.m.\ (kg\ d.m.)^{-1}$

$N_{BG}(T)$ = N content of below-ground residues for crop T, $kg\ N\ (kg\ d.m.)^{-1}$

³² Johan Kollerud, Norwegian Agricultural Agency, unpublished material 2012.

Table 5.27 Factors used for the calculation of the nitrogen content in crop residues returned to soils.

	Share of meadows	Frac _{DM}	Frac _{RENEW}	R _{AG}	N _{AG}	Frac _{REMOVE}	R _{BG}	N _{BG}
Perennial grasses	0.45	0.9	0.1	0.3	0.015	0	1.04	0.011
Grass-clover mixtures	0.55	0.9	0.1	0.3	0.019	0	1.04	0.013
Wheat		0.85	1	0.95	0.0042	0.13	0.47	0.009
Rye		0.85	1	1.1	0.005	0.13	0.46	0.011
Rye wheat		0.85	1	1.09	0.006	0.13		0.009
Barley		0.85	1	0.76	0.005	0.13	0.39	0.014
Oats		0.85	1	0.92	0.0033	0.13	0.48	0.008
Rapeseed		0.85	1	1.1	0.006	0.15	0.46	0.009
Potatoes		0.22	1	0.1	0.019	0	0.22	0.014
Roots for feed		0.22	1	0.1	0.019	0		0.014
Green fodder (non-N fix)		0.9	1	0.3	0.015	0	0.70	0.012
Vegetables		0.22	1	0.1	0.019	0	0.22	0.014
Peas		0.91	1	1.1	0.008	0	0.40	0.008
Beans		0.91	1	1.1	0.008	0	0.40	0.008

Source: Grønlund et al. (2014)

Activity data

As activity data for the estimations of emissions of N₂O from crop residues are annual crop yield statistics from Statistics Norway used.

Emission factors

The IPCC default emission factor of 0.01 kg N₂O-N/kg N applied (IPCC 2006) has been used.

5.6.1.7 N₂O from mineralization/immobilization associated with loss/gain of soil organic matter, 3Da5

Methodological issues

Cropland remaining cropland result in positive SOC stock changes in the mineral soil pool; thus no N₂O emissions are reported from this sub-category. For more information, see NIR Chapter 6.13 Direct N₂O from N mineralization and immobilization – 4(III).

5.6.1.8 N₂O from cultivation of organic soils, 3Da6

Methodological issues

Large N₂O emissions occur as a result of cultivation of organic soils (histosols) due to enhanced mineralization of old, N-rich organic matter (IPCC 2006). The emissions are calculated using the IPCC default emission factors, and an estimation of the area of cultivated organic soil in Norway.

Activity data

The area estimate of cultivated organic soils is given from the Norwegian Institute of Bioeconomy Research (NIBIO) and are normally consistent with the area used in the LULUCF sector and includes all areas with organic soils of cropland remaining cropland, grassland remaining grassland, land converted to cropland and land converted to grassland. For the 2021 submission the 2020 area figures are used for 3Da6, and LULUCF and agricultural data are not consistent. This was due to change in methodology for LULUCF which made delay in data deliverance to the agriculture sector. More information about the methodology used for estimation of this area is given in the LULUCF Chapter 6.3.2.

Emission factors

Emissions occurring as a result of cultivation of organic soils are calculated using the IPCC default emission factor of 13 kg N₂O-N/ha per year for cropland and 1.6 kg N₂O-N/ha per year for grassland (IPCC 2014).

5.6.1.9 Indirect N₂O emissions from atmospheric deposition, 3Db1**Methodological issues**

Atmospheric deposition of nitrogen compounds fertilizes soils and surface waters, and enhances biogenic N₂O formation. Deposition of nitrogen are assumed to correspond to the amounts of NH₃ and NO_x that volatilises during the spreading of synthetic fertilizers, manure, sewage sludge and other organic fertilizers, and NH₃ volatilisation from pastures. The N₂O emissions are calculated by multiplying the amount of N from deposition with the IPCC default emission factor (IPCC 2006).

Activity data

Information about the estimation of NH₃ and NO_x from spreading of synthetic and organic fertilizers and the estimation of NH₃ volatilisation from pastures are given in NIR section 5.6.1.1- 5.6.1.5.

Emission factors**N₂O**

The IPCC default emission factor of 0.01 kg N₂O-N/(kg NH₃-N+NO_x-N volatilized) (IPCC 2006) is used to calculate indirect emissions of N₂O from volatilized NH₃ and NO_x.

5.6.1.10 Indirect N₂O emissions from leaching and run-off, 3Db2**Methodological issues**

A considerable amount of fertilizer nitrogen is lost from agricultural soils through leaching and run-off. Fertilizer nitrogen in ground water and surface waters enhances biogenic production of N₂O as the nitrogen undergoes nitrification and denitrification. The fraction of the fertilizer and manure nitrogen lost to leaching and surface runoff may vary depending on several factors. A default value of 30 % is proposed (IPCC 2006), but in the Norwegian inventory a national factor of 22 % is used as that is believed to give better results under Norwegian conditions (Bechmann et al. 2012). This estimation was based on data from the Agricultural Environmental monitoring program (JOVA). The overall Frac_{leach} estimated in this study was 22 % of the N applied. This value is a median of Frac_{leach} for every year during the monitoring period and for each of eight catchments with different production systems. The JOVA-program includes catchment and field study sites representing typical situations

in Norwegian agriculture with regard to production system, management, intensity, soil, landscape, region and climate. Data from plot-scale study sites confirmed the level of N leaching from the agricultural areas within the JOVA catchments. The amount of nitrogen lost to leaching is multiplied with the IPCC default emission factor to calculate the emission of N₂O (IPCC 2006).

Nitrogen sources included are inorganic fertilizers, manure, sewage sludge and other organic fertilizers spread on fields, crop residues, and droppings from grazing animals.

Activity data

Information about the estimation of the nitrogen amounts from spreading of synthetic and organic fertilizers and from pastures and crop residues are given in NIR section 5.6.1.6.

Emission factors

N₂O

The IPCC default emission factor of 0.0075 kg N₂O-N/kg N lost to leaching/runoff is used (IPCC 2006).

5.6.2 Uncertainties and time-series consistency

5.6.2.1 Activity data

There are several types of activity data entering the calculation scheme:

Sales of nitrogen fertilizer: The data is based on sales figures during one year (The Norwegian Food Safety Authority). The uncertainty in the sales figures is within ± 5 % (Rypdal & Zhang 2000). In addition, there is a possible additional error due to the fact that sale does not necessarily equal consumption in a particular year due to storage.

Amount of nitrogen in manure: The figures are generated for each animal type, by multiplying the number of animals with a nitrogen excretion factor. The nitrogen excretion factors are uncertain. However, due to monitoring of nitrogen leakage in parts of Norway, the certainty has been improved over time. The range is considered to be within ± 15 % (Rypdal & Zhang 2000). The uncertainty is connected to differences in excreted N between farms in different parts of the country, that the surveyed farms may have not been representative, general measurement uncertainty and the fact that fodder and feeding practices have changed since the factors were determined.

The uncertainty connected to the estimate of the amount of manure is higher than for the amount of synthetic fertilizer used.

Fate of manure: There is significant uncertainty connected to the allocation of manure between what is used as fertilizer and droppings on pastures.

Atmospheric deposition of agricultural NH₃ emissions: The data is based on national figures for NH₃ emission from agriculture. These are within ± 30 % (Rypdal & Zhang 2000)

Leakage of nitrogen: The upper limit for the leakage is the applied nitrogen. The uncertainty is roughly about ± 70 % (Rypdal & Zhang 2000).

5.6.2.2 Emission factors

N₂O

Uncertainty estimates used for the N₂O emission factors are given in Annex II.

NH₃

The uncertainty in the estimate of NH₃ emissions from use of fertilizer is assessed to be about $\pm 20\%$ (Rypdal & Zhang 2001). This uncertainty could be lower if better data on fertilizer composition were obtained. The uncertainty is higher for animal manure, $\pm 30\%$ (Rypdal & Zhang 2001). This is due to uncertainties in several parameters including fraction of manure left on pastures, amount of manure, conditions of storage, conditions of spreading and climate conditions (Rypdal & Zhang 2001). Other factors that could lead to uncertainty are variation in storage periods, variation in house types and climate, and variation in manure properties.

5.6.3 Category-specific QA/QC and verification

In 2006, the methodology used for estimating N₂O from crop residues has been changed to the method Tier 1b (IPCC 2000). The new method is more detailed and is supposed to better reflect the real emissions than the earlier used national method. In 2014, the methodology was further enhanced with emphasis on nitrogen in residues in grass and in grain production (Grønlund et al. 2014).

There was a strong price increase for nitrogen fertilizer, which caused a stock building in 2008 and corresponding lower purchases in 2009. The calculation of N₂O emissions from use of nitrogen fertilizer is based on sales figures for each year. To correct for this, a transfer of fertilizer from 2008 to 2009 was made in the calculations.

New factors for nitrogen excretion from animals and a revision of animal statistics has been made in 2012, to better reflect the actual nitrogen excretion from each animal category and to have a more correct linkage between the nitrogen excretion factors used and the different animal categories.

In the project in 2012, when the Norwegian University of Life Sciences (NMBU) updated the Norwegian nitrogen excretion factors for the different animal species, comparisons were made with the corresponding factors used in Sweden, Denmark and Finland and with IPCC default factors as a verification of the Norwegian factors (Karlengen et al. 2012).

A new F_{leach} factor was estimated in a study by Bioforsk (Norwegian Institute for Agricultural and Environmental Research) in 2012 (Bechmann et al. 2012). The updated factor is based on data from the Agricultural Environmental monitoring program (JOVA).

A project with the aim to revise the Norwegian CH₄ conversion factors (MCF) for the manure storage systems in use was conducted at the Norwegian University of Life Sciences (NMBU) in 2013. The maximum CH₄ producing capacity (B_0) was also revised for cattle manure.

An update of the manure distribution between different manure management systems has been made for the N₂O emissions estimates based on the results of a survey conducted by Statistics Norway in 2013-2014 (Gundersen & Heldal 2015) and 2015-2018 (Kolle & Oguz-Alper, 2020). Data from the manure survey of 2013 was implemented in the estimations of N₂O and CH₄ emissions from manure in the 2015 submission, and in the 2016 submission for NH₃.

In the 2015 submission, the area of cultivated organic soils has been revised back to 1990 based on an assessment by the Norwegian Institute of Bioeconomy Research. The new area estimates better reflect the land use changes measured in the national forest inventory.

In 2018, the model for calculating emissions of N₂O, NH₃ and NO_x from manure was revised. As part of the revision of the nitrogen model undertaken in 2018, a review was undertaken of the Norwegian emissions factors compared to those used in other Nordic and Northern European countries.

5.6.4 Category-specific recalculations

Animal population:

As a result of new and updated data, animal figures for both dairy cattle, heifers and sheep were revised. For milk cow and heifers for replacement animal figures from 2014 to 2018 were revised together with sheep figures for 2018. Figures for dairy cows and heifers animal numbers are summarized in the table below. The sheep figures were estimated 4% higher to animal number 702 130 for sheep > one year and 306 089 for sheep < one year for 2018.

	Dairy cow		Heifers for replacement	
	2020 submission	2021 submission	2020 submission	2021 submission
2014	221 032	222 553	244 601	246 165
2015	217 576	222 276	238 485	240 419
2016	215 015	220 461	241 173	243 942
2017	217 318	215 849	249 229	247 715
2018	211 523	211 730	245 428	245 636

Data from the manure survey of 2018 final figures was implemented in the estimations of N₂O, NH₃ and CH₄ emissions from manure in the 2021 submission.

The indirect N₂O emissions was recalculated due to changes in the ammonia calculations. Both Fracgsm factors for sewage sludge and other organic fertilizer and the estimation of NH₃ from inorganic fertilizer was recalculated in the 2021 submission. This led to changes in the indirect emissions.

See Chapter 10.2.3 for more details.

5.6.5 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

5.7 Emissions from field burning of agricultural residues – 3F

5.7.1 Category description

Burning of agricultural residues gives emissions of standard non-fossil combustion products. The source contributed with 0.1 % of the agricultural greenhouse gas emissions in 2019, and the emissions have been decreasing with 89 % since 1990.

5.7.1.1 Methodological issues

CH₄, N₂O

Emissions from the burning of crop residues are being calculated in accordance with a Tier 1 approach (EEA 2013):

$$E_{\text{Pollutant}} = AR_{\text{residue_burnt}} * EF_{\text{Pollutant}}$$

Where:

$E_{\text{Pollutant}}$ = emission (E) of pollutant

$AR_{\text{residue_burnt}}$ = activity rate (AR), mass of residue burnt (dry matter)

$EF_{\text{Pollutant}}$ = emission factor (EF) for pollutant

5.7.1.2 Activity data

The calculation of the annual amount of crop residue burned on the fields is based on crop production data for cereals and rapeseed from Statistics Norway, and estimates of the fraction burned ($Frac_{\text{BURN}}$) made by the Norwegian Crop Research Institute and Statistics Norway (chapter 5.6.1.6). For cereals, a water content of 15 % is used (Statistics Norway). The activity data is consistent with the data used in the estimations of N₂O from crop residues.

5.7.1.3 Emission factors

Table 5.28 Emission factors for agricultural residue burning.

Components	Emission factors	Unit	Source
CH ₄	2.7	kg/ tonnes crop residue (d.m.) burned	(IPCC 2006)
N ₂ O	0.07	kg/ tonnes crop residue (d.m.) burned	(IPCC 2006)

5.7.2 Uncertainties and time-series consistency

Uncertainty estimates are given in Annex II.

5.7.3 Category-specific QA/QC and verification

In 2002, the emissions of CH₄ and N₂O, from agricultural residual burning were included in the Norwegian inventory. The time series were included, but it should be noted that the figures for the earlier years have a higher uncertainty than the more recent years. The amount of crop residues burned in Norway has been investigated by questionnaires in 2004 and 2012.

5.7.4 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

5.7.5 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

5.8 Emissions from liming – 3G (Key category for CO₂)

5.8.1 Category description

Liming of agricultural soils and lakes gives emissions of CO₂. The source contributed with about 2 % of the agricultural greenhouse gas emissions in year 2019, and the emissions have decreased with 59 % since 1990.

CO₂ emissions from liming is key category according to Approach 1 key category analysis.

It is common to lime Norwegian soils because of the low buffer capacity of most soils. The use of limestone is more popular than dolomite. Also, for several years many lakes in the southern parts of Norway have been limed to reduce the damages from acidification. Estimated emissions from liming on agricultural lands have reduced since 1990, whereas liming of lakes has been relatively constant.

5.8.1.1 Methodological issues

A Tier 1 method was used with specific emission factors for limestone and dolomite.

5.8.1.2 Activity data

Statistics on consumption of liming applied to agricultural soils are derived from the Norwegian Food Safety Authority. The statistics are based on reports from commercial suppliers of lime. The amount of lime applied to lakes was collected from the Norwegian Environment Agency. It was not possible to separate the amount of lime originating as limestone or dolomite for lakes for the whole time-series.

5.8.1.3 Emission factors

The default emission factor values provided by IPCC are 0.12 Mg CO₂-C Mg⁻¹ for limestone and 0.13 Mg CO₂-C Mg⁻¹ for dolomite. For limestone this is equal to emissions of 0.44 Mg CO₂ per Mg CaCO₃ applied. The emission factors are based on the stoichiometry of the lime types.

For emissions estimates for liming on lakes, the emissions factor for limestone is used (0.12 Mg CO₂-C Mg⁻¹), as only the total amount of lime was available.

5.8.2 Uncertainties and time-series consistency

The amount of limestone and dolomite used is expected to be known with an uncertainty on ±5 percent and the emission factor with an uncertainty of ±10%.

5.8.3 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

5.8.4 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

5.9 Emissions from urea application – 3H

5.9.1 Category description

Urea application on agriculture soils is a minor source of CO₂ emissions in the inventory and contributes with about 0.002 % of the agriculture greenhouse gas emissions in 2019.

5.9.1.1 Methodological issues

Application of urea results in an emission of CO₂. Norway uses a Tier 1 methodology.

Annual CO₂ emissions from urea fertilisation are estimated according to equation 11.13 (IPCC 2006):

$$\text{CO}_2\text{-C Emission} = M \cdot \text{EF},$$

where:

CO₂-C Emission = annual C emissions from urea application, tonnes C yr⁻¹

M = annual amount of urea fertilisation, tonnes urea yr⁻¹

EF = emission factor, tonne of C (tonne of urea)⁻¹

5.9.1.2 Activity data

Amount of urea used is received from Norwegian Food Safety Authority annually; total sale of synthetic fertilizer, and is the same figure for the amount of urea used in the estimations of NH₃ from use of synthetic fertilizers. The amount used is very small, and consequently this is a very small source of CO₂ emissions.

5.9.1.3 Emission factors

The default emission factor of 0.20 is used (IPCC 2006).

5.9.2 Uncertainties and time-series consistency

Activity data

The uncertainty that applies to use of mineral fertilizers on ±5 percent are used.

Emission factor

Using the Tier 1 method, it is assumed all C in the urea is lost as CO₂ from the atmosphere. This is a conservative approach (IPCC 2006). No uncertainty estimate is found, and Norway uses an uncertainty of ±10%.

5.9.3 Category-specific recalculations

There have been no or only minor recalculations performed for this source category this year.

5.9.4 Category-specific planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

6 Land-use, land-use change and forestry (CRF sector 4)

This chapter provides estimates of emissions and removals from Land Use, Land-Use Change and Forestry (LULUCF), documentation of the implementation of guidelines given in *2006 IPCC Guidelines for National Greenhouse Gas Inventories (IPCC 2006)* (hereinafter referred to as IPCC 2006 Guidelines), the 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol (IPCC 2014a), selected parts of the *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands* (IPCC 2014b) (hereinafter referred to as IPCC 2013 Wetlands supplement). For implemented improvements based on recommendations from the UN Expert Review Team described in the review-reports ARR2018 and ARR2020, a combination of the IPCC 2006 guidelines methodologies and updated methodologies from the *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (IPCC 2019)* (hereinafter referred to as IPCC 2019 Refinement) have been utilized. The respective implemented methodologies have been determined to most accurately represent the conditions found in Norway given existing methodology, data, and resource limitations.

All calculations and analyses in this chapter, except the key category analysis (Table 6.6), have been conducted by the Norwegian Institute of Bioeconomy Research (NIBIO).

6.1 Sector overview

6.1.1 Emissions and removals

The LULUCF sector is unique compared to the other reported sectors in that it can function as both a source of emissions of the greenhouse gasses (GHG) CO₂, N₂O, and CH₄ to the atmosphere and a sink for greenhouse gasses through the removal of atmospheric CO₂. The balance of the two is net emissions or removals in the LULUCF sector. Net emissions of GHGs are reported as positive numbers, while removals of CO₂ are reported as negative numbers.

The LULUCF sector had a net removal of -18 637 kt CO₂-equivalents in 2019. These removals are substantial and equal to approximately half of the total emissions from all other sectors than LULUCF in the Norwegian GHG accounting. The average annual net sequestration from the LULUCF sector was about -19 058 kt CO₂-equivalents per year for the period 1990 – 2019.

Forest land is responsible for the vast majority of the CO₂ removals in the sector in 2019. In 2019 the net removals from forest land were -23 266 kt CO₂-equivalents (Figure 6.1). Wetlands also serve as a net sink in some years, due to biomass sequestration in trees on such areas. However, in 2019, there were net emissions from wetlands of 22 kt CO₂-equivalents. Cropland was the land use category with the largest emissions in the beginning of the inventory period, with 1 986 kt CO₂-equivalents in 1990, and the emissions have increased to 2 308 kt CO₂-equivalents in 2019. The main source of emissions in the cropland category is drained organic soils. In 1990 grasslands had an estimated net removal of -256 kt CO₂-equivalents, mainly due to living biomass. Since then, the emissions have increased largely due to land-use change from forest land to grassland, resulting in net emissions of 183 kt CO₂-equivalents in 2019. Emissions from settlements have had an increase from 2 125 kt CO₂-equivalents in 1990 to 2 578 kt CO₂-equivalents in 2019. Settlements followed closely by cropland are the land-use categories that are responsible for the largest net emissions of the six land use categories in the LULUCF sector in 2019. No emissions are occurring for other lands. The decay from the harvested wood products (HWP) pool was larger than the input to the pool in the period 2009 – 2016. Removals increased for HWP from -382 kt CO₂ in 2018 to -474 kt CO₂ in 2019.

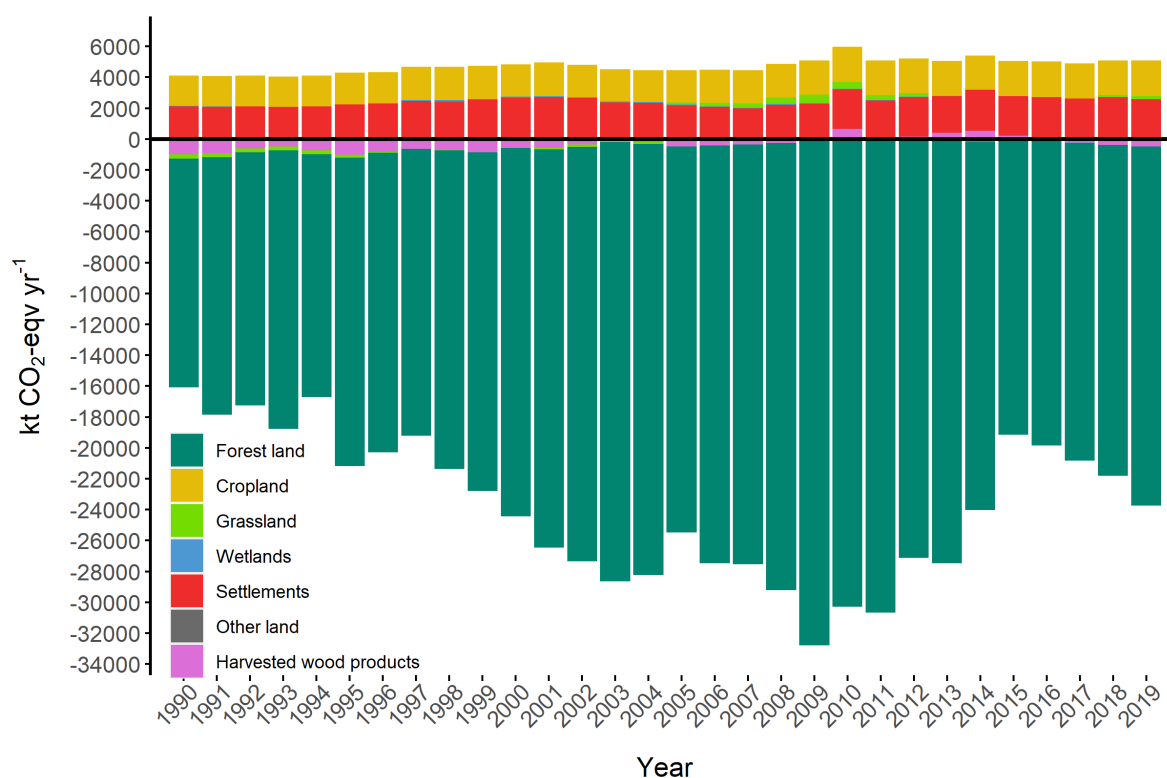


Figure 6.1 Net CO₂ emissions and removals (kt CO₂-equivalents per year) from the LULUCF sector by land-use category (forest land, cropland, grassland, wetlands, settlements, other land, and harvested wood products) from 1990 to 2019, including emissions of N₂O and CH₄. Source: Norwegian Institute of Bioeconomy Research.

Forest land was the major contributor to the net sequestration of CO₂ in the sector. In 2019, the total net removals from forest land were -23 599 kt CO₂ (Figure 6.2). Emissions from forest land occurred primarily from drained organic soils (671 kt CO₂ from drained organic soils on forest land remaining forest land and land converted to forest land). Mineral soil constituted a removal of -174 kt CO₂. Living biomass was the primary contributor to sequestration with 76 % (-17 784 kt CO₂) of the total removals for forest land remaining forest land. The dead wood and litter pools contributed with 4 % (-919 kt CO₂) and 20 % (-4 546 kt CO₂) to the total C sequestration on forest land remaining forest land, respectively. Land converted to forest land contributed with removals of -881 kt CO₂, primarily due to sequestration in living biomass (-147 kt CO₂), litter (-433 kt CO₂), dead wood (-267 kt CO₂), and mineral soil (-68 kt CO₂) pool.

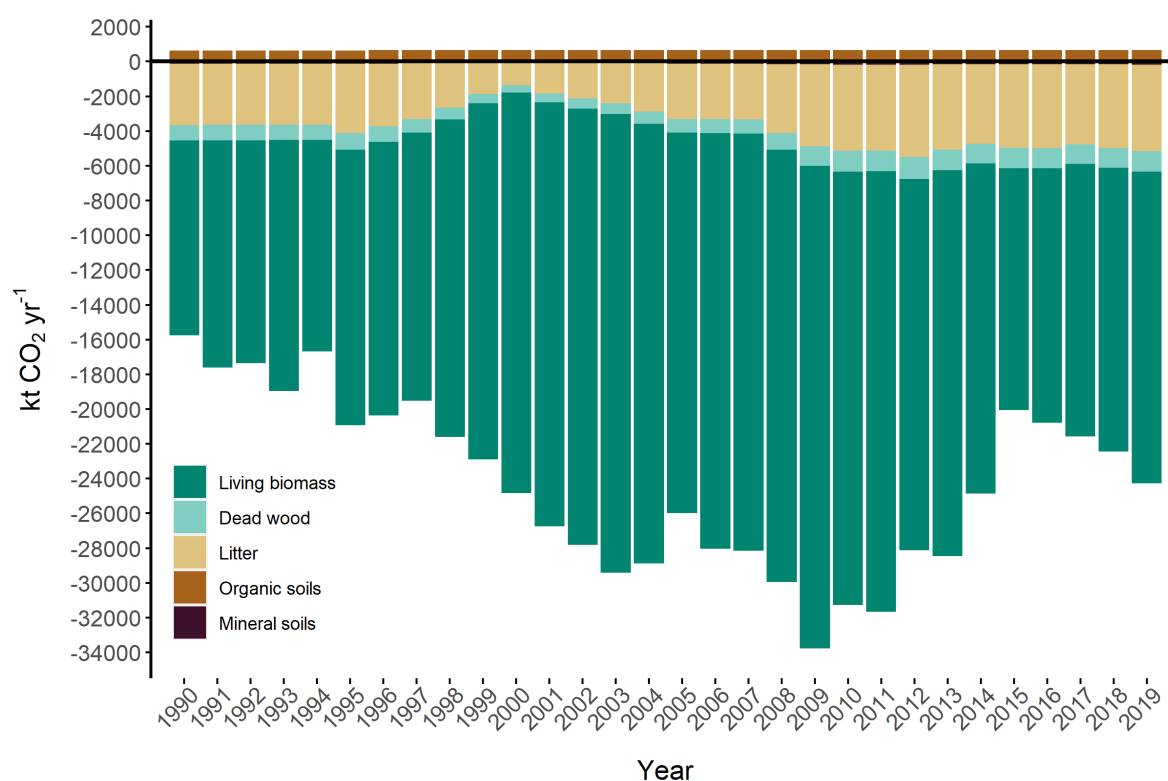


Figure 6.2 Emissions and removals of CO₂ on forest land from organic and mineral soil, dead wood, litter, and living biomass, 1990–2019. Source: Norwegian Institute of Bioeconomy Research.

Since 1989, the C stocks in living biomass in the LULUCF sector have increased significantly by around 43 % (Table 6.1). This increase is mainly due to the increase in the growing stock on forest land (Figure 6.3).

Table 6.1 C stocks in 1989 and 2016 and differences in C stocks compared to 1989 as a total for all land-use categories, including associated uncertainties. The estimates are based on the sample plots in the lowlands outside Finnmark (>16 000 plots). SE = standard error.

Year	C stock (kt)	C stock difference to 1989 (kt)	2 SE (%) of C stock difference to 1989
1989	316 806	-	-
2016*	452 421	135 615	6

*The estimates are based on the last five years sampled in the National Forest Inventory (2014 – 2018). The estimate is therefore valid for the mid-year 2016.

Annual variation in CO₂ removals on forest land

Forest land covers around 38 % of the mainland area of Norway and is the largest land-use category with the largest annual variation in CO₂ removals. The C stock in living biomass on forest land has increased throughout the inventory period (Figure 6.3).

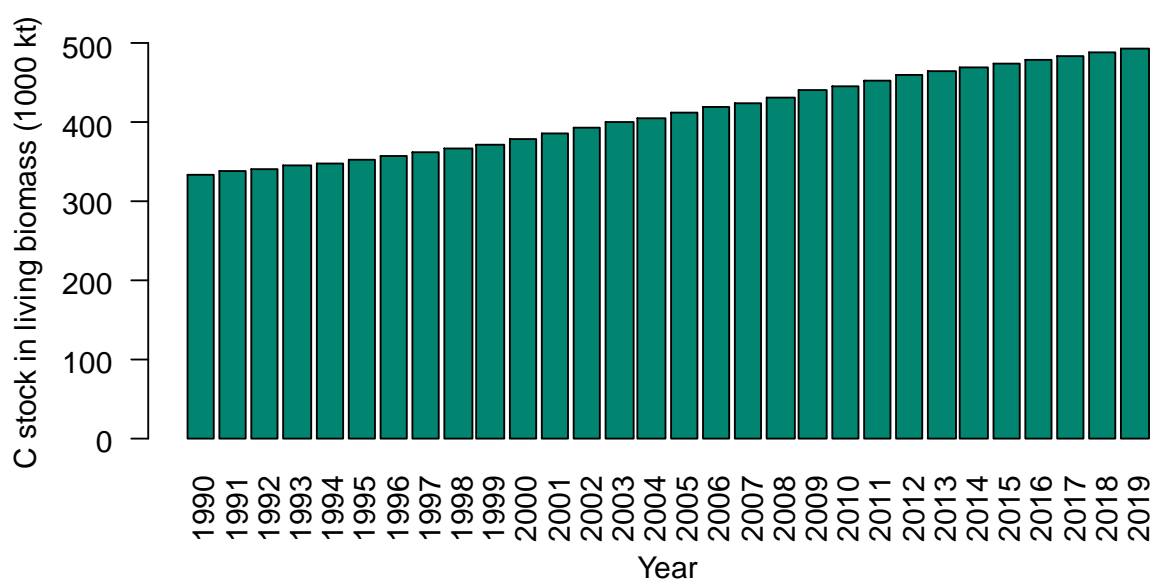


Figure 6.3 Development of the C stock in living biomass on forest land from 1990–2019. Source: Norwegian Institute of Bioeconomy Research.

The steady increase in C stock in living biomass is caused by several factors. One main factor is an active forest management policy over the last 60–70 years, which resulted in increased timber volume (and biomass). The combination of the policy to rebuild the country after World War II and the demand for timber, led to a large national effort to invest in forest tree planting in new areas, mainly on the west coast of the country, and replanting after harvest on existing forest land. This led to an increase in the area of productive forest (table 1.9). In the period 1955–1992, more than 60 million trees were planted annually with a peak of more than 100 million planted annually in the 1960s. These trees are now at their most productive age and contribute to the increase in living biomass and hence the C stock. At the same time, levels of annual fellings are much lower than the annual increment, causing an accumulation of tree biomass (Figure 6.4). The number of planted trees decreased from 1990 to 2003. However, since 2003 the number of planted trees have steadily increased from 19 million to 44 million trees in 2019 (Statistics Norway 2021). The lower number of planted trees compared to the post-war decades, together with a changed age structure of the forest, is among the causes of a decrease in the net removals since 2009. This results in a relative

decrease in biomass accumulation.

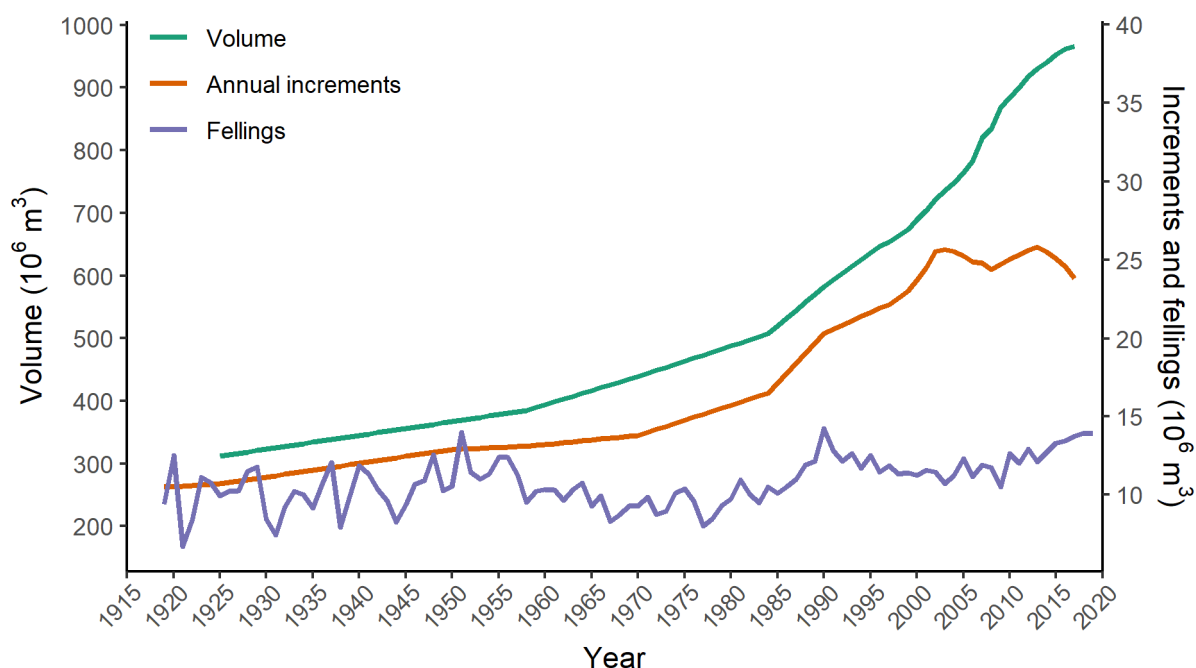


Figure 6.4 Forest fellings, annual increments, and volume (without bark) 1919–2019. Source: Norwegian Institute of Bioeconomy Research and Statistics Norway.

6.1.2 Activity data

The main data source used for the LULUCF sector is the National Forest Inventory (NFI) (Breidenbach et al. 2020). Data from the NFI is used to estimate the total areas of forest land, cropland, grasslands, wetlands, settlements, and other land, as well as the land-use transitions between these categories. Land area estimates for the inventory have been calculated according to an Approach 3, as described in chapter 3 of the IPCC 2006 Guidelines (IPCC 2006). The NFI data are also used to estimate changes in C stocks in living biomass and as input values for modeling changes in the C stock in dead organic matter (DOM) and mineral soil for forest land remaining forest land. DOM is the combined pool of litter and dead wood.

In the NFI, permanent sample plots are re-sampled in a 5-year cycle. Each year 1/5 of the plots are inventoried, distributed across the country. The same plots are inventoried again after five years, and all plots are assessed during a 5-year period. The current system with permanent plots was put in place between 1986 and 1993, and made fully operational for the cycle covering the years 1994 through 1998. Because the 5-year re-sampling of field plots was not fully implemented before 1994, the method used to calculate annual emissions and removals is not the same throughout the time-period, and the methods have been bridged. See section 6.3.1 for a detailed description of the method.

The annual changes in the living biomass C stock depend upon several factors, such as harvest levels and variable growing conditions due to temperature and precipitation. All these factors influence the reported annual changes of CO₂ removals from the atmosphere.

The annual fluctuation seen in CO₂ sequestered in dead organic matter and soil are influenced by annual variation in the C input data to the Yasso07 model and climatic conditions (Tuomi et al. 2009;

Tuomi et al. 2011a; Tuomi et al. 2011b). Forest soil and DOM carbon will undergo accumulation or losses depending on the balance between input (from vegetation) and output (decomposition, climate driven). Carbon input to the Yasso07 model is from standing biomass, dead organic matter from natural mortality, and harvest residues including stumps and roots from harvested trees. All these factors are influenced by the same natural and man-made factors as stated for living biomass and all cause annual changes.

The NFI data are complemented with auxiliary data for several other sink/source categories, e.g. horticulture, arable crop types, grassland management, synthetic N fertilization, drainage of forest soil, and forest fires. These data are acquired from Statistics Norway, the Norwegian Agricultural Authority, the Norwegian Food Safety Authority, the Norwegian Environment Agency, and The Directorate for Civil Protection and Emergency Planning. Detailed descriptions of these data are provided under their relevant emission categories.

6.1.2.1 Land-use changes 1990–2019

Forest land is the largest land-use category, covering nearly 38 % of the mainland area of Norway. Grassland has the second largest area covering as much as 35 % of the mainland, with the vast majority categorized as extensive grasslands. Net land-use changes in Norway from 1990 to 2019 have been very small. Overall the area of settlements has increased. Forest land, grasslands, and wetlands have shown a slight decline in area, while cropland and other land have remained more or less constant (Figure 6.5).

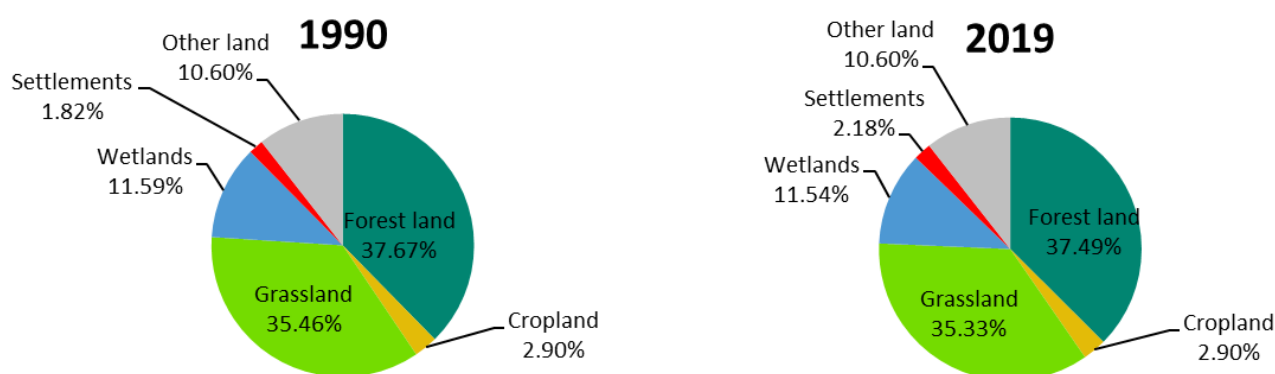


Figure 6.5 Area distribution of the IPCC land-use categories for 1990 and 2019. Source: Norwegian Institute of Bioeconomy Research

The small land-use changes relative to the total Norwegian land area are also illustrated by the land-use conversion matrix for the whole inventory period from 1990 to 2019 (Table 6.2) where approximately 1 % of the total land is in a "land-conversion" category and the rest is in a "remaining" category. The largest changes were in forest land and settlements; specifically conversions from forest to settlements (largest area) and conversions from cropland to settlements (largest relative area). With the exception of other land, there have been land-use conversions from all categories to forest land, to cropland, and to settlements. The net area of settlements increased, whereas the net area of forest land decreased. The classification of land-use change is almost directly transferable to the activities reported under the Kyoto Protocol, which is illustrated by the land-use matrix in Table

6.2. More details about the activities reported under the Kyoto Protocol, as well as the definition of human-induced land-use change, are given in chapter 11. Under the convention reporting we apply a 20-year transition period, which means that areas reside in conversion classes for 20 years before they are transferred to the remaining class.

Table 6.2 Land-use change matrix for the IPCC land-use categories from 1990 to 2019. The 20-year transition period is ignored in this table, in order to give a full picture of all conversions that happened in the period. This results in differences to the specific area estimates in the CRF. The column Total here are nonetheless the same as the sum of lands to and remaining in a category reported in the CRF.*

	Land-use (kha)							
Year		2019						
	Land-use	Forest land	Cropland	Grassland	Wetlands	Settlements	Other land	Total*
1990	Forest land	12019	25	30	3	114	0	12190
	Cropland	14	903	0	0	22	0	940
	Grassland	56	3	11406	2	14	0	11481
	Wetlands	13	4	1	3731	3	0	3752
	Settlements	25	3	2	0	555	0	584
	Other land	0	0	0	0	0	3431	3431
	Total*	12128	938	11439	3735	707	3431	32378

**Differences of totals and column or row sums are due to rounding.*

6.1.3 Uncertainties

Uncertainties of area estimates are based on standard sampling methodology. The areas of the largest land-use categories, other land remaining other land and forest land remaining forest land, can be estimated with a precision (2 standard errors) of < 2 % (Table 6.3). The largest change category is forest land converted to settlements. The uncertainty estimate for this area estimate is approximately 18 %. Due to the small number of NFI sample plots in several of the other land-use conversion categories, the relative size of the uncertainty estimates can be quite large. However, the absolute size of the uncertainty in those classes is nonetheless small.

The uncertainties of C stock change (CSC) estimates in living biomass in forest land, grasslands, wetlands, and other land, were estimated as described in section 6.3. Estimated uncertainties are based on the sampling error. As for area estimates, the relative uncertainty estimates for CSC were quite large for small land-use categories, whereas their absolute size was comparably small (Table 6.3). For living biomass on cropland converted to settlements and settlements converted to croplands, the uncertainty was based on Tier 1 defaults. Uncertainty estimates for CSC estimates for the dead organic matter (DOM) pool were based on expert judgement by considering the uncertainty in the living biomass estimates.

Table 6.3 Uncertainties of living biomass and dead organic matter (DOM) pools shown as total aggregated uncertainty (U_{total}) based on the uncertainties of the C stock change (CSC) per hectare and the area estimates. Area uncertainty is for combined mineral and organic soils. See Table 6.4 for area uncertainty of mineral soils which is used to obtain the total uncertainty of DOM. 2 SE means two times the standard error.

Code	Land-use class	Area ^a	CSC	U_{total}	CSC	U_{total}
		2 SE %	Living biomass (2 SE % or default uncertainty)		DOM (2 SE % or default uncertainty)	
4A1	Forest land remaining forest land ^b	2	21	21	16	16
4A2	Cropland to forest land	56	87	104	200	201
4A2	Grassland to forest land	50	200	201	200	201
4A2	Settlements to forest land	40	106	113	200	201
4A2	Wetlands to forest land	62	121	136	200	201
4B1	Cropland remaining cropland ^c	0	46	46	NA	NA
4B2	Forest land to cropland	43	112	120	200	201
4B2	Grassland to cropland	125	NO	NO	NA	NA
4B2	Settlements to cropland	141	75	160	NA	NA
4B2	Wetlands to cropland	97	NA	NA	NA	NA
4C1	Grassland remaining grassland	2	100	101	NA	NA
4C2	Forest land to grassland	35	200	201	200	201
4C2	Settlement to grassland	132	200	201	NA	NA
4C2	Wetlands to grassland	142	129	192	NA	NA
4D1	Wetlands remaining wetlands	5	28	29	NA	NA
4D2	Forest land to wetlands	117	169	201	200	201
4E2	Cropland to settlements	48	75	89	NA	NA
4E2	Forest land to settlements	18	56	59	200	201
4E2	Grassland to settlements	55	75	93	NA	NA
4E2	Wetlands to settlements	48	75	89	NA	NA

^a The area uncertainty is the same for living biomass and DOM. ^b Includes a safety margin for model errors of 1 percentage point. DOM is combined for litter, dead wood, and mineral soil and therefore the same as in Table 6.4. ^c Area uncertainty of 0 % is based on SSB data and pertains to orchards. Total area uncertainty for cropland remaining cropland is 7% based on NFI estimates.

Uncertainties for mineral soil CSC factors on land-use conversion categories were found through the combination of error propagation (combining uncertainties as given in the IPCC 2019 refinement) and expert judgement where necessary (Table 6.4). Uncertainties in the C loss from drained organic soils were calculated using the error ranges supplied in the IPCC 2013 Wetlands supplement (IPCC 2014b) for all drained organic soils on cropland, grassland, forest land, and land under peat extraction. The uncertainty of the emission factors were then combined with the uncertainty of the area estimates determined by the sampling error. For two smaller classes (managed wetlands – peat extraction and orchards on croplands), the uncertainty of the area estimates is based on expert judgement as their areas are not estimated by the NFI. The uncertainty in the soil type classification method, i.e. the inaccuracy of the soil maps, was ignored.

Table 6.4 Uncertainties of the mineral soil and drained organic soil pools shown as total aggregated uncertainty (U_{total}) based on the uncertainties of the C stock change (CSC) and the area estimates. 2 SE means two times the standard error.

Code	Land-use class	CSC	Area	U_{total}	CSC	Area	U_{total}
		Mineral soil (2 SE % or default uncertainty)			Drained organic soil (2 SE % or default uncertainty)		
4A1	Forest land remaining forest land ^a	16	2	16	40	50	64
4A2	Cropland to forest land	151	66	165	40	116	123
4A2	Grassland to forest land	200	52	201	NA	NA	NA
4A2	Settlements to forest land	200	40	201	40	200	201
4A2	Wetlands to forest land	200	116	201	40	72	80
4B1	Cropland remaining cropland	50	7	51	19	25	31
4B2	Forest land to cropland	151	49	159	19	116	118
4B2	Grassland to cropland	200	125	201	18	124	125
4B2	Settlements to cropland	200	141	201	NA	NA	NA
4B2	Wetlands to cropland	NA	NA	NA	19	97	99
4C1	Grassland remaining grassland	91	2	91	50	73	89
4C2	Forest land to grassland	200	35	201	NA	NA	NA
4C2	Wetlands to grassland	NA	NA	NA	50	200	201
4D1	Wetlands remaining wetlands ^b	NA	NA	NA	NA	NA	110
4D2	Forest land to wetlands	200	144	201	40	200	201
4E1	Settlement remaining settlement	NA	NA	NA	19	60	63
4E2	Cropland to settlements	200	50	201	NA	NA	NA
4E2	Forest land to settlements	200	19	201	19	66	69
4E2	Grassland to settlements	189	55	197	100	71	123
4E2	Wetlands to settlements	200	200	201	19	136	137

^a Uncertainty for mineral soil on forest remaining forest is combined for litter, dead wood, and mineral soil.

^b The sub-category peat extraction includes on-site and off-site emissions; specific uncertainties for areas and CSC are therefore not given.

For HWP, a default uncertainty of up to 50 % (2 SE) is applied for activity data based on the 2013 IPCC KP Supplement (2014a) (see section 6.10.2).

Default uncertainty estimates were also used for N₂O and CH₄ emissions from drained organic soils, for direct and indirect N₂O emissions and for biomass burning.

Table 6.5 Uncertainties of N₂O and CH₄ emissions for direct and indirect N₂O emissions and for drained organic soils shown as total uncertainty (U_{total}) based on the uncertainties of the emission factor (EF) and the activity data (AD). 2 SE means two times the standard error.

Code	Source	Land-use class	Gas	U_{total}	EF	AD
			Default uncertainty			
4(I)	Direct N ₂ O from inorganic N inputs	Forest land	N ₂ O	201	200	20
4(I)	Direct N ₂ O from organic N inputs	Settlements	N ₂ O	201	200	20
4(II)	Drained organic soils	Forest land	N ₂ O	65	41	50
4(II)	Drained organic soils	Wetlands - Peat extraction	N ₂ O	151	113	100
4(II)	Drained organic soils	Cropland	CH ₄	74	70	23
4(II)	Drained organic soils	Forest land	CH ₄	180	173	50
4(II)	Drained organic soils	Grassland	CH ₄	117	48	107
4(II)	Drained organic soils	Wetlands - Peat extraction	CH ₄	128	NA	NA
4(III)	Direct N ₂ O	N mineralization/ immobilization	N ₂ O	224	200	100
4(IV)	Indirect N ₂ O from managed soils	Atmospheric deposition	N ₂ O	450	400	200
4(IV)	Indirect N ₂ O from managed soils	Leaching and runoff	N ₂ O	300	233	167
4(V)	Biomass burning	Wildfires in forest	N ₂ O	75	70	28
4(V)	Biomass burning	Wildfires in forest	CH ₄	75	70	28

In the cases where the uncertainty of the activity data estimate was not derived from the NFI and the uncertainty of the CSC was based on expert judgment, the total uncertainty was derived by combining the two uncertainties. The specific methods and assumptions are described further for each of the sinks/sources under the sections of the individual land-use categories.

6.1.4 Key categories

A sink or source can be a key category either with respect to the level (size of the emission) or the trend (change in the size between 1990 and 2019). The key category analysis for the Norwegian inventory is performed by Statistics Norway. All of the reported sinks and sources were included in the analysis for the LULUCF sector. The CSC estimates for living biomass, dead organic matter (DOM), mineral soils and organic soils, were considered for each specific land-use conversion (e.g. forest land converted to cropland). The key category analysis was performed using an Approach 1 and Approach 2 for the whole greenhouse gas inventory.

From the analyses, 31 key categories were identified by a combination of Approach 1 and Approach 2 level and trend assessments (Table 6.6). Forest land remaining forest land (FF) is the most important category in the LULUCF sector. Living biomass in FF is identified as the largest key category; with litter, dead wood, mineral soil combined coming in 3rd place; and organic soils (drained organic soils) in 10th place. Forest land converted to settlement is the land-use change category which contributes to the largest area change over the period 1990 - 2019. It is also the second most important key category; with DOM coming in 2nd place; mineral soil coming in 6th place; living biomass coming in 12th place; and organic soil coming in 21st place. C stock change estimates for dead organic matter (DOM) on all existing land conversions from and to forest land, except for forest land to wetlands,

were identified as key categories. Living biomass for grassland remaining grassland, forest land to grassland and cropland, wetland to forest land and grassland converted to forest land were identified as key categories. Mineral soil pools on settlements converted to forest land, and cropland and grassland converted to settlements were found to be key categories. Grassland remaining grassland on mineral soil is also a key category. N_2O from N mineralization and immobilization was also found to be a key category. Drained organic soils from cropland remaining cropland, settlements remaining settlements, wetlands converted to cropland and settlement, and forest land converted to cropland were all identified as key categories. Only N_2O and CH_4 emissions from drained organic soil on forest land were identified as key categories. Harvested wood products was identified as a key category.

Living biomass for wetlands and grassland converted to forest land, DOM for wetlands converted to forest land, mineral soil for settlement converted to forest land, mineral soil for grassland converted to settlement, and organic soil wetlands to settlement all became key categories this year (6 key categories added). Mineral soil for forest land converted to grassland and cropland, mineral soil for grassland converted to forest land, on+off site peat extraction, and CH_4 from cropland drained organic soil were removed from the list of key categories this year (5 key categories removed).

Table 6.6 Approach 2 key category analysis results for the LULUCF sector showing level assessments for 1990 and 2019, and the trend assessment for 1990–2019. Key categories are indicated by bold values and the larger the value the more important is the key category.

Code	Sink/source category	Gas	Level assess 1990	Level assess 2019	Trend assess 1990–2019
4.A.1	Forest remaining forest - Living biomass	CO ₂	12.61	16.74	17.87
4.E.2.1	Forest to Settlement - DOM	CO ₂	10.30	9.00	4.55
4.A.1	Forest remaining forest - Litter + dead wood + Mineral soil	CO ₂	3.30	3.99	3.85
4.C.2.1	Forest to Grassland - DOM	CO ₂	0.48	2.80	5.34
4.B.2.1	Forest to Cropland - DOM	CO ₂	1.52	2.74	3.72
4.E.2.1	Forest to Settlement - Mineral soil	CO ₂	3.16	2.57	1.00
4.B.1.i	Cropland remaining cropland - Organic soil	CO ₂	2.44	2.31	1.47
4.A.2.2	Grassland to Forest - DOM	CO ₂	2.84	2.28	0.82
4.A.2.4	Settlement to Forest - DOM	CO ₂	1.80	2.23	2.22
4.A.1	Forest remaining forest, drained organic soils - Organic soil	CO ₂	2.08	1.82	0.94
4.C.1.i	Grassland remaining grassland - Living biomass	CO ₂	2.07	1.70	0.68
4.E.2.1	Forest to Settlement - Living biomass	CO ₂	1.62	1.46	0.81
4.C.2.1	Forest to Grassland - Living biomass	CO ₂	0.24	1.17	2.18
4.G.	Harvested wood Products - HWP	CO ₂	2.68	1.06	1.58
4.E.1.i	Settlements remaining settlements - Organic soil	CO ₂	0.16	1.05	2.03
4.A.2.1	Cropland to Forest - DOM	CO ₂	1.12	0.95	0.43
4.A.2.3	Wetland to Forest - DOM	CO ₂	1.21	0.84	0.08
4(II)Forest	Forest land - drained organic soils - Drained organic soil	N ₂ O	0.88	0.79	0.45
4.A.2.4	Settlement to Forest - Mineral soil	CO ₂	0.56	0.69	0.69
4.B.2.1	Forest to Cropland - Living biomass	CO ₂	0.40	0.68	0.89
4.E.2.1	Forest to Settlement - Organic soil	CO ₂	0.89	0.47	0.27
4(II)Forest	Forest land - drained organic soils - Drained organic soil	CH ₄	0.50	0.45	0.24
4.E.2.2	Cropland to Settlement - Mineral soil	CO ₂	0.44	0.43	0.29
4.B.2.3	Wetland to Cropland - Organic soil	CO ₂	0.66	0.38	0.13
4(III)	Direct N ₂ O from N mineralization/immobilization - Mineralization/imm	N ₂ O	0.02	0.38	0.79
4.E.2.3	Grassland to Settlement - Mineral soil	CO ₂	0.14	0.33	0.51
4.B.2.1	Forest to Cropland - Organic soil	CO ₂	0.48	0.32	0.01
4.E.2.4	Wetland to Settlement - Organic soil	CO ₂	0.02	0.30	0.61
4.C.1.i	Grassland remaining grassland - Mineral soil	CO ₂	0.12	0.15	0.51
4.A.2.3	Wetland to Forest - Living biomass	CO ₂	0.15	0.11	0.47
4.A.2.2	Grassland to Forest - Living biomass	CO ₂	0.33	0.07	0.61

6.1.5 Completeness

The following sources were not reported because they are not mandatory: C stock change in living biomass, DOM, and net C stock change in soils on flooded land remaining flooded land (CRF table 4.D.1.2) and CO₂, N₂O, and CH₄ emissions from rewetting of organic soils on forest land, cropland, grassland, and wetlands (CRF table 4(II)). Furthermore, the following sources were not reported because emissions are considered negligible: N₂O and CH₄ from controlled burning on forest land and

from wild fires on grasslands (CRF table 4(V)), and the area of organic soil and net C stock change in organic soils on land converted to peat extraction (CRF table 4.D.2.1). For sources that were not reported, the notation key NE is used in the CRF.

6.1.6 Quality assurance and quality control (QA/QC) for LULUCF

NIBIO implements the QA/QC plan described for the National Inventory System in Annex V. In addition, a LULUCF-specific plan for QA/QC was developed internally at NIBIO. The LULUCF-specific plan has two objectives: 1) to ensure that emission estimates and data contributing to the inventory are of high quality, and 2) to facilitate an assessment of the inventory in terms of quality and completeness. These objectives are in accordance with chapter 6 of the IPCC 2006 guidelines for quality assurance and quality control.

The QA/QC plan for the LULUCF sector is based on the general Tier 1 QC procedures and includes two check lists (one for the source-category compiler and one for the LULUCF inventory compiler), an annual timeframe of the outlined QC activities, and a target for when to elicit QA reviews. Specifically, the QC is performed on the following 12 points:

1. Documentation of assumptions and selection criteria
2. Transcription errors
3. Emission calculations
4. Labeling of parameter units, conversion factors, and unit transfers
5. Database integrity
6. Consistency within sectors and source categories
7. Transfer of estimated emissions between inventory staff
8. Uncertainty estimation and calculations
9. Review of internal documentation
10. Time-series consistency
11. Completeness
12. Comparison to previous estimates

Several QA projects have been undertaken for the LULUCF reporting. In general, QA is initiated if a new method or model is implemented. Below are some examples of previously elicited QA activities.

Two external quality-assurance actions were undertaken in 2012. First, elicitation by the Norwegian Institute for Forest and Landscape (now NIBIO) of a qualified researcher to evaluate and improve the methodologies applied for emission estimates from cropland and grassland. This work resulted in substantial method revisions for most source categories due to the lack of methods evaluation since their development documented by (Rypdal et al. 2005). Moreover, a detailed documentation and justification of the new methods are provided in the report *Emissions and methodologies for cropland and grassland used in the Norwegian national greenhouse gas inventory* (Borgen & Hysten 2013). The second external QA was a smaller task performed on the final emission estimates for mineral soil on grassland remaining grassland, which was elicited from an expert at Colorado State

University. This task provided a review of the emission calculations (the application of the new Tier 1 method) and of the method and activity data documentation. The methods were developed in accordance with the IPCC 2006 guidelines and implemented in the National GHG inventory in 2013.

Work was done to QA the Yasso07-model estimates for mineral soil on forest land in 2014 – 2015. In this project, modelled and measured soil C stocks were compared on two field sites over time. Results from these sites and the overall estimation methodology for the relevant pools on forest land were discussed at two seminars with three contracted external experts from Finland, Denmark, and Norway (Dalsgaard, L. et al. 2017). In addition, a comparison of Yasso07 (current methodology) and field estimates of soil C stocks was carried out (Dalsgaard, L et al. 2016).

With the implementation of the IPCC 2006 guidelines, an external QA was elicited on the HWP calculations. The QA was performed by an expert from the Swedish University of Agricultural Sciences before the NIR 2015 submission.

An external QA was performed on the updated Tier 1 methodology for the estimation of changes in soil organic carbon after land-use change on mineral soils (Bárcena et al. 2021) in 2020 – 2021 by a LULUCF expert from the Stockholm Environment Institute (Estonia). A soil expert at the Norwegian University of Life Sciences was involved in the development of the methodology. The methodology was implemented in NIR 2021.

We constantly work on improving internal structures at NIBIO for the work on the LULUCF reporting. One important aim of the changes is to improve the QC procedures and to ensure that methods and calculations are put through an internal QC before reporting. Logical tests are carried out through different stages in the R-scripts used for processing the estimates. Logical tests include checking that:

- the total area of Norway remains constant during the processing of area estimates;
- no negative plot areas occur during processing;
- land-use change (LUC) matrix initial area in year X is equal to the final area in year X-1;
- the smallest fraction of a plot's area is constant throughout the timeseries (excluding plot interpolation);
- the soil type of the plots do not change throughout the timeseries;
- the reference soil organic carbon value of a plot is constant throughout the timeseries;
- Wetlands waterbodies are mineral soils and mires are organic soils;
- extensive grasslands are mineral soil.

Additional QC include tracking plots with multiple land-use changes before the 20-year transition period is over, as special correction or script adaptations are needed to account for these plots.

The CRF tables went through internal QC by more than one person before the database was submitted to the national focal point. Furthermore, after the overall compilation of estimates from all sectors, there was an exchange of CRF tables from the focal point to NIBIO and an additional QC was performed. Improving the QA/QC procedures is an ongoing process that will be further improved in future submissions.

6.2 Land-use definitions and classification system

6.2.1 Land-use definitions

National Forest Inventory (NFI) data are used to estimate total area of forest land, cropland, grassland, wetlands, settlements, and other land, and the land-use transitions between these. The rationale of using the NFI as activity data for all land-use categories is that it covers the whole country by sample plots. In addition, the NFI is the most reliable data set available that can be used to determine transitions between different land-use categories during the whole reporting period in a consistent manner. The land-use categories are defined in accordance with the IPCC 2006 guidelines (IPCC 2003; IPCC 2006). They are described below, using the national terminology. In order for a unit to be classified as separate from an adjacent land-use category, it must have a minimum area and width of 0.1 ha and 4 m, respectively, which is consistent among all land-use categories in Norway. The NFI land cover and land-use categories and their transcription into IPCC land-use categories are illustrated in Table 6.7. All forest land, cropland, grassland and settlement, are managed lands. A very small part of wetlands is managed for peat extraction. The vast majority of wetlands and all of other land are unmanaged. Because managed and unmanaged lands are reported for the specific categories, total unmanaged lands are reported as IE.

National Inventory Report 2021 - Norway

Table 6.7 NFI land cover and land useage categories and their correspondence to the UNFCCC land-use categories.

Land usage Land cover	Forestry (no other use or restrictions)	City, urban area Settlements of different kinds	Cabin area (excl. cabins)	Recreation area	Military training field	Protected Area, Nature Reserve	Roads/Railroad Airport	Power line	Other
Productive forest (1)	Forest land	Settlements	Forest land	Forest land	Forest land	Forest land	Settlements	Settlements	Settlements
Non-productive forest (2)	Forest land	Settlements	Forest land	Forest land	Forest land	Forest land	Settlements	Settlements	Settlements
Other wooded land with crown cover 5-10% (3)	Grassland (extensive)	Settlements	Grassland (extensive)	Grassland (extensive)	Grassland (extensive)	Grassland (extensive)	Settlements	Settlements	Settlements
Open pastures,	Grassland (extensive)	Settlements	Grassland (extensive)	Grassland (extensive)	Grassland (extensive)	Grassland (extensive)	Settlements	Grassland (extensive)	Grassland (extensive)
Wooded mire, crown cover 5-10%	Wetlands	Settlements	Wetlands	Wetlands	Wetlands	Wetlands	Settlements	Settlements	Settlements
Coastal calluna heath	Grassland (extensive)	Settlements	Grassland (extensive)	Grassland (extensive)	Grassland (extensive)	Grassland (extensive)	Settlements	Grassland (extensive)	Settlements
Bare rocks & glaciers	Other land	Settlements	Other land	Other land	Other land	Other land	Settlements	Other land	Settlements
Mire without tree cover	Wetlands		Wetlands	Wetlands	Wetlands	Wetlands	Settlements	Wetlands	Wetlands
Lakes and rivers (not sea)		Wetlands		Wetlands	Wetlands	Wetlands	Wetlands		Wetlands
Closed pasture grazing land, not regularly cultivated						Grassland (intensive)			Grassland (intensive)
Arable land, regularly cultivated						Cropland			Cropland
Other areas (4)	Settlements	Settlements		Settlements	Settlements	Settlements	Settlements	Settlements	Settlements

1) Productive forested area is defined as forest with crown cover that exceeds 10 % and that hosts a potential yield of stem-wood including bark of $> 1 \text{ m}^3 \text{ ha}^{-1} \text{ yr}^{-1}$.

2) Non-productive forested area is defined as forest with crown cover that exceeds 10 % and that hosts a potential yield of stem-wood including bark of $< 1 \text{ m}^3 \text{ ha}^{-1} \text{ yr}^{-1}$.

3) Other wooded land is defined as land with sparse tree cover with crown cover between 5 and 10 % and hosts trees that have the potential to reach a height of 5 m, or with a combined cover of shrubs, bushes, and trees above 10 %. It is classified as other wooded land when found on mineral soil (organic layer $< 40 \text{ cm}$ deep) and as wooded mire if found on organic soil (organic layer $> 40 \text{ cm}$ deep).

4) Gravel pits, mines, gardens, halting places, skiing slopes, forest roads, etc.

Forest land (4A) is defined in the National Forest Inventory (NFI). The values used in the NFI are in accordance with the range of parameters in the definition from the Global Forest Resources Assessment (FRA) 2005. Forest land is land with tree crown cover $> 10 \%$. The trees have to be able to reach a minimum height of 5 m at maturity in situ. Minimum area and width for forest land considered in the Norwegian inventory is 0.1 ha and 4 m. Forest roads are considered as settlements.

The minimum area and width is consistent among all land-use categories in Norway. Young natural stands and all plantations established for forestry purposes, as well as forest land, which is temporarily unstocked as a result of e.g. harvest or natural disturbance, are included under forest land. All forest in Norway is managed either for wood harvesting, protection and protective purposes, recreation, and/or to a greater or lesser extent, hunting and berry picking. On more marginal and less productive forest land the various management practices may be less intense, but still be present. Hence, all forest in Norway is considered managed.

Cropland (4B) is defined as lands that are annually cropped and regularly cultivated and plowed. Both annual and perennial crops are grown. It also encompasses grass leys that are in rotations with annual crops, which may include temporarily grazed fields that are regularly cultivated. This category includes arable land that was previously annually cropped and regularly plowed, but has since been abandoned. These areas remain in the cropland category until they have a regrowth of trees that make them unsuitable for plowing. All cropland is considered managed.

Grassland (4C) is defined in two sub-categories:

(1) Intensive grasslands, which are areas utilized for grazing on an annual basis. More than 50 % of the area is covered with grass and it may be partly covered with trees, bushes, stumps, rocks etc. The grass may be mechanically harvested but the soil cannot be plowed. An area will be classified as intensive grassland even though it meets the forest definition, if grazing land-use is considered more important than forestry.

(2) Extensive grasslands, which are areas with significant C stock that do not fall into any of the other five land-use categories, for example, heath lands, other wooded land (i.e. land with sparse tree cover on mineral soil), and open areas. The majority of these areas are outfield grazing areas and are grazed to some extent.

All grassland is considered managed.

Wetlands (4D) are defined as lakes, rivers, mires, and other areas regularly covered or saturated by water for at least part of the year. Mires may be stocked by trees but with a tree coverage that does not meet the forest definition. Most wetlands are assumed to be unmanaged. Wetlands used for peat extraction and flooded lands caused by human constructed dams are considered managed.

Settlements (4E) include all types of built-up land: houses, gardens, villages, towns, cities, parks, golf courses, sport recreation areas, power lines within forests, areas close to cabins (< 5m), industrial areas, gravel pits and mines. All settlements are considered managed.

Other land (4F) is defined in the NFI as waste land areas, such as areas with bare soil, rocks, and ice that do not fall into any of the other five land-use categories and where there are no significant C pools.

Table 6.8 Management status of different land-use categories. An area is only classified as belonging to one land-use category. The predominant national land cover and land use determines the assigned category.

Land-use category	Management status
Forest land	Managed
Cropland	Managed
Grassland	Managed
Wetlands	Unmanaged and managed (small area)
Settlements	Managed
Other land	Unmanaged

6.2.2 Consistency in areas and reporting categories

6.2.2.1 Area consistency

Up until the 2010 submission, the area of the different land-use categories were based on sample plots below the coniferous limit. In order to determine the land use at higher elevations and in Finnmark county, the NFI included the first complete set of sample plots for these areas in the period 2005 – 2010. This allows for assessment of the extent of forest area, other wooded land, and other land uses in these areas. The plots are incorporated in the ordinary management plan for the NFI. On plots without previous measurements, land use and biomass development was estimated back to 1990 (backcasting) using data from the NFI (Anton-Fernandez & Astrup 2012), maps and aerial photographs for settlements, grassland, and cropland. This was done to improve the area estimates from 1990 for all new plots included in the system.

The definitions of land cover and land-use categories have been consistent for most categories since the permanent plots were established in the period 1986 – 1993. There have, however, been some changes in definitions throughout this period that have affected the land-use change matrix. The most important change relates to the forest definition. In 2005, the NFI forest definition was adjusted to the (IPCC 2003) definition for forest land, replacing a similar but not identical definition. The change of the forest definition did not result in an inconsistency, however, because the new forest definition was also applied to NFI data acquired before 2005. Also the category grassland had not been defined in the land-use classification in the first cycle of the NFI with permanent sample plots (6th NFI, 1986 – 1993). The land-use classes assessed in the 7th NFI (1994 – 1998) have been utilized for the corresponding plots in the 6th NFI. The Norwegian Mapping Authority provided the value for the total land area of Norway.

6.2.2.2 Land subject to multiple land-use change

At three plots multiple land-use change transitions were observed over a 20-year period:

- Plot 1: Partial plot representing an area of 0.63 kha; transitions from cropland remaining cropland (1989 – 2008) to cropland converted to forest land (2005 – 2018) to forest land converted to settlements (2015 – 2019).
- Plot 2: Full plot representing an area of 0.90 kha; transitions from forest land remaining forest land (1989 – 1997) to forest land converted to settlements (1990 – 2012) to settlement converted to forest land (2009 – 2019).

- Plot 3: Full plot representing an area of 0.90 kha; transitions from forest land remaining forest land (1989 – 2000) to forest land converted to grassland (1997 – 2010) to grassland converted to forest land (2007 – 2019).

Time-series overlap is observed as plot interpolation provides incremental area transitions from one land-use class to another. Plots undergoing multiple transitions create issues with the application of the 20-year transition rule and constructing the land-use change matrix (Table 6.2). Special corrections are applied to ensure correct area transition designations.

6.2.3 Sink/source categories

Changes in C stocks are reported for the five main pools under the UNFCCC: living biomass (gains and losses), litter, dead wood, mineral soils, and organic soils. For all land-use classes except for forest land, litter and dead wood are summarized and reported as a part of the dead organic matter pool. The pools are defined as follows:

Living biomass: For all land-use categories except cropland, living biomass is defined as the biomass of living trees with a breast height diameter > 50 mm. Table 6.9 describes in detail, on which land-use categories living biomass is measured in the NFI. The tree biomass is the sum of the biomass estimates of the tree fractions stem wood, stem bark, living branches, dead branches, needles or leaves as well as stump and roots down to a root diameter of 2 mm (see section 6.4.1). On cropland remaining cropland, C stock changes in living biomass are calculated on areas with fruit trees. In addition, other non-woody forms of living biomass exist, such as grass biomass for grasslands and annual crop biomass.

Table 6.9 Measurements of tree parameters in the NFI given Norwegian land cover and land-use classes. Green cells indicate measurement of trees (a = measurements since 2007, and b = measurements since 2010). Grey cells indicate that trees are not measured on that land-use class. Not all land use and land cover combinations exist (see Table 6.7).

Land cover	Land use								
	Forestry (no other use or restrictions)	City urban area Settlements of different kinds	Cabin area	Recreation area	Military training field	Protected Area, Nature Reserve	Roads, Railroad, Airport	Power line	Other
Productive forest land (1)								b	
Non-productive forest land (2)								b	
Open pastures, other wooded land, crown cover 5-10% (3)								b	
Wooded mire, crown cover 5- 10%								b	
Coastal calluna heath								b	
Bare rocks and soil								B	
Mire without tree cover									
Lakes and rivers (not sea)									
Grazing land, not regularly cultivated	a	a	a	a	a	a	a	a	a
Arable land, regularly cultivated									
Other areas, gravel pits, mines, gardens, halting places, skiing slopes, forest roads etc.									

Litter: For forest land remaining forest land, the changes (model generated) in the dead organic matter pool are the changes resulting from the input and decomposition of all dead organic material (woody and non-woody, aboveground and belowground; C input) regardless of size and stage of decomposition. Only the most recalcitrant material (humus) originating from root decomposition is allocated to the soil pool. The changes in the litter and the dead wood pools, respectively, are allocated according to the origin of the model C input (aboveground or belowground elements), the chemical quality and the size of the C input elements – see details in section 6.4.1. For land converted to or from forest land, the litter pool entails the default carbon stocks, as presented in the IPCC 2019 Refinement for the ecological zones and forest types which are most representative for the conditions found in Norway, as determined by expert judgment. Fine woody litter (diameter < 7 cm) is included as a part of the litter pool by using external data, as such data is not available for Norway. Changes in the litter pool are computed (instant oxidation or accumulation over a specific length of time) according to the IPCC 2006 guidelines.

Dead wood: For forest land remaining forest land the estimates for carbon stock changes in the dead wood pool are modeled (see above for *litter*). For land converted to or from forest land, the dead wood pool entails the default carbon stocks as presented in the IPCC 2019 Refinement for the ecological zones and forest types relevant for Norway. Changes in the dead wood pool are computed (instant oxidation or accumulation over a specific length of time) according to the IPCC 2006 guidelines.

Mineral and organic soils: Because soil mapping was historically covered by three different entities, the separation of organic and mineral soils differs somewhat between forest land, cropland, and grassland. On forest land, wetland and other wooded land, organic soils mapping was performed by the NFI and was defined as having an organic layer deeper than 40 cm with no requirement on minimum C content. On cropland and intensive grasslands, organic soils were partially mapped by a national soil survey (The Norwegian agricultural soil classification database) and were defined as organic when classified as Histosols according to WRB. So far, only 54 % of all croplands and 11% of all intensive grasslands are covered by the soil survey. The remaining non-covered area for cropland (46 %) and intensive grasslands (89 %) classification were derived from the national land resource map AR5³³ based on old economic maps where organic soils were defined by a topsoil organic layer deeper than 20 cm (cropped land) or 30 cm with no requirement on minimum carbon content. Mineral soil types are areas not considered as either organic soils or barren lands (see above under “other lands”). For forest land remaining forest land, the estimates for carbon stock changes in the soil pool (mineral soil) are modeled (see above for *litter*). For land converted to or from forest land, the soil pool (mineral soil) entails the default carbon stocks as presented in the IPCC 2019 Refinement for the IPCC stratification zones relevant for Norway with changes computed according to the IPCC 2006 guidelines.

As strict correspondence with the official organic soil definition of the World Reference Base (WRB) would be impossible (Table 6.10), the general term “organic soil” used consistently throughout this report refers to the three definitions mentioned above.

³³http://kilden.skogoglandskap.no/?topic=arealinformasjon&layers=ar5_bonitet&X=7260874.41&Y=125323.37&zoom=0&lang=nb&bgLayer=graatone_cache&layers_opacity=0.75

Table 6.10 Organic soil definition for the three entities that participated to the carbon mapping in Norway compared with WRB definition.

Entities	Land use covered	Topsoil organic horizon	
		Thickness	C content %
NFI	Forest	≥ 40cm	-
National soil survey	54 % cropland 11 % intensive grassland	≥ 40 cm	≥ 10 %
AR5	46 % cropland 89 % intensive grassland	≥ 20 cm	-
WRB (Histosol)	All	≥ 10cm	Rare saturation: >20 % in top 20 cm*
			Frequent saturation, clay = 0 %: ≥12 % in top 20 cm*
			Frequent saturation, clay > 60 %: ≥18 % in top 20 cm *

*The top 20 cm may partially include mineral horizon if the organic layer thickness < 20 cm.

6.3 Land area representation and the National Forest Inventory

The area representation applied in the LULUCF reporting is based on the Norwegian National Forest Inventory (NFI; see section 6.3.1 below). Land accounting is based on an Approach 3 according to IPCC 2006 guidelines. Under the convention reporting we apply a 20-year transition period. Hence, land stays in a conversion class for 20 years (transition period) before it is transferred to a remaining class.

6.3.1 Current NFI design

The NFI can be characterized as a single-phase, permanent, systematic, and stratified survey (Breidenbach et al. 2020). An interpenetrating panel design is used, where 1/5th of the sample plots that are evenly distributed across the country (the so-called “panel”) using a Latin square design are measured each year. The Norwegian Institute of Bioeconomy Research is responsible for operating the NFI. Inventory work was started in 1919 with regular inventory cycles. The 12th inventory cycle started in 2020 and will be completed in 2024.

The NFI divides Norway into four strata: lowlands (below the coniferous limit) except Finnmark county, mountain areas (above the coniferous limit) except Finnmark, lowlands in Finnmark, and mountain areas in Finnmark. The lowland strata contain the most productive forests, while the forests in the other strata consist mainly of low productive birch forests. The arctic island groups Svalbard and Jan Mayen are not considered in the NFI.

NFI sample plots are placed on the intersections of grid lines to ensure a systematic distribution of the plots (Figure 6.6). The distance between neighboring plots is different between the different strata. A 3x3 km (Easting x Northing) grid is used in the lowlands including Finnmark county, a 3x9 km grid is used in the mountains not located in Finnmark and a 9x9 km grid is used in the mountainous area of Finnmark county (Figure 6.6).

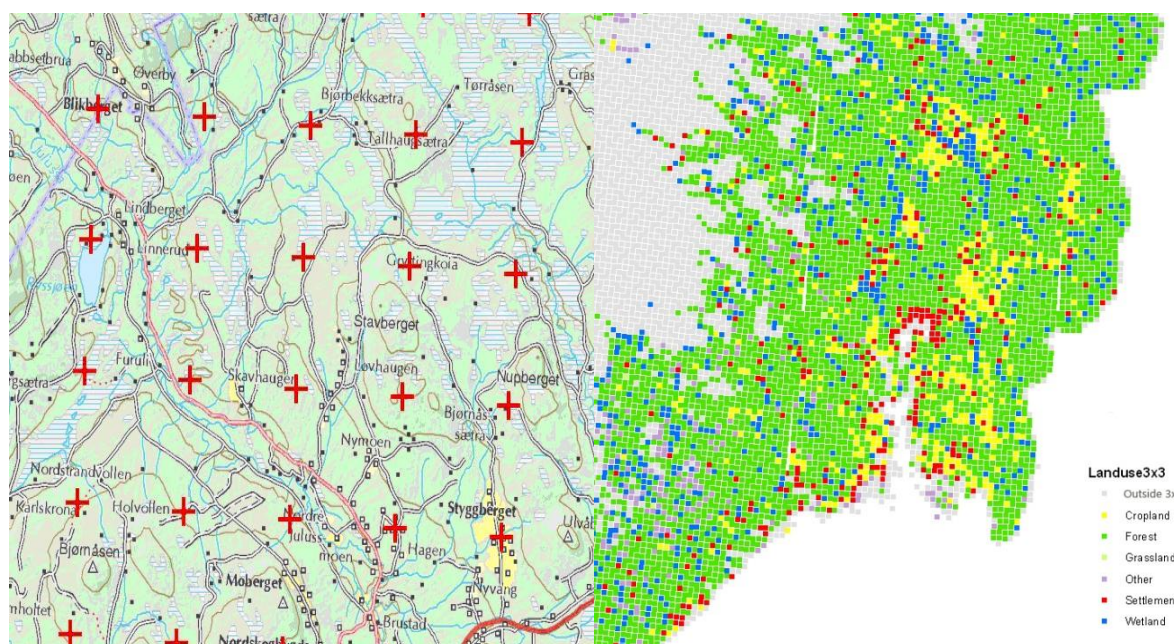


Figure 6.6 The sample plots are covering all land-use categories. In the example map to the left, plots are placed in the systematic 3x3 km grid. On the right-hand side, we see the distribution of land use-categories in the south eastern part of Norway below the coniferous tree line (only 3x3 grid).

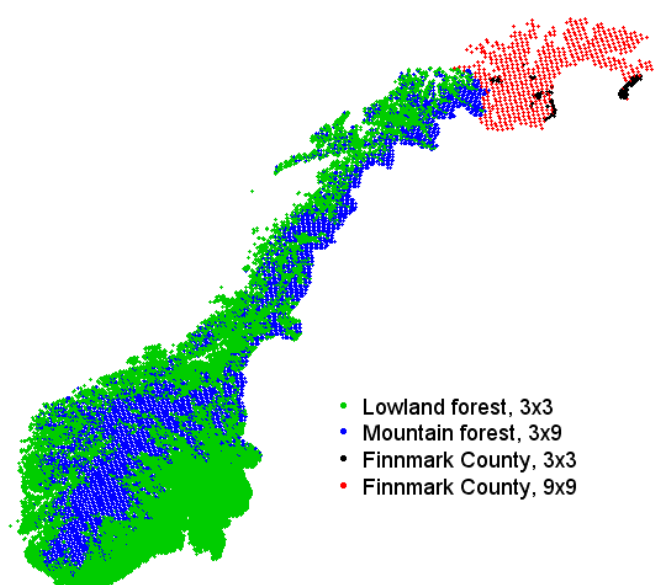


Figure 6.7 Spatial distribution (approximate locations) of the NFI sample plots in the four strata. The sample plots in Finnmark county located on the 3x3 km grid are covering lowlands, while the sample plots on the 9x9 km grid cover mountainous areas.

As can be seen from the estimate of all land-use categories for the year 2010, more than 94 % of the living biomass stock is allocated in the lowland forests outside Finnmark (Table 6.11). The mountain forest outside Finnmark, the mountain forest in Finnmark county, and the lowlands in Finnmark account for 3.7 %, 1.6 %, and 0.4 % of the carbon in living biomass, respectively.

Table 6.11 Area and estimates of C stocks in living biomass in 2010 (the reference year is based on observations from 2008 – 2012) by stratum and associated uncertainties (SE = standard error).

Stratum	Area (kha)	C stock (kt)	2 SE (%) C stock	Percent (%) of total C stock
Lowlands outside Finnmark	14 989	423 533	2.9	94.3
Mountain forest outside Finnmark	12 528	16 738	12.3	3.7
Lowlands in Finnmark	135	1 773	21.4	0.4
Mountain forest in Finnmark	4 727	7 164	24.9	1.6
All	32 378	449 208	2.9	100.0

A plot that has measured trees in the current inventory is always revisited in the next inventory. Plots that were not visited in the field in the most recent inventory are monitored using aerial images, which are acquired approximately every five years for the entire country. From the aerial images, the plot is assessed for land-use changes and the occurrence of trees. If it is not possible to determine the land-use category with certainty or if there is an indication that the sample plot may be tree covered, the sample plot is visited in the field. Exceptions are cropland and settlements, which are not visited in the field in order to measure tree parameters.

Among other attributes, the positions, diameter at breast height (DBH, diameter measured at 1.3 m above ground) and tree species of all trees with DBH >50 mm are recorded on circular sample plots with a radius of 8.92 m (250 m²). On plots with 10 trees or less, all tree heights are measured using hypsometers. On plots with more than 10 trees, heights are measured on a relascope-selected subsample with a target sample size of 10 trees per plot (NFLI 2008). The heights of the unmeasured trees are estimated using tariffs (models) calibrated at the plot-level with data from measured trees (Breidenbach et al. 2014).

The area of a stratum A_h area is estimated by multiplying the proportion of points on the 3x3 km grid that belong to the stratum h with Norway's land area. The representation factor, also known as the design weight or the inverse of the sampling probability, determines how much area of Norway one sample plot represents. The representation factor of a sample plot is given by A_h/n_h , where n_h is the number of sample plots on the grid that is specific to the stratum.

If a sample plot covers two land-use classes, the sample plot, and consequently also the representation factor, are divided between the plot parts according to the proportion of the land-use classes covering the plots. A land-use class must cover at least 20 % of the sample plot in order to be considered. Land-use class cover is recorded in 10 % steps on divided sample plots.

6.3.2 Land stratification to climate

The land area is stratified into IPCC climate regions using nationally available climate data (see below). Norway implements climate-region-dependent Tier 1 methodologies, which are applied spatially-explicit.

Each of these methodologies are applied spatially explicitly (Approach 3), where each NFI plot is designated to a climate region. The IPCC 2006 guidelines, (IPCC 2006, Vol 4 Ch.3, figure 3A.5.2), provides climate classification schemes for determining the climate region based on criteria for mean annual temperature (MAT), mean monthly temperature (MMT), mean annual precipitation (MAP), potential evapotranspiration (PET), and elevation. Applying these criteria to the 30-year mean (1989 – 2018) of the annual values, provides Norway with the six climate regions presented in Table 6.12.

Table 6.12 Area representation of Norway's IPCC climate regions based on NFI plots.

IPCC climate region	Area representation	
	(kha)	(%)
Boreal Dry	862	2.66
Boreal Moist	4805	14.84
Cool Temperate Dry	273	0.84
Cool Temperate Moist	22432	69.28
Polar Dry	5	0.02
Polar Moist	4001	12.36
Total	32378	100.00

The IPCC climate regions for NFI plots with forest land, can be further stratified into ecological zones. The ecological zone classification scheme provided by the Forest Resources Assessment (FAO), uses the same variables used to define IPCC climate regions, but has slightly different and additional criteria. The ecological zones combined with the IPCC climate regions, along with additional information on dominant tree stand type, are used to derive IPCC default carbon stock estimates for litter and dead wood for land-use changes to and from forest land described in section 6.4.2 (Bárcena et al. 2021).

The source of the meteorological datasets used to produce the climate data for NFI plots is known as SeNorge. SeNorge is a collaboration between The Norwegian Water Resources and Energy Directorate (NVE), The Norwegian Meteorological Institute, and The Norwegian Mapping Authority, which provide climate, meteorological, and hydrological data, respectively, for Norway³⁴.

³⁴ The SeNorge data is available to the general public through the web portal senorge.no. Full access to all the dataset products (intended for research) are available partially through ftp thread servers (temperature and precipitation) or through contact with NVE (hydrological data). The datasets consist of daily values on a 1 x 1 km UTM zone 33 projection grid over Norway.

Daily mean (TG) and daily total precipitation (RR) can be found as part of the SeNorge_2018 dataset (Lussana et al. 2019). The daily time series, for the current published dataset is from 01/01/1957 to 31/12/2019, with the latest year being updated periodically. These datasets are aggregated to the required monthly and annual values. Furthermore, the temperature from the 1 x 1 km grid cell is adjusted (downscaled) for the elevation acquired from a high-resolution 10 x 10 m digital terrain model (DTM, provided by The Norwegian Mapping Authority), with a lapse rate of -0.65°C per 100 meters of altitude (Tveito & Førlund 1999).

Daily evapotranspiration on a 1 x 1 km grid was provided by NVE. The evapotranspiration is modelled using the gridded water balance model (GWB) and a spatially distributed version of the hydrological model HBV. As the name suggests, the model accounts for water balance within a catchment, by calibrating parameters used in the transfer rate of hydrological processes (Engeland et al. 2004). The daily temperature and precipitation from SeNorge1.1 are used as input data for the model.

The daily evapotranspiration calculated by the GWB model is considered here to be the actual evapotranspiration (AET), given that it accounts for the availability of soil moisture, unlike potential evapotranspiration (PET), which represents the maximum possible evapotranspiration when there is no limit to the availability of water. PET is not available from the SeNorge datasets. It was therefore calculated using the Thornthwaite method; an empirical model in which mean monthly temperature and mean monthly daylight (hours) are used as input (Thornthwaite 1948). Daylight hours are calculated using a solar calculator function from the R-package StreamMetabolism (Sefick 2016) based on the NOAA Solar Calculator (National Oceanic and Atmospheric Administration 2020). The PET estimates were replaced by AET estimates for the instances where AET exceeded PET.

6.3.3 Land stratification to soil classes

In order to identify the overall soil type (mineral or organic) for all land-use classes, additional sources to the NFI data are necessary for all sample plots without tree cover. One additional data source is The Norwegian agricultural soil classification database, which contains soil survey data from the ongoing field survey and which currently holds information on 54 % of croplands and 11 % of intensive grasslands. Another additional data source holding information of overall soil type for the rest of the land area, was derived from the national land resource map AR5³⁵. From these two datasets a “baseline 1990 map” was created in which the land area is classified to mineral or organic soil, which cover cropland, grassland, and settlement. The overall soil type information on forest land and wetlands was derived from NFI registrations. The combinations (overlay with NFI plot positions) of data sources enabled geo-referencing of the areas of organic soils for each land-use class and tracking of land-use changes on mineral or organic soils. The map was updated in 2020. See also section 1.2.3.

For NFI plots on mineral soil, soil categorization is further detailed by soil class. Soil class is determined from digital versions of two legacy soil maps from Rasmussen et al. (1991) and Låg (1983), respectively, and updated with modern data from The Norwegian agricultural soil classification where possible (Bárcena et al. 2021).

The mineral soil classes are used in combination with the IPCC climate regions to derive soil organic carbon reference values from both the 2006 IPCC guidelines and the IPCC 2019 Refinement, as described in the Tier 1 methodology for the estimation of changes in soil organic carbon after land-use change on mineral soil (Bárcena et al. 2021).

Figure 6.8 displays the land uses and the stratification of Norway by overall soil type, IPCC climate region, and FAO ecological zones.

³⁵http://kilden.skogoglandskap.no/?topic=arealinformasjon&layers=ar5_bonitet&X=7260874.41&Y=125323.37&zoom=0&lang=nb&bgLayer=graatone_cache&layers_opacity=0.75

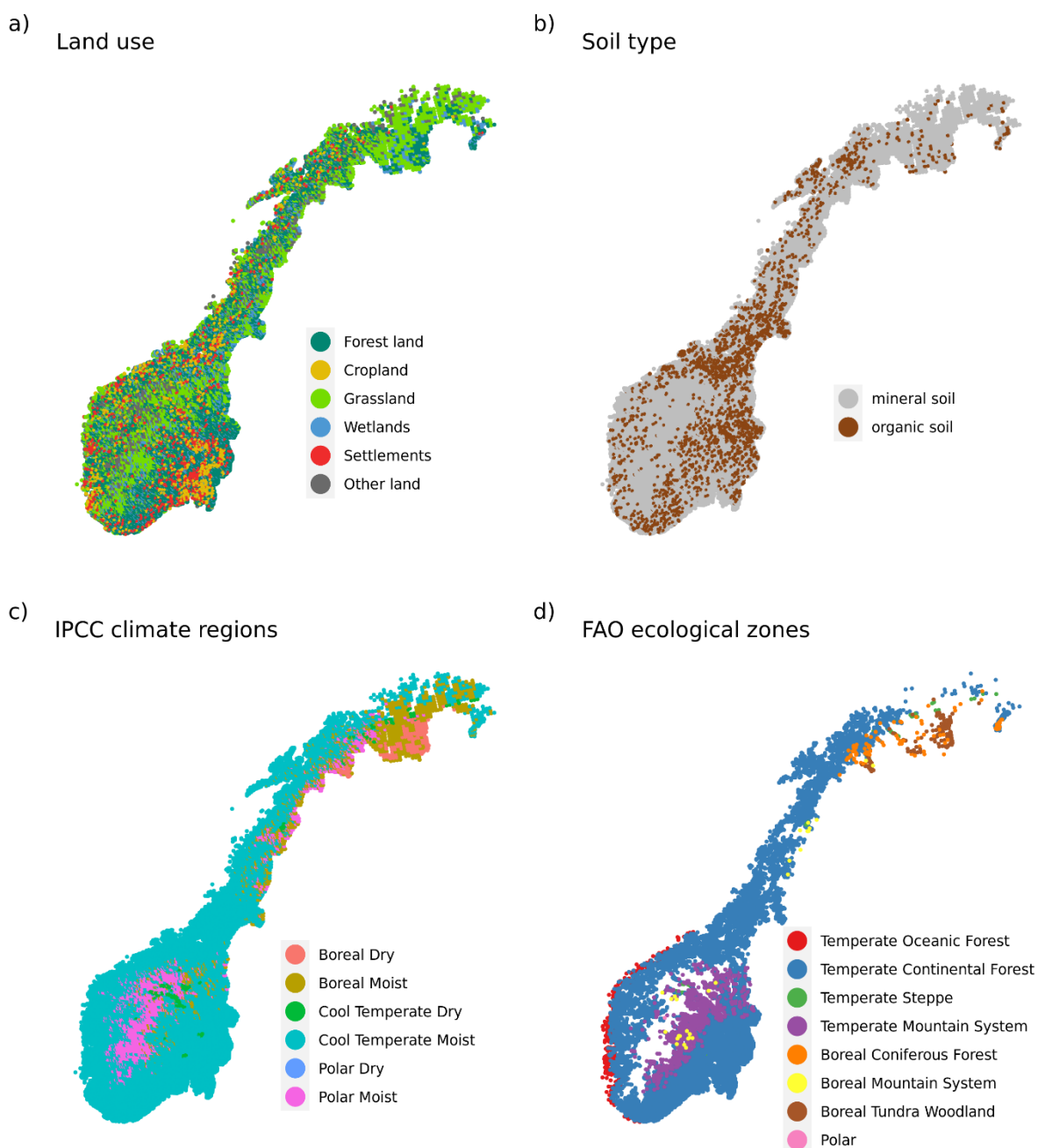


Figure 6.8 Map overview of NFI plot stratification: a) Land use categories as of 2005 to 2019; b) soil types; c) IPCC climate regions; d) FAO ecological zones for forest lands. The visual representation of each plot on the maps are altered to ensure visibility of all categories, as the plotting order affects the visibility.

6.3.4 Changes in the NFI design

The NFI consisted of temporary sample plots before 1986. Between 1986 and 1993, all lowland sample plots outside Finnmark were permanently marked. All sample plots located within one to three neighboring counties were measured within one year. Annual estimates representative for the whole country were therefore complicated in those years. The current system with interpenetrating panels was made fully operational in the cycle covering the years 1994 through 1998.

Today, all sample plots are circular with a size of 250 m². However, in the inventory period between 1986 and 1993, concentric sample plots were used in some counties. All trees with a DBH \geq 50 mm were measured on a circular sample plot with an area of 100 m². Trees with a DBH larger than 19.9 cm were measured on a larger sample plot. The area of the large sample plots was 200 m² in Østfold, Akershus, Oslo, and Nord-Trøndelag counties, whereas the area was 250 m² in all other counties. The sample weights of the trees on these plots were modified to bridge the methodological change in the subsequent inventory period where all sample plots had a size of 250 m².

The sample plots in the mountain stratum outside Finnmark were established between 2005 and 2009. The first re-measurements of these plots were consequently started in 2010. The sample plots in the two Finnmark strata were established between 2005 and 2011 with the first re-measurements starting in 2012. This made special methods for estimating changes on the plot-level necessary, as described in section 6.2.2. Almost 95 % of the C stock in living biomass is, however, found in the lowland stratum outside Finnmark. The land use classes observed on the plots in Finnmark and the mountain plots established between 2005 – 2009 (2005 – 2011 for Finnmark) were backcasted to 1990. Plots were assigned to one of the two Finnmark strata in the inventory cycle by assessing their location on the 3x3 km grid. In a number of western and northern Norwegian municipalities outside Finnmark, a height threshold separating lowland and mountain areas was set by local forest authorities. In the other parts of Norway, the stratum decision was made using auxiliary information and in the field. The strata classification can therefore be described as a two-phase procedure.

Prior to 2005, the tree heights of three trees per species were measured on each sample plot. Since 2005, 10 trees per plot are measured as described above.

Until 1994 no differentiation between grasslands and croplands was made; both were considered agricultural land. Since 1994, this difference is made and the areas of croplands and grasslands were backcasted.

In the first years of establishing the mountain plots, there were no aerial photos available. Maps (N50) were used to determine which plots could be forested. Those were visited in the field, while the rest of the plots were given a land use class derived from an overlay of the maps (plot center). A plot with a center in a land use class was assumed to be that land use class on its full area (circle of 250 m²). If the plot center was in water, the sample plot was not visited, even if it was close to forest. Between 2011 and 2015, all plots were checked against aerial images. Land use changes occurred to and from all land use classes. Most commonly, however, parts of the plots in water were then considered other land or wetland (mire), but in some cases forest or other land use classes. The changed land use class and possible measurements of trees were backcasted to 1990 in those cases.

Until 2005, trees were not measured on land use classes other than forest. Sample plots were only split if one of the parts was forest. In other cases the plots were categorized as fully covering the land use class of the center coordinate. After that tree measurements have been included also on other land use classes than forest. From 2005 part of the land use categories extensive grassland and wetlands with 5 – 10 % crown cover (areas defined as Other wooded land and Wooded mire, cf. table 6.7) was included in the area with tree measurement. From 2007 trees have been measured on all land-use categories except cropland and settlements, and since 2010 also trees below power lines (part of the settlements category) are measured. This resulted in splitting a number of sample plots between other land use classes than forest, which resulted in area changes of those land use classes.

The changed land use class and possible measurements of trees were backcasted to 1990 in those cases.

The forest definition was changed to be in accordance with the FAO definition in 2005 to include crown cover. Up until 2005, the forest definition was based on the potential productivity of the land, which had to be greater than or equal to $0.1 \text{ m}^3 \text{ ha}^{-1} \text{ year}^{-1}$ to be considered forest. Since 2005, the crown cover on a 0.1 ha area centered on the plot has to be greater than 10 % to be forest land. After harvests, areas may be temporarily unstocked but will remain forest in the NFI classification system unless the land use changes later. For young productive forest, the stem number is also considered. All plots meeting the new definition of forest that were visited for the first time in the NFI period 2005 – 2009 (2005 – 2011 for Finnmark) were backcasted. All plots (not only new plots) meeting the new definition of forest were also considered forest in 1990. Plots with human-induced afforestation were exceptions. Exceptions were also made in productive forest if the plot had been assessed as “non forest” in a previous cycle and the tree ages clearly allowed determining a year of change from another land-use class to forest.

6.3.5 Inter- and extrapolation for area and living biomass estimates

The NFI consists of five panels each of which consists of approximately 1/5th of all 22 008 sample plots. Panel #1 was installed³⁶ in 1994 and the other panels in the following years, such that panel #5 was installed in 1998 (Figure 6.9). After the panels were installed, all plots were re-measured every 5 years. However, all sample plots were visited for the first time and permanently marked between 1986 and 1993. In this period before the panels were installed, the measurement intervals for the sample plots within a panel varied. For example, for panel #1 in 1994, the sample plots were previously measured between one and eight years before.

All estimates are based on linear interpolation of areas and C stocks between plot-wise observations that are then aggregated to the panel and national levels. The first estimate for each panel is for 1989, based on sample plots measured between 1986 and 1993 in the respective panel. Towards the end of the reporting period, estimates were extrapolated based on the last two estimates per panel. This way, the rate of land-use changes is projected based on observations of the last 10 years (Figure 6.9). The extrapolation results in recalculations of the estimates of the last four years in the forthcoming reports as new data become available, and interpolation can be used instead of extrapolation.

An example to illustrate the method: while no extrapolation was necessary for panel #4 in the 2014 reporting (2012 as the final year), four years of extrapolation were necessary for panel #5 (Figure 6.9). Measurements on panel #5 for the year 2013 became available in the 2015 reporting (2013 as the final year), which resulted in a recalculation of the years 2009 – 2012 for panel #5.

The annual estimate for a source/sink reported is the sum of all plot estimates for that source/sink for a given panel that was measured in the reporting year and the interpolated or extrapolated estimates of the other panels in the reporting year.

³⁶ Installation in this context means that all sample plots within the panel were visited in one year. All sample plots (in the lowlands outside Finnmark) were visited and marked for the first time between 1986 and 1993.

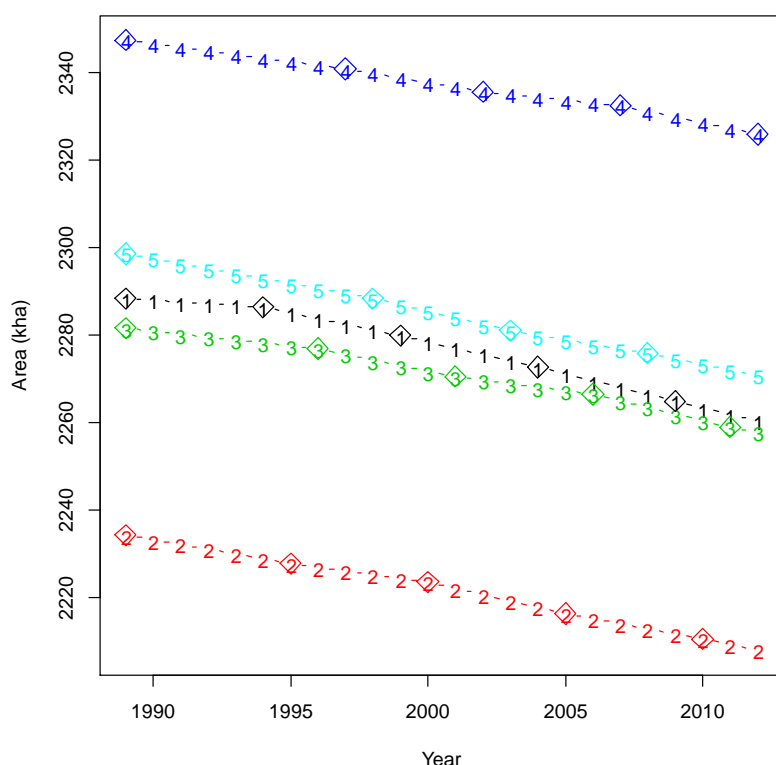


Figure 6.9 Estimated forest land remaining forest land area covering mineral soils within the five NFI panels illustrated with data from 1989 until 2012. Diamonds indicate the measurement year of the sample plots in the respective panel (1 – 5). The estimated area was the sum of interpolated plots between two measurement years and extrapolated in the years after the last measurement year in each panel. Areas of lands converted to forest land that will change their category to forest land remaining forest land after 2009 are not considered in the graphic.

More formally, the area of a land-use class (A_{LUC}) in a given measurement year (diamonds in Figure 6.9) is the sum over all $i=1, \dots, n_p$ sample plots within a panel

$$A_{LUC} = \sum_i p_{LUC,i} \cdot r f_i$$

where $p_{luc,i}$ is the proportion (0,...,1) of a land-use class covering a sample plot and $r f$ is the representation factor (the area of Norway which the sample plot represents).

Linear interpolation of stocks means constant changes (gains and losses) between two measurements. Biomass losses (fellings) are mainly due to harvests and are observed over five years in each panel. In order to reflect the annual variability in harvests, the constantly interpolated or extrapolated biomass losses have been adjusted according to harvest statistics provided by Statistics Norway (Figure 6.6.10). This results in annual variability of the net carbon changes. The adjustment according to the harvest statistics was carried out for the land-use categories land converted to forest land and forest land remaining forest land.

The change of biomass stocks (gains or losses) within a land-use class in a given measurement year (diamonds in Figure 6.6.10) is the sum of changes over all sample plots within a panel

$$c_{LUC} = \sum_i p_{LUC,i} r f_i c_{LUC,i}$$

where $c_{LUC,i}$ is the mean annual change of the biomass stock per hectare on a sample plot per land-use class. The change $c_{LUC,i}$ can either be a gain (positive change) or a loss (negative change) of biomass. Biomass gains or losses were multiplied with the default factor of 0.5 in order to obtain estimates of carbon gains or losses.

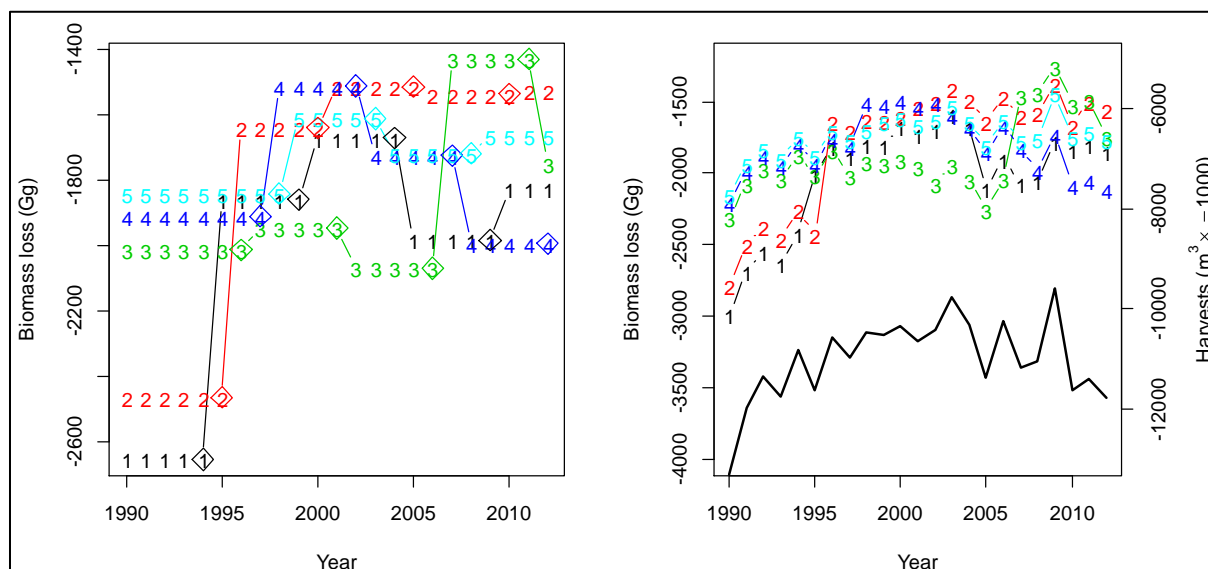


Figure 6.6.10 Biomass losses in forest land remaining forest land observed on the five panels illustrated with data from 1989 until 2012. Left-hand side: Diamonds indicate the measurement year of the sample plots in the respective panel. The estimated biomass loss was interpolated between two measurement years and extrapolated in the years after the last measurement year in each panel. Interpolation and extrapolation are based on a constant function. Right-hand side: The constant interpolation or extrapolation is adjusted according to harvest statistics (thick black line).

The harvest statistics are based on Statistics Norway's table 06964 and 03795³⁷ describing the timber use by assortment and municipality. This table was supplemented by the estimated use of domestic fire wood obtained from Statistics Norway (table 11181 and personal communication).

6.3.6 Backcasting correction of area and estimates

All estimates were made from 1990 to the current year with all land-use areas starting in the remaining category in 1989. A number of these areas would, however, have been in a state of land-use change (LUC) as a result of initial changes which occurred prior to 1990. Given the LUC transition period of 20 years, many of these areas could still be in transition in 1990 until as late as 2009. To address this issue, an area correction methodology is applied to all areas and their emissions from 1990 to 2009 and all emissions which use the areas as activity data.

³⁷ Statistics Norway (2020). 06964 and 03795: Commercial roundwood removals, by species of tree [Avvirking for salg, etter treslag] (m³) (M).

Area correction is only applied to area estimates that are derived from NFI plots. The correction is done by first calculating the area LUC rates from 1994 to 2003³⁸ without the application of the 20-year transition rule for converted lands. Areas for mineral soil and organic soil are processed separately. The derived area LUC rates are then used to extrapolate the land use area back in time from 1989 to 1969. All land use areas are assumed to be in the remaining category in the year 1969. The same LUC rates are then used to calculate the LUC areas forward from 1969 with the 20-year transition rule applied for lands in conversion. The first LUCs occurring in 1970, will remain in those LUC categories until 1989, with transition to the remaining category in 1990. Following this method for consecutive years, 1971 LUC areas will transition into the remaining category in 1991, 1972 LUC areas will transition into the remaining category in 1992, et cetera. This approach thereby ensures an area correction until 2009. From 2010 to the current year, the backcasting LUC rates are no longer applicable and the backcasting correction is not applied.

The general method to correct the estimates of net emissions/removals is to apply the implied emission factor (IEF) to the new corrected area for each year. This procedure is applied to both mineral soil and drained organic soil emissions derived from NFI area estimates. For lands converted to forest land, carbon stock change estimates for dead wood and litter are corrected based on the corrected total area for each LUC (see 6.4.1).

In the case of tree living biomass on forest land, no correction is needed for the total estimates, as these are based on actual measurements on the forest land plots, irrespective of whether the plots are land converted to forest land (LF) or forest land remaining forest land (FF). However, because there is an underestimation of area converted to forest land, due to the lack of information providing the correct LUC designation prior to 1990 (i.e. we only know what is forest land in 1989, not how much is FF or LF), a redistribution of the living biomass between LF and FF is required. This is done in a similar manner to the general method, where first the IEF is used in combination with the new corrected area. Second, the new estimate of carbon stock change in living biomass are used to calculate the living biomass fraction for LFs and FF, relative to each other. These fractions are then multiplied with fractions from the original estimate of carbon stock change in tree living biomass on forest land. This can be seen as an IEF weighted redistribution of the tree living biomass.

For transitions from forest land to other land-use categories, no correction is applied for DOM or living biomass, as instantaneous oxidation is assumed for the initial year in transition. Similarly, gains and losses in grass and annual crop biomass for transitions to and from grassland and croplands, respectively, occur instantly within the first year of LUC. Hence, no backcasting correction is needed³⁹. Table 6.13 presents the total LULUCF GHG emissions before and after the backcasting correction is applied.

³⁸ The goal is to capture the national LUC rates closest to the year 1989. However, the NFI does not start with the regular 5 year cycle until 1994 (see 6.3.5). 1994 – 2003 (10 years) provides two NFI cycles.

³⁹ Interpolation will evenly distribute the instant gains or losses over the time interval between the current and previous point in time (usually 5-years).

Table 6.13 Total LULUCF GHG emissions (kt CO₂-equivalents) before and after backcasting correction.

Year	After correction	Before correction	diff.	%
1990	-11967.7	-11694.3	-273.4	2.3
1991	-13762.9	-13503.9	-259.0	1.9
1992	-13160.7	-12916.2	-244.6	1.9
1993	-14701.4	-14471.2	-230.2	1.6
1994	-12596.0	-12380.3	-215.7	1.7
1995	-16886.0	-16684.9	-201.0	1.2
1996	-15931.6	-15745.2	-186.4	1.2
1997	-14504.0	-14332.0	-172.0	1.2
1998	-16683.7	-16526.8	-156.9	0.9
1999	-18058.4	-17916.1	-142.3	0.8
2000	-19588.3	-19460.5	-127.9	0.7
2001	-21488.2	-21375.0	-113.2	0.5
2002	-22547.2	-22448.7	-98.5	0.4
2003	-24121.1	-24037.4	-83.7	0.3
2004	-23758.9	-23689.9	-69.0	0.3
2005	-21032.3	-20978.1	-54.2	0.3
2006	-22971.8	-22932.4	-39.4	0.2
2007	-23057.3	-23032.6	-24.7	0.1
2008	-24338.3	-24328.5	-9.8	0.0
2009	-27697.6	-27702.6	5.0	0.0

6.3.7 Uncertainties in areas and living biomass

Standard errors of area and biomass change estimates used in the key category analysis were estimated based on a 5-year moving average estimate for the mid-year of the last NFI cycle. For example, in NIR 2018, the last NFI cycle includes measurements from the years 2012 – 2016, which means that the mid-year was 2014. Model-related uncertainties resulting from interpolation and extrapolation are ignored. Also, model-related uncertainties resulting from the use of biomass models to estimate single tree biomass from diameter and height measurements were ignored since they can be assumed to be small for CSC compared to the sampling error (Breidenbach et al. 2014). Furthermore, the uncertainty resulting from using an estimated instead of measured tree height for some trees on the sample plots was ignored. Also, this source of variation can be assumed to be negligible compared to that of sampling. In addition, the variance estimators are conservative (slightly overestimate the uncertainty) because they assume a simple random sample (SRS), whereas the NFI collects a systematic sample (Magnussen et al. 2020).

The estimated proportion of a land-use class within a stratum is given by

$$p_h = 1/n_h \sum_i y_{hi}$$

where $h = (1, \dots, 4)$ is the stratum identifier, n is the number of sample plots, y is the proportion of the NFI sample plot that belongs to a land-use class, which is 1 if the sample plot falls completely into the class, and $i = 1, \dots, n_h$.

The estimated variance of the proportion is given by

$$var(p_h) = \frac{s_h^2}{n_h}$$

with $s_h^2 = \frac{1}{n_h-1} \sum_i (y_{hi} - \bar{y}_{hi})^2$. The area estimate of a land-use class (A_{LUC}) over all strata is then given by the stratified estimator

$$A_{LUC} = A \frac{1}{N} \sum_h N_h p_h$$

where A is Norway's land area, N is the land area divided by the NFI plot size, N_h is the stratum area divided by the plot size, and p_h is the proportion of the respective land-use class. The estimated variance of the area estimate is given by

$$var(A_{LUC}) = A \sum_h \left(\frac{N_h}{N} \right)^2 var(p_h).$$

Similar to the area estimates, estimates of sampling errors of carbon gains or losses are based on the full set of NFI sample plots. The estimate of the total biomass gain or loss within a stratum is given by the ratio estimator

$$T_h = \frac{N_h}{n_h} \sum_{i=1}^{n_h} y_{hi}$$

where n_h is the number of sample plots within a stratum and y is the average annual gain or loss that occurred during the last five years on a sample plot. An estimate of the variance is given by

$$\text{var}(T_h) = N_h^2 \frac{s_h^2}{n_h}.$$

The total biomass gain or loss estimate (T) over all strata and its variance (var(T)) is the sum over T_h and $\text{var}(T_h)$, respectively. Because random sampling is assumed, the variance estimates can be assumed to be conservative.

Post-stratification did not improve the precision of biomass gain and loss estimates. We tested climatic zones, counties, and forest districts as possible post-strata.

The estimation of biomass or C stocks is not required in the CRF. In this report, stocks were calculated in analogy to the biomass change estimates.

The uncertainties of carbon estimates are given by

$$U(C) = \sqrt{U(T)^2 + U(CF)^2}$$

where U(T) is the uncertainty of the total biomass gain or loss estimate in percent of the estimate

$U(T) = \frac{2\sqrt{\text{var}(T)}}{T} 100$ and $U(CF)=2\%$ is the relative uncertainty in the carbon fraction.

6.3.8 QA/QC for the NFI data

Fieldwork is conducted by NFI field staff. Qualification requirements are forestry or natural management education at the college level or higher. Before a new employee can work independently, a training period of at least three weeks is conducted. All field staff undergo a week long course prior to each field season. There are currently about 25 employees who perform fieldwork in the period from May to October. It has been a stable situation with few changes in the field personnel, and on average the field workers have more than 10 years experience.

All data collection is done on handheld computers with software developed particularly for the purpose. The field computer program has a number of features built in for quality assurance:

- The program ensures that everything that must be recorded is recorded.
- A series of tests on the logical values of measurements.
- Categorical variables are recorded with the help of menus.

For plots that have been previously registered, the field computer contains data from the previous record. Depending on the character of the variable, quality checks are handled in three different ways:

- The old value is displayed and can be confirmed or amended.
- The old value is hidden, but a warning is given if the new value is not logical compared to the old value.
- The old value is displayed as information before a new registration is done.

Data is sent by e-mail to the data reception center at the main office once a week. The data reception center keeps track of which sample plots have been registered and which plots remain, thereby ensuring that no plots are omitted. The data is then read into a database and further quality checks are made. Incorrect data or questions are returned to the field worker for clarification.

Each field worker is usually visited by a supervisor for one day in the field. Control registrations are carried out by an experienced field worker who makes a second registration for approximately 5 % of all sample plots. The control data is then analyzed to document the quality of field recordings, partly to clarify misunderstandings, and to correct for any systematic errors. Results of control entries are published in a separate report.

During the winter months, there is a systematic review of the data with additional error testing and inspection of all codes and logic. This happens before the data is read into the final table structure.

The database is a relational database that is designed to ensure data quality. Primary keys and foreign keys prevent double accounting and ensure coherence in the data.

6.4 Forest land – 4A

6.4.1 Forest land remaining forest land, 4A1

Forest land remaining forest land covers slightly more than 12 million hectares (ha). Forest ownership in Norway is dominated by private ownership, with many small properties. There were 125 164 forest holdings with more than 2.5 ha of productive forest land in Norway in 2019 (SSB 2015). Due to the ownership structure and specific terrain conditions, Norwegian forestry is diversified and characterized by small-scale activity. The average size of clear-cuttings was estimated to be 1.9 ha in 2003 (Statistics Norway 2004). Approximately 90 % of the harvesting is fully mechanized.

Forest land is the most important land-use category with respect to biomass sequestration in Norway. According to the Approach 2 key category analysis (Section 6.1.4), forest land is a key category for sequestration in living biomass, dead wood, litter, and mineral soils, and emissions from organic soils, in both the level and trend.

6.4.1.1 Methodological issues

In order to address a number of the ERT comments, technical changes were done in the way the NFI plots are processed (split plots). This has caused some compatibility issues with older scripts used to process dead wood, litter, and mineral soil for forest land remaining forest land. It has resulted in the exclusion of 46 plots resulting in a potential minor underestimation of 0.13 - 0.38 % for those sources.

Living biomass (key category)

The stock change method is used. The method implemented corresponds to Tier 3, which uses a combination of NFI data and models to estimate changes in biomass.

The reported C stock change (CSC) refers to the biomass of all living trees observed on an NFI sample plot with a stem diameter larger than 50 mm at breast height (DBH). Thus, shrubs and non-woody vegetation are not included in the estimates. Since tree coordinates are measured on NFI plots, each tree can be attributed to a land use category. Single tree allometric regression models developed by Smith et al. (2016; 2014), Marklund (1988), and Petersson and Ståhl (2006) are applied to DBH and height measurements from the NFI for estimating the tree biomass. For consistency with estimates reported under the Kyoto Protocol, the tree biomass is defined as the sum of aboveground and belowground biomass. The aboveground biomass of a tree is the sum of the estimates of the fractions of stem, stump, bark, living branches, and dead branches. The belowground biomass of a tree is the estimate of the fraction of stump and roots minus the estimate of the fraction of stump.

Feil! Fant ikke referansekilden. lists the models used to estimate the biomass of the different tree fractions. The biomass models are defined for Norway spruce (*Picea abies*), Scots pine (*Pinus sylvestris*), and birch (*Betula pendula* and *Betula pubescens*). These species constitute approximately 92 % of the standing forest volume (Larsson & Hysten 2007). Other broad-leaved species constitute most of the remaining eight percent. The birch biomass models are applied to all broad-leaved species. The living biomass is estimated consistently based on the same biomass models from the base year 1990 onwards.

Table 6.14 Biomass models for estimating living biomass. In Marklund's (1988) models, the notation "G (model number)" indicates Norway spruce and "T (model number)" Scots pine.

Component	Reference and specific model
Dead branches	Marklund (1988), G20, T22. Smith et al. (2014) birch/deciduous.
Living branches	Marklund (1988), G12, T14, Smith et al. (2014) birch/deciduous. Includes needles.
Foliage	Smith et al. (2014) birch/deciduous.
Bark	Marklund (1988), G8, T10. Smith et al. (2014) birch/deciduous.
Stem	Marklund (1988), G5, T6. Smith et al. (2014) birch/deciduous.
Stump	Marklund (1988), G26, T28.
Stump and roots (>2 mm)	Petersson and Ståhl (2006), B i (for Norway spruce, and Scots pine). Smith et al. (2016) birch/deciduous.

Dead organic matter (key category)

For forest land remaining forest lands on mineral soils a model approach is used. The model used to estimate C stock changes in mineral soils (see below) provides a change estimate for total soil organic carbon (SOC), which includes the dead wood, litter, and soil pools. The estimate of total SOC entails all stages of decomposition and all C input elements regardless of size and origin (input is aboveground or belowground). The total SOC change estimate was allocated to the dead wood, litter, and soil pools, respectively. This was done by allocating specific chemical model pools to the reporting pools and by using the information about the dimension of the C input elements as well as its origin as either aboveground or belowground C input (Figure 6.11). Only the changes in the H pool (humus; Figure 6.11) (1.9 %) originating from the belowground C input elements of all sizes were allocated to the changes in the UNFCCC soil sink/source category. The remaining change in the total soil organic C stock was attributed to dead wood (16.5 %) and to litter (81.6 %). The allocation percentages were computed once and averaged over years, i.e. the same allocation percentages were used for all years since 1990. See below for a description of the Yasso07-model used for the simulations on mineral soils.

Origin	Aboveground					Belowground				
Chemical component	A	W	E	N	H	A	W	E	N	H
Non woody	LITTER					SOIL				
Fine woody										
Coarse woody	DEAD WOOD									

Figure 6.11 Conceptual definitions of soil pools based on the chemical composition of Yasso07 output for total soil C stock change. AWENH is defined as: Acid soluble, Water soluble, Ethanol soluble, Non-soluble, and Humus.

For forests on organic soil it is assumed that the dead organic matter pools are in equilibrium and have zero net carbon stock change on forest land remaining forest land following the Tier 1 methodology (IPCC 2006).

Mineral soils (key category)

Choice of method

A Tier 3 method was applied. The emissions and removals of total soil organic C (dead wood, litter, and soil pools) from forest land on mineral soil are estimated using the decomposition model Yasso07 (Tuomi et al. 2008; Tuomi et al. 2009; Tuomi et al. 2011a; Tuomi et al. 2011b). The Norwegian application is described in Dalsgaard et al. (2016). Yasso07 represents processes for mineral soils down to a depth of 1 m and operates using five chemical soil C pools (Figure 6.12). Decomposition (CO₂ release) and fluxes among the chemical C pools are regulated by climatic input data and parameters governing decomposition, transformation, and fractionation of C inputs. The model is applied to the time series for each individual NFI plot. It is run on an annual time step, but only estimates for the NFI registration years are used. The term “entry” below refers to any combination of an NFI plot and registration year.

For each NFI plot in the category forest land remaining forest land, C changes per hectare since the last measurement of trees on the plot were calculated using Yasso07, as described below. The calculated change was then up-scaled to country-wide estimates using the same method as for living biomass, which is described in section 6.3.5.

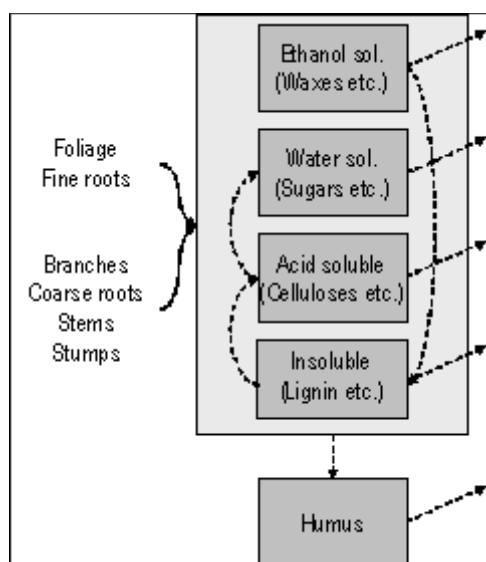


Figure 6.12 Flow diagram for Yasso07. Fluxes significantly different from 0 are indicated by the arrows (Liski et al. 2009).

For each entry (ca. 11 400 NFI plots) annual living tree C input to the model is estimated from tree registrations. On plots where the time series was not complete, backcasting was applied (see section 6.2). Tree biomass models were used to estimate biomass components (Table 6.15) and annual turnover rates for roots and branches were applied to estimate the annual C input (Table 6.16 and Table 6.17).

Tree C input generated annually from natural mortality and residues from diffuse harvest (i.e. harvest not including commercial thinning or final harvest) was estimated on all entries as a percentage of the standing biomass. Data from the 8th NFI (2000 – 2004) and the 9th NFI (2005 – 2009) were used to establish look-up tables for this purpose (Anton-Fernandez & Astrup 2012). Registrations of mortality and harvest on NFI plots started in 1994. The look-up tables are grouped by tree species (broadleaved or conifer), site-index (up to six classes), and age (up to nine classes). Harvest residues

from commercial thinning and final harvest were estimated from plot specific registrations (since 1994) of harvested volume. This C input was relevant on a total of 1 919 entries.

The look-up tables mentioned above also contain factors (percentages) describing the biomass development between two inventories. These were used to establish a time series of living biomass and harvest residues (commercial thinning and final harvest) back to 1960 (backcast). Field registrations of the 6th inventory (1986 – 1993) on prior land use and forest management activities were used to establish eight rules covering all relevant NFI plots. For young stands where harvest must have taken place during the backcast period, harvested biomass and biomass of the old stand back in time was estimated using old NFI inventories, where standing volume was generally lower than found in current inventories. Estimation of C input from the backcast time-series (including from mortality and diffuse harvest) followed the same procedures as for the NFI time-series but using average distribution (from NFI) to biomass components as individual tree information is not available in the backcasted part of the time series. The 1960 – 1990 time-series is used to reduce the effect of the equilibrium assumption on the reported values of soil C change in the inventory period (see below).

Table 6.15 Biomass models used in Yasso07 simulations. When models from Marklund (1988) are used, the notation “G” is used for Norway spruce and “T” for Scots pine.

Component	Reference and specific model
Dead branches	Marklund (1988), G20, T22, Smith et al. (2014) birch/deciduous
Living branches	Marklund (1988), G12 and G16, T14 and T18, Smith et al. (2014) birch/deciduous
Foliage	Marklund (1988), G16, T18, Smith et al. (2014) birch/deciduous
Bark	Marklund (1988), G8, T10, Smith et al. (2014) birch/deciduous
Stem	Marklund (1988), G5, T6, Smith et al. (2014) birch/deciduous
Stump	Marklund (1988), G26, T28 (for Scots pine), Smith et al. (2016) birch/deciduous ^a
Roots (> 5 cm)	Marklund (1988), G28, T31, Smith et al. (2016) birch/deciduous ^a
Roots (2 mm–5 cm)	Petersson and Ståhl (2006), Bi (for Norway spruce, Scots pine)
Roots (< 2 mm)	Marklund 1988, G28, G26, T31, T28, Smith et al. (2016) birch/deciduous ^a
	0.3 × foliage biomass; (Kjønaas et al. Manuscript)

^a No distinct diameter limit is inferred between the two classes of deciduous coarse roots.

Table 6.16 Annual turnover rates applied for tree C input estimation. Compiled in Peltoniemi et al. (2004) and de Wit et al. (2006).

Component	Norway spruce	Scots pine	Broadleaved	Reference
Foliage	0.143	0.33	1	Tierney and Fahey (2002)
Live and dead branches, roots > 2 mm	0.0125	0.027	0.025	Muukkonen and Lethonen (2004) DeAngelis et al. (1981) Lethonen et al. (2004)
Roots < 2 mm	0.6	0.6	0.6	Matamala et al. (2003)

The C input generated from the ground vegetation is estimated using models based on plot tree species and age (Muukkonen & Mäkipää 2006; Muukkonen et al. 2006). Distinction is made among Norway spruce, Scots pine, and deciduous (birch spp.), with an age span of 0-200 years (Norway spruce and Scots pine) or 0-100 years (deciduous). Output of aboveground biomass is generated for four layers of ground vegetation: i) moss, ii) lichens, iii) herbs and grasses, and iv) shrubs. For shrubs and herbs and grasses, it is assumed that belowground biomass is twice the aboveground biomass (e.g. Poeplau (2016)). A compilation of studies documenting the above-to belowground-ratio for

biomass and the annual turnover rates for ground vegetation litter. Table 6.17 can be found in Peltoniemi et al. (2004).

Table 6.17 Annual turnover rates for litter from ground vegetation.

Component	Moss	Lichens	Herbs and grasses	Dwarf shrubs
Aboveground	0.33	0.1	1	0.25
Belowground	-	-	0.33	0.33

The chemical composition of tree C input was based on data used in the development of the Yasso07 model. For ground vegetation litter, the values in Peltoniemi et al. (2004) were used (Table 6.18).

Table 6.18 The fraction of C input made up of acid soluble (A), water soluble (W), ethanol soluble (E), and insoluble (N). See also Figure 6.12. If more than one value was available these were averaged by species and by chemical fraction and normalized to a sum of

Component ^a	A	W	E	N
<u>Stem</u>				
Norway spruce	0.63, 0.7	0.03, 0.005	0, 0.005	0.33, 0.28
Scots pine	0.66, 0.68	0.03, 0.015	0, 0.015	0.29, 0.28
Deciduous	0.65, 0.78	0.03, 0	0	0.32, 0.22
<u>Roots (<2mm)</u>				
Norway spruce	0.5508	0.1331	0.0665	0.2496
Scots pine	0.5791	0.1286	0.0643	0.228
Deciduous	as foliage	as foliage	as foliage	as foliage
<u>Foliage</u>				
Norway spruce	0.4826	0.1317	0.0658	0.3199
Scots pine	0.5180	0.1773	0.0887	0.2160
Deciduous	0.4079, 0.46	0.198, 0.1929	0.099, 0.0964	0.2951, 0.2507
<u>Living and dead branches</u>				
Norway spruce	as stem	as stem	as stem	as stem
Scots pine ^b	0.3997-0.5307	0.0105-0.0295	0.0382-0.1309	0.411-0.4608
Deciduous	as stem	as stem	as stem	as stem
Roots > 2 mm	as branches	as branches	as branches	as branches
Stumps	as stem	as stem	as stem	as stem
Bark	as foliage	as foliage	as foliage	as foliage
<u>Ground vegetation^c</u>				
Moss	0.74	0.0867	0.0433	0.13
Lichens	0.836	0.0747	0.0373	0.052
Herbs and grasses	0.27	0.4667	0.2333	0.03
Shrubs	0.56	0.2067	0.1033	0.13

^a The majority of values are from the Yasso07 user manual (Liski et al. 2009). ^b 25 observations were available. The range is given. ^c From Peltoniemi et al. (2004): W is 2/3 of "extractable"; E is 1/3 of "extractable".

C input was either non-woody (foliage, fine roots, all ground vegetation input), fine-woody (living and dead branches, coarse roots and bark), or coarse-woody (stems and stumps). The dimensions entering Yasso07 for each of the three size-groups are 0, 2, and 10 cm, respectively. Mean C input for all entries are found in Table 6.19.

Table 6.19 Mean values for C input and predicted soil C (AWENH denotes the chemical pools in Yasso07 to which C is distributed).

C input and model estimated soil C stocks (mean values)	Non-woody	Fine-woody	Coarse wood mortality	Coarse wood harvest	Total
C input (kg C m ⁻² yr ⁻¹)*	0.171	0.056	0.008	0.005	0.241
Equilibrium stock (kg C m ⁻²)	3.5	0.9	0.4	0.1	4.9
Equilibrium stock (kg C m ⁻²), A pool	0.34	0.09	0.06	0.01	0.50
Equilibrium stock (kg C m ⁻²), W pool	0.05	0.01	0.01	<0.01	0.07
Equilibrium stock (kg C m ⁻²), E pool	0.05	<0.01	<0.01	<0.01	0.06
Equilibrium stock (kg C m ⁻²), N pool	1.56	0.44	0.25	0.04	2.29
Equilibrium stock (kg C m ⁻²), H pool	1.53	0.37	0.07	0.01	1.98
Predicted stock* (kg C m ⁻²)	3.5	1.0	0.4	0.1	5.1

*Across all entries in the time-series, excluding backcast entries.

For each NFI plot, start values for the five chemical C pools (Figure 6.12) were found by a pre-simulation or spin-up. This was done in two steps: 1) running the model in 5000 annual time steps to equilibrium in all chemical pools⁴⁰ and 2) running the model for a C input time series 1960 – 1990 specifically constructed for this purpose (see above). C input for the equilibrium spin-up was the mean C input estimated for the historical time series (1990 – 2016), grouped by tree species and site-index. For the backcast period as well as for the inventory period, total SOC was estimated for each entry, i.e. each time where a registration was available. Plot specific total SOC was found as follows: individual plot estimated annual C input for each entry in the time-series was used as input. Stock from the previous entry was used as the start value. A loop was applied to drive the model in as many years as is found between the entries (mostly five years but this deviates in some cases in the early inventory years). For the first entry, a loop of five years was applied following the spin-up stock.

C input as well as the simulated soil organic C stocks are kept in units of kg C m⁻². The Graphical User Interface parameter set for Yasso07 was applied (Tuomi et al. 2011b). To arrive at the reported timeseries, interpolation was done in the same way as for the living biomass estimates.

Climate data is also used as input for the Yasso07-model. Many of the same variables used to derive plot specific IPCC climate regions, are used here (see section 6.3.2 for technical specifications and references). The Yasso07-model uses MAT, MAP, and annual temperature amplitude, which is the absolute difference in MMT between the month with the highest MMT and the month with the lowest MMT, divided by 2. Climate data for the equilibrium spin-up was the plot-specific climatic normal for the time period 1961 – 1990. For the remainder of the time series simulations, plot specific climate data, using backward-looking dynamic 5-year moving average annual values from 1957 – 2019, was applied.

The estimate of total SOC changes between entries in the time-series have been distributed to the dead wood, litter, and soil sink/source categories as described above under the section on dead organic matter.

Activity data

A variety of input data were used for mineral soils. This includes climate data (see above and section 6.3.2), area representation for plots (as described for the NFI), basic NFI registrations (as described

⁴⁰ Increasing the spin-up time to 15000 annual time steps resulted in C stock changes of 0.03% lower and C stocks of 0.09% higher than with the chosen standard of 5000 steps (mean values across all plots).

for the living biomass) as well as site-index and stand age, complementary models and parameters including biomass models, turnover rates, chemical C input composition, and C input dimensions. The usage and values of input data are described under *Choice of method* above.

Assumptions/justification

The NFI definition of mineral soil is based on the depth of the organic layer (< 0.4 m). We assume that the decomposition processes on these areas are represented by the model structure and the parameters of the Yasso07 model found from data on mineral soils throughout the world. A more detailed delineation between mineral and organic soils (based on soil taxonomical classification) is currently not possible.

The allocation to the dead wood, litter, and soil pools assumes that there was no transport of humus (H) from the aboveground pools to the mineral soil since 1990. Thus, changes in soil organic C originating from aboveground litter in all stages of decomposition are assumed to be found in the organic layer above the mineral soil. While this is not strictly to be expected in reality, all soil organic C is accounted for and assumptions related to the distribution to the dead wood, litter, and soil pools do not affect the total emissions/removals. The assumptions result in a very small part of the total change to be allocated to the soil pool. According to field studies, changes in the mineral soil are very slow and are often not significantly different from zero (Emmett et al. 2007; Peltoniemi et al. 2004).

Drained organic soils (key category)

CO₂ emissions from drained organic soils on forest land is a key category. Due to the lack of national emissions factors, a Tier 1 method was chosen.

Activity data

To estimate the area of drained organic soils on forest land, statistics on subsidies for draining forest soils to enhance productivity was used. There was an increase in the area drained annually in the 1950's, with a peak of approximately 13 kha yr⁻¹ in the early 1960's. Since then, drainage to promote forest production became much less practiced and the establishment of drainage ditches on mires with the aim of forest production was prohibited by law in 2007. Up until 2007, a total accumulated area of 241 kha was reported as drained.

Areas of drained soils for forest production were provided by Statistic Norway and are based on the registration of subsidies provided for the implementation of drainage or ditches in connection with planting activities. The areas may be categorized as either forest or peatlands. The drained areas for both categories were summarized and accumulated for the years 1950 to 1989. The total accumulated area from 1990 and onwards is used for the reporting under forest land remaining forest land. However, from 1990 and onwards, only forest areas were included in the statistics. Peatlands drained after 1990 are included in land converted to forest land, but the total area in the conversion category is derived from the NFI.

The activity data is further stratified into vegetation zones as suggested in the IPCC 2013 Wetlands supplement. The vegetation registration in the NFI database was studied in order to determine the distribution of drained organic soils to nutrient rich and nutrient poor. A ditch registration was performed on all NFI plots when the permanent sample plots were established (between 1986 and 1993). The plots were classified as ombrotrophic if one of the three conditions were met: 1) peat

soils isolated from natural rivers, streams or springs with spruce and birch forest; 2) hummocks dominated with *Calluna vulgaris* and sphagnum mosses on the bottom, or 3) if hummocks were missing, the vegetation was dominated by *Trichophorum cespitosum*, *Eriophorum vaginatum*, and *Carex pauciflora*. The remaining plots with a ditch registration were classified as minerotrophic peatlands. According to the IPCC 2013 Wetlands supplement, minerotrophic peat soils can be classified as nutrient rich and ombrotrophic as nutrient poor. The results showed that 69 % of all drained plots are nutrient rich and 31 % are nutrient poor. This distribution was applied for estimation of CO₂, N₂O, and CH₄ on forest land remaining forest land.

During the recording of ditches between 1986 and 1993, only ditches less than 25 years of age were recorded. Thus, the NFI contains ditch registration only for ditches established after approximately 1965. A large proportion of the area was drained before this, and that is why the area of drained organic forest soils is not based on the NFI registration but instead on subsidy statistics.

Emission factors

There are no national data on the CO₂ losses due to the drainage of organic soils in forest land. We hence used the default emission factors for boreal climate from the IPCC 2013 Wetlands supplement as these represent the most up to date information. The mean national EF derived using the nutrient class distribution described above is 0.72 t C-CO₂ yr⁻¹ ha⁻¹.

Undrained organic soils

Organic soils on forest land not subject to drainage were assumed to be in equilibrium. No methods are available for the estimation of the C emissions or removals on these areas. Based on NFI registrations since 1990, final harvest or thinning was registered on about 8 % of the forest area (NFI definition of forest, i.e. including areas in conversion in UNFCCC terminology) on organic soil not subject to drainage and on 22 % of the forest area on mineral soils. Thus, the forestry activity on areas with undrained organic forest soils is relatively low. A study was carried out to survey existing empirical evidence on C emissions/removals from undrained organic forest soils. A total number of 30+ publications reporting on open and tree-covered bogs and fens in countries including Finland, Sweden, Canada, and Russia were included in the survey. The overall conclusion was that these areas have been long term C sinks (for millennia; based on peat column studies) and contemporary rates (short term studies 1-10 years) indicate that they on average and in most years act as sinks, but that they in some (dry) years may act as a source. Where comparisons have been made between open and tree-covered areas, there were no indications that open areas had higher accumulation rates than tree-covered areas. Comprehensive studies include: Tolonen and Turunen (1996), Turunen et al. (2002), Roulet et al. (2007), and Nilsson et al. (2008).

6.4.1.2 Uncertainties and time-series consistency

Living biomass

The estimation of uncertainties for C stock changes in living biomass on forest land is described in section 6.3.7 and estimated uncertainties are presented in Table 6.3.

The calculations of C stock changes in living biomass are conducted according to the stock change method and are based on data obtained from the NFI. More details are described in section 6.3.5.

Dead organic matter and mineral soils

The uncertainties for dead organic matter and mineral soil used in the key category analyses are based on Monte Carlo simulations of the national level of total soil organic C change (i.e. soil + litter + dead wood). One thousand simulation loops were run using the same calculation procedures as described above for forest land remaining forest land – mineral soils, but with variability introduced to a number of parameters (Table 6.20).

Table 6.20 Characteristics of the parameters used in the Monte Carlo simulations.

Parameter	Distribution	Mean	Standard deviation (% of mean)	References
Coarse woody litter dimension (cm)	Normal	10	20 %	Expert judgment
Branch and coarse root turnover (yr ⁻¹)	Normal	0.0125; 0.027; 0.025 ^a	20 %; 25 % ^b	Peltoniemi et al. (2006); expert judgment
Fine root turnover (yr ⁻¹)	Lognormal	0.6 ^c		(Brunner et al. 2013) (Hansson K et al. 2013); expert judgment
Foliage turnover (yr ⁻¹)	normal; uniform ^b	0.143; 0.33; 0.9-1.0 ^a	15 %	Peltoniemi et al. (2006); expert judgment
Ground vegetation turnover (yr ⁻¹)	Normal	0.33; 0.1; 1.0; 0.25 (aboveground) ^d 0.33; 0.33 (belowground) ^e	40 %	Peltoniemi et al. (2006)
Biomass ratio for ground vegetation, below-to-above	Normal	2	20 %	Peltoniemi et al. (2006)

^a Spruce, pine and deciduous respectively. ^b Conifers and deciduous respectively. ^c In lognormal: mean -0.51 and standard deviation 0.3. ^d Moss, lichens, herbs/grasses and shrubs respectively. ^e Herbs, grasses and shrubs.

Uncertainty around the Yasso07 model parameters was described in a number of parameter sets (Tuomi et al. 2011b) where covariance among model parameters are taken into consideration. A number of parameters related to model input were selected because they were assumed to have particularly large uncertainties for the C input parameters. The C input parameters were assumed to be independent of each other, but in cases where differences among species or specific components could not be documented, parameter values were drawn from the same distribution. Most of the parameters were assumed to be normally distributed and negative values were avoided by truncated distributions (negative values replaced by 0). The simulations were run with the Yasso07 model, with spin-up loops coded in Fortran, and the litter estimation run with the R software (R Core Team 2015). The result was an uncertainty estimate of the Yasso07 simulated C stock changes reported in 2014 of 15.5 %, which applied to both the DOM and mineral soil pools. This level of uncertainty is assumed also for the current inventory in spite of some changes to the methodology.

Uncertainties in the biomass models (Table 6.20) and the diffuse harvest and mortality frequencies underlying the C input estimates to Yasso07 are currently ignored; mainly for technical reasons. However, we believe that most of the uncertainty associated with the current methodology is captured.

Drained organic soils

Default uncertainties of the emissions factors from the IPCC 2013 Wetlands Supplements were applied, and uncertainties of the areas were estimated by sample error. See Table 6.4.

6.4.1.3 QA/QC and verification

The Tier 1 QC procedures were followed for all source categories. Since the method to estimate C stock changes in living biomass was not generally changed, external QA was not necessary. The area estimates were carried out by two independent experts using two different statistical software systems based on the same database. Similarly, the carbon change estimates were compared on a sample basis.

The NFI database has QA/QC procedures as explained in section 6.1.6. For estimation of C changes in mineral soils on forest land, all input was kept strictly to one unit (kg C m^{-2}). An area based unit makes it easier to compare estimates with those from other studies and regions. Specific attention was given to unit conversions particularly when data were moved from one platform to another. The input data was screened for inconsistencies, i.e. occurrence of null-data/missing data, length of input objects etc. Plot specific C input, scaled in the expected manner with total plot standing biomass and plot specific soil organic C changes, had the expected dynamics (i.e. on average C change on the plot level was negative or low in young stands vs. medium age stands). Average litter input and total SOC output time series were compared with the time series used in the previous year's NIR. The estimated C stocks were low compared to field measurements (de Wit & Kvindesland 1999). Studies with an earlier version of Yasso (de Wit et al. 2006), showed that the model estimated about 40 % of the measured forest soil C stock in southeast Norway. This was suggested to be due, in part, to an overestimation of decomposition rates for recalcitrant organic matter. Comparison of the current model methodology and measured soil C stocks confirmed that Yasso07 underestimates measured stocks and that it may be related to specific soil types and moisture conditions (Dalsgaard, L et al. 2016). The area-based estimates of C change from the current application of Yasso07 were in the range observed in Liski et al. (2005) and Häkkinen et al. (2011) where 38 predominantly coniferous stands in Finland, age 40 – 75 across a range of site qualities, were ca. $23 \text{ g/m}^2\text{yr}$ (Häkkinen et al. 2011) based on repeated measurements and a similar selection in the simulation was $28 \text{ g/m}^2\text{yr}$. Conclusions from a validation project on soil C changes are found in Dalsgaard et al. (2017).

The programming methodology (programming software “R”) was characterized by: 1) a step-by-step development of functions, 2) checking the reproducibility of new functions (new code), and 3) close cooperation among programmers/developers. Code development and code control was done by different people.

In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.4.1.4 Recalculations

Living biomass

The time-series was recalculated due to updates in the NFI database, and the updated interpolation and extrapolation method.

Dead organic matter and mineral soils

The time-series was recalculated due to updates in the NFI database and the updated interpolation and extrapolation method. Additionally, changes from temporal static to temporal dynamic climate have resulted in major changes.

Drained organic soils

There were no recalculations for this source in the 2021 submission.

6.4.1.5 Planned improvements

Living biomass, Dead organic matter, mineral soils, and drained organic soils

Planned implementations in accordance with ERT review (ARR2020/L.6,L.15,L.16) will not affect the emission/sink estimates, but rather contribute to the QAQC. See chapter 10, table 10.9 for details.

6.4.2 Land converted to forest land, 4A2

Land converted to forest land occurs from all land uses with the exception of other lands. The largest area changes come from extensive grassland and then settlements. In the case of settlements, there are many types of settlements that have been converted to forest land in Norway. These can roughly be divided into four groups: power lines, roads, extraction (i.e. gravel, sand, and mining), and other. Estimates of C stock changes are provided for living biomass, dead organic matter (DOM), mineral soils, and organic soils for all relevant conversions. Conversion from extensive grassland land to forest land is almost exclusively due to natural succession.

6.4.2.1 Methodological issues

Living biomass (key category)

The sink/source category living biomass on wetlands and grasslands converted to forest land was identified as a key category for Trend assessment 1990 – 2019 (see Table 6.6).

When a stand of trees reaches the predetermined minimum width, size, and crown cover in the forest definition, the stand is measured by the NFI. Estimates of the C stock change in this category are carried out as for the category forest land remaining forest land (see section 6.4.1).

Conversions of grassland to forest land results in instant losses of grass biomass; losses of 3.995 tC ha⁻¹ for boreal climate, 3.055 tC ha⁻¹ for cool temperate dry climate, and 6.392 tC ha⁻¹ for cool temperate moist climate in the first year of conversion, in accordance with default Tier 1 methodology (IPCC 2006 guidelines, Vol. 4, Ch. 6, table 6.4, with an herbaceous biomass factor of 0.47 tC (t d.m.)⁻¹).

Conversions of cropland to forest land results in instant annual crop biomass losses of 4.7 tC ha⁻¹ in the first year of conversion, in accordance with default Tier 1 methodology (IPCC 2019 Refinement, Vol. 4, Ch. 5, table 5.9, with an herbaceous biomass factor of 0.47 tC (t d.m.)⁻¹).

Assumptions/justification

Justification for using the IPCC 2019 refinement for annual crop biomass losses are described under section 6.5.2.

Dead organic matter (key category)

Dead organic matter on land converted from grassland, settlement, cropland, and wetland to forest land are identified as key category for Level assessment 1990, Level assessment 2019 and/or Trend assessment 1990 – 2019 (see Table 6.6).

Choice of method

A Tier 1 method is used for estimating C changes in dead organic matter (DOM) for land converted to forest land. The method is spatially explicit, as it is applied to each NFI plot individually. Default IPCC reference C stocks for litter and deadwood are used (IPCC 2019), with added stocks from the fine woody litter fraction as specified in IPCC 2006 Guidelines (Canadian Forest Ecosystem Carbon Database (<https://cfs.nrcan.gc.ca/publications?id=25626>)). Selection of reference C stocks are made according to the default IPCC climate region, FAO ecological zone (see section 6.3.2), and dominant tree species (deciduous or coniferous) as relevant for any NFI plot. The method is described in detail in (Bárcena et al. 2021) and an overview is given here.

Carbon stock change factors

The combination of IPCC climate regions with FAO ecological zones and dominant tree species (deciduous or conifers), produces 18 ecological-climatic zones for forest land in Norway, each with their unique reference C stock for the litter and dead wood pools. Rates of accumulation (annual CSC) is calculated assuming that DOM reference stocks (by 18 zones) accumulate over a 20-year period (default time period; see Table 6.21). CSC rates are dependent on which land use is being converted to forest land. A full overview of all possible DOM carbon stocks values for ecological climate zones in Norway can be found in Bárcena et al. (2021). Table 6.21 presents the carbon stock change rates for lands to forest land currently found in Norway.

Table 6.21. Annual carbon stock change rates ($t\ C\ ha^{-1}\ yr^{-1}$) for land converted to forest land.

Ecological climate zones	Litter ($tC\ ha^{-1}\ yr^{-1}$)		Dead wood ($tC\ ha^{-1}\ yr^{-1}$)	
	deciduous	conifers	deciduous	conifers
Boreal Moist Coniferous Forest	1.05	2.1	0.82	1.11
Cool Temperate Moist Mountain System	0.3	0.4	1.06	2.405
Cool Temperate Oceanic Forest	0.3	0.35	1.84	1.84
Cool Temperate Continental Forest	1.35	3.5	1.18	1.105

Activity data

The total areas of land converted to forest land were estimated by using NFI data. The CSC rates (Table 6.21) are multiplied by the representative NFI plot area for a given land-use conversion. Interpolation, extrapolation, and aggregation follow, providing yearly national values.

Mineral soils (key category)

Settlements converted to forest land is identified as a key category for Level assessment 1990 and 2019, and Trend assessment 1990 – 2019 (see Table 6.6).

Choice of method, C stock change factors, and activity data

A Tier 1 method was used based on i) a national soil class map, ii) default IPCC climate regions, iii) IPCC default reference stocks for mineral soil (IPCC 2019 Refinement) and iv) IPCC default stock change factors (SCF's) (IPCC 2019). The resulting CSC rates are multiplied by the area pertaining to each land-use change; represented by areas of individual NFI plots. The method is described in detail in (Bárcena et al. 2021) and an overview is given here.

Two legacy soil maps were combined with ongoing agricultural soil classification (primarily agriculture and grassland areas) to identify soil classes (classes are more detailed than the overall categorization as “mineral soil”) for the entire land area (see section 6.3.3). For the majority of the land area this resulted in a map with soil classes (large polygons), each characterized by a combination of specific soil types (where specific soil types refer to a classification as typically found in modern soil taxonomy). To estimate the reference C stock (SOC_{REF}) of a given NFI plot, the mapped soil class in the NFI plot location was combined with the relevant IPCC default SOC_{REF} (IPCC 2019 Refinement) in the relevant IPCC climate region. In the case where the mapped soil class was a combination of several specific soil types (in a taxonomic sense) the resulting SOC_{REF} was found through a weighted average (of IPCC default SOC_{REF} 's) using the information of the specific soil type distribution given in the legacy maps. A SOC_{REF} represents the SOC stock prior to management. Annual CSC rates are calculated by dividing the difference in two soil carbon equilibrium stocks (SOC_{EQ}) by 20 (default time period for land use conversions to move from one equilibrium to another). For a given land use, SOC_{EQ} is found by multiplying the SOC_{REF} with the stock change factors (SCF's). Each SCF is a product of three factors; a factor for land use (F_{LU}), a factor for management regimes (F_{MG}), and a factor for nutrient input (F_i). Each of these factors can take on a number of different values. Default IPCC SCF's are used. Thus, annual CSC rates depend on mapped specific soil type distribution/soil class, IPCC climate region and land use specific SCF's. Each computed CSC rate can be considered fairly unique as it depends on location, climate and the specific land use conversion in question. Table 6.22 presents the national mean CSC rates for land uses converted to forest land and for different climate regions. No CSC occurs for wetlands converted to forest land on mineral soil.

Table 6.22. Annual mineral soil carbon stock change rates (mean \pm standard deviation in $t\ C\ ha^{-1}\ yr^{-1}$) for lands converted to forest land (1990 – 2019).

IPCC climate region	Cropland	Grassland	Settlements
Boreal Moist		-0.166 \pm 0	
Cool Temperate Moist	0.466 \pm 0.056	-0.214 \pm 0.019	1.123 \pm 0.095

Drained organic soils

For conversions to forest land on organic soils, we used a Tier 1 methodology applying the default emission factor for boreal and nutrient rich vegetation zone provided in the IPCC 2013 Wetlands supplement of $0.93\ t\ C\ ha^{-1}$. We assumed that organic soils previously used for grassland, cropland, wetlands, and settlements are drained. The activity data (areas) for organic soils converted to forest land was derived from the NFI.

6.4.2.2 Uncertainties and time-series consistency

Generally, the uncertainties related to emission estimates for all sinks/sources were rather large, partly due to the uncertainty of the area estimate. Uncertainties are shown in Table 6.3 for living biomass and DOM and in Table 6.4 for mineral soil and drained organic soils.

The time-series were consistently estimated.

6.4.2.3 QA/QC and verification

The internal QA/QC plan was completed as relevant for all source categories under land converted to forest land. In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed. In 2021, an external quality assurance was carried out for the Tier1 method for mineral soil and for DOM (applies to all land-use conversions on mineral soil areas and for the soil and DOM pools).

6.4.2.4 Recalculations

Areas and living biomass were updated with the availability of new data from the NFI and the extrapolation method (6.3.5). For both DOM and mineral soil, complete new Tier 1 methodologies have been implemented, resulting in recalculations for the whole time-series.

6.4.2.5 Planned improvements

Living biomass, Dead organic matter, mineral soils, and drained organic soils

Planned implementations in accordance with ERT review (ARR2020/L.6) will not affect the emission/sink estimates, but rather contribute to the QAQC. See chapter 10, table 10.9 for details.

Additionally, updates to the scripts used to process dead wood, litter, and mineral soil will be addressed to resolve compatibility issues with newly developed scripts.

6.4.3 Completeness

The reporting of emissions from forest land is complete.

6.5 Cropland – 4B

Agricultural cropland in Norway includes annual crops, temporary grass leys, and horticulture. Most of the area for agriculture is used for annual crops, primarily consisting of grass leys (55 %) used as forage or green manure, cereals (37 %) and a smaller area with root crops (2 %) where potatoes and rutabagas are the most important crops. Consequently, carbon is not stored for long time intervals in aboveground biomass. An exception is horticultural crops, where fruit trees can store large amounts of C. However, the area of perennial woody crops is a small fraction of the cropland area (approximately 0.2 %).

Substantial amounts of C reside in the soil, which is affected by agricultural management practices such as tillage, crop residues input and organic manure application (Paustian et al. 2000). Dead organic matter is not an important source category for cropland in Norway, since agroforestry systems are uncommon. This is with the exception of forest land converted to cropland, where emissions are reported. Over the time-series the total area of cropland has decreased on a national scale, despite that conversion to cropland also occurs, primarily from forest land but also from wetlands on organic soils. CO₂ emissions from living biomass, DOM, mineral and organic soils on croplands are reported in CRF Table 4.B as described below, and CH₄ emissions from organic soils on croplands are reported in CRF Tabel 4(II) as described in section 6.12.2.

6.5.1 Cropland remaining cropland, 4B1

The following emission sources were reported under cropland remaining cropland: C stock changes (CSC) in living biomass of perennial horticultural crops (fruit trees), C emission from mineral soils due to agricultural management (crop rotations, C inputs, and tillage) and C emission caused by cultivation of organic soils. By far, the vast majority of emissions are caused by the cultivation of organic soils, which is a key category because of the uncertainty in the level and trend (see section 6.1.4). Net C gains are reported for living biomass and mineral soils.

6.5.1.1 Methodological issues

Annual changes in C stocks on cropland remaining cropland (C_{CC}) can be estimated as the sum of changes in living biomass (C_{LB}) and soils (C_{SO}) by $\Delta C_{CC} = \Delta C_{LB} + \Delta C_{SO}$. Norway applies the Tier 1 steady state assumptions for dead organic matter because agroforestry is generally not practiced. Thus, the agricultural systems have small amounts of dead organic matter. Living biomass is reported for fruit trees and emissions from soils are reported for mineral soils and organic soils.

Living biomass

Changes in C in living biomass are only considered for perennial woody crops, i.e. fruit trees. Perennial berry bushes are not considered due to the small area of approximately 300 ha (Borgen & Hylen 2013). Orchards may be felled but are considered to remain cropland. It is likely that orchards are replanted with fruit trees, but may be converted to annual crops, leys or vegetables in some instances. Annual changes in the area of fruit trees fluctuate, leading to both net emissions and removals during the inventory period. However, C stock changes are relatively small.

Choice of method, emission factors, and activity data

Due to a general lack of national data on biomass and carbon content in Norwegian fruit trees, we apply the Tier 1 method. In the default method the change in C stock in living biomass (ΔC_{LB}) is equal to the absolute C gain (ΔC_G) minus the absolute C loss (C_L) by $\Delta C_{LB} = \Delta C_G - \Delta C_L$ (IPCC2006; IPCC 2019).

Statistics Norway collects data every year on the areas of fruit trees (apples, plums, cherries, sweet cherries, and pears). The data are collected as a questionnaire survey with the objective of providing information about yields and production area. We use these data collected for the whole time series 1990 – 2019. The area of fruit trees has generally decreased since 1990.

Norway uses the updated Tier 1 default value from IPCC (IPCC 2019) for the above-ground biomass accumulation rate in the temperate climate, which is $0.43 \text{ t C ha}^{-1} \text{ yr}^{-1}$, and the corresponding value for maximum above-ground biomass C stock at harvest, which is 8.5 t C ha^{-1} . The default harvest/maturity cycle is 20 years.

An age-class distribution methodology was introduced in NIR 2021 wherein yearly area losses and gains are accounted for each year of the time series from 1990 to the current reporting year, based on the SSB fruit tree area estimates. Each year, $0.43 \text{ tonnes C ha}^{-1}$ is added to the area of each age-class for a period of 20 years, at which point, the newly designated 21-year-old areas are harvested (i.e. lose $8.5 \text{ tonnes C ha}^{-1}$) and replanted (i.e. gain $0.43 \text{ tonnes C ha}^{-1}$) in the newly established 1-year old age-class. New SSB areas also gain $0.43 \text{ tonnes C ha}^{-1}$ in the first year. If the SSB area losses in a given year are smaller than the available 20-year-old age-class areas, then the required area is subtracted from the remaining 20-year age-class area. If the SSB area losses in a given year are larger than the available 20-year-old age-class area, then the required area loss is subtracted from the preceding younger age-class area (e.g. first 20, second 19, third 18, etc.) until the correct total area loss is subtracted. The accumulated biomass of each age-class area is also lost (e.g. 8.5 t C ha^{-1} , 8.07 t C ha^{-1} , 7.64 t C ha^{-1} , etc.). All remaining age-class areas continue the yearly accumulation of C until age 20 or until the age-class area is lost through SSB area loss as described, whichever the case may be.

Assumptions/justification

Given the default method, we assume that: 1) there is a uniform age-class distribution for the total perennial living biomass for each age-class in the year 1989 (base year), 2) all orchard trees are less than ≤ 20 years old, and that above-ground biomass accumulates at the default rate, and 3) all felled orchards are plantations with mature trees around 21 years of age and have the default maximum above-ground carbon stock at harvest. These assumptions may not be completely representative for Norway, as recommendations to growers are to harvest apples, plums, and sweet cherry trees after 20 years and pear trees after 25 years (Hovland 2020). However, the activity data does not provide information on the age of the plantations when felled.

Dead organic matter

The Tier 1 method was used assuming no C stock change in the dead organic matter pool on cropland remaining cropland and the notation key NO is reported in the CRF tables.

Mineral soils

The majority (roughly 94 %) of agricultural production occurs on mineral soils. Management practices have changed relatively little since 1990. Carbon inputs from animal manure have slightly increased in some parts of the country resulting in C uptake, i.e. positive C stock changes.

Choice of method

The Tier 2 method estimates annual changes in soil organic C (SOC) according to Equation 2.25 (IPCC 2006), where the annual change in SOC is given by $\Delta\text{SOC} = (\text{SOC}_0 - \text{SOC}_{0-T})/D$, where D is the time dependency of the stock change factors. SOC_0 is the stock the last year of the inventory period and SOC_{0-T} is the C stock at the beginning of the inventory period. The default value for D was adjusted to 30 years, given the slower decomposition rates under the cool temperate climate in Norway (Borgen et al. 2012). The SOC stock is calculated as the product of the soil C reference stock (SOC_{REF}), the stock change factor for a given management and climate regime (F), and the associated area (A) given by $\text{SOC} = \text{SOC}_{\text{REF}} \times F \times A$. We used the reference stock and stock change factors estimated by the Introductory Carbon Balance Model (ICBM) in a study where CO_2 emissions were estimated for Norwegian cropland for 1999 – 2009 (Borgen et al. 2012). The ICBM is an ecosystem model from Sweden developed by Andrén et al. (2004). Soil C reference stocks were estimated for 31 different climatic zones (agrozones) assuming that continuous grass ley cropping was the reference condition. Stock change factors were calculated for eight rotations with and without manure application (i.e. resulting in $2 \times 8 = 16$ management rotations) for each of the 31 agrozones, resulting in a total of 496 stock change factors. The rotations were 1:2 ley-grain, 1:1 ley-grain, 2:1 ley-grain, continuous grain (with and without straw removal), continuous ley, 1:2 roots-grain, and 1:2 roots-ley, where 1:2 means 1 year of root crops and 2 years of ley and so on. Further details of the model application and the stratification are given in Borgen et al. (2012). We calculated annual SOC changes per agrozone and summarized the CSC for the whole country.

Stock change factors and soil C reference stocks

The stock change factors represent the annual response of SOC to a change in management from a reference condition and can be calculated as $F = \text{SOC}/\text{SOC}_{\text{REF}}$. The soil C reference stocks were estimated by solving the ICBM model for steady state conditions using C input equal to continuous ley cropland for each Norwegian agrozone. Average national stock change factors for the 16 crop rotations and average soil C reference stocks per agrozone are listed in Borgen et al. (2012).

Activity data

Area per crop type and manure statistics are collected annually from the Norwegian Agricultural Authority (NAA) to determine the area under each of the 16 crop rotations. Norway was divided into 31 agrozones based on a combination of counties and climate-based production zones (defined by NAA for subsidy application) as described in Borgen et al. (2012), and the statistics are given for each agrozone. Within each agrozone, the relation between the major crops of small grains (cereal and oilseeds), root crops (potato and rutabaga), and grass ley were used to allocate the areas under each of the eight crop rotations. The activity data of the quantity of manure applied to fields with annual crops per county were received from Statistics Norway. These data correspond to the data used for estimating non- CO_2 emissions related to animal manure for the Agricultural sector. As it is not possible to differentiate between manure applied to perennial grass leys on cropland from the grass leys on grassland, we only include the manure applied to annual crops. Further information on assumptions regarding the manure distribution is given in Borgen et al. (2012). The areas of cropland remaining cropland on mineral soils were estimated by the NFI for the whole time series.

Assumptions

The IPCC Tier 1 and 2 methods assume that the SOC change resulting from a change in management is linear between two steady states. Soil C changes are likely to be more dynamic, and it has been argued that the lower tier methods overestimate net C sequestration, particularly where the soil was not in a steady state at the beginning of the inventory (Sanderman & Baldock 2010). However, at the present time, this method provides an acceptable approximation.

Organic soils (key category)

Organic soils make the largest contribution of CO₂ emissions within the source categories for cropland. It is a key category with a relatively large uncertainty. The Norwegian definition of organic soils for cropland is described in detail in section 6.2.3, Table 6.10.

Choice of method and emission factor

A Tier 1 method is used for estimation of CO₂ emissions from organic soils on cropland, where the IPCC Tier 1 method necessitates the use of the default emission factor (EF) to be multiplied by the area (A) of organic cultivated soil according to Equation 2.26 $C_{LOSS} = A \times EF$ (IPCC 2006). Since the 2015 submission, Norway has used the default EFs from the IPCC 2013 Wetlands supplement (IPCC 2014b) for boreal/temperate cropland of 7.9 t CO₂-C ha⁻¹ yr⁻¹. For Norway we considered the default value from IPCC to provide a more robust and suitable estimate than the EF based on expert judgment which was used until NIR 2014.

Activity data

The area of agricultural organic soil was estimated as described in section 6.3.3.

6.5.1.2 Uncertainties and time-series consistency

Estimation of uncertainty is related to the tier level of the methodology used for each sink/source category and land-use category. For cropland remaining cropland, Tier 1 and 2 methods were applied. The IPCC 2006 guidelines include uncertainty estimates for default emission/removal factors.

For cropland remaining cropland, the total uncertainty is equal to the propagation of the uncertainty related to the living biomass (U_{CC_LB}), mineral soils (U_{CC_MS}), and organic soils (U_{CC_OS}) and is given by

$$U_{CC} = \sqrt{U_{CC_LB}^2 + U_{CC_MS}^2 + U_{CC_OS}^2}.$$

For each source category, the uncertainty is a combination of the uncertainties related to the emission factors U_{EF} and the activity data U_A , which is the uncertainty used in the Key Category Analysis (KCA), and can be calculated by

$$U = \sqrt{U_A^2 + U_{EF}^2}.$$

The uncertainty of the activity data may include errors in census returns as well as differences in the definition between agencies, sampling design, and interpretation of samples. The activity data used under cropland, i.e. areas per crop types and manure production were collected through the subsidy application scheme administrated by NAA and compiled by SSB. The data is based on a total national census. The NAA performs quality control on 5 % of farms to determine if areas are provided

correctly. These sample checks show very few errors. The area reported is based on a factor value multiplied by the last year's area, thus errors in previous years may accumulate. However, according to expert judgment given by SSB, the uncertainty of the activity data is estimated to be approximately 0 %.

Living biomass

Sources of uncertainty for the Tier 1 method for living biomass includes the degree of accuracy in the C accumulation and loss rates and the land-use activity data. The IPCC default uncertainty error ranges for aboveground woody biomass accumulation in the temperate climate is ± 75 % based on expert judgment. Uncertainty of the activity data was estimated by SSB as approximately 0 %. The areas of orchards are used directly from the NAA/SSB data and are not related to the NFI database. The uncertainty of the C biomass accumulation per unit area is therefore equal to the total uncertainty of the C changes in living biomass on cropland remaining cropland.

Mineral and organic soils

Uncertainty related to emission estimates from soils on cropland can currently only be precisely quantified for the area estimates, which is based on the NFI data. For the area of mineral soils on cropland remaining cropland, the uncertainty estimate was 7 % (Table 6.4). For the mineral soil estimates, the areas per crop type that are used to determine the areas under individual crop rotations were collected and compiled by the Norwegian Agriculture Authority (NAA) and Statistics Norway (SSB). Since the data are based on a census, it was assumed not to increase the area uncertainty. The uncertainties related to the stock change factors estimated by ICBM were estimated at ± 50 % based on expert judgment, making the total uncertainty 51 %. For organic soils the area uncertainty was 25 % and default uncertainties were used from the guidelines. Total uncertainty for CO₂ emissions from drained organic soils on cropland was 32 % (Table 6.4).

6.5.1.3 QA/QC and verification

The standard Tier 1 QC procedures described in section 6.1.6 were performed for both living biomass and soil estimates. No external QA was performed on the Tier 1 method for estimating C changes in living biomass stocks in orchard trees. Before the 2013 submission, when the Tier 2 for mineral soils on cropland remaining cropland was implemented, quality assurance was done through the standardized peer-review process.

A complete quality assurance procedure on the Tier 1 for organic soils was performed in 2019.

6.5.1.4 Recalculations

Perennial crop living biomass estimates were recalculated due to a change in methodology. The area times-series of both mineral and organic soils were recalculated due to the annual NFI updates and extrapolation of area data.

6.5.1.5 Planned improvements

Living biomass, mineral soils, and drained organic soils

Planned implementations in accordance with ERT review (ARR2020/L.6) will not affect the emission/sink estimates, but rather contribute to the QAQC. See chapter 10, table 10.9 for details.

6.5.2 Land converted to cropland, 4B2

Emissions and removals on land converted to cropland are reported from the C stock changes in living biomass, dead organic matter, mineral soils, and organic soils. C stock changes in dead organic matter on other land-use conversions than those to and from forest land can be considered insignificant and are reported with the notation key NO in the CRF-reporter.

Land conversion to cropland primarily occurs from forest land and less so from grassland, wetlands, and settlements. There were no conversions from other land to cropland during the inventory period, and NO is reported in the CRF Table 4.B. Conversion of land to cropland usually results in a net loss of carbon from living biomass and soils to the atmosphere (IPCC 2003).

6.5.2.1 Methodological issues

Living biomass (key category)

The sink/source category living biomass on forest land converted to cropland was identified as a key category for Level assessment 2019 and Trend assessment 1990 – 2019 (see Table 6.6).

Choice of method, C stock change factors, and activity data

For forest land and wetlands converted to cropland, we used the Tier 3 method described for forest land to estimate C stock changes in living tree biomass (see section 6.4.1). The category grassland converted to cropland is very small. Nonetheless, as of 2007, changes in the woody biomass are monitored also on grassland. No change in the living biomass was observed for those sample plots converted from grassland to cropland.

Conversions of grassland land to cropland results in instant grass biomass loss of 3.995 tC ha⁻¹ for boreal climate, 3.055 tC ha⁻¹ for cool temperate dry climate, and 6.392 tC ha⁻¹ for cool temperate moist climate in the first year of conversion in accordance with the default Tier 1 methodology (IPCC 2006 guidelines, Vol. 4, Ch. 6, table 6.4, with an herbaceous biomass factor of 0.47 tC (t d.m.)⁻¹).

All other conversions of land to cropland results in instant annual crop biomass gains of 4.7 tC ha⁻¹ in the first year of conversion in accordance with default Tier 1 methodology (IPCC 2019 Refinement, Vol. 4, Ch. 5, table 5.9, with an herbaceous biomass factor of 0.47 tC (t d.m.)⁻¹).

Assumptions/justification

Annual crop biomass gains/losses of 4.7 tC ha⁻¹ provided by the IPCC 2019 Refinement table 5.9 provides an update to the IPCC 2006 guidelines table 5.9. This is likely a correction as conflicting values within IPCC 2006 guidelines suggest annual crop biomass gains of 5.0 tC ha⁻¹ in table 5.9 (IPCC 2006), and 4.7 tC ha⁻¹ crop biomass losses under section 6.3.1.2, Tier 1 pt. 2 (IPCC 2006).

Dead organic matter (key category)

C stock changes in the dead organic matter (DOM) pool on forest land converted to cropland is a key category for Level assessment 1990 and 2019, and Trend assessment 1990 – 2019 (see Table 6.6).

Choice of method, C stock change factors, and activity data

DOM for forest land to cropland applies a similar Tier 1 methodology as for lands to forest land (section 6.4.2). The difference is that instead of DOM gains there are DOM losses. Furthermore, the losses occur instantly (instant oxidation) within the first year of conversion instead of being spread over 20 years. Table 6.23 presents the DOM carbon stock loss factors for forest land converted to cropland currently found in Norway.

Table 6.23. Instant DOM carbon stock loss ($t\ C\ ha^{-1}$) for forest land converted to cropland.

Ecological climate zones	Litter ($tC\ ha^{-1}$)		Dead wood ($tC\ ha^{-1}$)	
	deciduous	conifers	deciduous	conifers
Cool Temperate Moist Mountain System	6	8	21.2	48.1
Cool Temperate Oceanic Forest	6	7	36.8	36.8
Cool Temperate Continental Forest	27	70	23.6	22.1

For grassland, wetlands, and settlements converted to cropland, we used the Tier 1 method that assumes no C stock change in the DOM pool. Emissions are reported as NO.

Mineral soils*Choice of method and C stock change factors*

The same Tier 1 methodology as applied for lands converted to forest land is also applied here (see section 6.4.2). The national mean mineral soil CSC rate from 1990 – 2019 for lands converted to cropland can be found in Table 6.24.

Table 6.24: Annual mineral soil carbon stock change rates (mean \pm standard deviation in $t\ C\ ha^{-1}\ yr^{-1}$) for lands converted to cropland (1990 – 2019).

IPCC climate region	Forest land	Grassland	Settlements
Cool Temperate Moist	-0.482 ± 0.062	-0.627 ± 0.058	0.490 ± 0.140

Activity data

Areas of land converted to cropland on mineral soils were estimated using the NFI data and the 1990 baseline map of soil types.

Organic soils (key category)

Forest land and wetlands converted to cropland on organic soils were determined to be key categories for Level assessment 1990 and/or 2019 (see Table 6.6).

Choice of method and emission factor

We used a Tier 1 method to estimate emissions from organic soils on land converted to croplands. The default emission factor of $7.9\ t\ C\ ha^{-1}\ yr^{-1}$ was applied, assuming similar emissions as for cropland remaining cropland, and regardless of the previous land use.

Activity data

All areas were derived as described in section 6.3.3.

6.5.2.2 Uncertainties and times-series consistency

Uncertainties were estimated as described in section 6.1.3 and are shown in Table 6.3 for living biomass and DOM, and in Table 6.4 for mineral and organic soils.

6.5.2.3 QA/QC and verification

The Tier 1 QC procedures were performed during the estimation of C stock changes for land converted to cropland. In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.5.2.4 Recalculations

Methodology changes for living biomass, mineral soil, and DOM have resulted in recalculations. Additionally, all pools were recalculated because of the revised area data.

6.5.2.5 Planned improvements

Living biomass, dead organic matter, mineral soils, and drained organic soils

Planned implementations in accordance with ERT review (ARR2020/L.6) will not affect the emission/sink estimates, but rather contribute to the QAQC. See chapter 10, table 10.9 for details.

6.5.3 Completeness

The reporting of emissions from cropland is complete.

6.6 Grassland – 4C

Grasslands cover about 35 % of the area of Norway. According to the IPCC 2006 guidelines, grasslands are defined as grass areas with insufficient woody biomass to be classified as forest land and that are not considered cropland. It may also include shrublands with perennial woody biomass. There are five types of grasslands identified in Norway, which are further categorized into intensive or extensive grasslands for the purposes of GHG reporting (Table 6.25):

Intensive grassland

Closed pastures (Innmarksbeite) represented about 1.8 % of the grasslands area in Norway over the period 2015 – 2019. They correspond to semi-natural areas covered by a minimum of 50 % grasses or grazable herbs and enclosed by a fence or a natural barrier and can locally include some area meeting the forest definition (see box “Forested area in closed pastures” at the end of this section). For these areas, the topography (e.g. steepness or surface roughness) or the presence of trees prevent any mechanical harvest or species improvement; fertilization, however, seems to occur regularly in some areas. Closed pasture areas are directly estimated via the subsidy application scheme as they support a rather intensive grazing system for cattle and sheep.

No-till cultivated grass pastures (Overflatedyrka eng) represented only 0.2 % of the grasslands area in Norway over the period 2015 – 2019. They are characterized by shallow and rocky soils, unsuitable for mechanical ploughing, that may be cultivated intensively via fertilization, mechanical harvesting, and improved species. No-till cultivated grass pastures areas are directly estimated via the subsidy application scheme as they support an intensive grass production system.

Extensive grassland

Open pastures or rangeland represented ≥ 81.1 % of the grasslands area in Norway over the period 2015 – 2019. They correspond to all remaining natural areas with a minimum of 50% vegetation cover, possibly including measured trees (> 5 cm dbh), where grazing by cattle, sheep, goat, horse, or reindeer can occur extensively. Open pastures classify as extensive grassland.

Other wooded land (Annet Tresatt) represented about 15.1 % of the grasslands area in Norway over the period 2015 – 2019. It corresponds to areas with a crown cover ranging between 5 and 10% for trees higher than 5m or areas covered by more than 10% tree and shrub vegetation. Shrub vegetation includes perennial shrubs and trees that are over 0.5 m high but are unable to reach a height of 5 m on the site. This area type will occur primarily on very low-productive land (bogs and shallow land) and in a transitional phase on areas that are in the process of growing back to forest. Other wooded land can occur on areas with a vegetation cover < 50 %, and may therefore be associated with widely varying soil carbon stocks. Other wooded land **do not meet the forest definition** and classifies as extensive grassland.

Coastal heath (Lyingheilandskapet) represented about 1.7 % of the grasslands area in Norway between 2015 – 2019. Coastal heath corresponds to coastal shrublands with high proportions of perennial woody biomass. Heath vegetation can be considered as a transitional stage in the succession from grass-dominated grassland to woodland. While succession tends to drive this change in one direction towards woodland, management by

grazing, and burning; and fertilization tends to reverse the trend. Excessive burning, grazing, and fertilization may change heath vegetation into grass-dominated grassland (Legg 1995; Nilsen 2004). The NFI operationally classifies coastal heath as found in the lowlands along the coast from Aust-Agder to Finnmark. It is characterized by the absence of a tree layer and the presence of an atypical shrub layer made of juniper, dwarf birch, eared willow, as well as, birch, rowan, pine, and spruce at the beginning of the overgrowth. Common heather (*Calluna vulgaris*) dominates, but other heather species, grass, herbs and ferns can also occur. Tree and characteristic shrub vegetation can occur locally, but would never meet the definition for “other wooded land”. Coastal heath often occurs in a mosaic with rocks; these areas must have more than 50 % defining vegetation coverage to classify as coastal heath. Land classified as coastal heath is limited by elevation, which decreases with increasing latitude as: 200 m for Aust-Agder, Vest-Agder and Rogaland; 150 m for Hordaland and Sogn og Fjordane; 100 m for Møre og Romsdal, Sør-Trøndelag and Nord-Trøndelag; and 50 m for Nordland, Troms, and Finnmark. Areas above these respective elevations are classified as barren land. Coastal heath classifies as extensive grassland.

Both extensive and intensive grassland areas are estimated from NFI plots. Statistics Norway (SSB) provides information about the proportion of No-till cultivated pastures vs. closed pastures within the intensive grassland category, based on data collected through the subsidy application scheme. Subsidy support is given to grazed or harvested areas at least once a year.

Table 6.25 Identified Grassland types

Grassland type	Grassland area (2015 – 2019)	Mechanically plowable	Mechanically harvestable	Area enclosed	Shrubland
Intensive grassland					
Closed pastures	1.8 %	No	No	Yes	No
No-till cultivated grass pastures	0.2 %	No	Yes	-	No
Extensive grassland					
Open pastures or Rangeland	≥ 81.1 %	No	No	No	-
Other wooded land	15.1 %	No	No	No	Yes
Coastal Heath	1.7 %	No	No	No	Yes*

Yes and No: correspond to the requirement to meet the grassland category definition. * yes but atypical.

- : the dash symbolizes “No requirement” and therefore can be understood as “can occur”.

Forested area in closed pastures

Between 2015 and 2019, 72.3 kha forested grasslands occurred in closed pasture, representing 35 % of intensive grasslands. These NFI plots have sufficient tree cover to meet at least the minimum threshold of forest in Norway (i.e. greater than 10 % tree cover with the potential to reach 5 m height on a minimum area of 0.1 ha), but grazing, and not wood harvesting, is the dominant land use activity. Trees are either distributed in groups, can be widely spaced, or are scattered across the grassland area. Forested grasslands are categorized as grasslands due to the determining effects of grazing pressure and grazing land management, which hinder tree regeneration and maintains their dominant grassland character and ecology. There is evidence that the net effect of categorizing these lands as forested grasslands is relatively small. From 1990 – 2019, the cumulative sum of net living biomass sequestered on forested grassland remaining grassland plots is approximately 0.8 % (1364 kt C) of the cumulative sum of net living biomass sequestration that would have occurred had the plots been fully stocked forest land remaining forest land. There is currently not enough empirical data or scientific literature to adequately describe the C dynamics of forested grasslands in Norway. Expert judgement hypothesises is that the C dynamics are an intermediate condition between that of fully stocked forest land and pure grassland, but where the grassland C dynamics are dominant. Given that the tree living biomass is accounted for and the number of plots are few, the overall impact on the LULUCF GHG inventory is considered small.

6.6.1 Grassland remaining grassland, 4C1

For grassland remaining grassland, C stock changes (CSC) are reported for living biomass and mineral and organic soils. Grassland remaining grassland is a relatively small key category with respect to living biomass and mineral soil.

6.6.1.1 Methodological issues

Emissions due to changes in dead organic matter are assumed negligible for this category, because little dead wood and litter are generated in grassland systems. Assuming that CSC in DOM is in a steady state condition is in accordance with the IPCC 2006 guidelines, and the notation key NO is used in the CRF tables.

Living biomass (key category)

The sink/source category living biomass on grassland remaining grassland was identified as a key category for Level assessment of 1990 and 2019, and Trend assessment 1990 – 2019 (see Table 6.6).

Choice of method

A Tier 2 method was used. Living biomass on grassland has been measured in the NFI since 2007. The average CSC (gains and losses) per hectare and year was calculated based on the sample plots measured since 2007. The C gain and loss averages were then multiplied with the area of grassland remaining grassland to obtain the total gain and loss estimates, respectively.

Mineral soils (key category)

Mineral soil on grassland remaining grassland was identified as a key category for Trend assessment 1990 – 2019 (see Table 6.6).

Choice of method

The default Tier 1 approach was used for estimating CO₂ emissions from grassland remaining grassland on mineral soils. The default IPCC methodology estimates soil C changes based on default stock change factors specific to management and climate regimes and soil C reference stocks specific to climate and soil type. The annual changes in SOC can be calculated as the difference between the SOC stock in the last year (SOC₀) and in the beginning (SOC_{0-T}) of the inventory period (T) divided by the time dependency of the stock change factors (D = 20 years) and is given by

$$\Delta SOC = (SOC_0 - SOC_{0-T})/D \quad \text{Equation 2.25 (IPCC 2006).}$$

Following the example given in the first paragraph, page 2.35 of the IPCC 2006 guideline (IPCC 2006) this instruction would translate as the following :

From 1990 to 2010, SOC_{0-T} is calculated for 1989 based on the assumption that SOC is at equilibrium before 1990.

$$\Delta SOC = \frac{SOC_0 (\text{year} = \text{current year}) - SOC_{0-T} (\text{year} = 1989)}{20 \text{ years}}$$

From 2010 onward the year for estimating SOC_{0-T} increases from 1990 by one year every new year.

$$\Delta SOC = \frac{SOC_0 (\text{year} = \text{current year}) - SOC_{0-T} (\text{year} = \text{current year} - 20)}{20 \text{ years}}$$

SOC stocks for any year of the inventory can be calculated as the product of the soil C reference stock (SOC_{REF}), the stock change factors (SCF), and the area under a given management practice (A) according to

$$SOC = SOC_{REF} \times SCF \times A \quad \text{Equation 2.26 (IPCC 2006).}$$

The C reference stock is the soil C stock under the reference condition, which in the default method is native uncultivated soil. The reference stock is specific to climate zone and soil.

Activity data

Activity data correspond to the areas of grassland remaining grassland on mineral soils for each grassland type.

The total combined area for the two most intensive grassland systems (i.e. No-till cultivated grass pastures and the Closed pastures) comes from the NFI database. The percentages under these two management types were provided by Statistics Norway (SSB). These data were collected from farmers' applications for subsidies. Areas for both grassland types are given per farm unit. Because farmers may not always apply for subsidies, the area estimated by NFI is larger than the area reported by SSB (Table 6.26). SSB data are therefore only used to access the relative importance of both grassland types.

From 1990 to 1997 the No-till cultivated grass pastures only accounted for fertilized pasture, while from 1998 onward it accounted for all types of no-till cultivated pastures. This resulted in 12.7% artificial increases of the concerned area between 1997 and 1998, indicating that about 87.3% of the No-till cultivated grass pastures are fertilized.

For the extensive grasslands (i.e. Coastal heath, Other wooded land and Open pastures/Rangeland), which are less intensive grassland systems, the areas were estimated from the NFI.

The grassland areas per management type were stratified into eight regions (Figure 6.13). The area data from SSB are available on a municipality level facilitating the stratification. Soil maps were collected to stratify the areas according to soil type and to assign specific C reference stocks based on the distribution of soil type within each region.

National Inventory Report 2021 - Norway

Table 6.26 Areas (kha) of grassland remaining grassland on mineral soils in Norway from 1990 to 2019 from two different sources (NFI and SSB).

Year	Statistics Norway (SSB)			NFI database	
	Intensive Grassland			Intensive Grassland	Extensive Grassland
	Closed pastures	No-till cultivated pastures	Total		
1990	88	22	109	207	11251
1991	81	27	109	207	11251
1992	85	27	112	207	11250
1993	90	27	117	207	11250
1994	94	26	120	208	11250
1995	98	26	124	208	11250
1996	101	26	127	207	11249
1997	103	27	130	207	11249
1998	108	25	133	207	11249
1999	111	29	141	206	11249
2000	122	30	151	206	11249
2001	129	29	158	206	11248
2002	132	28	161	206	11247
2003	135	28	163	206	11247
2004	137	27	164	207	11246
2005	139	27	166	207	11245
2006	142	27	169	207	11245
2007	146	26	172	206	11244
2008	149	25	175	205	11242
2009	151	24	175	204	11241
2010	152	22	175	203	11239
2011	155	21	176	202	11235
2012	156	20	177	201	11231
2013	156	20	177	200	11227
2014	156	20	176	200	11223
2015	156	20	176	199	11218
2016	156	20	176	200	11215
2017	156	20	176	199	11212
2018	161	20	181	199	11209
2019	159	20	179	199	11206

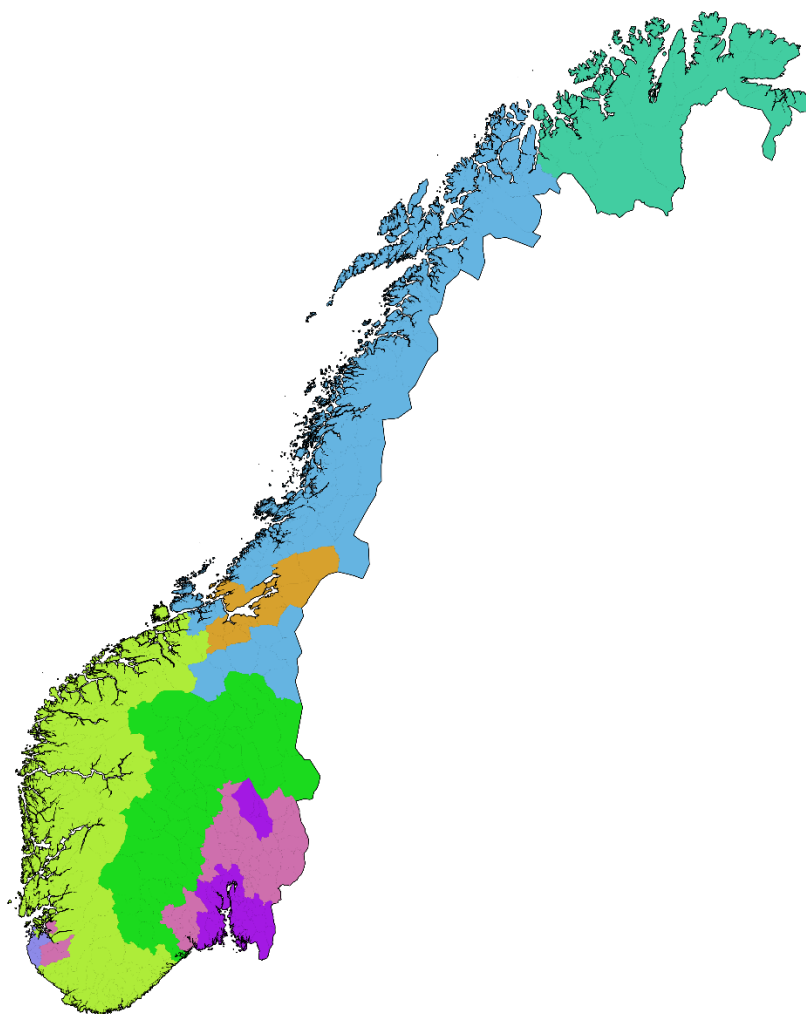


Figure 6.13 Eight regions of Norway used to stratify grassland activity data for the Tier 1 application.

Stock change factors and soil C reference stocks

The general stock change factor SCF used in equation 2.25 (IPCC 2006) to estimate the SOC stock at equilibrium under different types of grassland, is given by the following equation: $SCF = F_{LU} \times F_{MG} \times F_i$, where F_{LU} , F_{MG} , and F_i , represent partial stock change factors respectively for **1)** the land use system, **2)** the management regime, and **3)** the organic matter input to the soil. Default partial stock change factors are directly provided by the Tier 1 methodology (IPCC 2006)(table 6.2) simplified in Table 6.27.

Table 6.27 Relative Carbon Stock Change factors (SCF) for grassland in a temperate/boreal climate regime

Factor	Level	IPCC default	Definition
F_{LU}	All	1.00	All grasslands
F_{MG}	Non-degraded	1.00	Non-degraded, 0 improvements*
	Moderately degraded	0.95	Moderately-degraded, reduced loss of productivity overgrazed, 0 improvement*
	Severely degraded†	0.70	Major long-term loss of productivity and vegetation cover, due to severe mechanical damage to the vegetation and/or severe soil erosion, 0 improvement*
	Improved	1.14	Non-degraded, moderate grazing pressure, 1 improvement*
F_I	Medium input	1.00	0 or 1 improvements*
	High input	1.11	≥ 2 improvements*

Improvement*: 1) fertilization, 2) species improvement, 3) irrigation†. †: negligible.

Parametrizing the Tier 1 procedure consists of determining the **F_{LU}**, **F_{MG}**, and **F_I** combination for each grassland category. For the land-use factor **F_{LU}**, the situation is simple as it is fixed to (**F_{LU}** = 1) for all types of grassland. Determining the factors for management **F_{MG}** and organic matter input **F_I** for each grassland category is primarily related to the number of three possible improvements received by these categories: 1) mineral fertilization, 2) species improvement, and 3) irrigation (Table 6.27). Then, it depends on the general state of degradation of the grassland category due to grazing pressure.

As grassland irrigation is generally not practiced in Norway and severe grassland degradation may only affect negligible areas (e.g. fence opening), we excluded these possibilities from the determination of the grassland type stock-change-factors. Grazing pressure has an impact on the soil carbon stock. In Norwegian low alpine grasslands, Martinsen et al. (2011) showed that a sheep density of 25 animal km² would induce no change on the soil organic carbon storage (~ 5% increase), whereas a sheep density of 80 animal km² would induce a slight 16% decrease. In Norway, domestic grazing animals are largely dominated on average by sheep (87%), cattle (10%), goats (2.8%), and horses (0.2%) (SSB data 1990 – 2018). On average, the density of domestic grazing animal in Norwegian pastures is 14.5 animals km², which is below the animal density that would induce a SOC loss (<https://kilden.nibio.no>).

Table 6.28 Distribution of domestic grazing animals† density in Norwegian pastures (2018).

Density (head/km ²)	Grassland areas (%)
0-25	84.0
26-50	13.7
51-75	1.7
>75	0.6

†: Sheep, cattle, goat, horse. Source: <https://kilden.nibio.no>

Most of the grasslands area in Norway exhibits sustainable animal stocking rates as evidenced by the distribution of domestic animal density by area (Table 6.28). In the rare case soil degradation should occur, it would be restricted to the closed pastures area that are designed to maintain a higher density of animals, but it will not occur in the open pastures or rangeland. Taking reindeer into consideration would not change this conclusion as both wild and domestic stocking rates remain extremely low ranging from 0.87 to 2.2 animal km² (Reimers 1986; Tveraa et al. 2007). In both cases, severe land

degradation responsible for a 30% loss of soil organic carbon is unlikely to occur in Norway in the light of the available stocking rate data.

Considering all these elements, the carbon stock change factors (SCF) were attributed as follows:

Coastal Heath: Because this ecosystem is rarely fertilized and is not subject to species improvement, we considered that it does not receive any improvements. Because grazing is used to maintain this ecosystem, which would turn to a grass-dominated grassland under overgrazing pressure, we qualified coastal heath as a nominally managed (non-degraded) grassland ($F_{MG} = 1$) with medium organic matter input ($F_I = 1$).

No-till cultivated grass pastures (*overflatedryka eng*): Most cultivated grasslands are fertilized annually but are seldom reseeded, except in cases of severe frost damage. Therefore, it is reasonable to assume that most No-till cultivated grass pastures receives only one improvement, which would qualify them as improved grassland ($F_{MG} = 1.14$) with medium organic matter input ($F_I = 1$).

Closed pastures (*Innmarksbeite*): As this grassland type is fertilized annually it may qualify for an improved grassland ($F_{MG} = 1.14$), however this grassland may also be the most susceptible to a moderate degradation due to higher animal stocking rates ($F_{MG} = 0.95$). Because these two management categories correspond respectively to a loss and a gain of soil organic carbon we decided to qualify the closed pastures as nominally managed (non-degraded) grassland ($F_{MG} = 1$) with medium organic matter input ($F_I = 1$).

Open pastures or Rangeland (*Utmarksbeite*): As this ecosystem is natural it does not receive any improvements. Moderately degraded grassland may occur very locally but because of the rather low animal stocking rate and the possibility for the animals to move freely to the less degraded areas we considered that the open pastures were nominally managed (non-degraded) grassland ($F_{MG} = 1$) with medium organic matter input ($F_I = 1$).

Other wooded land (*Annet tresatt area*): Like for open pastures other wooded land was considered nominally managed (non-degraded) grassland ($F_{MG} = 1$) with medium organic matter input ($F_I = 1$).

To assign the soil C reference stock, an analysis was made of the national soil classification (World Reference Base, WRB, soil taxonomy) database developed by the Norwegian Institute of Bioeconomy Research. The percentage of the total grassland area that has been sampled until now varies between the eight strata defined. The results of the analysis were that high-activity clay (HAC) soils predominate in all climate zones, but spodic soils make up almost one third of the area in region 2 (Figure 6.14).

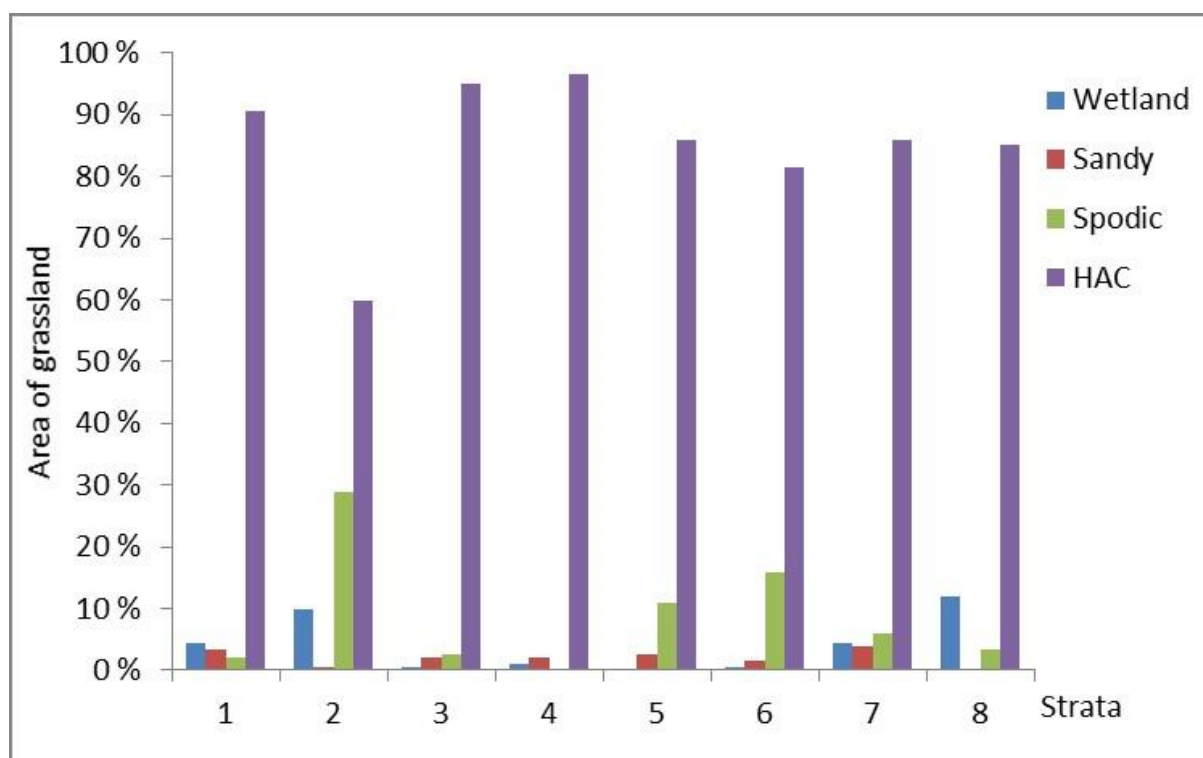


Figure 6.14 Distribution of soil types on grassland areas for the eight strata. The IPCC soil types are high-activity clay soils (HAC): leptosols, fluvisol, phaeosem, albeluvisol, luvisol, umbrisol, cambisol, regosol; wetland soils: gleysols; sandy soils: arenosols; and spodic soils: podzol.

The soil C reference stock (SOC_{REF}) for the cold temperate moist climate zone in 0-30 cm depth are 95 t C ha⁻¹, 71 t C ha⁻¹, 115 t C ha⁻¹, and 87 t C ha⁻¹ for HAC, sandy, spodic, and wetland soils, respectively; see table 2.3 (IPCC 2006). Soil C stock changes were first calculated per stratum and soil type. The final stock changes were given by multiplying the C stocks per stratum and soil type with the fractions for each soil type.

Transitions between grassland management types

In the mineral soil remaining category, carbon stock change (CSC) only occurs when a management change occurs. In the case of Norwegian grasslands, we introduced a few management change limitations which impacted the CSC calculation. These changes and their consequences, include (1) management transition between No-till cultivated pastures and all extensive grassland are unlikely to happen, (2) management transition between No-till cultivated and closed pastures can happen, (3) management transition between extensive grassland and closed pastures can happen. For example, a land with a good grass yield, could be converted to a closed pasture, but would unlikely be abandoned. And conversely, an open pasture could be fenced but may not be good enough for cultivation. As a consequence, all transitions between intensive and extensive grasslands occurs between the closed pastures and the extensive grasslands categories. Because these grassland categories share the same combination of partial stock change factors (see Table 6.27 and subsequent SCF attribution) they do not incur any carbon stock change (i.e. CSC=0). Therefore, non-neutral CSC are only generated by transitions within intensive grasslands, between No-till cultivated and closed pastures.

Organic soils

Organic soils on grassland remaining grassland are responsible for minor CO₂ emissions similar to those from mineral soils.

Choice of method

We used the Tier 1 method as described for organic soils in cropland remaining cropland (section 6.5.1).

Activity data

The area of organic soil on grassland remaining grassland was derived in the procedure described in section 6.3.3.

Emission factor

The default EF for shallow-drained, nutrient-rich grassland of 3.6 t C ha⁻¹ yr⁻¹ was applied (IPCC 2014b). The emission factor was changed after studying the orthophotos of the NFI plots of grassland on organic soils. The majority of the plots were either with too many trees to allow proper cultivation and thus overgrown drains, or on fairly thin soil layers (visible bedrock in some places) such as surface cultivated grasslands. We found the shallow drainage factor to be more appropriate.

6.6.1.2 Uncertainties and time-series consistency

The uncertainties were estimated for all sink/source categories under grassland remaining grassland and included in the key category analysis.

For living biomass, the uncertainty estimate of the C stock change and the area were based on the sample variance and estimated as described in section 6.1.3 and is shown in Table 6.3.

For the mineral soil pool, a Tier 1 uncertainty assessment was made considering the uncertainty related to the C stock estimate (the stock change factors) using default values and the activity data using the sample variance. Firstly, we estimated the uncertainty of the SOC stock estimate (U_C) by propagating the uncertainty of the stock change factors and SOC reference stock. The errors of the stock change factors are provided in table 6.2 (IPCC 2006). For the improved grassland management stock change factor, the uncertainty is ± 11 %. The stock change factor for nominally managed grassland has no associated uncertainty as it is the reference condition. The default C reference stock has an uncertainty of ± 90 %, according to table 2.3 (IPCC 2006). Secondly, the uncertainty of the activity data was combined with that of the C stock change per hectare. The uncertainty in the activity data (U_A) covers both uncertainty in the estimates of the grassland management type (SSB data) and uncertainty in the areas of grassland remaining grassland determined in the NFI. The first source of uncertainty, which is related to the estimation of the grassland management system, was estimated to be close to zero by SSB. According to the sample validations routinely performed by the collection agency (NAA), farmers are unlikely to make errors (or false reporting) and very few of these errors exist. The second source of uncertainty in the activity data, i.e. of the area estimate of grassland remaining grassland, was determined by the sample error and equal to 14 % (Table 6.4). Although the area included organic soils, we assume that the uncertainty for the mineral soil area is similar. Uncertainties of the area estimates are quantified as described in section 6.1.3. The total uncertainty for the mineral soil estimate was propagated using equation 5.2.1 of the Good Practice Guidance (IPCC 2003) and equal to 91%.

The uncertainty for organic soils is based on default values for the emission factor and on the sample error for the area estimate. Uncertainty estimates for both mineral and organic soils are shown in Table 6.4.

6.6.1.3 QA/QC and verification

The Tier 1 QC procedures were performed both for living biomass, mineral soil, and organic soil emission estimates. The Tier 1 method used for mineral soils was elicited for external QA before the 2013 submission. All necessary documentation was supplied to an international expert for an evaluation of the method application and description. The expert emphasized the need to keep the area of grassland remaining grassland constant at the beginning and end of each inventory period when recalculating the entire time-series. Furthermore, quality checks were implemented to ensure that the total land area per stratum remains constant over the time-series. In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.6.1.4 Recalculations

Grassland reclassification resulted in recalculation of the activity data. Open pastures /range land, other wooded lands, and coastal heath were all classified as Other land before NIR 2021. Additionally, the whole time-series was recalculated for all sources due to the updates in the NFI data. The recalculations are described in section 6.16.3 apply.

6.6.1.5 Planned improvements

Living biomass, mineral soils, and drained organic soils

Planned implementations in accordance with ERT review (ARR2020/L.6) will not affect the emission/sink estimates, but rather contribute to the QAQC. See chapter 10, table 10.9 for details.

6.6.2 Land converted to grassland, 4C2

Emissions from land converted to grassland were primarily caused by net C losses in the DOM pool on forest land converted to grassland. There were land-use conversions from forest land, wetlands and settlements to grassland. For forest land converted to grassland, C emissions were estimated from changes in living biomass, DOM, and soils (mineral and organic). All the area of wetlands converted to grassland was on organic soils. Emissions were therefore estimated for stock changes in living biomass and organic soils for this land use conversion. All the area of settlements converted to grassland was on mineral soils.

Forest land converted to grassland is identified as a key category with respect to living biomass, and DOM, in the Level assessment 1990 and/or 2019, and/or Trend assessment 1990 – 2019 (see Table 6.6).

6.6.2.1 Methodological issues

Living biomass (key category)

The choice of method, activity data, and assumptions related to the estimation of C stock changes in living biomass on land converted to grassland are identical to those described under forest land.

All lands to grassland results in instant grass biomass gains of 3.995 tC ha⁻¹ for boreal climate, 3.055 tC ha⁻¹ for cool temperate dry climate, and 6.392 tC ha⁻¹ for cool temperate moist climate in the first year of conversion in accordance with default Tier 1 methodology (IPCC 2006 GPG, Vol. 4, Ch. 6, table 6.4, with non-woody carbon factor of 0.47 tC (t d.m.)⁻¹).

Assumptions/justification

See IPCC 2019 refinement justification for annual crop biomass losses under section 6.5.2

Dead organic matter (key category)

Method choice, C stock change factors, and activity data

DOM for forest land to grassland applies a similar Tier 1 methodology as for lands to forest land (section 6.4.2). The difference is that instead of DOM gains there are DOM losses. Furthermore, the losses occur instantly within the first year of conversion instead of being spread over 20 years. Table 6.29 presents the DOM carbon stock loss factors for forest land converted to grassland currently found in Norway.

Table 6.29. Instant DOM carbon stock loss factor (t C ha⁻¹) for forest land converted to grassland.

Ecological climate zones	Litter (tC ha ⁻¹)		Dead wood (tC ha ⁻¹)	
	deciduous	conifers	deciduous	conifers
Cool Temperate Moist Mountain System	6	8	21.2	48.1
Cool Temperate Dry Steppe	40	31	26.2	8
Cool Temperate Oceanic Forest	6	7	36.8	36.8
Cool Temperate Continental Forest	27	70	23.6	22.1

For wetlands converted to grassland and settlements converted to grassland we apply the Tier 1 method that assume no net change in the C pool of dead organic matter, thus the notation key NO is used in the CRF-tables.

Mineral soils

A Tier 1 method is used to estimate C stock changes on land converted to grassland.

Choice of method, C stock change factors, and activity data

The same Tier 1 methodology as applied for lands converted to forest land is also applied here (see section 6.4.2). The national mean mineral soil CSC rate for lands to grassland for 1990 – 2019 can be found in Table 6.30.

Table 6.30: Annual mineral soil carbon stock change rates (mean ± standard deviation in t C ha⁻¹ yr⁻¹) for lands converted to grassland (1990 – 2019).

IPCC climate region	Forest land	Settlements
Cool Temperate Dry	0.056	
Cool Temperate Moist	0.219 ± 0.019	1.36 ± 0.088

Organic soils

Emissions from organic soils on land converted to grassland were estimated using the Tier 1 method. Only wetlands on organic soils have been converted to grassland and these areas were assumed drained to enable grassland production.

Method choice, emissions factors, and activity data

The Tier 1 method was used, applying a default emissions factor of $3.6 \text{ t C ha}^{-1} \text{ yr}^{-1}$ for shallow-drained grasslands in the temperate zone from the IPCC 2013 Wetlands supplement. The NFI database was used to estimate the areas of wetlands converted to grassland on organic soils.

6.6.2.2 Uncertainties and time-series consistency

The total uncertainties for living biomass, DOM, mineral, and organic soils are shown in Table 6.3 and Table 6.4. All methods were applied consistently for the entire time-series.

6.6.2.3 QA/QC and verification

The standard Tier 1 QC procedures were performed during the estimation of C stock changes for land converted to grassland. In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.6.2.4 Recalculations

The recalculations described in section 6.16.3 apply. All emissions of land converted to grassland were recalculated in the current year's submission due to the updates in the NFI data for living biomass and areas.

6.6.2.5 Planned improvements

Living biomass, dead organic matter, mineral soils, and drained organic soils

Planned implementations in accordance with ERT review (ARR2020/L.6) will not affect the emission/sink estimates, but rather contribute to the QAQC. See chapter 10, table 10.9 for details.

6.6.3 Completeness

The reporting of emissions from grassland is complete.

6.7 Wetlands – 4D

Wetlands in Norway cover almost 12 % of the total land area. Most of the wetlands in Norway are unmanaged mires, bogs and fens, as well as lakes and rivers. C stock changes (CSC) in living biomass are reported for wooded mires. Managed wetlands include peat extraction areas and reservoirs (dams). For peat extraction sites, both on-site and off-site emissions are reported. On lands converted to wetlands, emissions and removals are reported for living biomass, DOM, and soils. There is no default method for estimating C stock changes for flooded land remaining flooded land, we have therefore no estimates for this source.

6.7.1 Wetlands remaining wetlands, 4D1

The NFI contains data on CSC in living biomass (trees) on wooded mires, for which the associated emissions and removals have been reported. C stock changes in other sources (DOM and soils) in unmanaged wetlands have not been estimated. Emissions caused by soil C changes during peat extraction have been accounted for according to the IPCC 2006 guidelines (IPCC 2006) and IPCC 2013 Wetlands supplement (IPCC 2014b).

6.7.1.1 Methodological issues

Living biomass – wooded mires

Wooded wetlands are classified as forest if the definition of forest land is met. If this is not the case, such areas are considered under wetlands remaining wetlands as the subgroup wooded mire.

Wooded mires are not considered managed lands, and hence we only report CSC in living biomass. CSC in DOM, mineral and organic soil are reported as NO.

To estimate CSC in living biomass, we applied the Tier 3 method, which was used for all reported biomass estimates, except for cropland remaining cropland, and land converted to settlements. The method is described in detail in section 6.4.1. The areas of wetlands remaining wetlands and C stocks on wooded mires, are based on the NFI.

Peat extraction

For wetlands subject to peat extraction, we use a Tier 1 approach for on-site emissions and a Tier 2 approach for off-site emissions. Under the default method, the activity data do not distinguish between peatlands under peat extraction, and those being converted for peat extraction (IPCC 2006; IPCC 2014b). The area of land converted to peat extraction is therefore reported as NE. The emissions from removals of trees during clearing are included under living biomass on wooded mires, and reported as IE. Other changes in C stocks in living biomass on managed peat lands are assumed to be zero (IPCC 2006).

The area utilized for peat extraction is estimated to be 2.00 kha for the whole time series 1990 - 2019. On-site emissions caused by peat extraction are thus constant over the inventory period. Soil C stock changes are estimated to be $-5.6 \text{ kt C yr}^{-1}$, which is equal to emissions of $20.5 \text{ kt CO}_2 \text{ yr}^{-1}$. On-site emissions of N_2O and CH_4 are estimated to $0.0009 \text{ kt N}_2\text{O yr}^{-1}$ and $0.0658 \text{ kt CH}_4 \text{ yr}^{-1}$, respectively. Off-site emissions vary with years. Due to the unavailability of peat extraction volume after 2015,

average estimates over the time-series 1990 – 2015 have been used to estimate emissions post 2015. The average off-site emissions in 2019 was 40.3 kt CO₂. Total emissions from peat extraction, including on-site emissions, represents 62.7 kt CO₂-equivalents in 2019, an average of 62.7 kt CO₂-equivalents yr⁻¹ over the inventory period.

Choice of method, activity data, and emission factor

For wetlands subject to peat extraction, on-site emissions are estimated with default emission factors from the IPCC 2013 Wetlands Supplement (boreal / temperate zone), and is hence considered a Tier 1 method. Off-site CO₂ emissions are estimated using a national emission factor of 0.05 t C / m³ based on expert judgment, and it is therefore a Tier 2 method. We assume a peat dry matter density of 0.1 t m⁻³, and a C content of 50 %.

Table 6.31 Emission factors used for estimation of on- and off-site emissions from peat extraction and their estimated uncertainties.

Gas	Emission factor (EF)	EF uncertainty (% 2 SE)	Activity data uncertainty %	Total uncertainty %
On-site				
CO ₂	2.8 t CO ₂ -C ha ⁻¹ yr ⁻¹	50	100	110
CH ₄ LAND	6.1 kg CH ₄ ha ⁻¹ yr ⁻¹	80	100	128
CH ₄ DITCH	542 kg CH ₄ ha ⁻¹ yr ⁻¹	81	100	129
Frac _{ditch}	0.05			
N ₂ O	0.30 kg N ₂ O-N ha ⁻¹ yr ⁻¹	113	100	151
Off-site				
CO ₂	0.05 t C m ⁻³ air-dry peat	50	50	71

Norwegian peat producers were surveyed to provide information on current and previous peat extraction production areas. In addition, a supplemental digital orthophoto sampling of identified ditched marsh areas where peat extraction was likely to have occurred was sampled. Off-site emissions from extracted peat volume were based partly on data from the Norwegian Food Safety Authority (1990 – 2007) and partly on information from a peat producer survey conducted in 2015 (covering the years 2008 – 2015). The two data series are not complete for all years, and extrapolation has been done to ensure a consistent time-series. The peat extraction activity data is described in detail in Sjøgaard et al. (2017).

6.7.1.2 Uncertainties and time-series consistency

The estimation of the uncertainty of the area and the C stock of wooded mire is described in section 6.3.7.

For the key category analyses (KCA), on- and off-site CO₂ emission uncertainties were combined by the weighted sum of the variances (square of Total uncertainty % in Table 6.31) assuming no (0) correlation between on- and off-site emissions. The assumption of no correlation is based on the fact that on-site emissions will occur for many years even if no peat extraction would be conducted and off-site emissions would be 0. The weights (w) were given by squared proportions of the total emissions ($w = (40/53)^2 = 0.57$ for off-site emissions and $w = (13/53)^2 = 0.06$ for on-site emissions). Also, the uncertainties for CH₄ on land between and in ditches were combined for the KCA. It was the weighted average of the variance of the emission factors for land between and ditch and their covariance assuming a direct correlation of 1. The correlation of 1 was chosen because of the

increase in one area due to an increase in the other, and vice versa. The weight was given by the squared ditch proportion. In sum the uncertainty is assumed to be 110 % for CO₂, 128 % for CH₄, and 151 % for N₂O emissions. Uncertainties for CO₂ emissions estimated from drained organic soils on wetlands used for peat extraction are shown in Table 6.4, and for CH₄ and N₂O in Table 6.5.

6.7.1.3 QA/QC and verification

The QA/QC performed on the NFI area estimates was made for the wooded mire areas. The general QC procedures were performed on all sources under wetlands remaining wetlands. In addition, extensive QA by a national expert was performed for the off-site CO₂ emission factor.

6.7.1.4 Recalculations

The recalculations described in section 6.16.4 apply. The estimates of C stock changes in living biomass on wooded mires were recalculated due to the extrapolation method for the area estimate and C stock change in living biomass estimates. For 4.D.1.1 Peat Extraction Remaining Peat Extraction C stock change in organic soils, no peat volume data was available for the years 2016 – 2019. Therefore, the average peat volume from 1990 – 2015 was used.

6.7.1.5 Planned improvements

Living biomass and peat extraction

Planned implementations in accordance with ERT review (ARR2020/L.6) will not affect the emission/sink estimates, but rather contribute to the QAQC. See chapter A10, table 10.9 for details.

6.7.2 Land converted to wetlands, 4D2

Conversion of land to wetlands is most likely a slow process, unless in the form of flooding of land, which enables rapid inundation. Flooding can be human-induced (e.g. created by dams for hydropower production), or non human-induced (e.g. beaver dams). Only a few small-scale hydropower dams have been created in streams in the last 20-30 years and the total area is less than 4 kha. We consider emissions from this conversion category as negligible and report it using the notation key NO. We report C stock changes in living biomass, DOM, and soils for forest land converted to other wetlands. The area of land converted to peat extraction and soil related emissions are reported as NE because it is considered negligible.

6.7.2.1 Methodological issues

Emissions from land converted to wetlands were estimated for living biomass, DOM, mineral and organic soils.

Living biomass

C stock changes in the tree living biomass pool were estimated using the Tier 3 approach (section 6.4.1), where gains and losses are recorded in the NFI.

Conversions from grassland to wetlands results in instant grass biomass losses of 3.995 tC ha⁻¹ for boreal climate; 3.055 tC ha⁻¹ for cool temperate dry climate; and 6.392 tC ha⁻¹ for cool temperate moist climate in the first year of conversion in accordance with default Tier 1 methodology (IPCC 2006 GPG, Vol. 4, Ch. 6, table 6.4, with non-woody carbon factor of 0.47 tC (t d.m.)⁻¹).

Dead organic matter

DOM for forest land to wetlands applies a similar Tier 1 methodology as for lands to forest land (section 6.4.2). The difference is that instead of DOM gains there are DOM losses. Furthermore, the losses occur instantly within the first year of conversion instead of being spread over 20 years (Table 6.32). Table 6.32 presents the DOM carbon stock loss factors for forest land converted to wetlands currently found in Norway.

Table 6.32. Instant DOM carbon stock loss ($t\ C\ ha^{-1}$) for forest land converted to wetlands.

Ecological climate zones	Litter ($tC\ ha^{-1}$)		Dead wood ($tC\ ha^{-1}$)	
	deciduous	conifers	deciduous	conifers
Cool Temperate Continental Forest	27	70	23.6	22.1

Soils

The same Tier 1 methodology as applied for lands to forest land is also applied here (see section 6.4.2). The national mean mineral soil CSC rate for lands to wetlands for 1990 – 2019 can be found in Table 6.33. No CSC occurs for forest land converted wetlands to on mineral soil.

Table 6.33: Annual mineral soil carbon stock change rates (mean \pm standard deviation in $t\ C\ ha^{-1}\ yr^{-1}$) for lands converted to wetlands (1990 – 2019).

IPCC climate region	Grassland
Boreal Dry	-0.160
Cool Temperate Moist	-0.192

For organic soils we used the default emission factor for nutrient poor, boreal climate on forest land, which is $0.25\ t\ C\ ha^{-1}\ yr^{-1}$. The conversion of other land to wetlands is not likely to result in any change in SOC, and the notation key NO is reported in the CRF.

6.7.2.2 QA/QC and verification

In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.7.2.3 Recalculations

The recalculations described in section 6.16.5 apply. The time-series was recalculated due to updates in methodology, the NFI database, and the extrapolation method.

6.7.2.4 Planned improvements

Living biomass, dead organic matter, mineral soils, and organic soils

Planned implementations in accordance with ERT review (ARR2020 L.1, L.2) will be used to address the issue of whether net C change for organic soil on lands converted to peat extraction are negligible. Other planned implementations in accordance with ERT review ARR2020/L.6 will not

affect the emission/sink estimates, but rather contribute to the overall QAQC. See chapter 10, table 10.9 for details.

6.7.3 Completeness

The reporting for emissions and removals occurring on wetlands is complete.

6.8 Settlements – 4E

Settlements is a diverse land-use class consisting of for example, residential areas, roads, recreation areas, powerlines within forests, gravel pits, mines, and industrial areas. The land-use class is especially important for the sub-group of land converted to settlements because of the increase in the size of the area of this land-use class since 1990.

6.8.1 Settlements remaining settlements, 4E1

On settlements remaining settlements we report C stock changes (CSC) in living biomass, DOM, mineral and organic soils using Tier 1 methods. Organic soils on settlements remaining settlements is a key category with respect to the 2019 level assessments and 1990 – 2019 trend assessment.

6.8.1.1 Methodological issues

Living biomass

To estimate CSC in the living biomass pool, a Tier 1 method is used, assuming no stock change and NO is reported. This is because trees are traditionally not measured on settlements in the NFI, due to the relatively small amounts of living biomass on settlements (Løken 2012).

In a specific study, trees were measured in land-use classes where trees are usually not measured in the NFI, including those within settlements (Løken 2012). A panel of NFI plots visited in 2009 containing almost 900 plots within settlements was used in the study. Settlements cover slightly more than 2 % of the Norwegian land area, but have a relatively low biomass density and contain only approximately 0.4 % of the total biomass stock (Løken 2012).

DOM and mineral soils

C stock changes in DOM and mineral soil pools are also estimated using a Tier 1 method. This implies an assumption that no CSC occurs, and hence the notation key NO is used.

Organic soils (key category)

According to the IPCC 2006 guidelines, emissions from settlements on drained organic soils can be assumed to be similar to those on croplands (IPCC 2006). Emissions from organic soils in settlements are thus reported with Tier 1 using the default emission factor for croplands, which is $7.9 \text{ t C ha}^{-1} \text{ yr}^{-1}$.

6.8.1.2 Uncertainties and time-series consistency

Uncertainties are shown in Table 6.3 and estimated as described in section 6.1.3.

6.8.1.3 QA/QC and verification

The QA/QC plan was performed according to the Tier 1 procedure. In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.8.1.4 Recalculations

The recalculations described in section 6.16.4 apply. Recalculations due to changes in NFI related data on areas were performed, and the extrapolation method.

6.8.1.5 Planned improvements

Living biomass and drained organic soils

Planned implementations in accordance with ERT review (ARR2020 L.23) will affect the emission/sink estimates. See chapter 10, table 10.9 for details.

6.8.2 Land converted to settlements, 4E2

The conversion of land to settlements is a significant source of emissions, primarily due to forest land conversion, which causes large losses in all C pools.

Forest land converted to settlements is identified as a key category with respect to living biomass, DOM, mineral soil, and for organic soil for Level assessment 1990 and 2019, and/or Trend assessment 1990 – 2019. Cropland converted to settlement is identified as a key category with respect to mineral soil for Level assessment 1990 and 2019. Grassland converted to settlements is identified as a key category with respect mineral soil Trend assessment 1990 – 2019. Wetlands converted to settlements is identified as a key category with respect organic soil Trend assessment 1990 – 2019 (see Table 6.6).

6.8.2.1 Methodological issues

Living biomass (key category)

For lands converted to settlements, except for croplands, tree measurements are usually available before the conversion, if the area was tree covered. While trees are not measured on settlements, the NFI records which of the trees are remaining on the converted sample plot the first time the sample plot is visited after the conversion. Diameter and height measurements are, however, not carried out. Based on the information of which trees were removed, the C stock change on the converted sample plots is calculated using the last biomass measurement before conversion assuming no increment. The C stock of the last measurement minus the C stock of the removed trees is then used as the C stock of the plot assuming no changes in the future. For forest land, wetlands, and other land converted to settlements, this constitutes a Tier 3 method. The recording of which trees are remaining on a converted sample plot started in 2005. In the time-series before 2005, we assume that all trees were removed in the year when the land-use change was observed. An example of a situation where land is converted to settlements with remaining trees, is a forested sample plot of which the biggest part is converted to a house, while some of the trees are still alive inside what is now a garden.

For grassland, tree measurements are available since 2007 and a Tier 2 method is applied. Sample plots converted from grassland to settlements since 2007 did not have living tree biomass.

Conversions from grassland to settlements results in instant grass biomass losses of 3.995 tC ha^{-1} for boreal climate, 3.055 tC ha^{-1} for cool temperate dry climate, and 6.392 tC ha^{-1} for cool temperate moist climate in the first year of conversion in accordance with default Tier 1 methodology (IPCC 2006 GPG, Vol. 4, Ch. 6, table 6.4, with non-woody carbon factor of $0.47 \text{ tC (t d.m.)}^{-1}$).

Conversions from cropland to settlements results in instant annual crop biomass losses of 4.7 tC ha^{-1} in the first year of conversion in accordance with default Tier 1 methodology (IPCC 2019 Refinement, Vol. 4, Ch. 5, table 5.9, with non-woody carbon factor of $0.47 \text{ tC (t d.m.)}^{-1}$).

Assumptions/justification

See IPCC 2019 refinement justification for annual crop biomass losses under section 6.5.2

Dead organic matter (key category)

DOM for forest land to settlements applies a similar Tier 1 methodology as for lands converted to forest land (Section 6.4.2). The difference is that instead of DOM gains there are DOM losses. Furthermore, the losses occur instantly within the first year of conversion instead of being spread over 20 years (Table 6.32). Table 6.34 presents the DOM carbon stock loss factors for forest land converted to settlements currently found in Norway.

Table 6.34. Instant DOM carbon stock loss ($t\ C\ ha^{-1}$) for forest land converted to settlements.

Ecological climate zones	Litter ($tC\ ha^{-1}$)		Dead wood ($tC\ ha^{-1}$)	
	deciduous	conifers	deciduous	conifers
Boreal Dry Tundra Woodland	31	69	5.7	1.3
Cool Temperate Moist Mountain System	6	8	21.2	48.1
Cool Temperate Dry Steppe	40	31	26.2	8
Cool Temperate Oceanic Forest	6	7	36.8	36.8
Cool Temperate Continental Forest	27	70	23.6	22.1

For conversions from cropland, grassland and wetlands to settlement no change in DOM is considered and notation key NO is applied.

Mineral soil (key category)

The same Tier 1 methodology as applied for lands converted to forest land is also applied here (see section 6.4.2). The national mean mineral soil CSC rate for lands converted to settlement can be found in Table 6.35.

Table 6.35: Annual mineral soil carbon stock change rates (mean \pm standard deviation in $t\ C\ ha^{-1}\ yr^{-1}$) for lands converted to settlement (1990 – 2019).

IPCC climate region	Cropland	Forest land	Grassland
Boreal Dry		-0.778	
Cool Temperate Dry		-0.227 \pm 0.100	
Cool Temperate Moist	-0.880 \pm 0.190	-1.095 \pm 0.084	-1.135 \pm 0.100

Organic soil (key category)

CO₂ emission from drained organic soils on forest land converted to settlements was identified as a key category. Emissions were calculated using the Tier 1 method. According to IPCC (2006), we assume the emission factor for land converted to settlements corresponds to the cropland emission factor of $7.9\ t\ C\ ha^{-1}$.

6.8.2.2 Uncertainties and time-series consistency

Uncertainties are shown in Table 6.3 for living biomass and DOM and in Table 6.4 for organic and mineral soils. The time-series was consistently calculated.

6.8.2.3 QA/QC and verification

The QA/QC plan was performed according to the Tier 1 procedure. In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.8.2.4 Recalculations

The recalculations described in section 6.16.5 apply. The time-series was recalculated due to updates in methodology, the NFI database, and the extrapolation method.

6.8.2.5 Planned improvements

Living biomass, dead organic matter, mineral soils, and drained organic soils

Planned implementations in accordance with ERT review (ARR2020 L.23) will affect the emission/sink estimates. See chapter 10, table 10.9 for details.

6.8.3 Completeness

The reporting for emissions and removals occurring on settlements is complete.

6.9 Other land – 4F

The land use category other land covers approximately 11 % of the total land area in Norway, and reflects the large amount of mountainous and rocky terrain. There were not land-use changes to other land in NIR 2021. No C stock change (CSC) occurred on other lands as it is only mandatory to report CSC for land converted to other land.

6.9.1 Other land remaining other land, 4F1

Reporting of emissions from other land remaining other land is not mandatory. Other land in Norway are wasteland areas with bare soil, rocks, and ice with no significant C pools.

6.9.2 Land converted to other land, 4F2

There were no land-use changes to other land in NIR 2021 and all C stock change is reported as NO.

6.9.2.1 Methodological issues

The area estimates are based on NFI data.

6.9.2.2 Uncertainties and time-series consistency

Area uncertainties are estimated as described in section 6.1.3.

6.9.2.3 QA/QC and verification

The QA/QC plan was performed according to the Tier 1 procedure.

6.9.2.4 Recalculations

Other land reclassification resulted in recalculation of the activity data. Prior to NIR 2021, other land in Norway was comprised of areas with no significant C pools (currently the case) as well as areas currently characterized as extensive grasslands, which include other wooded land, coastal heath, and open pastures or rangeland described in section 6.6. The recalculations described in section 6.16.6 apply.

6.9.2.5 Planned improvements

Planned implementations in accordance with ERT review (ARR2020 L.24) will not affect the emission/sink estimates, but will provide a better definition of unmanaged land. See chapter 10, table 10.9 for details.

6.9.3 Completeness

The reporting for emissions and removals occurring on other land is complete.

6.10 Harvested wood products – 4G

Harvested wood products (HWP) is identified as a key category by level assessment 1990 and 2019, and trend assessment 1990 – 2019.

HWP prolong the period carbon is bound in timber after it is removed from the forest. Included in the HWP accounting is the carbon pool inflow in sawnwood, wood-based panels, and paper and paperboard. That is, HWP does not include all wood material that leaves the harvest site, only those parts of the harvest used for the three above mentioned default HWP categories. In the base year 1990, the total HWP pool was 1000 kt CO₂. According to the current calculation approach, the total HWP pool was 1000 kt CO₂ in the base year 1990.

Net annual removals from HWP in use in 2019 were -114 kt CO₂ for HWP produced and consumed domestically and -360 kt CO₂ for HWP produced and exported. In 2019, the total removals from the HWP pool were -474 kt CO₂.

In the period 2009-2016, there was a clear trend toward less storage in the HWP pool. A similar trend was found for other European countries, including the peak in the period around 2008-2010. In 2017, 2018 and 2019 the total of HWP categories again provided removals: sawnwood -514 kt CO₂ (-508 in 2018, -415 in 2017), wood-based panels 11 CO₂ kt CO₂ (22 in 2018, 34 in 2017), paper and paperboard 29 kt CO₂ (104 in 2018, 144 in 2017). Hence, the main contribution to total HWP removals was from sawnwood, while the total HWP emissions was from wood-based panels and paper and paperboards.

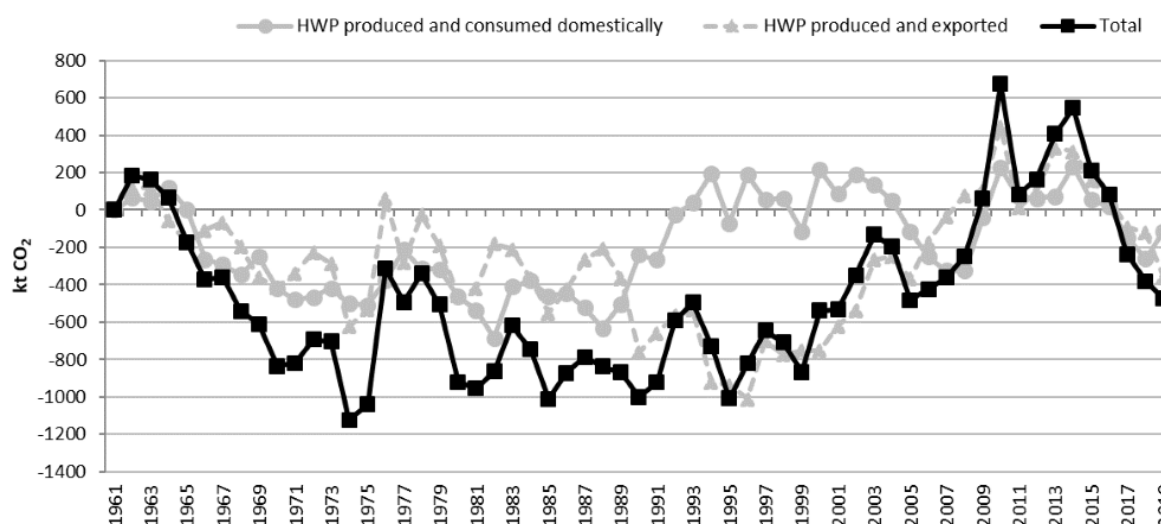


Figure 6.15 CO₂ emissions and removals in HWP (kt CO₂). Source: Norwegian Institute of Bioeconomy Research.

6.10.1 Methodological issues

Choice of method

Emissions and removals reported for HWP are estimated using a Tier 2 method. For consistency reasons, the calculations are based on chapter 2.8 in the 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol (IPCC 2014a). The 2013 IPCC KP supplement approach fulfills the requirements in footnote 12 in table 4.Gs.1. The Tier 2 default options are applied, including the three default HWP categories sawnwood, wood-based panels, and paper and paperboard and their associated half-lives and conversion factors (IPCC 2014a).

To improve the transparency and in order to be in accordance with table 4.Gs.1, the Norwegian estimates differentiate between domestically produced and consumed HWP and wood products that are produced and exported.

All harvested wood in Norway originates from existing forest lands. The activity data used starts in 1961 and is based on FAO statistics. Calculations have been performed using data from 1961 to 2019. We calculated the historic pool from 1950 – 1960 according to IPCC (2014a). Only emissions from 1990 and onwards are reported.

The estimation of C stocks (C) and annual carbon stock changes (ΔC) for each HWP category was estimated using Eq. 2.8.5 (IPCC 2014a)

$$C(i+1) = e^{-k} \times C(i) + \left[\frac{(1 - e^{-k})}{k} \right] \times Inflow(i)$$

$$\Delta C(i) = C(i+1) - C(i)$$

where, i = year; $C(i)$ = the carbon stock (kt C) in the particular HWP category at the beginning of year i , with $i = (1961, \dots, 2019)$, but only emission estimates for $i = (1990, \dots, 2019)$ are reported; k is the decay constant for the first-order decay for HWP category (i.e. sawnwood, wood-based panels or paper and paperboards) given in units year^{-1} as $k = \ln(2)/HL$, where HL is the half-life of the HWP pool, which is constant and given in the unit years. $Inflow(i)$ = the inflow to the particular HWP category during year i ; $\Delta C(i)$ = carbon stock change of the HWP category during year i , kt C year^{-1} .

The approximation of the carbon stocks in HWP pools at initial time $C(i = t_0 = 1961)$ was calculated according to Eq. 2.8.6

$$C_{(t_0)} = \frac{Inflow_{average}}{k}$$

where

$$Inflow_{average} = \frac{(\sum_{i=t_0}^{t_4} Inflow(i))}{5}$$

The C stock changes for each of the three HWP categories (sawnwood, wood-based panels, paper and paperboard) were estimated and summed to provide the total for Norway.

Activity data

All the activity data are from the FAO forestry statistics (<http://www.fao.org/faostat/en/#data/FO>). The initial unit is m^3 , except for the pulp and paper and paper and paperboard where the unit is metric ton. Conversion to carbon was performed using the default conversion factors given by the IPCC (IPCC 2014a). Exported and domestically consumed HWP is calculated and reported separately.

The inflow data of domestically produced and consumed are based on consumption (Production – Export). Imported HWP is not included in the calculations (Production approach).

Assumptions

It is assumed that the Tier 2 method reflects the carbon flow in the HWP pool. The assumption of first-order decay (i.e. exponential decay) implies that loss from the stock of products is estimated as a constant fraction of the amount of stock (IPCC 2006).

It is assumed that the default half-lives are representative values for Norway.

6.10.2 Uncertainties and time-series consistency

The reported uncertainty estimates for half-lives are $\pm 50\%$ according to IPCC (2006). According to the 2013 IPCC KP Supplement (2014a) an overall estimate of the HWP activity data (i.e. sawnwood, wood-based panels, and paper and paperboard) from e.g. FAO, result in an estimated uncertainty of the reported values between -25% to $+5\%$.

6.10.3 QA/QC and verification

The QA/QC plan was performed according to the Tier 1 procedure.

6.10.4 Recalculations

The recalculations are described in section 6.16.7 apply. Each year, when the new activity data are added from the FAO database, the activity data for the previous five years are checked and updated, if needed. The following activity data, which is used as data for inflow for 2017 – 2018 were updated.

6.10.5 Planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

6.10.6 Completeness

The reporting for emissions and removals from harvested wood products is complete.

6.11 Direct N₂O emissions from managed soils – 4(I)

Direct N₂O emissions from managed soils are estimated from N inputs of inorganic and organic origin. N inputs from inorganic N fertilizer applied to forest land are reported. Inorganic fertilizer is not applied to managed wetlands and is hence reported as NO. Any inorganic fertilizer applied in the land use category settlements is included in the agriculture sector and reported as IE in the LULUCF CRF tables. Emissions from the use of organic fertilizers on settlements are reported. Livestock are generally not grazing managed wetlands (peat extraction areas and flooded lands), and is hence reported as NO. N inputs from organic and inorganic N fertilizer on cropland and grassland are reported as IE and included in the agriculture sector.

6.11.1 Inorganic fertilizer on forest land

N₂O is produced in soils as a by-product of nitrification and denitrification. Fertilizer input is particularly important for this process. However, fertilization of forest land has been limited in Norway. The area fertilized was 24 km² in 1990 and the area as well as the net amount of N applied have decreased during the inventory period. From 2016 to 2019 however, the fertilized areas increased again to 91, 56, and 38 km² respectively, due to a new support scheme. This led to an increase in net amount of N applied (Table 6.36).

Table 6.36 Estimated emissions from fertilization of forest land 1990-2019.

Year	Fertilizer input (t N)		Net amount N applied (t N)	N ₂ O emissions (t N ₂ O)
	Mineral soil	Organic soil		
1990	177.1	59.0	236.1	2.4
1991	325.8	66.6	392.4	3.9
1992	253.4	102.5	355.9	3.6
1993	181.0	66.6	247.6	2.5
1994	168.9	66.6	235.5	2.4
1995	160.3	59.8	220.2	2.2
1996	198.9	36.5	235.4	2.4
1997	232.5	19.4	251.8	2.5
1998	242.6	22.6	265.2	2.7
1999	217.8	43.6	261.3	2.6
2000	134.7	21.6	156.3	1.6
2001	153.6	19.1	172.7	1.7
2002	178.5	8.4	186.8	1.9
2003	85.4	1.2	86.7	0.9
2004	75.5	2.3	77.8	0.8
2005	52.9	31.4	84.3	0.8
2006	33.6	4.0	37.5	0.4
2007	81.2	0.6	81.9	0.8
2008	105.7	0.9	106.6	1.1
2009	113.1	0.6	113.7	1.1
2010	72.8	0.1	73.0	0.7
2011	84.6	0.0	84.6	0.8
2012	111.9	0.1	112.0	1.1
2013	170.2	0.2	170.4	1.7
2014	59.3	0.0	59.3	0.6
2015	91.2	0.0	91.2	0.9
2016	1235.6	0.0	1235.6	12.4
2017	1350.0	0.0	1350.0	13.5
2018	838.8	0.0	838.8	8.4
2019	557.8	0.0	557.8	5.6

6.11.1.1 Methodological issues

Choice of method

The estimate is based on a Tier 1 method with a default emission factor. Emissions are calculated according to

$$N_2O \text{ direct-}N_{\text{fertilizer}} = F_{SN} \times EF \times 44/28,$$

where F_{SN} is the annual amount of synthetic fertilizer nitrogen applied (kt N) to forest soil and EF is the emission factor for N₂O emissions from N inputs, kg N₂O-N/kg N input.

Activity data

Statistics Norway supplied unpublished data on the application of synthetic fertilizer. The statistics include the area applied with fertilizer, the amounts and types of fertilizer applied for the period 1995 – 2015, but only the area and amount of fertilizer applied is available for 2016 – 2019 due to a change in the data acquisition procedures. For the period 1990 – 1994, only data for the total fertilized area is available. Data from the period 1995 – 2004 were used to estimate the amount of N-fertilizer applied for the period 1990 – 1994.

The amount of fertilizer applied is given as total weight. The nitrogen content depends on the type of fertilizer. Yara supplied sales numbers for forest fertilization. From 1993 to 1994 and onwards, calcium ammonium nitrate based fertilizer has dominated the market for fertilization of forest on mineral soils (Pers. comm. Ole Stampe, Yara Norge AS, 2013). The N-content of calcium ammonium nitrate is 27 % (weight percent). According to Statistics Norway, this fertilizer is applied to approximately 97 % of the fertilized forest land in Norway; it is currently uncertain what fertilizer is applied to the remaining area.

Emission factor

The default emission factor is 1 % of applied N (table 11.1, IPCC 2006). The emission factor is highly uncertain, with uncertainty range from 0.003 to 0.03 (IPCC 2006).

6.11.2 Organic fertilizer on forest land

In Norway livestock grazes the outer fields during the summer months. Emissions from organic N fertilizer applied by animal manure when livestock graze in the forest land remaining forest land and land converted to forest land is reported with the notation key IE and emissions are reported in the agriculture sector.

6.11.3 Organic fertilizer on settlements

Direct N₂O emissions from application of organic N fertilizer in settlements have been reported in the LULUCF sector since NIR 2015. Previously, emissions from the application of sewage sludge on urban lawns, road-side grass-strips, and parks were reported in the waste sector. Emissions have increased slightly from 0.0090 kt N₂O-N yr⁻¹ in 1990 to 0.0199 kt N₂O-N yr⁻¹ in 2019 (equivalent to 2.69 to 5.93 kt CO₂ yr⁻¹).

6.11.3.1 Methodological issues**Choice of method**

A Tier 1 method was used applying the default emission factor (IPCC 2006). To derive N inputs from organic fertilizer, the total dry matter amount of all types of sewage sludge applied was multiplied by an N content of 2.82 % (Statistics Norway 2001).

Activity data

Data of total amount (dry matter) of sewage sludge are derived from Statistics Norway (SSB) and cover the following distribution types: parks and green areas, soil fertilizer production, cover on

landfills, other use and unknown use. The data is collected every year by SSB, and a consistent time series from 1990 was available.

6.11.4 Uncertainties

The uncertainty related to the default emissions factor for N₂O from N additions from mineral and organic fertilizer is provided by the IPCC as the range of 0.003 - 0.03 equal to ± 200 %. In addition, we assume that the activity data have ± 20 % uncertainty associated with the estimation of inorganic N applied to forest land and organic N applied to settlements. The activity data and the method used to estimate the organic N input to forest land are more uncertain and an error of ± 50 % was assumed. The total uncertainties (of the emission factor and the activity data and method) were used in the KCA for each of the three sources.

6.11.5 QA/QC and verification

The QA/QC plan was performed according to the Tier 1 procedure.

6.11.6 Recalculations

There were no recalculations for this source in the 2021 submission.

6.11.7 Planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

6.11.8 Completeness

The reporting for Direct N₂O emissions from managed soils is complete.

6.12 Emissions and removals from drainage, rewetting and other management of soils – 4(II)

Rewetting of organic and mineral soils is not practiced on a large scale in Norway, and drainage and rewetting (WDR) is not an elected KP activity. Thus, in CRF Table 4(II) we report only emissions from drained organic soils (including peat extraction) as these are mandatory to report. CO₂ emissions from drained organic soils are reported as IE in CRF table 4(II) because they are included in CRF tables 4.A-4.D as C stock changes in the organic soils pool. In CRF table 4(II) we report CH₄ and N₂O emissions from forest land and from wetlands used for peat extraction, and CH₄ emissions from cropland and grassland. Rewetting of mineral and organic soils on forest land, cropland, grassland, and wetlands (except for rewetted mineral soils which are reported as NO) is reported as NE. According to the IPCC 2006 guidelines, N₂O emissions from drained organic agricultural soils (cropland and grassland) are reported in the agriculture sector. Both CH₄ and N₂O emissions are key categories for forest land, in the 1990 and 2019 level assessments for CH₄ and in both level and trend assessment for N₂O emissions. CH₄ emissions from cropland is also a key category, in the 2019 level assessment.

Please note that CRF tables *Table4* and *Summary2* are inconsistent due to some emissions of CH₄ and N₂O that cannot be reported in the CRF by detailed area types, according to footnote 4 in table 4(II) and table 4(IV). These emissions are entered into the tables only at more aggregated levels. The level of reporting is due to properties of the CRF system, follows decision 24/CP.19, and is not caused by a lack of data in the Norwegian emission inventory. The UNFCCC Secretariat did confirm the inconsistency in the sums of the subtotals in 2015.

6.12.1 N₂O emissions from drainage of organic soils (key category)

6.12.1.1 Methodological issues

For the estimation of N₂O emission from drained organic soils on all land uses we use a Tier 1 method based on the IPCC 2006 guidelines (IPCC 2006). The area is multiplied with an emission factor. To make use of the most recent scientific knowledge we apply the emission factors from the IPCC 2013 Wetlands supplement (IPCC 2014b).

Activity data

The area of drained forest soil was provided by Statistic Norway and stratified into boreal nutrient rich and boreal nutrient poor vegetation zones, as described in section 6.4. For the reporting under 4(II), all forest land, including land converted to forest land, is included in the estimate.

The area of land under peat extraction was estimated as described under section 6.7.

Emissions factors

The default emission factors from the IPCC 2013 Wetlands supplement were used. All Norwegian forest land is considered boreal and we used the same distribution of nutrient rich and nutrient poor, as described under forest land; organic soils (69 % nutrient rich and 31 % nutrient poor) which gives an average national EF of 2.28 kg N₂O-N yr⁻¹. For the area in the conversion classes, we used the nutrient rich EF (3.2 kg N₂O-N yr⁻¹). N₂O emissions from wetlands used for peat extraction were estimated with the emission factor of 0.3 kg N₂O-N yr⁻¹ (IPCC 2014b); see Table 6.31.

6.12.2 CH₄ emissions from drainage of organic soils (key category)

6.12.2.1 Methodological issues

To estimate CH₄ emissions, we used the Tier 1 method applying the EFs of the IPCC 2013 Wetlands supplement (IPCC 2014b). The method accounts for methane fluxes both in the drainage ditches and on the land using the following equation

$$\text{CH}_4 = A \times ((1 - \text{Frac}_{\text{ditch}}) \times \text{EF}_{\text{CH}_4_{\text{land}}} + \text{Frac}_{\text{ditch}} \times \text{EF}_{\text{CH}_4_{\text{ditch}}})$$

where, A is the area of drained organic soil; $\text{Frac}_{\text{ditch}}$ is the fraction of the area occupied with ditches; and $\text{EF}_{\text{CH}_4_{\text{land}}}$ $\text{EF}_{\text{CH}_4_{\text{ditch}}}$ are the emissions factor for the land and the ditch, respectively.

There is no information available in Norway to provide an accurate estimate for the fraction of the area occupied with ditches ($\text{Frac}_{\text{ditch}}$), we therefore used the default values of 2.5 % for forest land, and 5 % for cropland, grassland, and peat extraction (IPCC 2014b).

Activity data

Activity data of the area of drained forest soil was provided by Statistic Norway and stratified into boreal nutrient rich and boreal nutrient poor vegetation zones, as described in section 6.4.1. For the reporting under 4(II), all forest land, including land converted to forest land, was reported. The area of land under peat extraction was estimated as described under section 6.7. For cropland and grasslands, the estimation of the areas of drained organic soils were as described in section 6.5.1 and section 6.6.1, and the areas of land converted to cropland and grassland, respectively, are also included in these estimates.

Emission factor

For forest, the default EFs for CH₄ from land ($\text{EF}_{\text{CH}_4_{\text{land}}}$) from the IPCC 2013 Wetlands supplement, given the same distribution of nutrient rich and nutrient poor forest land as for the N₂O and CO₂ estimation, resulted in a mean national EF of 3.55 kg CH₄ yr⁻¹. For cropland the EF is 0 and for grassland we used the factor for shallow-drained, nutrient rich grassland of 39 kg CH₄ yr⁻¹. For peat extraction on wetlands the emission factor is 6.1 kg CH₄ yr⁻¹ for the boreal zone (Table 6.31).

The emission factors for CH₄ from the ditches or drains ($\text{EF}_{\text{CH}_4_{\text{ditch}}}$) were 217 kg CH₄ yr⁻¹ for forest land, 1165 kg CH₄ yr⁻¹ for cropland and 572 kg CH₄ yr⁻¹ for grassland, and 542 kg CH₄ yr⁻¹ for peat extraction land.

6.12.3 Uncertainties

The uncertainties associated with the emission factors of the IPCC 2013 Wetlands supplement are summarized in Table 6.5.

To derive the total uncertainty of the emission estimate we aggregated the uncertainty for the emission factor and the area estimate, respectively. For land converted to forest land and the cropland or grassland categories, the area uncertainties were calculated as the sample error in the NFI. We assumed a 50 % uncertainty for the area of drained forest soils from Statistics Norway and 100 % for the area with peat extraction.

6.12.4 QA/QC and verification

The QA/QC plan was performed according to the Tier 1 procedure. In 2019, a complete quality assurance procedure on the Tier 1 for organic soils was performed.

6.12.5 Recalculations

All times series were recalculated due to the updates in the NFI area data except for peat extraction. The changes are however minor.

6.12.6 Planned improvements

Drained organic soils

Planned implementations in accordance with ERT review (ARR2018) may affect the emission/sink estimates. See chapter 10, table 10.9 for details.

6.12.7 Completeness

The reporting for emissions and removals from drainage and rewetting of organic and mineral soils is complete.

6.13 Direct N₂O emissions from N mineralization and immobilization – 4(III)

In the IPCC 2006 Guidelines direct N₂O emissions are estimated from N mineralization-immobilization turnover associated with loss of soil organic matter resulting from change of land use or management of mineral soils on all types of land use. Previously, only land-use changes to cropland were considered to result in N mineralization-immobilization. We estimate N₂O losses from all land uses that have negative C stock changes in the mineral soil pool, and the areas reported in CRF table 4(III) correspond to the areas with negative C stocks changes and not the total area for all land-use conversions. N₂O emissions from N mineralization-immobilization is a small key category in the 2019 level assessment and the 1990 – 2019 trend assessment.

6.13.1 Methodological issues

6.13.1.1 Choice of method

To estimate N₂O emissions from N mineralization we first calculate the net annual amount of N mineralized in mineral soils resulting from SOC loss (F_{SOM}) from

$$F_{\text{SOM}} = \Delta C \times 1/\text{CN} \quad \text{Eq. 11.8; (IPCC 2006)}$$

where ΔC is the average annual C loss from mineralization of soil for each land-use type (in kt C yr⁻¹) and CN is the C/N ratio of cropland soils. To estimate the N₂O emissions from N mineralization we multiply F_{SOM} with the default emission factor (EF = 0.01 kg N₂O-N (kgN⁻¹)). We consider the method a Tier 1 because we used the default C/N ratio (CN = 15), although most SOC losses were derived using a Tier 2 method.

Certain land-uses (e.g. forest land remaining forest land and cropland remaining cropland) and land-use changes (e.g. settlements converted to cropland or forest land) result in positive SOC stock changes in the mineral soil pool, thus no N₂O emissions are reported from these sub-categories.

6.13.1.2 Activity data

Activity data used for this source is the annual average C losses, which are those reported in the C stock change tables 4.A-4.F for each land-use class. The C stock change is estimated as described under the mineral soil pool for each land-use class.

6.13.2 Recalculations

The whole time-series is recalculated partially due to the updates of the NFI area, and partially due to mineral soil carbon stock change estimates as a result of the implementation of the Tier 1 methodology.

6.13.3 Planned improvements

Mineral soils

Planned implementations in accordance with ERT review (ARR2018) may affect the emission/sink estimates. See Section A10, table A10.9 for details.

6.13.4 Completeness

Reporting from the source 4(III) Direct N₂O emissions from N mineralization and immobilization is complete.

6.14 Indirect N₂O emissions from managed soils – 4(IV)

Indirect N₂O emissions occur through two pathways: 1) the volatilization of N as NH₃ and NO_x and subsequent deposition of N compounds (atmospheric deposition) and 2) the leaching and runoff of N from land that has been subjected to excess N application from organic or inorganic fertilizers, as well as N mineralized due to soil C loss. CRF table 4(IV) has the two sub-categories 1) atmospheric deposition and 2) nitrogen leaching and runoff. The 2006 IPCC methodology for estimation of indirect emissions includes N inputs from several sources (Eq. 11.9 and 11.10). However, the sources are split between the reporting in the LULUCF and the agriculture sector. The indirect emissions reported in the LULUCF sector under atmospheric deposition are derived from the N inputs coming from synthetic N fertilizer on forest land (F_{SN}) and organic N fertilizer on forest land and settlements (F_{ON}). For the sub-category N leaching and runoff, N inputs arrive as synthetic and organic N fertilizers as for atmospheric deposition, but also from N mineralization immobilization in mineral soils associated with loss of soil C (F_{SOM}). Indirect emissions caused by N inputs from crop residues, urine and dung application from livestock, and N fertilizers on agricultural lands (cropland and grassland) are reported in the agriculture sector.

Please note that CRF table 4 and summary 2 are inconsistent due to N₂O from table 4(IV) not being included in the land use aggregations in CRF table 4. The level of reporting is due to properties of the CRF system and follows decision 24/CP.19, and is not caused by a lack of data in the Norwegian emission inventory. The UNFCCC Secretariat has confirmed the inconsistency in the sums of the subtotals.

6.14.1 Atmospheric deposition

Indirect emissions reported under atmospheric deposition are estimated from synthetic N fertilizer input on forest land (F_{SN}) and organic fertilizer N inputs on settlements (F_{ON}). Emissions are rather small; 0.0351 kt N₂O in 2019 (10.46 kt CO₂-equivalents).

6.14.1.1 Methodological issues

Method choice

We used the Tier 1 method of the IPCC 2006 guidelines dictating that a fraction (Frac_{GASM} or Frac_{GASF}) of the organic and inorganic N inputs (F_{ON} and F_{SN}), respectively, is considered volatilized and multiplied by the emission factor for atmospheric deposition (EF) according to

$$\text{N}_2\text{O-N} = (\text{Frac}_{\text{GASF}} \times \text{F}_{\text{SN}} + \text{F}_{\text{ON}} \times \text{Frac}_{\text{GASM}}) \times \text{EF}_{\text{vol}} \quad \text{Eq.11.9; (IPCC 2006)}.$$

All parameters are default values: Frac_{GASM} = 0.2, Frac_{GASF} = 0.1, and EF = 0.01 kg N₂O-N (kg N)⁻¹.

Activity data

The N inputs from synthetic and organic N fertilizer were derived as described in section 6.11.

6.14.2 Nitrogen leaching and run-off

Indirect emissions from leaching and runoff were estimated from the N inputs of synthetic fertilizers on forest land and organic fertilizer on settlements and from N mineralized due to soil organic matter decomposition.

6.14.2.1 Methodological issues

Method choice

The Tier 1 method was applied where the fraction of all N added to the soils (F_{LEACH}) is multiplied with the default emission factor $EF_{\text{leach}} = 0.0075 \text{ kg N}_2\text{O-N (kg N leaching/runoff)}^{-1}$ by

$$\text{N}_2\text{O}_{(\text{L})}\text{-N} = (F_{\text{SN}} + F_{\text{ON}} + F_{\text{SOM}}) \times F_{\text{LEACH}} \times EF_{\text{leach}}$$

where F_{SN} is the N input from synthetic fertilizer, F_{ON} is the N input from organic fertilizer, and F_{SOM} is the input from N mineralized decomposition of mineral soils. We applied the default value for F_{LEACH} of 0.3.

Activity data

The activity data were derived as described in section 6.11 for organic and inorganic fertilizer and in section 6.13 for N mineralized during soil C loss.

6.14.3 Uncertainties

The uncertainty associated with the default emission factor for N_2O emissions from volatilization and deposition is $\pm 400 \%$ (IPCC 2006) and has a major influence on the emissions from atmospheric deposition. The EF for leaching has $\pm 233 \%$ uncertainty (IPCC 2006). In addition, the default values for the fraction of N that is volatilized from synthetic and organic fertilizer and the fraction that is lost by leaching, have high uncertainties. According to the IPCC 2006 guidelines, the uncertainties are $\pm 200 \%$, $\pm 150 \%$, and $\pm 167 \%$ for F_{GASF} , F_{GASM} , and F_{LEACH} , respectively. Furthermore, the estimated N inputs (F_{SN} , F_{ON} , and F_{SOM}) also have uncertainties either due to the activity data or methods as mentioned in the previous sections. Aggregating the individual uncertainties, we derive a total uncertainty of $\pm 447 \%$ for emissions due to atmospheric deposition and $\pm 300 \%$ from leaching and run-off (Table 6.5).

6.14.4 QA/QC and verification

The QA/QC plan was performed according to the Tier 1 procedure.

6.14.5 Recalculations

The area changes caused by the NFI updates caused only minor recalculations for the nitrogen leaching and run off source.

6.14.6 Planned improvements

There are no planned activities this year that will improve the data quality or the documentation for this source category.

6.14.7 Completeness

Reporting from source 4(IV) Indirect N_2O emissions from managed soils is complete.

6.15 Biomass Burning – 4(V)

Emissions of CO₂, CH₄, and N₂O due to biomass burning are reported for all land-use classes. For cropland and grassland, burning should be reported for woody biomass which is not common on these land-use classes in Norway. Agroforestry is not normally practiced and woody biomass is found mostly in fruit tree orchards and these are generally not burned. Burning of woody biomass in wetlands, settlements, and on other land does not occur either. We therefore report NO for all gasses in all land-use classes, except for forest land. Controlled fires on forest land is reported as NE as very few fire drills are performed and we expect the emissions to be negligible. Wildfires on grasslands are also reported as NE due to the lack of data but also because emissions are considered negligible as wildfires rarely occur on Norwegian grasslands.

6.15.1 Fires on forest land

Prescribed burning of forest takes place in Norway only connected to firefighting rehearsals, comprising a very small area (approximately 15 ha yr⁻¹). Thus, these emissions are reported as NE and assumed negligible. The area subject to wildfires varies considerably from year to year due to natural factors (e.g. variations in precipitation). According to the IPCC 2006 guidelines, emissions of CO₂ from biomass burning in forest land remaining forest land need to be accounted for, however, CO₂ emissions caused by biomass burning are included in the estimate of C stock change in living biomass derived from the stock-change method. Hence, estimates of CO₂ emissions from wildfires are reported as IE.

6.15.1.1 Methodological issues

Emissions of N₂O and CH₄ from forest wildfires are relatively small, and the emissions of CO₂ contribute to the major part of the total emissions (Table 6.37).

Choice of method

There are no national data on emission factors for non-CO₂ gases from forest fires. N₂O and CH₄ emissions from forest wildfires are estimated based on a Tier 1 method from the IPCC 2006 guidelines. The following equation 2.27 is used:

$$L_{\text{fire}} = A * M_B * C_f * G_{\text{ef}} * 10^{-3}$$

where L_{fire} = amount of greenhouse gas (CO₂, CH₄, and N₂O) from fire (tonnes), A = area burnt (ha), M_B = mass of fuel available for combustion (tonnes ha⁻¹), C_f = combustion factor (dimensionless), and G_{ef} = emission factor (g kg⁻¹ dry matter burnt). Activity data (area burnt) is based on country level estimates. Values used for M_B and C_f are derived by taking into account estimates of the mass and the amount consumed of unproductive forest, productive forest, dead wood, and humus. The quantification of national estimates for biomass burned and carbon released is based on expert judgment.

Table 6.37 Estimates of CO₂, CH₄, and N₂O emissions (kt CO₂-equivalents) from forest fire from 1990 to 2019.

Year	CO ₂ (kt)	CH ₄ (kt CO ₂ -eqv.)	N ₂ O (kt CO ₂ -eqv.)	SUM (kt CO ₂ -eqv.)
1990	9.749951	0.730159	0.48147	10.96158
1991	16.39844	1.228054	0.809784	18.43628
1992	15.04702	1.126849	0.743049	16.91692
1993	2.786165	0.208652	0.137586	3.132403
1994	3.165709	0.237075	0.156328	3.559112
1995	1.254246	0.093929	0.061937	1.410111
1996	8.77266	0.656971	0.433209	9.86284
1997	9.416868	0.705215	0.465022	10.5871
1998	3.453896	0.258657	0.17056	3.883113
1999	0.713372	0.053423	0.035228	0.802023
2000	1.490739	0.111639	0.073615	1.675994
2001	0.606677	0.045433	0.029959	0.682069
2002	2.893441	0.216685	0.142883	3.253009
2003	6.085455	0.45573	0.300511	6.841696
2004	1.222347	0.09154	0.060362	1.374248
2005	3.575101	0.267734	0.176545	4.019379
2006	32.4306	2.428678	1.60148	36.46076
2007	2.532359	0.189644	0.125052	2.847056
2008	51.50211	3.856914	2.543265	57.90229
2009	8.898767	0.666415	0.439437	10.00462
2010	14.61807	1.094725	0.721866	16.43466
2011	1.940025	0.145285	0.095802	2.181112
2012	0.767644	0.057488	0.037908	0.863039
2013	0.532022	0.039842	0.026272	0.598137
2014	5.94011	0.444846	0.293333	6.678289
2015	0.866479	0.064889	0.042788	0.974156
2016	4.352547	0.325956	0.214936	4.893439
2017	3.503012	0.262335	0.172985	3.938332
2018	18.72405	1.402215	0.924627	21.05089
2019	18.62787	1.395012	0.919877	20.94276

Activity data

Data of burned areas due to wild forest fires are available from the Norwegian Directorate for Civil Protection (DSB) for 1993–2019. Data are available for the number of fires and the area of productive and unproductive forests that burned. There were only data available for the number of fires between 1990 and 1992, and these data were used to estimate the area burned based on the ratio for subsequent years. This method may be very inaccurate because the size of fires is very variable. The number of fires was higher in 1990 – 1992 than later and it has assumed that the area burned was proportionally higher (Rypdal et al. 2005).

Standing volume for unproductive and productive forest were based on average numbers and accounted for 23 and 109 m³ ha⁻¹, respectively (Granhuis et al. 2012). In biomass this is equal to 12 and 55 t ha⁻¹, respectively. The IPCC (2003) estimate that 50 % of the carbon is released during fires is appropriate, because this is assumed to be the C content of woody biomass.

In addition to the lack of data on the tree biomass, there are no exact data on the amount of biomass burned per area. Normally, only the needles/leaves, parts of the humus, and smaller branches would burn. The mass of trees burned constitute 25 % of the biomass, which is consistent with IPCC (2003). It is also likely that about 1 m³ dead wood per ha will be affected by the fire due to its dryness. It is difficult to assess how much of the humus is burned, and this is much dependent on forest type. There is about 7 500 kg humus per ha and we assume that 10 % of this is burned. This percentage, however, is very dependent on the vegetation type. The CO₂ estimates provided in (Table 6.37) are for comparison only and to enable estimation of N₂O and CH₄ emissions, and thus, not used in the reported CO₂ emissions.

Table 6.38 Information on forest fires in Norway for 1990–2019 and estimated CO₂ emissions.

Year	Number of fires	Unproductive forest (ha)	Productive forest (ha)	Area burned (ha)
1990	578	679.6	256.4*	936.0*
1991	972	1 142.8	431.2*	1 574.0*
1992	892	1 048.8	395.7*	1 444.5*
1993	253	135.5	88.3	223.8
1994	471	123.6	108.1	231.7
1995	181	77.6	35.5	113.1
1996	246	169.7	343.8	513.5
1997	533	605.8	260.6	866.4
1998	99	164.7	110.3	275.0
1999	148	73.4	12.7	86.1
2000	99	142.6	29.3	171.9
2001	117	84.3	5.2	89.5
2002	213	124.7	95.8	220.5
2003	198	905.6	36.8	942.4
2004	119	84.6	32.3	116.9
2005	122	252.4	93.2	345.6
2006	205	3 222.2	606.7	3 828.9
2007	65	22.2	106.1	128.3
2008	171	1 210.2	1 963.6	3 173.8
2009	109	1 257.9	70.8	1 328.7
2010	62	165.9	602.8	768.7
2011	49	47.8	73.4	121.2
2012	24	35.1	24.9	60.0
2013	40	30.8	15.6	46.4
2014	133	681.7	87.7	769.4
2015	40	141.6	2.0	143.6
2016	341.0	434.9	80.8	515.7
2017	293.0	368.1	60.4	428.5
2018	911	1572	424.1	1996.1
2019	261	3029.7	46.7	3076.4

Source: Norwegian Directorate for Civil Protection (DSB) *Area estimated in Rypdal et al. (2005).

Emission factors

The IPCC (2006) emission ratios of 4.70 g/kg and 0.26 g/kg dry matter burnt are used for methane and nitrous oxide, respectively.

6.15.1.2 Uncertainties

The total uncertainty for wildfires was estimated at 75 % based on the default uncertainty for the non-CO₂ emission factor of 70 % IPCC (2003) and expert judgment on the activity data.

6.15.1.3 Recalculations

The time-series has been recalculated due to new estimates of areas affected by forest fires. The recalculation has resulted in only minor changes in the emission estimates.

6.15.1.4 Planned improvements

Planned implementations in accordance with ERT review (ARR2020 L.1, L.2) will be used to address issue on whether N₂O and CH₄ emissions from controlled burnings on forest land and wildfires on grassland are negligible. See chapter 10, table 10.9 for details.

6.15.2 Completeness

Reporting of emissions from source 4(V) Biomass burning is complete.

6.16 Recalculations for LULUCF

All emissions related to the Norwegian National Forest Inventory (NFI) estimated areas are recalculated every year as well as for the 2021 submission. This is due to the interpolation and extrapolation method used to estimate the areas. Since NIR 2014, areas have been estimated using linear interpolation between the 1/5th of the NFI sample plots that are surveyed every year⁴¹. For any given year (after 1993) one fifth of the area estimates are therefore based on measured sample plots, and four fifths of the estimates are based on interpolation or extrapolation in the final years. Extrapolation affects the four final reporting years and requires a recalculation of these years in the subsequent submissions. There will therefore always be recalculation in the last few years of the time series. The area-related emissions are affected by this and comprise all C stock changes estimated for living biomass, litter, dead wood, DOM, mineral and organic soils (CRF Tables 4.A-4.F). In addition, the following non-CO₂ emission sources are also indirectly affected by the area estimates: 4(II) Emissions and removals from drainage and rewetting of organic soils, and source 4(III) Direct N₂O emissions from N mineralization/immobilization.

In addition to the interpolation and extrapolation method affecting area estimates, NFI sample plots are surveyed either in the field (if forested) or using aerial images. Corrections of previously attributed land-use categories that are not due to actual land-use changes therefore occur if new information becomes available. This can result in revised area estimates among all categories for the full time series.

For the NIR 2021 the whole time series was recalculated for all C emission sources and sinks due to the revised activity data (areas) and a number of methodological changes. All areas and most emission and removal estimates from 1990 – 2009, using NFI derived areas as activity, have been recalculated due to the implementation of the backcasting correction, as explained in section 6.3.6. It was also necessary to utilize preliminary data to produce emission and removal estimates for some selected sources. Preliminary data was obtained for area proportions of grassland and cropland types, organic N fertilizer inputs from animals.

The largest recalculations occurred for the last four years (2015 – 2018) mainly due to extrapolation updates. However, large recalculations have occurred throughout the time series due to changes in the methodologies. The most important methodological changes is; the change from static to dynamic climate input to the Yasso model used for estimating litter, dead wood and mineral soil on forest land remaining forest land; the change from a Tier 2, to a Tier 1 methodology for all land-use changes on mineral soil, and DOM for lands to and from forest land. Total changes in emissions (including non-CO₂ emissions) caused by recalculations for the LULUCF sector are shown in Figure 6.16.

Quantitatively, the largest changes in estimated C stock changes occurred for forest land. The estimated CO₂ uptake on forest land for the year 2018 was 6 366 kt CO₂-eq smaller in the 2021 submission compared to the 2020 submission. The removals between the estimates of total GHG emissions from the LULUCF sector were 6 961.3 kt CO₂-eq less in the 2021 NIR compared to the 2020 NIR submission for the recalculated year 2018 (Table 6.39).

⁴¹ As of NIR2021, this method has been adapted slightly by performing the interpolation for each plot separately, and then aggregating to each NFI panel.

National Inventory Report 2021 - Norway

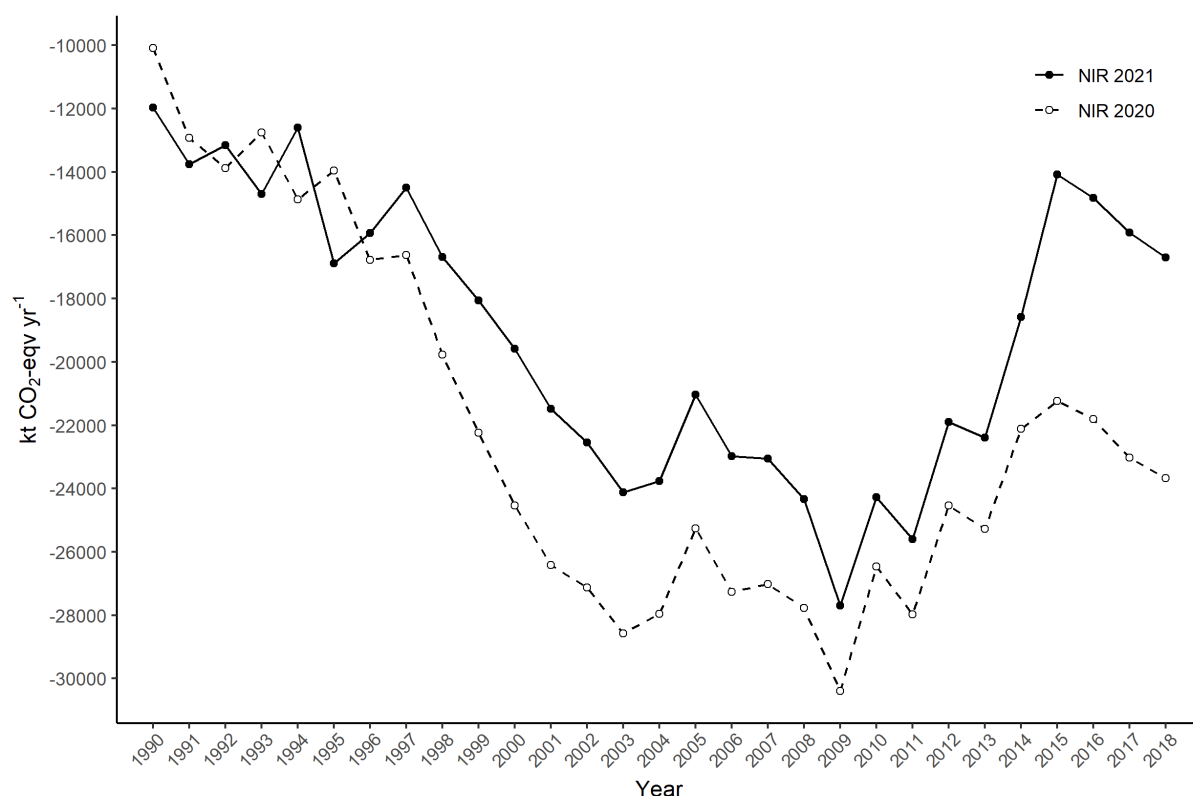


Figure 6.16 Recalculations illustrated for total emissions (kt CO₂-equivalents per year) estimated for the LULUCF sector in the 2021 submission compared to the 2020 submission.

Table 6.39 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for 2018 per land-use category in the LULUCF sector.

Land-use category	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
	NIR 2021	NIR 2020	difference	change description
4.A Forest land	-21437.8	-27803.9	6366.2	decreased net removals
4.B Cropland	2271.1	2030.8	240.3	increased net emissions
4.C Grassland	102.5	189.3	-86.8	decreased net emissions
4.D Wetlands	20.7	6.0	14.7	increased net emissions
4.E Settlements	2706.8	2281.2	425.6	increased net emissions
4.F Other land	0.0	0.0	0.0	no change
4.G HWP	-382.0	-382.0	0.0	no change
4(IV) Indirect N ₂ O	12.5	11.2	1.3	increased net emissions
<i>Total sum</i>	<i>-16706.1</i>	<i>-23667.5</i>	<i>6961.3</i>	<i>decreased net removals</i>

The reasons for the recalculations within each land-use category and sink/source category and the effects for the last recalculated year of the inventory (2018) are described below.

6.16.1 Forest Land

6.16.1.1 4A1 Forest land remaining forest land

There has been a decrease in net removals of 6729.1 kt CO₂ (from -27644.0 kt CO₂ to -20915.0 kt CO₂) for forest land remaining forest land.

Table 6.40 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for forest land remaining forest land. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
living biomass	-16174.7	-19967.3	3792.7	decreased net removals
litter	-4387.1	-6786.8	2399.7	decreased net removals
dead wood	-887.1	-1370.2	483.1	decreased net removals
mineral soil	-102.1	-155.8	53.6	decreased net removals
organic soil	636.0	636.0	0.0	no change

- The large recalculation for living biomass occurs in the last years due to extrapolation update. The change is especially large for losses, in which recalculated emissions from losses increased by 2946 kt CO₂ in 2018. This seems to be largely explained by the increase in harvest since 2009 reflected in the timber production statistics. The recalculation also shows reduced gains in living biomass of 846 kt CO₂ in 2018. It should be noted that the relationship between gains and losses are inter-linked as removal of trees will result in less tree contributing to carbon sequestration. Hence an increase in losses also generally results in a reduction in gains.
- Litter, dead wood, and mineral soil have been recalculated for the whole time-series. Considerable changes have occurred due to the shift from static to dynamic climate data used by the Yasso07 model.

6.16.1.2 4A2 Land converted to forest land

There has been an increase in net removals of -350.1 kt CO₂ (from -506.7 kt CO₂ to -856.9 kt CO₂) for land converted to forest land.

Table 6.41 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to forest land. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
dead wood	-261.5	-4.8	-256.7	increased net removals
mineral soil	-62.1	66.0	-128.1	from net emission to net removals
living biomass	-140.7	-199.0	58.2	decreased net removals
litter	-426.5	-412.0	-14.5	increased net removals
organic soil	33.9	43.0	-9.1	decreased net emissions

- Dead wood, litter, and mineral soil have been recalculated for the whole time-series due to the implementation of the Tier 1 methodology from the previous Tier 2 methodology.
- For living biomass, some changes are related to the extrapolation trend updates. Other recalculations for the whole time-series are related to the implementation of the Tier 1 methodology for grass and annual crop biomass losses for grassland and cropland to forest land, respectively. There have also be updates in the interpolation methodology, which can result in minor deviation in the time-series.
- For organic soil, all observed changes were due to the updates of the NFI area.

6.16.2 Cropland

6.16.2.1 4B1 Cropland remaining cropland

There has been an increase in net emissions of 37.1 kt CO₂ (from 1567.2 kt CO₂ to 1604.2 kt CO₂) for cropland remaining cropland.

Table 6.42 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for cropland remaining cropland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
organic soil	1657.7	1635.8	21.9	increased net emissions
living biomass	-4.4	-16.4	12.1	decreased net removals
mineral soil	-49.1	-52.2	3.1	decreased net removals
dead organic matter	0.0	0.0	0.0	no change

- All recalculations for soils were caused by the updated areas estimates.
- Methodology for living biomass for perennial crop has be updated resulting in recalculation of the full time-series recalculation.

6.16.2.2 4B2 Land converted to cropland

There has been an increase in net emissions of 200.4 kt CO₂ (from 373.2 kt CO₂ to 573.6 kt CO₂) for land converted to cropland.

- Dead organic matter and mineral soil have been recalculated for the whole time-series due to the new implementation of Tier 1 methodology.
- Living biomass have been recalculated for the whole time-series due to implementation of the Tier 1 methodology for grass biomass losses for grassland to cropland and annual crop biomass gains for land converted to cropland.

Table 6.43 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to cropland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
dead organic matter	299.0	184.1	115.0	increased net emissions
mineral soil	23.0	-70.0	93.0	from net removals to net emission
living biomass	99.1	106.7	-7.6	decreased net emissions
organic soil	152.5	152.5	0.0	no change

6.16.3 Grassland

6.16.3.1 4C1 Grassland remaining grassland

There has been an increase in net removals of -204.6 kt CO₂ (from -51.2 kt CO₂ to -255.8 kt CO₂) for grassland remaining grassland.

Table 6.44 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for grassland remaining grassland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
living biomass	-379.2	-119.8	-259.4	increased net removals
organic soil	80.9	25.0	55.9	increased net emissions
mineral soil	42.5	43.7	-1.1	decreased net emissions
dead organic matter	0.0	0.0	0.0	no change

- The reclassification of other land area, where significant areas have been moved the new sub-category extensive grasslands, has had an impact in regard to increasing the living tree biomass stock on grasslands. As such, loss and gains have been recalculated based on the new activity data.
- All recalculations for soils were caused by the updated areas estimates.

6.16.3.2 4C2 Land converted to grassland

There has been an increase in net emissions of 110.6 kt CO₂ (from 232.7 kt CO₂ to 343.3 kt CO₂) for land converted to grassland.

- Dead organic matter and mineral soil have been recalculated for the whole time-series due to the new implementation of Tier 1 methodology.
- For organic soil, all observed changes were due to the updates of the NFI area.

Table 6.45 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to grassland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
mineral soil	-24.8	-218.1	193.3	decreased net removals
dead organic matter	284.4	339.9	-55.5	decreased net emissions
living biomass	69.1	102.3	-33.2	decreased net emissions
organic soil	14.5	8.6	5.9	increased net emissions

6.16.4 Wetlands

6.16.4.1 4D1 Wetlands remaining wetlands

There has been an increase in net removals of -1.5 kt CO₂ (from -16.3 kt CO₂ to -17.8 kt CO₂) for wetlands remaining wetlands.

Table 6.46 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for wetlands remaining wetlands. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
living biomass	-78.6	-77.1	-1.5	increased net removals
organic soil	60.8	60.8	0.0	no change

- Recalculation of living biomass has shown a decrease in living biomass losses. This is partially due of the changes in the activity data. However, updates in the interpolation methodology can result in a minor deviation in the time-series from the previous years.

6.16.4.2 4D2 Land converted to wetlands

There has been an increase in net emissions of 16.2 kt CO₂ (from 20.4 kt CO₂ to 36.6 kt CO₂) for land converted to wetlands.

Table 6.47 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to wetlands. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
mineral soil	1.2	-8.8	9.9	from net removals to net emission
living biomass	13.6	9.4	4.2	increased net emissions
dead organic matter	21.3	19.3	2.0	increased net emissions
organic soil	0.5	0.5	0.0	no change

- Dead organic matter and mineral soil have had recalculations through out the time-series due to the new implementation of Tier 1 methodology.

6.16.5 Settlements

6.16.5.1 4E1 Settlements remaining settlements – organic soils

There has been an increase in net emissions of 98.9 kt CO₂ (from 255.8 kt CO₂ to 354.7 kt CO₂) for settlements remaining settlements.

Table 6.48 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for settlements remaining settlements. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
organic soil	354.7	255.8	98.9	increased net emissions
living biomass	0.0	0.0	0.0	no change
dead organic matter	0.0	0.0	0.0	no change
mineral soil	0.0	0.0	0.0	no change

- All recalculation for organic soils were caused by the updated areas estimates.

6.16.5.2 4E2 Land converted to settlements

There has been an increase in net emissions of 314.2 kt CO₂ (from 2000.8 kt CO₂ to 2315.1 kt CO₂) for land converted to settlements.

Table 6.49 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to settlements. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
dead organic matter	1048.2	841.1	207.1	increased net emissions
mineral soil	375.9	219.7	156.2	increased net emissions
living biomass	685.5	718.8	-33.3	decreased net emissions
organic soil	205.5	221.1	-15.7	decreased net emissions

- Dead organic matter and mineral soil have been recalculated for the whole time-series due to the new implementation of Tier 1 methodology.
- Living biomass recalculation is partly due to updates to the tree living biomass losses from forest land, and partly due to the implementation of the Tier 1 method for grass biomass losses for grassland to settlements.
- For organic soil, all observed changes were due to the updates of the NFI area.

6.16.6 Other Land

6.16.6.1 4F1 Other land remaining other land

- No change in emissions from previous NIR.

6.16.6.2 4F2 Land converted to other land

- No change in emissions from previous NIR.

6.16.7 Harvested wood products

There has been overall no net change in emissions for HWP.

Table 6.50 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each HWP. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
export paper and paperboard	124.4	162.1	-37.7	decreased net emissions
domestic paper and paperboard	-20.2	-57.9	37.7	decreased net removals
domestic wood panels	15.0	15.0	0.0	no change
export wood panels	6.9	6.9	0.0	no change
export sawnwood	-253.6	-253.6	0.0	no change
domestic sawnwood	-254.2	-254.2	0.0	no change

Each year, when the new activity data are added from the FAO database, the activity data for the previous five years are checked and updated, if needed. The following activity data, which is used as data for inflow for 2017 – 2018, were updated:

- Sawnwood 2018: The FAO data for production was reduced by 24 878 m³ and export increased by 23 663 m³, resulting in reduction of 48 541 m³ for domestically consumed.
- Wood-based panels 2018: The FAO data for production was increased by 10 000 m³ and export increased by 107 786 m³, resulting in reduction of 97 786 m³ for domestically consumed.
- Paper and paperboard 2017: The FAO data for export was increased by 31 495 m³, resulting in reduction of 31 495 m³ for domestically consumed.
- Paper and paperboard 2018: The FAO data for production was increased by 37 000 m³ and export increased by 97 481 m³, resulting in reduction of 60 481 m³ for domestically consumed.
- These updates in the activity data did not result in recalculation of the total emissions from HWP for 2018 (-382 kt CO₂). But it did result in 2018 recalculation of HWP domestically consumed -297 kt CO₂ in the 2020 NIR, -259 CO₂ in this NIR, HWP export -85 CO₂ in the 2020 NIR, -123 CO₂ in this NIR.

6.16.8 4(I) Direct N₂O emission from managed soils

- No recalculation for the NIR 2021 submission.

6.16.9 4(II) Emissions and removal from drainage of organic soils

There has been an increase in net emissions of 4.04 kt CO₂-eq (from 427.74 kt CO₂-eq to 431.78 kt CO₂-eq) for drained organic soil non-CO₂ GHG.

Table 6.51 Recalculated non-CO₂ GHG emissions (kt CO₂-eq yr⁻¹) for 2018 for drained organic soil. Ordered by descending absolute difference.

		Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
Land use	GHG	NIR 2021	NIR 2020	difference	change description
Grassland	CH ₄	11.5	4.0	7.4	increased net emissions
Forest land	N ₂ O	272.0	276.0	-4.0	decreased net emissions
Cropland	CH ₄	91.0	89.9	1.1	increased net emissions
Forest land	CH ₄	55.4	55.9	-0.5	decreased net emissions
Wetlands	CH ₄	1.6	1.6	0.0	no change
Wetlands	N ₂ O	0.3	0.3	0.0	no change

- All observed changes were due to the updates of the NFI area.

6.16.10 4(III) Direct N₂O emissions from N mineralization and immobilisation

There has been an increase in net emissions of 5.9 kt CO₂-eq (from 29.3 kt CO₂-eq to 35.3 kt CO₂-eq) for direct N₂O emissions.

Table 6.52 Recalculated direct N₂O emissions (kt CO₂-eq yr⁻¹) from N mineralization/immobilization for 2018. Ordered by descending absolute difference.

Land-use change	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
Lands converted to settlements	31.1	18.7	12.4	increased net emissions
Lands converted to forest land	1.9	10.2	-8.3	decreased net emissions
Lands converted to cropland	2.2	0.5	1.8	increased net emissions
Grasslands remaining grasslands	3.6	3.7	-0.1	decreased net emissions

- All observed changes were due to the updates of the NFI area and changes to the mineral soil emission cases by the implementation of the Tier 1 methodology.

6.16.11 4(IV) Indirect N₂O emissions from managed soils

There has been an increase in net emissions of 1.3 kt CO₂-eq (from 11.2 kt CO₂-eq to 12.5 kt CO₂-eq) for indirect N₂O emissions.

- All observed changes were due to the updates of the NFI area.

Table 6.53 Recalculated indirect N₂O emissions (kt CO₂-eq yr⁻¹) for 2018. Ordered by descending absolute difference.

Source	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
Nitrogen leaching and run-off	11.0	9.6	1.3	increased net emissions
Atmospheric deposition	1.6	1.6	0.0	no change

6.16.12 4(V) Biomass burning

There has been a minor increase in net emissions of 0.0013 kt CO₂-eq (from 2.3256 kt CO₂-eq to 2.3268 kt CO₂-eq) for forest land wildfires.

Table 6.54 Recalculated non-CO₂ GHG emissions (kt CO₂-eq yr⁻¹) for 2018 forest land wildfires. Ordered by descending absolute difference.

GHG	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
CH ₄	1.4022	1.4014	0.0008	increased net emissions
N ₂ O	0.9246	0.9241	0.0005	increased net emissions

- This source was recalculated due to updated data on estimated forest areas affected by wild fire. However, it only induced negligible change on the emission of CH₄ and N₂O (i.e. <0.01 kt CO₂ eq)

7 Waste (CRF sector 5)

7.1 Overview

This sector includes emissions from landfills (CRF 5A), Biological treatment of solid waste (CRF 5B), Incineration and open burning of waste (CRF 5C), and Wastewater treatment and discharge (CRF 5D). Waste incineration from plants with energy utilization is accounted for under Energy industries (CRF 1A1). Waste incineration included in CRF 5C are emissions of greenhouse gases other than CO₂ from methane flared at landfills, and emissions from combustion of hospital waste in hospital incinerators.

The emissions of greenhouse gases from the waste sector decreased by 52.3 % (1.2 million tonnes CO₂ equivalents) from 1990 to 2019. The reductions were mainly due to decreased CH₄ emissions from landfills. Indeed, they decreased by 57.8 % from 1990 to 2019, corresponding to 1.2 million tonnes CO₂ equivalents. Emissions from Industrial wastewater decreased by 0.06 million tonnes CO₂ equivalents during the same period. Emissions from domestic wastewater handling and biological treatment of waste increased their emissions by 0.03 and 0.06 million tonnes CO₂ equivalents, respectively.

Solid waste disposal on land (i.e. in landfills) is the main emission category within the waste sector, accounting for, in 2019, 81.8 % of the sector's total emissions. Wastewater handling in domestic and industrial sectors account for 9.4 and 2.9 % of the sectors emission. Biological treatment of waste accounts for 5.7 % of emissions from the waste sector. Emission from waste incineration, without energy recovery, are only minor emissions.

The waste sector accounted for 2.1 % of the total GHG emissions in Norway in 2019. Table 7.1 presents the key categories included in the Waste sector.

Table 7.1 Key categories in level or trend in the Waste sector

IPCC	Source category	Gas	Key category according to approach	Method
5A1	Managed Waste Disposal on Land	CH ₄	1	Tier 2
5B	Biological treatment of Solid Waste	CH ₄ , N ₂ O	2	Tier 1
5D	Wastewater treatment and discharge	CH ₄	2	Tier 1

Source: Statistics Norway/Norwegian Environment Agency

7.2 Managed Waste Disposal on Land – 5A1

7.2.1 Anaerobic managed waste disposal sites, 5A1a (Key category for CH₄)

7.2.1.1 Description

CH₄ and non-fossil CO₂ are emitted during biological decomposition of waste. This transformation of organic matter takes place in several steps. During the first weeks or months, decomposition is aerobic, and the main decomposition product is CO₂. When there is no more oxygen left, the decomposition becomes anaerobic, and methane emissions start to increase. After a year or so, CH₄ emissions reach a peak, after that the emissions will decrease over some decades (SFT 1999a), (NCASI 2004).

The emissions of methane from landfills have decreased since 1990 and specifically after 1998 due to reduction of the amount of degradable waste disposed at disposal sites. This emissions reduction is the result of several policies and measures introduced in the waste sector, particularly in the 1990s. With few exceptions, notably the mixed waste from households in municipalities with a source separation of food waste, it was then prohibited to dispose easy degradable organic waste, sewage sludge included, at landfills in Norway.

From 1999 to 2014, a tax was introduced on waste delivered to final disposal sites. In 2014, this tax was 294 NOK per tonne waste. From July 1st 2009, it was prohibited to deposit biodegradable waste to landfills. This results in further reduction of methane emissions.

In addition to the above described policies and measures, landfills receiving biodegradable waste (waste containing degradable organic carbon (DOC)) are required to collect and treat landfill gas. In 2016, 71 landfills, which had installed a landfill gas extraction system, reported extraction of gas. 7 960 tonnes of methane were recovered representing a 7 % decrease compared to 2015. Methane extraction increased until 1998, and then underwent fluctuations between 1999 and 2008. The fluctuations were due to instability in the pipeline systems. Due to needs for maintenance of the pipeline system, methane extraction was reduced.

Since 2008, extraction has had a decreasing trend. This can be explained by the increased amounts of waste recycled. The total amount of waste generated has increased by almost 67 % from 1995 to 2018, but due to the increase in material recycling and energy utilization, the amount disposed at landfills has dropped substantially since 2008. As a consequence of the prohibition against depositing of biodegradable waste of July 1st 2009, there has been a strong decrease in waste depositing.

Since building the necessary treatment capacity would take time, temporary exemptions were granted in certain cases during a transitional period. Many permits for disposal of biodegradable waste had been given for one year extra, some extended out 2010, and a few within 2011. The transitional period ended on December 31st 2012.

In 2019, methane emissions from managed waste disposal sites were 0.9 million tonnes CO₂-equivalents.

According to the approach 1 and 2 key category analysis emissions of CH₄ from Managed Waste Disposal sites. Anaerobic (CRF 5A1a) is a key categorie in level and trend assessment (1990-2019).

It should be noted that the IEF for CH₄ varies mainly to reduction in the amount of waste deposited and also due to variation of the amount of extracted CH₄ from the landfills.

There are no known semi anaerobic disposal sites in Norway, according to expert judgment (Skullerud, Pers. Comm)⁴², only managed anaerobe disposal sites.

Figure 7.1 shows the relative change (Index 1995=100%) in methane emissions from landfills, extraction of methane, solid waste disposed at landfills and total amount of waste generated in Norway.

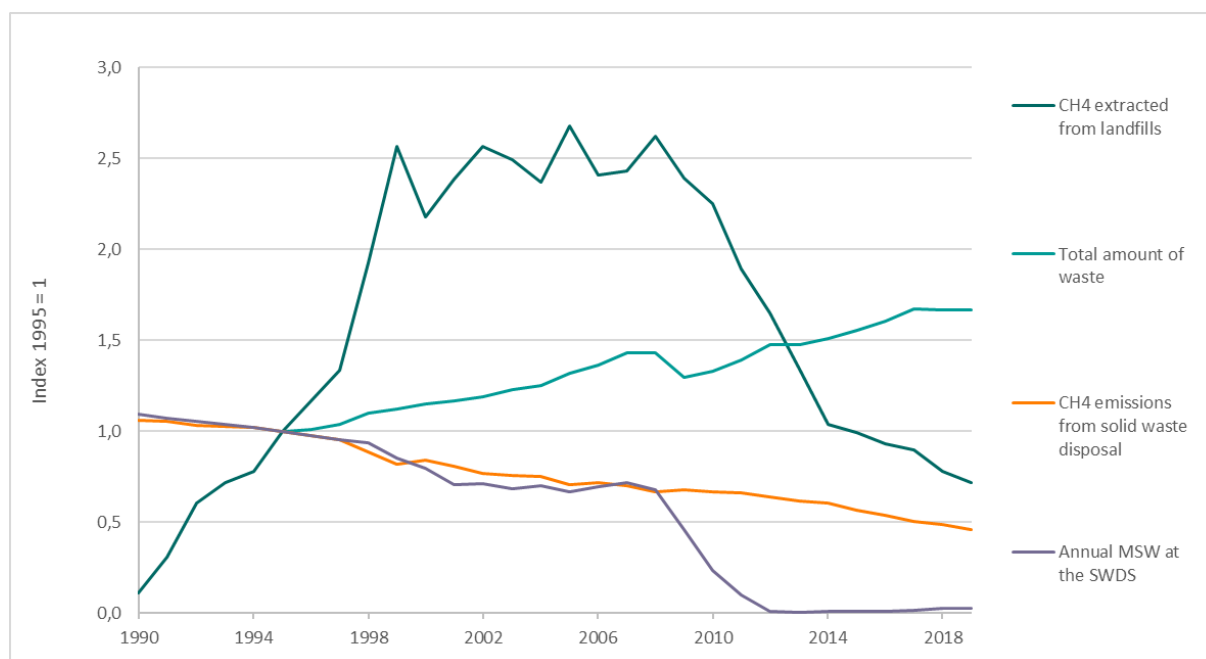


Figure 7.1 Relative change in methane emissions from solid waste disposal, annual MSW at the SWDS, methane extracted from landfills and total amount of waste generated in Norway. 1990-2019 Index 1995 = 1.

Source: Statistics Norway/Norwegian Environment Agency

7.2.1.2 Methodological issues

The model proposed in the IPCC 2006 Guidelines has been used.

This model starts with the calculation of the amount of decomposing $DDOC_m$ (mass of decomposable organic carbon = the part of DOC (degradable organic carbon) that will decompose (degrade) under anaerobic conditions) contained in the material being landfilled.

As this is a first order reaction, the amount of product formed will always be proportional to the amount of reactant. This means that it is of no concern to the process when the $DDOC_m$ came into the landfill. As far as we know the amount of $DDOC_m$ in the landfill at the start of each years, all years can be considered individually in the calculations. This simplifies the model.

With the start of the reaction set to be January 1st the year following the landfilling, the “motor” of the new calculating model has been made out of these two very simple equations:

$$(7.1) \quad DDOC_{mdiss} = (DDOC_{ma(ly)} + DDOC_{md}) \times (1 - e^{-k})$$

⁴² Håkon Skullerud 2014: Personal communication by telephone. Statistics Norway

$$(7.2) \quad DDOC_{ma} = (DDOC_{ma(ly)} + DDOC_{md}) \times e^{-k}$$

Equation (7.1) calculates DDOC_{mass} decomposing (DDOC_{mdiss}) as the sum of the not decomposed DDOC mass accumulated from the previous years (DDOC_{ma(ly)}), and the DDOC mass landfilled during the previous year (DDOC_{md}).

Equation (7.2) calculates the DDOC mass accumulated as not decomposed (DDOC_{ma}), which is then used as (DDOC_{ma(ly)}) for the following year's calculations using equation (7.1).

The mass of decomposable organic carbon landfilled (DDOC_{md}) is estimated using equation (7.3).

$$(7.3) \quad DDOC_{md} = W \times MCF \times DOC \times DOC_f$$

The amount of decomposed DDOC_m being estimated, CH₄ produced, and CH₄ emitted are estimated using the equations stated below ((7.4)-(7.9)).

If the reaction of decomposition is set to start during the year of landfilling and not on January 1st of the following year, equations (7.1) and (7.2) need to be adjusted.

Equation (7.1) must be replaced by equations (7.4) and (7.5).

$$(7.4) \quad DDOC_{mdi} = DDOC_{md} \times \left(1 - e^{-k \times \left(\frac{13-M}{12}\right)}\right)$$

$$(7.5) \quad DDOC_{mdiss} = DDOC_{ma(ly)} \times (1 - e^{-k}) + DDOC_{mdi}$$

Equation (7.2) must be replaced by equations (7.6) and (7.7).

$$(7.6) \quad DDOC_{ml} = DDOC_{md} \times e^{-k \times \left(\frac{13-M}{12}\right)}$$

$$(7.7) \quad DDOC_{ma} = DDOC_{ma(ly)} \times e^{-k} + DDOC_{ml}$$

The amount of methane produced from decomposition of DDOC is estimated using equation (7.8).

$$(7.8) \quad CH_{4\,prod} = DDOC_{mdiss} \times F \times \frac{16}{12}$$

Methane emissions are estimated from the amount of methane produced and the amount of methane recovered. Equation (7.9) details the calculations.

$$(7.9) \quad CH_{4\,emitted\,in\,year\,T} = \left(\sum CH_{4\,prod}(T) - R(T)\right) \times (1 - OX)$$

Where, in equations (7.1)-(7.9):

W	: amount landfilled
MCF	: Methane Correction Factor
M	: Month number for reaction start. (January 1, year after landfilling, M=13)
DOC	: Degradable Organic Carbon
DOC _f	: Fraction of DOC decomposing, anaerobic conditions
DDOC _m	: Mass of Decomposable Organic Carbon, anaerobic conditions

$DDOC_{md}$	: DDOC mass landfilled
$DDOC_{ml}$	: DDOC mass left not decomposed from $DDOC_{md}$ landfilled, year of landfilling
$DDOC_{ma}$	: DDOC mass left not decomposed at end of year
$DDOC_{ma(ly)}$	: DDOC mass accumulated from last year
$DDOC_{mdi}$	: DDOC mass decomposed from $DDOC_{md}$ landfilled, year of landfilling
$DDOC_{mdiss}$	: DDOC mass decomposed in calculation year
CH_4_{prod}	: CH_4 produced
F	: Fraction of CH_4 by volume in generated landfill gas
16/12	: Conversion factor from C to CH_4
R(T)	: Recovered CH_4 in year of calculation
OX	: Oxidation factor (fraction).

7.2.1.3 Activity data

The methane is formed by decomposition of biological waste in landfills. The decomposition time varies from material to material. Easily degradable waste (food, etc.) has shortest decomposition time, while wood waste has the longest decomposition time. Other materials do not emit methane at all, either because they are inorganic (metal, glass, etc.) or because they break down extremely slowly (plastic). It is therefore of vital importance for the calculations that the waste quantities used as input to the model are correct, both total quantity and the distribution by material.

Data over the amount of different waste materials is taken from Statistics Norway's waste accounts. The waste accounts consist of data from several sources, such as special surveys, register data and statistics, indirect data sources such as production statistics, foreign trade statistics and different factors combined with activity data. Data from all these sources are combined in the waste accounts, which give an overview of waste quantities in Norway, divided into type of product, material, industry and method of treatment. Waste incineration in the waste accounts includes export, and is thus not comparable with the emission inventory as a substantial amount is exported to Sweden for incineration.

From 2012 onwards, data for the categories food waste, plastics, wood and paper are taken directly from the waste accounts. The amount of sludge deposited are taken from statistics on discharges and treatment of municipal waste water. In addition, there is a category "other" in the waste accounts, of which content is not known. Due to the prohibition to deposit biodegradable waste to landfills it is assumed that no methane is formed from these materials.

Historic data up until 2011 have been recalculated from the former waste category basis, to a waste material basis. The amount of each material type deposited is estimated based on surveys and sorting analyses. The model is based on types of waste materials for instance food waste (incl. garden waste), paper, wood and textiles. All sources of waste, MSW, industrial, commercial, construction and demolition waste are accounted for in these annual surveys.

To ensure that Norway does not underestimate the emissions, a project was carried out in 2018/2019 to investigate the type of waste generated from the construction industry. The project confirmed that

waste from the construction industry mainly consists of slightly polluted stone and masses, concrete, bricks, gypsum waste and insulation materials, as well as some waste containing glass, plastics and wood. The waste is mainly burned, as part of mixed waste, and energy recovered. The construction and demolition waste that is likely to end up in landfill contain only minor amounts of organic waste.

Municipal landfills

Historical data for years before 1973 on municipal solid waste deposited are based upon:

1. New statistics on municipal waste, divided into household waste and industrial waste (1974 to 1997),
2. Estimates based on population,
3. Assumption that less people were connected to public waste management during the forties and fifties.

Since 1974, the amount of municipal waste is based upon questionnaires and linear interpolations. Surveys were held in 1974, 1980 and 1985. The amount of waste going to landfills is allocated to material based on sorting analyses. For the period 1995-2011 the amounts of waste is taken from the waste accounts, with three adaptations:

- Wood content in sludge deposited at industrial sites is added to the amount of deposited wood from the waste accounts,
- Textiles are supposed to consist of 50 % plastic (SFT 2005b). The plastic fraction of deposited textiles is therefore subtracted from the amount of deposited textiles and added to deposited plastic,
- The material category "Other materials" is assumed to contain degradable organic matter with an average half-life. This degradable share is added to the amount of paper. The amount is estimated by $0.2 * \text{landfilled 'other materials' from manufacturing} + 0.5 * \text{'other combustible' in landfilled mixed waste from all sectors}$.

Contaminated soils are assumed not to develop methane in landfills. The same applies to waste used as cover material, due to excess oxygen availability.

No bio-degradable hazardous waste is landfilled in Norway.

No organic waste is imported for landfilling, as it is prohibited.

Due to lack of data, linear interpolation of the amount of waste deposited has been applied to the period 1985-1995.

Table 7.2 Amounts deposited in municipal SWDS, 1945-2019. 1 000 tonnes.

Year	Food	Paper	Wood	Textile	Sewage sludge	Plastics
1945	75	148	120	3	7	11
1950	116	228	171	4	10	17
1955	131	256	207	5	11	19
1960	171	335	258	6	14	25
1965	258	422	270	8	18	50
1970	279	463	307	9	20	54
1975	305	513	318	10	22	59
1980	343	584	300	11	23	66
1985	357	635	280	11	24	68
1990	342	461	280	22	21	144
1995	327	286	279	33	17	219
2000	253	249	194	29	13	189
2005	218	195	169	26	4	164
2009	138	143	106	18	3	126
2010	71	69	54	9	2	65
2011	29	33	23	3	2	28
2012	0	1	8	0	1	3
2013	0	1	0	0	2	2
2014	1	1	0	0	5	2
2015	3	2	2	0	3	3
2016	1	0	5	0	1	3
2017	1	2	2	0	8	4
2018	3	3	2	4	2	18
2019	3*	3*	2*	4*	2	18*

*Figures for the last inventory year are set equal to the previous year because the waste accounts are not updated in time for the emission inventory calculations. Source: Statistics Norway/Norwegian Environment Agency

Industrial disposal sites

Historical data for industrial waste for years before 1970 are estimated by extrapolation using the same trend as for municipal waste. After 1970, literature studies and information from the industrial waste study from the years 1993, 1996, 1999 and 2003 have been used. Linear interpolation is used for the years where data are missing.

Data from each landfill site with methane recovery units are reported by the landfills via an electronic web portal and the Norwegian Environment Agency assembles these data in their own database. Further, these data are imported into the national model for calculating methane from landfills.

Table 7.3 Waste amounts deposited in industrial SWDS, 1945- onwards . 1 000 tonnes.

Year	Food	Paper	Wood	Textile	Plastics
1945	476	339	74 160	756	180
1950	735	524	101 108	1 167	277
1955	825	588	128 056	1 310	311
1960	1 077	767	155 004	1 710	406
1965	1 776	888	181 952	1 869	888
1970	2 000	1 000	208 900	2 000	1 000
1975	2 000	1 000	208 900	2 000	1 000
1980	2 000	1 000	173 872	2 000	1 000
1985	2 000	1 000	138 844	2 000	1 000
1990	2 000	1 000	103 817	2 000	1 000
1995	1936	899	88 800	1 957	759
2000	0	200	677	0	0
2001	0	38	0	0	0
2005- onwards	0	0	0	0	0

Source: Statistics Norway/Norwegian Environment Agency

7.2.1.4 Emission factors

All parameters used in the Norwegian model are IPCC defaults values for Northern Europe. Table 7.4 shows some of the variables used in the calculations of methane emissions from solid waste disposals both municipal and industrial.

Table 7.4 Variables used in the calculations of methane from landfills.

Variables	Type of waste				
	Food waste	Paper	Wood	Textiles	Sewage sludge
$t_{1/2}$ (half life time) (years)	3.7	11.6	23.1	11.6	3.7
DOC (Mg/Mg)	0.150	0.400	0.430	0.24	0.05
DOC _f (Part of DOC decomposing)	0.5	0.5	0.5	0.5	0.5
Ox. Methane oxidized in top layer	0.1	0.1	0.1	0.1	0.1
F. Part of methane in generated landfill gas	0.5	0.5	0.5	0.5	0.5

Source: IPCC (2006)

In Norway, all SWDS are considered well managed and covering including oxidising material shall apply according to the regulation on SWDS.

7.2.1.5 Uncertainties and time-series consistency

The amount of different waste materials is considered to be known within ± 20 %. The emission factors used are considered to have the uncertainty range ± 30 %. More information about the uncertainty estimates for this source is given in Annex II.

The importance of the uncertainties in calculations of methane from landfills will decrease with decreased source contribution and improved IPCC default parameter values, but most likely it will still remain among the main uncertainties in the Norwegian GHG inventory.

The methodology Statistics Norway/the Norwegian Environment Agency use to calculate methane emissions from landfills is consistent for the whole time series. The quality of the activity data used in the model has been improved in the last years. This is also the case regarding the data for recovered methane.

In 2014, a major revision of the methodologies of the waste accounts took place. The time series for waste amounts has not been recalculated to take this new information into account. There are several reasons for this, among others that many sources for the statistics do not have numbers for earlier years. Since 2012, publication divides waste into new categories, different from the previous categories. The category “mixed waste” is no longer separated into its different material types. See Statistics Norway’s documentation of the waste accounts for more details about the revisions (Statistics Norway Annually-b). This change in the waste accounts introduces a certain degree of inconsistency in the time series of the activity data used for the calculation of methane emissions from municipal landfills. However, due to the measures described in 7.2.1.1, the amount of biological waste deposited at SWDS is currently very low, and the effect of the alterations in the waste accounts are thus considered to be negligible.

7.2.1.6 Source specific QA/QC and verification

Internal checks of time series for all emission sources are conducted every year along with the new inventory production.

Internal checks are carried out for time series of waste data, methane recovered at landfill sites and calculated methane emissions from the model. Corrections are made if necessary.

The Norwegian Environment Agency contacts landfill sites to discuss outliers and major changes in the trend of methane recovery. Corrections are made if necessary.

7.2.1.7 Recalculations

Activity data in the previous year is updated each year for amounts of food, paper, wood, textile and plastic deposited. This is because the activity data in the Norwegian waste accounts is released too late to be included in the inventory.

In the 2021-submission the amounts of recovered landfill gas have been updated in the period of 2013-2018.

7.2.1.8 Planned improvements

There are no improvements planned for this sector.

7.3 Unmanaged Waste Disposal Sites – 5A2

In Norway, landfilling of solid waste has been regulated and controlled for some decades, and unmanaged landfills date from before 1970. Furthermore, the methane emissions for all years have been calculated from the total amounts of landfilled materials. Therefore, unmanaged waste disposal sites are not occurring and hence Norway does not separately report emissions from unauthorized/unmanaged SWDSs.

7.4 Biological treatment of Solid Waste – 5B (Key category for CH₄ and N₂O)

7.4.1 Composting and Anaerobic digestion of organic waste – 5B1 and 5B2

7.4.1.1 Description

This section covers the biological treatment of solid waste.

Composting is an aerobic process. A large fraction of the degradable organic carbon (DOC) in the waste material is oxidized into carbon dioxide (CO₂). CH₄ is also formed during the process, in anaerobic sections of the compost, but is largely oxidized in the aerobic sections of the compost. Composting can also produce emissions of N₂O.

Anaerobic digestion of organic waste expedites the natural decomposition of organic material without oxygen, i.e. biogas production.

In the Norwegian inventory, emissions from compost production and biogas production without energy recovery are included in this category. CH₄, N₂O and CO₂ are emitted during this process. CO₂ emissions from compost production are biogenic.

According to the approach 2 key category analysis emissions of CH₄ and N₂O from Biological treatment of solid waste (CRF 5B) is key categories in trend assessment (1990-2019).

7.4.1.2 Methodological issues

Emissions from composting of municipal waste have been calculated according to the Tier 1 default methodological guidance available in the guidelines (IPCC 2006).

CH₄ emissions from biological treatment

$$(7.10) \text{ CH}_4 \text{ Emissions} = \sum_i (M_i * EF_i) * 10^{-3}$$

Where:

CH ₄ Emissions	: total CH ₄ emissions in inventory year, Gg
M _i	: mass of organic waste treated by biological treatment type <i>i</i> , Gg
EF	: emission factor for treatment <i>i</i> , g CH ₄ /kg waste
i	: composting or anaerobic digestion

In Norway, composting of solid biological waste includes composting of:

- organic waste from households and other sources,
- garden and park waste (GPW),
- sludge,
- home composting of garden and vegetable food waste.

CH₄ emissions from anaerobic digestion at biogas facilities are estimated based on the amount of waste treated at biogas facilities multiplied by the IPCC default emission factor. Norway is currently improving the data quality for both the amount of waste treated in biogas facilities, and the amount

of energy produced. When the data is available, Norway will consider to use them in the calculation of the emissions.

Composting is performed with simple technology in Norway; this implies that temperature, moisture and aeration are not consistently controlled or regulated. During composting, a large fraction of the degradable organic carbon (DOC) in the waste material is converted into CO₂. Anaerobic sections are inevitable and cause emissions of CH₄. In the same manner, aerobic biological digestion of N leads to emission of N₂O (IPCC 2006).

N₂O emissions from composting

$$(7.11) \text{ } N_2O \text{ Emissions} = \sum_i (M_i * EF_i) * 10^{-3}$$

Where:

N₂O Emissions : total N₂O emissions in inventory year, Gg

M_i : mass of organic waste treated by biological treatment type i, Gg

EF : emission factor for treatment i, g N₂O/kg waste

Emissions from compost production are considered to be complete; calculations include composting at all nationally registered sites and best available estimated data for home composting.

7.4.1.3 Activity data

All Norwegian waste treatment plants are obligated to statutory registration and reporting of all waste entering and leaving the plants. All waste streams are weighed, categorized according to a waste type and type of treatment. Data is available for all years since 1995.

Activity data for the years since 1995 are collected from Statistics Norway's, waste statistics. Data for 1991 is also available from the waste statistics. For the year 1990, activity data for 1991 have been used, while AD for 1995 is used for 1992 to 1994.

Table 7.5 Amount of waste biologically treated at composting and biogas facilities, 1990-2019. Tonnes of waste on wet basis.

Year	Composting	Anaerobic digestion
1990	21 000	0
1995	57 000	0
2000	234 000	0
2005	319 232	4 768
2009	354 877	83 123
2010	359 384	86 616
2011	296 000	105 000
2012	407 000	57 000
2013	441 000	77 000
2014	328 000	80 000
2015	309 000	289 000
2016	357 000	226 000
2017	273 000	194 000
2018	313 000	249 000
2019*	313 000	249 000

* Figures for the last inventory year have been set equal to the previous year because the waste accounts have not been updated in time for the emission inventory calculations.

Source: Statistics Norway

Home composting

The last waste category involved in composting is home composting of garden waste and vegetable waste. The activity data for this category is available for the years 2009 to 2012 from Statistics Norway. The amount of organic waste from households composted for the period 1990-2008 is estimated assuming that 3 % of all households composts their garden and vegetable food waste (Lystad 2005). The average value of the period 2009-2012, 2.6 %, has been used for the following period.

Table 7.6 Number of households with home composting and amount of organic waste composted, 1990-2019. Tonnes.

Year	Number of households with home composting	Amount of organic waste composted
1990	53 114	8 200
1995	55 980	10 234
2000	58 846	12 607
2005	61 107	15 764
2010	57 307	14 310
2011	57 479	13 703
2012	54 786	12 852
2013	58 848	14 135
2014	59 569	14 200
2015	60 356	14 390
2016	61 193	14 326
2017	61 927	14 214
2018	62 768	13 808
2019	63 549	13 926

Source: Statistics Norway

7.4.1.4 Emission factors

Emissions from composting, and anaerobic digestion in biogas facilities, will depend on the composition of waste composted, the amount and type of supporting material used (such as wood chips and peat), the temperature, the moisture content and the aeration during the process.

Table 7.7 gives the default factors for CH₄ and N₂O emissions from biological treatment for the Tier 1 method used in the Norwegian inventory (IPCC 2006). The CO₂ produced and emitted during composting is short-cycled C and is therefore regarded as CO₂ neutral (Boldrin et al. 2009).

Table 7.7 Composting emission factors. kg/tonnes.

	Composting	Anaerobic digestion at biogas facilities	Home composting
CH ₄	4	0.8*	4
N ₂ O	0.24	NO	0.24

*Amount of waste on a wet basis

Source: IPCC (2006)

7.4.1.5 Uncertainties and time-series consistency

The amount of waste biological treated at composting and biogas facilities is considered to be known within ± 20 %. The amount of waste composted at home is considered to be known within ± 100 %. The emission factors used are considered to have the uncertainty range ± 100 %. More information about the uncertainty estimates for this source is given in Appendix D.

The methodology Statistics Norway/the Norwegian Environment Agency use to calculate emissions from biological treatment of solid waste is consistent for the whole time series.

7.4.1.6 Source specific QA/QC and verification

Internal checks of time series for all emission sources are conducted every year along with the new inventory production.

Internal checks are carried out for time series of waste data and calculated methane emissions. Corrections are made if necessary.

7.4.1.7 Recalculations

Composting facilities

Activity data for the previous year, 2018, have been updated because the Norwegian waste accounts has not released updated figures in time for the emission inventory calculations. There has also been an update in the activity data for 2017. These updates led to an increase of emissions from N₂O by 3 per cent in 2017 and 18 per cent in 2018 compared to the 2020 submission.

Biogas facilities

The activity data was updated for 2017 and 2018. These updates led to an increase of emissions from CH₄ by 3 per cent in 2017 and 18 per cent in 2018 compared to the 2020 submission.

Homecomposting

The emission factor for N₂O have been updated according to recommendation during the 2019 review. This led to a reduction of emissions from N₂O by 20 per cent in the period of 1990-2018 compared to the 2020 submission.

7.4.1.8 Planned improvements

Norway is currently improving the data quality for both the amount of waste treated in biogas facilities, and the amount of energy produced. A survey has been carried out to collect plant-specific information. The information is expected to be included in the 2022 submission.

7.5 Waste incineration – 5C

7.5.1 Description

Emissions from waste incineration in district heating plants are reported under energy industries (CRF 1A1a), **as the energy** is utilized, and therefore described in Chapter 3. In 2019, there were 18 waste incineration plants where household waste was incinerated. In addition, some incineration plants burn waste other than household waste, mainly wooden waste, paper, pasteboard and cardboard. These emissions are reported and described under energy (CRF 1A1a). Waste, other than household waste, is also used as energy source in some manufacturing industries. These emissions are reported and described in the relevant subsectors under energy in manufacturing industries (CRF 1A2). Flaring off-shore and in refineries are included under fugitive emissions (CRF 1B2c). Flaring in chemical industry is included under chemical process emissions (CRF 2B8a). In this chapter, the focus will be on waste reported in IPCC sector 5C. This includes emissions from flaring of landfill gas at waste treatment plants, flaring of biogas in industry, incineration of municipal waste without energy recovery and hospital waste.

In Norway, the open burning of private yard waste is under different restrictions according to the respective municipality. These restrictions include what can be burned, but also the quantity, how, when and where it can be burned. In some municipalities, a complete ban is imposed. There is no registration of private waste burning and the activity data on this subject are difficult to estimate. Citizens are generally encouraged to compost their yard waste or to dispose of it through one of the many waste disposal/recycling sites. Emissions from open burning of waste are considered to be insignificant and have therefore not been included in the inventory.

7.5.2 Methodological issues

Landfill gas

Emissions from flaring of landfill gas by landfills are estimated. However, CO₂ emissions from flaring of landfills are not included in the inventory, as these are considered as being of biogenic origin. Emissions have been estimated by multiplying the amount of gas flared with the emission factors shown in Table 7.10.

Municipal waste incineration – CO₂ and CH₄

Net CO₂ emissions from wood/ biomass burning are not considered in the Norwegian inventory, because the amount of CO₂ released during burning is the same as that absorbed by the plant during growth. Carbon emitted in compounds other than CO₂, e.g. as CO, CH₄ and NMVOC is also included in the CO₂ emission estimates. This double counting of carbon is in accordance with the IPCC guidelines (IPCC 2006).

Municipal waste incineration – N₂O

Emissions of N₂O are derived from the emissions of NO_x, which are reported from each plant to the Norwegian Environment Agency. More specifically, an estimated amount of 2.5 % of this NO_x is subtracted and reported to UNFCCC as N₂O (SFT 1996). Accordingly, the net NO_x emissions constitute 97.5 % of the emissions reported by the plants. For some years, emissions of NO_x have not been reported for a number of plants. In these cases, specific emission factors for the plants have been

made, based upon earlier emissions and amounts of waste incinerated. These new factors have been used to estimate the missing figures.

Hospital waste

Emissions from combustion of hospital waste have been calculated based on an emission factor and the amount hospital waste incinerated. Since 2006, hospital wastes have been incinerated in municipal waste incineration plants and emissions are then reported under energy industries (CRF 1A1a).

7.5.3 Activity data

Landfill gas

The total amount of landfill gas extracted each year is reported by landfill owners to the Norwegian Environment Agency and to the Statistics Norway. The data are based on measurements of both amount of gas and CH₄ content. Most landfill owners are required to measure continuously, and as a minimum to report: Hours of operation, amount of gas extracted, volume percentage of CH₄, and amount of CH₄ used for flaring, heat, and electricity. The landfill operator reports the percentage of methane, along with the total amount of landfill gas (volume) to the Norwegian Environment Agency. The amount of recovered methane is then calculated.

Statistics Norway subtracts the amount utilized for district heating and thermal power, which is given by the energy statistics in Statistics Norway. Information on the amount flared is given by the Norwegian Environment Agency and by surveys in Statistics Norway.

Emissions from the amount of landfill gas flared is included under 5C1a, municipal solid waste. Emissions from landfill gas used for district heating and used in other sectors are reported in the relevant subsectors under Energy (CRF 1A1 and 1A4).

Table 7.8 Amount of landfill gas flared or used for energy purposes. Tonnes.

Year	5C. Flared	1A1a Public electricity and heat production	1A4a, Other sectors, commercial/institutional
1990	879	0	67
1995	6 098	208	2 533
2000	15 471	3 654	3 350
2005	10 331	187	12 777
2009	12 818	4 752	7 845
2010	10 079	1 393	8 636
2011	8 581	1 600	7 745
2012	7 143	1 154	7 312
2013	6 097	971	5 789
2014	4 850	1 742	4 358
2015	4 028	902	872
2016	3511	2 036	903
2017	4223	1 075	3 292
2018	3702	991	2360
2019	4225	374	2140

Source: Statistics Norway/ Norwegian Environment Agency

Natural gas

The amount of natural gas flared by the production of methanol is, as recommended by the ERT, reported under 2B8.

Hospital waste

The amount of hospital waste was reported to Statistics Norway for the years 1998 and 1999. For the period 1990-1997, the average for 1998 and 1999 has been used. After 1999, as there has been no collection of hospital waste data, and due to the lack of better information, the waste amount of 1999 has been used to calculate the emissions for the subsequent years.

Hospital incinerators have gradually been closed down, mainly due to new emission limit values. Since 2006, no hospital incinerator has been running and hospital waste has been incinerated in incinerators for municipal waste. Therefore, emissions are included under energy (CRF 1A1a).

Table 7.9 Estimated amount of hospital waste incinerated in hospital incinerators. 1 000 tonnes.

Year	Hospital waste incinerated
1990	0.63
1995	0.48
2000	0.24
2001	0.24
2002	0.14
2003	0.14
2004	0.14
2005	0.14
2006 onwards	0

Source: Statistics Norway

7.5.4 Emission factors

Table 7.10 presents the emission factors used for calculating emissions from flaring and hospital waste.

Table 7.10 Emission factors for flare and hospital waste incineration.

Component	Flare Landfill gas ¹ and biogas	Hospital waste
	kg/tonnes	Tonnes/tonnes
CO ₂	0	0.3
CH ₄	0.37	0.00023
N ₂ O	0.0015	0.000035

Source: ¹SFT (1996)

7.5.5 Uncertainties and time-series consistency**Activity data**

Uncertainty estimates for greenhouse gases are presented and discussed in Annex II.

No new data on the amount of hospital waste has been reported since 1999. The amount of hospital waste incinerated the subsequent years may vary from the data reported in 1999 currently used in the inventory for the period 2000-2005. Uncertainty has been estimated to $\pm 30\%$.

Emission factors

Uncertainty estimates for greenhouse gases are presented and discussed in Annex II.

If the composition of the hospital waste is different from the one, which the emission factors are based on, the calculated emissions will be incorrect. Combustion engineering and processes also influence the emissions. See Annex II.

7.5.6 Source specific QA/QC and verification

Landfill gas recovered from sites with recovery is reported to the Norwegian Environment Agency. Each site reporting on the use of the gas, that is, whether the gas is flared or used for energy purposes. The information is also checked against information collected from Statistics Norway regarding production.

Incineration of municipal waste is strongly regulated in Norway. All data concerning the waste incinerated is reported to the Norwegian Environment Agency per incineration plant; each facility has a unique identification code, thereby ensuring good-quality data without double counting.

The sections above secure potential problems regarding cross-sectoral issues and no double counting between waste and energy sectors.

See Section 1.2 for a description of the general QA/QC procedures of the Norwegian emission inventory.

7.5.7 Recalculations

There has been corrections in the amounts of landfill gas flared in the period of 2014-2018 leading to an increase between 0.5 and 4.8 per cent in the period. Detailed information on the changes are given in chapter 10.

7.5.8 Planned improvements

There is no planned improvements in 5C.

7.6 Wastewater treatment and discharge – 5D (Key category for CH₄)

7.6.1 Overview

In 2019, wastewater handling accounted for 12.4 % of the emissions in the waste sector. CH₄ and N₂O emissions from Wastewater handling have been reduced by 18.8 % between 1990 and 2019, emissions been relatively stable since 1998.

Wastewater can be a source of methane (CH₄) when treated or disposed anaerobically. It can also be a source of nitrous oxide (N₂O). Carbon dioxide (CO₂) from wastewater is not considered in the IPCC Guidelines because of its biogenic origin and should not be included in national total emissions.

Sludge is produced in all wastewater handling. It consists of solids that are removed from the wastewater. This sludge must be treated further before it can be safely disposed of. In Norway, some

of the wastewater sludge is treated aerobically, emissions are then included in composting (CRF 5B). Some facilities treat sludge anaerobically, producing biogas. During this process, CH₄ is produced. Emissions from the use of the produced CH₄ are included in the energy and industry sectors. Emissions of CH₄ from such facilities, due to unintentional leakages during process disturbances or other unexpected events, are included in the source category – 5B.

N₂O emissions from sewage sludge applied on fields are not treated in this chapter and are included in the LULUCF sector according to the guidelines (IPCC 2006).

According to the Approach 2 key category analysis, CH₄ emissions from wastewater handling (5D) are key category in trend assessment (1990-2019).

The Norwegian wastewater treatment system is characterized by a few big and advanced aerobic wastewater treatment plants (WWTP) and many smaller WWTP. In 2019, 64 % of Norway's population was connected to high-grade treatment plants with biological and/or chemical treatment. Furthermore, 21 % of the population was connected to mechanical or other types of treatment, 13 % of the population was connected to small wastewater facilities (less than 50 pe) and the remaining 2 % had direct discharges.

There is around 2 700 wastewater facilities with a capacity of more than 50 population equivalents (pe) in Norway which treated wastewater from 86 % of the population in 2019.

The source category 5D includes estimation of CH₄ and N₂O emission from wastewater handling; i.e. wastewater collection and treatment. CH₄ is produced during anaerobic conditions and treatment processes, while N₂O may be emitted as a bi-product from nitrification and denitrification processes under anaerobic as well as aerobic conditions.

It is not possible to fully distinguish between emissions from industrial and domestic wastewater, as Norwegian industries, to a great extent, are coupled to the municipal sewer system. Wastewater streams from households and industries are therefore mixed in the sewer system prior to further treatment at centralised WWTP.

Industrial wastewater may be treated on-site or released into domestic sewer systems. If it is released into the domestic sewer system, the emissions are included in the domestic wastewater emissions (CRF 5D1). Norway estimates CH₄ emissions from on-site industrial wastewater treatment not connected to domestic sewer systems. Only industrial wastewater with significant carbon loading that is treated under intended or unintended anaerobic conditions will produce CH₄. Industries which have been considered are:

- Pulp and paper industry,
- Chemical industry,
- Food processing industries.

As a response to previous reviews, Norway has initiated collection of activity data from Norwegian industry to enhance completeness of emissions from wastewater handling. Norway has conducted investigations on industries with separate wastewater facilities in the chemical industry, and has concluded that no company in this industry has anaerobic treatment of wastewater. In the food processing industry, all identified plants have aerobic treatment except from one. In this plant, the methane generated is flared.

Two companies in the pulp and paper industry have been identified as running anaerobic wastewater treatment facilities. The methane emissions generated from this treatment are either flared or used for energy purposes. Emissions from energy recovery have been included in energy combustion for Manufacturing Industries and construction (sector 1A2d) pulp, paper and print from 1991 when recovery began.

Emissions from flaring have been included in the waste incineration sector (CRF 5C).

7.6.2 Methodological issues

7.6.2.1 Domestic wastewater

CH₄

CH₄ from domestic waste water treatment plants

Methane emissions from domestic wastewater have been calculated according to the IPCC default methodology (2006):

$$(7.12) \text{ CH}_4\text{Emissions} = \left[\sum_j (U_i \times T_{i,j} \times EF_j) \right] (TOW - S) - R$$

Where:

- U_i: fraction of the population I income group i
- T_{i,j} Degree of utilisation of treatment/discharge j, for each income group i
- EF_j Emission factor for treatment/discharge j, kg CH₄ / kg BOD
- TOW: Maximum methane-producing capacity (kg CH₄/kg BOD)
- S Organic component removed as sludge (kg BOD / yr)
- R Amount of CH₄ recovered in the inventory yr.

In Norway, all domestic wastewater treatment plants are aerobic and are considered well managed. Therefore, only direct discharge has been considered in the calculation of CH₄ emissions. Also, both amount of organic component removed as sludge and amount recovered CH₄ have not been considered in the calculation.

Equation (7.12) can then be simplified by equation (7.13):

$$(7.13) \text{ CH}_4\text{Emissions} = EF \times TOW$$

With:

$$(7.14) EF = B_0 \times MCF \quad \text{and} \quad (7.15) TOW = N \times BOD$$

Where:

- B₀ Maximum CH₄ producing capacity, kg CH₄/kg BOD
- MCF: Weighted average methane correction factor by population
- N: Population total in Norway, 1000 persons
- BOD: Organic load in biochemical oxygen demand, kg BOD/1000 persons/year

N₂O

Emissions of nitrous oxide from domestic and commercial wastewater treatment have been estimated for both the part of the population connected to large wastewater treatment plants (WWTP) (>50 pe) and the part of the population not connected to large WWTP. The former includes the part of industries connected to the large WWTP while the latter includes N₂O emissions from human sewage, which are not treated in sewage treatment.

N₂O emissions from large WWTP

N₂O emissions from the part of the population and industries connected to large treatment plants (>50 pe) have been estimated based on nitrogen content in wastewater effluent and N₂O emissions occurring as a by-product in biological nitrogen-removal plants. This method is assumed to be more precise than the IPCC Tier 1 method based on annual per capita protein intake.

N₂O emissions from domestic wastewater nitrogen effluent have been calculated by multiplying the total amount of nitrogen supplied to the residents by the IPCC default emission factor of 0.005 kg N₂O-N/kg sewage-N produced. Emissions in N needs to be converted into N₂O using the conversion ratio of N into N₂O: 44/28. Emissions have been estimated using equation (7.16).

$$(7.16) \ N_2O = N_{\text{supplied to pipelines}} \times 0.005 \times \frac{44}{28}$$

N₂O emissions in **biological nitrogen removal-plants** have been estimated using equation (7.17), assuming that 2 % of the nitrogen removed from the plants will form N₂O.

$$(7.17) \ N_2O = N_{\text{removed}} \times 0.02 \times \frac{44}{28}$$

The amount of N removed is multiplied by 2 % and emissions are then converted using the conversion ratio of N into N₂O: 44/28.

Data on the amount of nitrogen removed in biological steps of the actual wastewater treatment plants is gathered from Statistics Norway's wastewater statistics.

N₂O emissions from other domestic wastewater handling

For the part of the population that is not connected to large treatment plants, the N₂O emissions have been estimated as recommended by the IPCC review team, using a Tier 1 method. This method is based on annual per capita protein intake assuming consumed and non consumed protein.

Emissions are calculated using the equation (7.18):

$$(7.18) \quad N_2O_{(s)} = Protein \times Fncp \times Frac_{NPR} \times NR_{PEOPLE} \times EF_6 \times \frac{44}{28}$$

Where:

$N_2O_{(s)}$:	N_2O emissions from human sewage (kg N_2O –N/ yr)
Protein:	Annual per capita protein intake (kg/person/yr)
NR_{PEOPLE} :	Number of people not connected to treatment plants
EF_6 :	Emissions factor (default 0.005 (0.002-0.12) kg N_2O –N/kg sewage- N produced)
$Frac_{NPR}$:	Fraction of nitrogen in protein (default = 0.16 kg N/kg protein).
Fncp	Factor for non-consumed protein added to wastewater

7.6.2.2 Industrial wastewater

Organic material in industrial wastewater is often expressed in terms of COD (chemical oxygen demand). CH_4 emissions from on-site industrial wastewater treatment are estimated based on the amount COD released into recipient. Emissions of methane from industrial wastewater are calculated according to the IPCC default methodology described in equation (7.19):

$$(7.19) \quad CH_4 = COD \times B_0 \times MCF$$

Where:

COD :	chemical oxygen demand (industrial degradable organic component in wastewater)
B_0 :	Maximum methane-producing capacity (kg CH_4 /kg COD)
MCF :	Methane correction factor

Emissions from the following industries are included in the Norwegian inventory:

- Pulp and paper industry
- Chemical industry
- Food processing industries

CH_4 and N_2O emissions from industries connected to large treatment plants (>50 pe) are included in domestic waste water handling sector (CRF 5D1).

7.6.3 Activity data

7.6.3.1 Domestic wastewater

CH_4 emissions from domestic WWTP

Norwegian population data are extracted from Statistics Norway's population statistics. A country-specific value of 21.9 kg BOD/person/year has been used for the degradable organic component value in the waste (D), for all years (Berge & Mellem 2013).

The total organic product for domestic wastewater is given in Table 7.11.

Table 7.11 Total organic product in domestic wastewater.

Year	Total organic product, tons DC
1990	92 705
1995	95 230
2000	98 079
2005	100 879
2010	106 395
2011	107 755
2012	109 191
2013	110 623
2014	111 888
2015	113 131
2016	114 186
2017	115 157
2018	115 974
2019	116 688

Source: Statistics Norway/ Norwegian Environment Agency

N₂O emissions from large and small WWTP

Data for the amount of nitrogen released into recipients are extracted from Statistics Norway's waste water statistics.

Data for the number of people in Norway connected to waste water treatment plants are extracted from the waste water statistics at Statistics Norway (2014a).

In 1990, 75 % of the Norwegian population was connected to WWTP. The population connected to large WWTP (>50 pe) is available for the whole period 1990-2019, while the population connected to small WWTP (<50 pe) is only available after 2002. Knowing the total Norwegian population connected for 1990, population connected to small WWTP has been estimated by interpolation for the period 1990-2002.

N₂O emissions from other domestic wastewater handling

Protein is annual per capita protein intake (kg/person/year). The Directorate for Health and Social Affairs has estimated the amount of daily per capita protein intake for Norway for 1997 (Johansson L. Solvoll 1999). In 1997, the daily per capita protein intake for Norway amounted to 86 gram, corresponding to 31.39 kilos per person per year.

No similar survey has been performed since then. Nevertheless, for the years 1990, 1995, 1999, 2000 and the period 2003-2018, the Norwegian Directorate for Health has estimated the potential protein intake for the population (Directorate for Health and Social Affairs 2013). Potential protein intake has been estimated using equation (7.20):

$$(7.20) \text{ Potential protein intake} = \text{production} + \text{import} - \text{export}$$

This estimation assumes that all the products are eaten and does not take into consideration the food ending up as waste. To avoid overestimations, potential protein intake are not used directly as protein intake in the inventory. Indeed, the trend of potential protein intake has been extrapolated to the protein intake estimated for 1997 (1.39 kilos per person) so as to build the time series. These estimations rely on recommendations from the Directorate for Health and Social Affairs (Johansson,

pers. Comm.⁴³). Table 7.12 presents the potential protein intake in both g/person/day and kg/person/year and the estimated annual protein intake per capita.

Table 7.12 Potential protein intake, and estimated protein intake, in g/person/day, kg/person/year, for the years 1990-2019.

Year	Potential protein intake g/person/day	kg/person/year	Index 1997 =100	Estimated protein intake kg/person/year
1990	94	34.3	100.5	31.6
1995	93	33.9	99.5	31.2
2000	95	34.7	101.6	31.9
2005	100	36.5	107.0	33.6
2009	102	37.2	109.1	34.2
2010	100	36,5	107.0	33.6
2011	100	36.5	107.0	33.6
2012	100	36.5	107.0	33.6
2013	101	36.9	108.0	33.9
2014	99	36.1	105.9	33.2
2015	99	36.1	105.9	33.2
2016	100	36.9	108.0	33.9
2017	100	36.5	107.0	33.6
2018	98	35,8	104,8	32,9
2019*	98	35,8	104,8	32,9

Numbers in bold come from the Norwegian Directorate for Health and Social Affairs

*Figures for the last inventory year are set equal to the previous year because data from the Norwegian Directorate for Health and Social Affairs are not updated in time for the emission inventory calculations.

Non-consumed protein has been taken into account in the estimation of protein added to wastewater. It has been set to 10 % of consumed protein. Therefore, Fncp, the factor for non-consumed protein added to wastewater has been set equal to 1.1.

7.6.3.2 Industrial wastewater

CH₄ emissions from industrial WWTP

The amount COD discharged is reported by industries to the Norwegian Environment Agency.

⁴³ Johansson, L. (2005): Personal information by telephone, Directorate for Health and Social Affairs

Table 7.13 Reported COD discharged by industries, in tonn/year, for the years 1990-2019.

Year	COD released into recipient from industrial WWTP (tonn)
1990	143 748
1995	125 073
2000	91 284
2005	86 019
2009	71 124
2010	85493
2011	74 846
2012	66 931
2013	62 992
2014	57 016
2015	56 096
2016	53 332
2017	58 408
2018	56 337
2019	50 374

Source: Statistics Norway/ Norwegian Environment Agency

N₂O emissions from industrial WWTP

N₂O emissions from industries connected to large treatment plants (>50 pe) are included in domestic wastewater handling sector (CRF 5D1) while N₂O emissions from industries with their own WWTP are not estimated and therefore, not included in this inventory.

7.6.4 Emission factors

CH₄ emissions from domestic WWTP

The default emission factor for B₀ of 0.6 kg CH₄/kg BOD is used (IPCC 2006). The methane correction factor (MCF) is, according to good practice, given by the fraction of BOD that will ultimately degrade anaerobically. MCF assumed to be equal to 0,5 for the population connected to tanks with anaerobic conditions. Information on the part of the population connected to tanks with anaerobic conditions are taken from Statistics Norway (wastewater statistics). It corresponds to the population connected to the WWTP categorized as "Sealed tank" and a fraction of the population connected to the category "Separate toilet system". These are the treatment methods assumed to be anaerobic and hence to emit CH₄. In 2000 it is assumed that 1,1% of the population is connected to that type of treatment and in 1990, it is assumed that 2 % of the population was connected to anaerobic treatment systems. For the period 1990-2000, it is assumed that the share gradually decreased. The estimated trend is consistent with the estimated factors for the period 2000-2018. Table 7.14 gives an overview of the part of the population connected to tanks with anaerobic conditions used in the Norwegian emission inventory.

Table 7.14 Part of the population connected to tanks with anaerobic conditions for the period 1990-2019.

Year	Part of the population connected to tanks with anaerobic conditions
1990	2.0%
1995	1.5%
2000	1.1%
2005	0.9%
2009	0.9%
2010	0.9%
2011	0.8%
2012	0.8%
2013	0.9%
2014	0.8%
2015	0.8%
2016	0.8%
2017	0.7%
2018	0.7%
2019	0.7%

Source: Statistics Norway

CH₄ emissions industrial WWTP

The default emission factor for B₀ of 0.25 kg CH₄/kg COD is used (IPCC 2006). The methane correction factor (MCF) is assumed to be equal to 0.1 as the reported COD corresponds to amounts discharged by the plant, it is assumed untreated

N₂O emissions from large WWTP

N₂O emissions in **biological nitrogen removal-plants** have been estimated assuming that 2 % of the nitrogen removed from the plants will form N₂O. This country-specific emission factor is given in SFT (1990). This assumption is based on measurements in plants and comparisons to factors used in Sweden. This emission factor is used for all plants except for one.

It has been hypothesized that one plant had a much higher performance, i.e. a lower percentage of processed N emitted as N₂O. In 2011, N₂O emissions were measured at various spots within the treatment plant, as well as the concentrations of N₂O in the liquid phase throughout, including the exit water. The results verified that the performance of this process, with respect to N₂O emission, is much better than the emission factor used for the other treatment plants. On the average, the emission of N₂O -N to air from the entire plant (through the chimney) amounted to 0.2 % of the processed N. If the N₂O lost as dissolved N₂O in the exit water is included, the percentage increases to 0.3 (Bakken et al. 2012). For this WWTP, it has then been assumed that 0.3 % of the nitrogen removed from plants will form N₂O. This emission factor has been used for that plant for all years since 1996, the year when the nitrification and denitrification reactors were fully operational. For the period 1990-1996, the default emission factor of 2 % has been used.

N₂O emissions from other domestic waste water handling

For the part of the population that is not connected to large WWTP, IPCC default emission factors have been used:

- EF₆: 0.005 kg N₂O/kg sewage-N produced has been used.
- Frac_{NPR}, the fraction of nitrogen in protein, has been set equal to 0.16 kg N/kg protein.

N₂O emissions from on-site industrial WWTP

N₂O emissions from industries with their own WWTP are not included in this inventory. A quantitative assessment has been conducted with emissions from other European countries and has shown that emissions are far under the estimating threshold. Therefore N₂O emissions from on-site industrial WWTP have not been included in the inventory.

7.6.5 Uncertainties and time-series consistency

Uncertainty estimates for greenhouse gases are presented and discussed in Annex II. A general assessment of time series consistency has not revealed any time series inconsistencies in the emission estimates for this category.

7.6.6 Source specific QA/QC and verification

See Section 1.2 for the description of the general QA/QC procedure.

7.6.7 Recalculations

There has been two recalculations in 5D:

- 5D1 Domestic wastewater: activity data has been revised for 2018.
- 5D2 Industrial wastewater: The activity data was updated in the period of 2014-2018. The new information resulted in an decrease of emissions of CH₄. The decrease is between 0.2 in 2014 and 4.9 per cent in 2018.

7.6.8 Planned improvements

Emissions from the amount of CH₄ that is flared or recovered for energy use has been reported to the energy sector and should be subtracted from total emissions. Following up 2016 review, Norway has begun to investigate possible double counting between emissions from waste water treatment and emissions from flaring included in sector 1A2 (manufacturing industries and construction). The results of this investigation is not yet finished and will be presented in the next submission.

7.7 Other emissions sources from the waste sector – 5E

7.7.1 Description

No GHG emissions are currently included in this category.

7.7.2 Recalculations

No recalculation has been made in this category.

7.7.3 Planned improvements

There are currently no planned improvement for this source category.

8 Other (CRF sector 6) (if applicable)

9 Indirect CO₂ and nitrous oxide emissions

9.1 Description of sources of indirect emissions in GHG inventory

According to the IPCCs 2006 Guidelines, most of the carbon emitted in the form of non-CO₂ species eventually oxidises to CO₂ in the atmosphere. The 2006 Guidelines further states that this can be estimated from the emission estimates of the non-CO₂ gases and that these CO₂ inputs could be included in national inventories. Norway includes such CO₂ inputs in its inventory, and these are referred to as indirect CO₂. The indirect CO₂ emissions from non-combustion sources originating from the fossil part of CH₄ and NMVOC are taken into account, calculated on the basis of average carbon content. Fossil carbon in the emissions of CH₄ and NMVOC from several non-combustion sources are included in the Norwegian emission inventory, see Table 9.1.

Table 9.1 Source categories in the inventory where indirect CO₂ emissions is calculated for CH₄ and NMVOC.

1.B.1.a: Coal Mining and Handling
1.B.2.a.3: Oil and Natural Gas and Other Emissions from Energy Production; Oil; Transport
1.B.2.a.4: Oil and Natural Gas and Other Emissions from Energy Production; Oil; Refining/Storage
1.B.2.a.5: Oil and Natural Gas and Other Emissions from Energy Production; Oil; Distribution of Oil Products
1.B.2.b.2: Oil and Natural Gas and Other Emissions from Energy Production; Natural Gas; Production
1.B.2.b.5: Oil and Natural Gas and Other Emissions from Energy Production; Natural Gas; Distribution
1.B.2.c: Oil and Natural Gas and Other Emissions from Energy Production; Venting and Flaring
2.B.5: Carbide Production
2.B.8.a: Petrochemical and Carbon Black Production; Methanol
2.B.8.b: Petrochemical and Carbon Black Production; Ethylene
2.B.8.c: Petrochemical and Carbon Black Production; Ethylene Dichloride and Vinyl Chloride Monomer
2.C.2: Ferroalloys Production
2.D.3: Solvent use

Indirect CO₂ emissions from CO is not included in the inventory as all carbon is included in the emission factors and hence additional estimation of indirect CO₂ emissions of CO would imply double counting.

Indirect emissions of N₂O from NO_x and NH₃ from energy, industrial processes and waste are included as memo items in the inventory. For agriculture, only indirect emissions from burning of crop residues are included as memo items. Indirect emissions from manure management, fertilizers, and etcetera are included in the inventory proper.

9.2 Methodological issues

The indirect CO₂ emissions from oxidised CH₄ and NMVOC are calculated from the content of fossil carbon in the compounds. For CH₄, the factor for indirect emissions are simply calculated on basis of mass of molecules. For NMVOC the average carbon fraction is also taken into account. The default value for carbon fraction, 0.6, is used. This leads to the emission factors 2.75 kg CO₂/kg CH₄, and 2.2 kg CO₂/kg NMVOC. The NMVOC factor is for all other source categories than NMVOC from loading and storage of crude oil offshore and from gasoline distribution. For loading and storage of crude oil we use the emission factor 3.0 kg CO₂ per kg NMVOC from CMR Instrumentation (2011) (Måle- og beregningsprogram for bestemmelse av utslipp av NMVOC i forbindelse med bøyelasting 2011, only in Norwegian) (Measuring program for emissions of NMVOC from loading of crude oil). For gasoline distribution we use the emission factor 3.13 kg CO₂ per kg NMVOC, which is the same as the emission factor as for combustion of gasoline. More details for the relevant source category are found in the relevant chapters of the NIR.

9.3 Reporting in CRF and NIR

Indirect CO₂ emissions have been included in the Norwegian emission inventory for many years, before the adoption of decision 24/CP.19. The indirect CO₂ emissions have been an integral part of the emission estimates for each source category at the most disaggregated level.

Since the indirect CO₂ emissions are an integral part of the emission estimates, they are included in the sums named "Total CO₂ equivalent emissions without land use, land-use change and forestry" and "Total CO₂ equivalent emissions with land use, land-use change and forestry" in the summary tables in the CRF Reporter. Thus, in order to achieve correct totals including indirect CO₂, table 6 of the CRF Reporter does not include indirect CO₂ emissions, as this would have led to double counting in the summary table totals "including indirect CO₂".

The expert review team of the 2020 NIR recommended Norway to report in the CRF tables and in the NIR the national totals with and without indirect CO₂ in line with paragraph 29 of the UNFCCC Annex I inventory reporting guidelines, making relevant changes to its sectoral level reporting as necessary.

Changes in the CRF tables on sectoral level reporting will be considered in future reporting. For transparency, table 9.2 provides the indirect CO₂ emissions relevant for CTF table 6 and table 9.3 provides the information relevant for summary table 2 of the CRF.

National Inventory Report 2021 - Norway

Table 9.2 Indirect CO₂ emissions (ktonnes) from CH₄ and NMVOC.

	Energy	IPPU	Agriculture	LULUCF	Waste	Total
1990	472.8	120.4	NA	NA	NE	593.2
1991	511.0	105.9	NA	NA	NE	617.0
1992	605.0	109.4	NA	NA	NE	714.3
1993	671.6	109.9	NA	NA	NE	781.5
1994	712.7	117.2	NA	NA	NE	829.9
1995	769.9	115.0	NA	NA	NE	884.9
1996	780.1	121.2	NA	NA	NE	901.3
1997	797.1	117.4	NA	NA	NE	914.6
1998	789.4	118.5	NA	NA	NE	907.9
1999	827.0	115.7	NA	NA	NE	942.7
2000	886.6	110.7	NA	NA	NE	997.3
2001	928.4	113.0	NA	NA	NE	1041.4
2002	791.2	114.6	NA	NA	NE	905.8
2003	655.7	115.3	NA	NA	NE	771.0
2004	556.6	117.8	NA	NA	NE	674.4
2005	425.9	106.8	NA	NA	NE	532.6
2006	348.9	98.7	NA	NA	NE	447.7
2007	342.2	98.7	NA	NA	NE	441.0
2008	255.9	95.3	NA	NA	NE	351.1
2009	235.2	80.0	NA	NA	NE	315.2
2010	213.7	95.7	NA	NA	NE	309.4
2011	193.7	97.6	NA	NA	NE	291.3
2012	190.9	101.0	NA	NA	NE	291.9
2013	198.3	104.4	NA	NA	NE	302.7
2014	223.8	117.1	NA	NA	NE	340.9
2015	218.5	110.8	NA	NA	NE	329.3
2016	202.3	117.8	NA	NA	NE	320.1
2017	183.2	123.0	NA	NA	NE	306.2
2018	186.3	116.3	NA	NA	NE	302.6
2019	167.9	115.8	NA	NA	NE	283.7

National Inventory Report 2021 - Norway

Table 9.3 National totals relevant for the CRF summary tables, kilotonnes CO₂ equivalents.

	Total CO ₂ equivalent emissions, without indirect CO ₂ and without LULUCF	Total CO ₂ equivalent emissions, without indirect CO ₂ , with LULUCF	Total CO ₂ equivalent emissions, including indirect CO ₂ , without LULUCF	Total CO ₂ equivalent emissions, including indirect CO ₂ , with LULUCF
1990	50 881.9	38 914.2	51 475.1	39 507.4
1991	48 565.4	34 802.5	49 182.3	35 419.5
1992	46 780.2	33 619.5	47 494.6	34 333.8
1993	48 619.3	33 917.8	49 400.8	34 699.3
1994	50 449.8	37 853.8	51 279.7	38 683.6
1995	50 738.7	33 852.7	51 623.6	34 737.6
1996	53 713.3	37 781.7	54 614.7	38 683.1
1997	53 716.6	39 212.6	54 631.2	40 127.2
1998	53 872.1	37 188.4	54 780.0	38 096.3
1999	54 794.3	36 735.9	55 737.0	37 678.6
2000	54 120.1	34 531.8	55 117.4	35 529.1
2001	55 307.7	33 819.5	56 349.1	34 860.9
2002	54 316.6	31 769.4	55 222.4	32 675.1
2003	54 991.8	30 870.7	55 762.8	31 641.7
2004	55 476.8	31 717.9	56 151.2	32 392.3
2005	54 737.0	33 704.7	55 269.6	34 237.4
2006	54 790.7	31 818.9	55 238.4	32 266.6
2007	56 454.4	33 397.1	56 895.4	33 838.1
2008	55 091.2	30 752.9	55 442.4	31 104.0
2009	52 738.6	25 041.0	53 053.8	25 356.2
2010	54 956.2	30 682.9	55 265.6	30 992.2
2011	54 218.3	28 626.1	54 509.6	28 917.4
2012	53 706.2	31 811.9	53 998.1	32 103.8
2013	53 686.4	31 300.6	53 989.1	31 603.3
2014	53 522.2	34 931.6	53 863.1	35 272.5
2015	53 795.8	39 716.9	54 125.1	40 046.1
2016	52 774.9	37 950.1	53 095.1	38 270.2
2017	51 783.3	35 872.8	52 089.5	36 179.0
2018	51 908.8	35 202.7	52 211.5	35 505.3
2019	50 050.2	31 413.2	50 334.0	31 696.9

Part II: Supplementary information required under article 7, paragraph 1

10 Recalculations and improvements

10.1 Explanations and justifications for recalculations

The Norwegian greenhouse gas emission inventory has in 2019 been recalculated for the entire time series 1990-2018 for all components and sources, to account for new knowledge on activity data and emission factors, and to correct for discovered errors in the calculations. There is a continuous process for improving and correcting the inventory and the documentation of the methodologies employed, based on questions and comments received in connection with the annual reviews performed by the expert review teams (ERTs) under the UNFCCC. The figures in this inventory are, as far as possible, consistent through the whole time series.

The driving force for making improvements in the emission inventory is to meet the reporting requirements in the revised UNFCCC Reporting Guidelines. In addition, it is important for decision makers and others to have accurate emission estimates as basis for making decisions of what measures to introduce to reduce emissions.

The first section (section 10.2) in this chapter provides detailed descriptions of recalculations for each sector and gas. The overall impact of these change/improvements on total emission levels and trends are given in section 10.3. An overview of issues identified by the UN review team and Norway's responses to these issues can be found in the last section of this chapter (section 10.4).

10.2 Specific description of the recalculations

10.2.1 Energy

Most of the recalculations have been performed for the inventory year 2018, because some of the energy figures used in the previous inventory were preliminary. There will always be some changes in the energy figures. For petroleum products, corrections in one sector will lead to adjustments in other sectors, as total use of oil products must sum up to national sales. Now the final figures for energy use are available and are used in the emission calculations. Changes in the emission figures due to such changes in the energy statistics will not be commented on specifically under each IPCC code.

In addition, the following sectors were updated:

- Due to the large changes in the revised energy balance small errors in the activity data in the emission model was not corrected in the previous submissions in 2019 and 2020. These small errors have been corrected and has led to recalculations in 1A1ai, 1A1b, 1A2b, 1A2c, 1A2d, 1A2f, 1A2giii and 1A2gviii, resulting in small changes in several components.
 - 1A1ai Electricity generation – Changes in CO₂, CH₄ and N₂O in the years 2010-2013 and 2016-2018.
 - 1A1b – Petroleum refining in the years 1990-1997
 - 1A2b Non-ferrous metals – Changes in CO₂ in the years 1990, 1991 and 2017.

- 1A2c Chemicals – Small changes in CO₂, CH₄ and N₂O in 1990 – 2009, 2016 and 2017.
- 1A2d Pulp, Paper and Print – Changes in CO₂, CH₄ and N₂O and in the period 2010 – 2013.
- 1A2f Non-metallic minerals - Changes in CO₂, CH₄ and N₂O in the period 1990 – 2018.
- 1A2giii Mining – Changes in CO₂, CH₄ and N₂O in 2010.
- 1A2gv Construction – Changes in CO₂, CH₄ and N₂O in the period 2005 – 2009 and 2016.

1A1ai Electricity generation

- Correction of program error resulted in changed activity data for the years 2010-2013 and 2016-2018.

1A1aiii Heat Plants

- Correction of program error resulted in changed activity data for 1990-2018.

1A1Cii Gas

- Correction of program error resulted in changed activity data for 2010-2018.

1A2c Chemicals

- Reallocation of emissions from combustion of fuels in ammonia production from 1A2C to 2B1, in accordance with IPCC guidelines 2006. This affects emissions of CO₂ for 1990-2018.

1A2gvii Off-road vehicles and other machinery - Manufacturing Industries and Construction

- Revised activity data in the years 1990-2018 due to changes in the method for small boats (leisure) and for snow scooters (1A4bii - Residential).

1A3a Domestic aviation

- Revised activity data in the years 2010-2018 due to an error in the model. This resulted in a reallocation of activity data, domestic and international.

1A3b Road transport

- Revised activity data and emission factors in the years 1990-2018 due to a new version on HBEFA (4.1). This resulted in a reallocation of activity data on the segments, and affects all components. Gasoline consumption are also affected by changes in the method for small boats (leisure) and snow scooters (1A4bii).

1A3c Railways

- Revised activity data in the years 1990-1994. Diesel consumption is affected by changes in the method for small boats (leisure) (1A4bii). From 1995 onwards, invoice information from petroleum product sales is used to calculate activity data for railways.

1A3d Domestic Navigation

- Revised activity data from the energy balance in the years 2016-2018, resulting in reduced emissions of CO₂, CH₄ and N₂O.

1A4ai Stationary

- Revised activity data from the energy balance in the years 2005-2009 and 2016-2018, resulting in reduced emissions of CO₂, CH₄ and N₂O except for 2017 and 2018 which had an increase.

1A4aii Off-road vehicles and other machinery - Commercial/Institutional

- Revised activity data in the years 1990-2018 due to changes in the method for small boats (leisure) and for snow scooters (see 1A4bii - Residential).

1A4bi Stationary

- Revised activity data from the energy balance in the years 2005-2009 and 2016-2018, resulting in reduced emissions of CO₂, CH₄ and N₂O except for 2018 which had an increase.

1A4bii Off-road vehicles and other machinery - Residential

- Revised activity data in the years 1990-2018 due to changes in the method for small boats (leisure) and for snow scooters. Data and factors used in the method for small boats were updated, and fuel expenses were used to calculate total gasoline and diesel consumption. The consumption in snow scooters is now longer a fixed portion of consumption in households. The changes in these methods also affect activity data on road transport and other Off-road vehicles and other machinery (1A2gvii, 1A4aii, 1A4cii).

1A4ci Stationary

- The activity data from the energy balance was revised in the years 2005-2009, 2016 and 2018, resulting in reduced emissions of CO₂, CH₄ and N₂O.

1A4cii Off-road vehicles and other machinery - Agriculture/Forestry/Fishing

- Revised activity data in the years 1990-2018 due to changes in the method for small boats (leisure) and for snow scooters (see 1A4bii - Residential).

1A5bi Military

- The activity data was revised in the years 2010-2018 due to an error in the aviation model. This resulted in a reallocation of activity data, domestic, military and international.
- The activity data was revised in the years 1990 – 2009 due to improvement in the energy balance system.

1A5bii Non-fuel use

- Revised activity data. The activity data in the period 1990-2018 was revised due to a new version of HBEFA (4.1). This led to a reduction in emissions of CO₂, CH₄ and N₂O up to 0.3 per cent in the 2021 submission compared to the 2020 submission.

1B2B6 Other

- Correction of program error resulted in changed activity data for 2017-2018.

1B2C2i Oil

- Correction of program error resulted in changed activity data for 2016-2018.

1B2C2ii Gas

- Correction of program error resulted in changed activity data for 1990-1997 and 2010-2018.

1C2 Injection

- New emission data for CO₂ for 2017 and 2018.

10.2.2 Industrial processes and product use

2B1 Ammonia production

- Reallocation of emissions from combustion of fuels in ammonia production from 1A2C to 2B1, in accordance with IPCC guidelines 2006. This affects emissions of CO₂ for 1990-2018.

2B5a Silicon carbide.

- Recalculation of indirect CO₂ emissions because of a recalculation of NMVOC emissions from three plants. This affects emissions of CO₂ for 1990, 1991, 1995, 2003 and most years from 2007 and onwards, increasing the CO₂ emissions in the early years and reducing the CO₂ emissions from 2003.

2B8a Methanol

- Recalculation of indirect CO₂ emissions because of the reallocation of emissions from combustion of fuels in methanol production from 1A2c to 2B8a in the previous submission. This affects emissions of CO₂ for 1997 – 2018, increasing the CO₂ emissions in the range of 0.5 kt to 1.2 kt.

2B8b Ethylene

- Correction of error. Emissions from NMVOC in 2003 and emissions from CH₄ in 2006 – 2008 and 2018 were corrected due to an error, resulting in an additional small increase in indirect CO₂ emissions.

2B8g Plastic

- Revised emission estimates of CO₂ due to the inclusion of process emissions from the formalin and binder plant. This results in an increase of CO₂ emissions in the period 1990-2018.

2C2 Ferroalloys production

- Correction of error. CO₂ emissions are corrected for several plants for several years in the period 2000 to 2018. Corrections are largest in 2000 and 2001, where emissions increase by 750 and 706 tonnes respectively.

2C3 Aluminum production

- Correction of error. The correction of a previously erroneous figure on CO₂ emissions for one plant in 2017, has caused a 59 kt emissions reduction.

2D3a Solvent use

- Revised activity data. The activity data has been updated in 2014 and 2018 due to new information. The recalculations led to an increase of 13 per cent in 2014 (+18 ktonne), while the emissions in 2018 were reduced by 6 per cent (-11 ktonne).

2F1 Refrigeration and air conditioning

There has been a thorough evaluation of activity data and emission factors during 2020 which resulted in recalculation of the whole time series for the F-gases in 2F1. The quality check led to

revised activity data in the period 1990-2010. The updated emission factors led to recalculations in the whole timeseries 1990-2018.

- Updated activity data.
 - During the evaluation of the activity data, an overestimation in the period of 1990-2010 was discovered. Norway receives import/export data from customs. For some years early in the timeseries we do not have source-specific figures, and these have been estimated by linear interpolation. This source-specific interpolation resulted in an import that exceeded the total known amount of imported gas. As a result of this the total amount was put as a maximum in the calculations.
 - The import figures in 2002 were high. According to information from the industry the high import figures reflected new legislation and upcoming taxes and not necessarily high consumption in 2002. In accordance with this information, we performed a 3-year smoothing for the imports in 2002.
 - The bulk import figures in the period of 2010-2018 have been quality checked leading to an increase in 2010-2014. The bulk import in 2018 was high due to change in legislation from 2019. According to information from the Norwegian Environment Agency, the import has been reallocated over three years (2018-2020) leading to a lower import in 2018 in the 2021-submission compared to the 2020-submission.
 - Recovery. The received figures of destructed HFCs and PFCs have a new distribution key. In the 2021 submission the distribution of destructed F-gas was made by the ratios of F-gas remaining in products at decommissioning in the different sources.

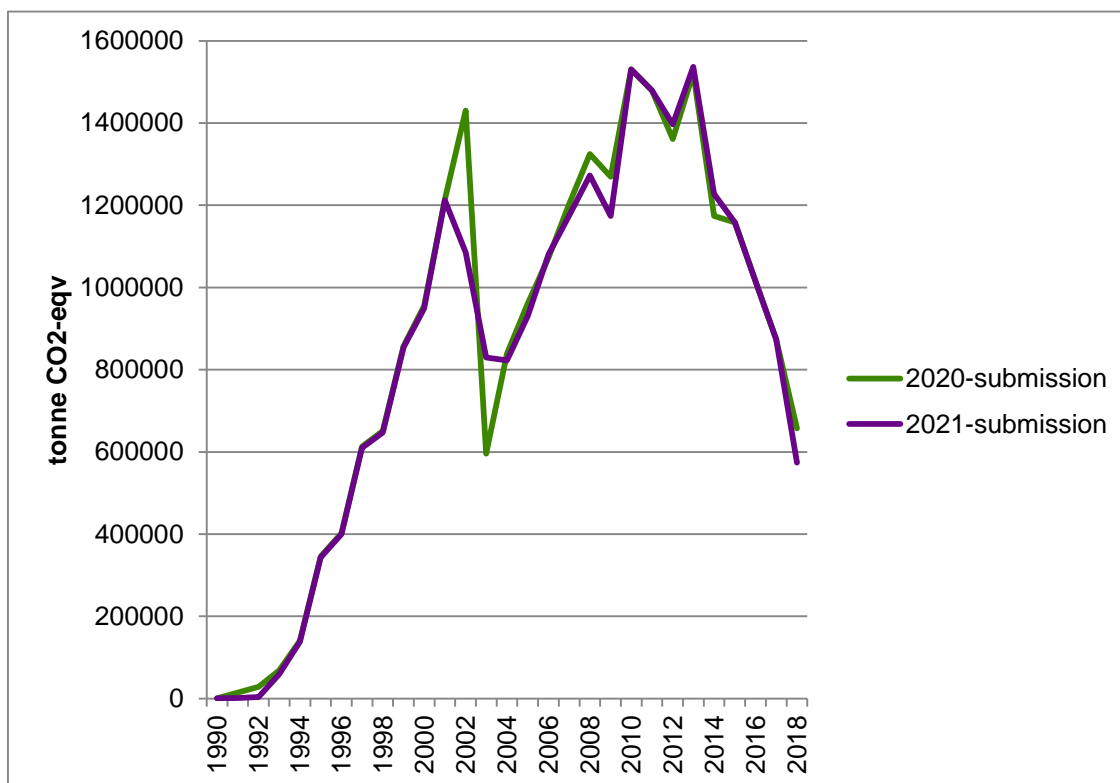


Figure 10.1 Total import of HFC and PFC in 2F1, tonnes CO₂-eqv 1990-2018.

- Revised emission factors. An evaluation and quality assurance of the emission factors were carried out. The updated emission factors are given in Figure 10.1.

Table 10.1 Updated emission factors in 2F1

Source	Lifetimes (years) 2021		Initial Emission		Operation Emission		Recovery Efficiency ²		Initial Charge Remaining	
	New	Old	New	Old	New	Old	New	Old	New	Old
2.F.1.a Large commercial refrigeration	12	15	0.02 (1990-2003)0.005 (2004 ¹ -	0.02	0.1 (1990-1999) 0.04 (2000-)	0.1	-	-	0.8	1.0
2.F.1.b Domestic refrigeration	15	15	0	0	0.005	0.005	-	-	0.925	0.925
2.F.1.c Industrial refrigeration	17	15	0.02	0.02	0.1	0.1	-	-	0.8	1.0
2.F.1.d Transport refrigeration	9	9	0.01	0.01	0.2	0.2	-	-	1.0	
2.F.1.e Mobile AC	12	15	0	0	0.1	0.1	-	>50% ³	0.6	1.0
2.F.1.f Stationary AC	18	15	0.01 (1990-1999)0.002 (2000 ¹ -	0.01	0.04	0.04	-	-	0.8	1.0

¹ Overall replacement of equipment with updated technology for several cooperations. ² Norway use reported figures for destroyed amounts as recovery. ³ It is assumed reuse in addition to destruction.

- The result of the changes in 2F1 is as explained in the points above are shown found in Figure 10.2. For 2018 the total emissions of F-gases were estimated to be 19 per cent higher in the 2021 submission compared to the 2020 submission. The new time series in the 2021 submission does not have a large decrease from 2017 to 2018 as the 2020 submission had.

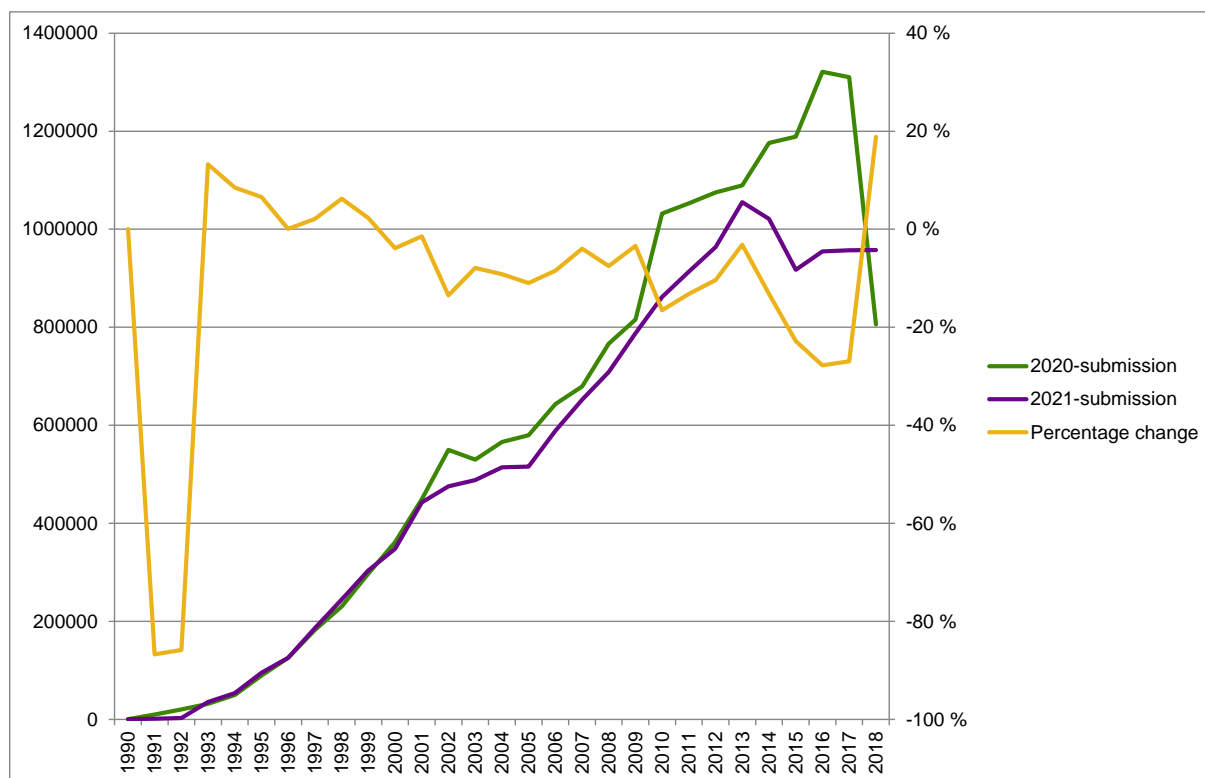


Figure 10.2 Total emissions of HFC and PFC in 2F1 in the 2021-submission compared to the 2020-submission. Emissions in tonnes CO₂-eqv, 1990-2018

10.2.3 Agriculture

Animal population:

As a result of new and updated data, animal figures for both dairy cattle, heifers and sheep were revised. For milk cow and heifers for replacement animal figures from 2014 to 2018 were revised together with sheep figures for 2018. Figures for dairy cows and heifers animal numbers are summarized in the table below. The sheep figures were estimated 4% higher to animal number 702 130 for sheep > one year and 306 089 for sheep < one year for 2018.

Table 10.2 Animal numbers for dairy cows and heifers

	Dairy cow		Heifers for replacement	
	2020 submission	2021 submission	2020 submission	2021 submission
2014	221 032	222 553	244 601	246 165
2015	217 576	222 276	238 485	240 419
2016	215 015	220 461	241 173	243 942
2017	217 318	215 849	249 229	247 715
2018	211 523	211 730	245 428	245 636

3B CH₄ from manure management

In 2020, the model for calculating methane emissions from manure management systems has been revised and some improvements of the emission factors affecting CH₄ emissions were introduced.

The following changes to emission factors have affected CH₄ emissions from manure management systems:

- MCF for storage of swine manure in (i) manure tank with tight roof and (ii) manure tank with artificial floating cover (e.g. plastic sheeting) has been changed to reflect the assumption that no natural crust will be formed for swine manure, even if manure is covered.
- Real activity data on use of manure for anaerobic digestion (AD) was used to estimate the share of volatile solids that are used for biogas production from the different animal species. The amount of manure used for biogas production in 2019 still remains very modest, representing about 1 – 1.5% of the total volatile solids in all manure deposited in housing (only cattle and swine manure is currently used for AD in Norway). The analysis is based on the data from the Norwegian Agriculture Agency (<https://www.landbruksdirektoratet.no/no/statistikk/miljostatistikk/utslipp-til-luft>).

In addition, N₂O and CH₄ emissions from manure management were recalculated due to updated activity data from Statistics Norway 2018 survey on manure management systems final figures (Kolle & Oguz-Alper, 2020). The main changes are outlined below:

- Data on MMS for horse and goat now became split between two animal categories. These two categories were earlier treated with the same manure distribution. The share of manure per storage type was changed for these categories, and led together with other updated information, to changes in methane emissions. The manure distribution for fur-bearing animals was also changed as a result of this update, since the same values for manure storage distribution as for horse-goat was used earlier. In updated model manure distribution for horse was used for fur-bearing animals.
- Laying hens were separated from poultry animal category when manure management systems were defined.
- Updated data on manure management systems for cattle and sheep. This led to a recalculation back to 2013.
- Updated pasture data for sheep, horse and all cattle except dairy cattle. This led to a recalculation from 2000 to 2018. As a result, the amount of manure entering housing and storage also changed but had small impact on the total changes in methane from manure emissions.
- Updated data on spreading techniques, incorporation time and the introduction of three areas where manure is spread: cultivated field, meadow and cultivated pastures (innmarksbeite). Earlier it was split between cultivated field and meadow.

The changes to activity data described above had the following effect on CH₄ emissions:

1. The split led to 56 % higher CH₄ emissions from goats compared to previous estimation for 2018. For horse the CH₄ emissions were 16.5 % lower. The split also affected fur-bearing animals since the manure distribution is based on horse-goat system. The emissions for these animals were 1.2 % lower for 2018. The time series back to 1990 was revised.
2. The new data on housing and storage for cattle and sheep gave only minor changes for emissions from cattle but a small decrease in emissions from sheep of minus 1.6 %.
3. Updated grazing data affected the time series back to year 2001. The amount of manure entering housing and storage changed because of this, but it had small impact on the total

changes for CH₄ from manure.

3B N₂O from manure management

In line with updated international EMEP/EEA 2019 guidebook and newly available national data for nitrogen emissions from MMS, the model for estimating nitrogen emissions from manure management has also been updated. In addition, a revision of the nitrogen model was performed by researchers at the Norwegian Institute of Bioeconomy Research (NIBIO), which provided an opportunity to update some of the factors based on national knowledge and practices (Rivedal et al (2019). The following paragraphs describe the key changes⁴⁴:

- Emission factors used for NH₃-N from buildings have been updated in line with EMEP/EEA 2019 guidebook, affecting the amount of nitrogen available before storage (and corresponding N₂O emissions downstream):
- Emission factors used for NH₃-N from housing have been updated in line with EMEP/EEA 2019 guidebook, affecting the amount of nitrogen available before spreading of manure (and corresponding N₂O emissions downstream)
- Ammonia reduction potential for abatement measures for cattle and pig slurry storage was updated in light of a revision performed by researchers at the Norwegian Institute of Bioeconomy Research (NIBIO) based on national knowledge and practices (Rivedal et al (2019)
- Emission factors for direct N₂O emissions from manure management were updated based on the updated information on crust formation using different storage options, as part of the revision by NIBIO (Rivedal et al (2019)
- Emission factors of NH₃-N from grazing have been updated in line with EMEP/EEA 2019 guidebook

The activity data changes described above in the section about CH₄ emissions from manure management also have an impact on N₂O emissions from manure management. The effect of activity data changes can be summarized as follows:

- The split of goat/horse animal categories gave lower emissions for both horse and goat for 2018 comparing old and new distribution of manure management systems for these animals (minus 3.4 and 33 %).
- For beef cattle, young cattle and sheep the emissions due to updated MMS were 5, 4 and 13 % lower for 2018. For total N₂O from 3B the updated MMS data gave 2.6 % lower emissions for 2018.
- The updated pasture data for beef cattle, young cattle and sheep led to changes in the amount of manure entering housing and storage but had a small contribution to the total changes in 3B emissions. For Urine and dung deposited by grazing animals, 3Da3 the total N₂O emissions were 5 % lower for 2018 comparing calculations with old and updated pasture data. The whole time series back to 2001 was revised.
- Updated data on spreading techniques and incorporation time had minor effect on the direct

⁴⁴ For more information about the previously used and updated emission factors, please see Annex I of the report Carbon Limits, 2020: Calculation of atmospheric nitrogen emissions from manure in Norwegian agriculture. Available at: <https://www.miljodirektoratet.no/globalassets/publikasjoner/m1848/m1848.pdf>

N₂O emissions from animal manure applied to soils. The emission of NH₃ was more affected, and lower emissions here led to 5 per cent lower indirect emissions from spreading (3Db1 manure part) for 2018.

3Db1 Indirect N₂O emissions from managed soils - Atmospheric deposition

The indirect N₂O emissions was recalculated due to changes in the ammonia calculations. These changes were related to update of the N-model and NH₃/N₂O emission factor from housing and storage. Both Fracgsm factors for sewage sludge and other organic fertilizer, and the estimation of NH₃ from inorganic fertilizer were recalculated in the 2021 submission. This led to 18 per cent lower emission of N₂O from atmospheric deposition for 2018.

10.2.4 Land use, Land use change and Forestry

All emissions related to the Norwegian National Forest Inventory (NFI) estimated areas are recalculated every year as well as for the 2021 submission. This is due to the interpolation and extrapolation method used to estimate the areas. Since NIR 2014, areas have been estimated using linear interpolation between the 1/5th of the NFI sample plots that are surveyed every year⁴⁵. For any given year (after 1993) one fifth of the area estimates are therefore based on measured sample plots, and four fifths of the estimates are based on interpolation or extrapolation in the final years. Extrapolation affects the four final reporting years and requires a recalculation of these years in the subsequent submissions. There will therefore always be recalculation in the last few years of the time series. The area-related emissions are affected by this and comprise all C stock changes estimated for living biomass, litter, dead wood, DOM, mineral and organic soils (CRF Tables 4.A-4.F). In addition, the following non-CO₂ emission sources are also indirectly affected by the area estimates: 4(II) Emissions and removals from drainage and rewetting of organic soils, and source 4(III) Direct N₂O emissions from N mineralization/immobilization.

In addition to the interpolation and extrapolation method affecting area estimates, NFI sample plots are surveyed either in the field (if forested) or using aerial images. Corrections of previously attributed land-use categories that are not due to actual land-use changes therefore occur if new information becomes available. This can result in revised area estimates among all categories for the full time series.

For the NIR 2021 the whole time series was recalculated for all C emission sources and sinks due to the revised activity data (areas) and a number of methodological changes. All areas and most emission and removal estimates from 1990 – 2009, using NFI derived areas as activity, have been recalculated due to the implementation of the backcasting correction, as explained in section 6.3.6. It was also necessary to utilize preliminary data to produce emission and removal estimates for some selected sources. Preliminary data was obtained for area proportions of grassland and cropland types, organic N fertilizer inputs from animals.

The largest recalculations occurred for the last four years (2015 – 2018) mainly due to extrapolation updates. However, large recalculations have occurred throughout the time series due to changes in

⁴⁵ As of NIR2021, this method has been adapted slightly by performing the interpolation for each plot separately, and then aggregating to each NFI panel.

the methodologies. The most important methodological changes is; the change from static to dynamic climate input to the Yasso model used for estimating litter, dead wood and mineral soil on forest land remaining forest land; the change from a Tier 2, to a Tier 1 methodology for all land-use changes on mineral soil, and DOM for lands to and from forest land. Total changes in emissions (including non-CO₂ emissions) caused by recalculations for the LULUCF sector are shown in Figure 6.16.

Quantitatively, the largest changes in estimated C stock changes occurred for forest land. The estimated CO₂ uptake on forest land for the year 2018 was 6 366 kt CO₂-eq smaller in the 2021 submission compared to the 2020 submission. The removals between the estimates of total GHG emissions from the LULUCF sector were 6 961.3 kt CO₂-eq less in the 2021 NIR compared to the 2020 NIR submission for the recalculated year 2018 (Table 6.39).

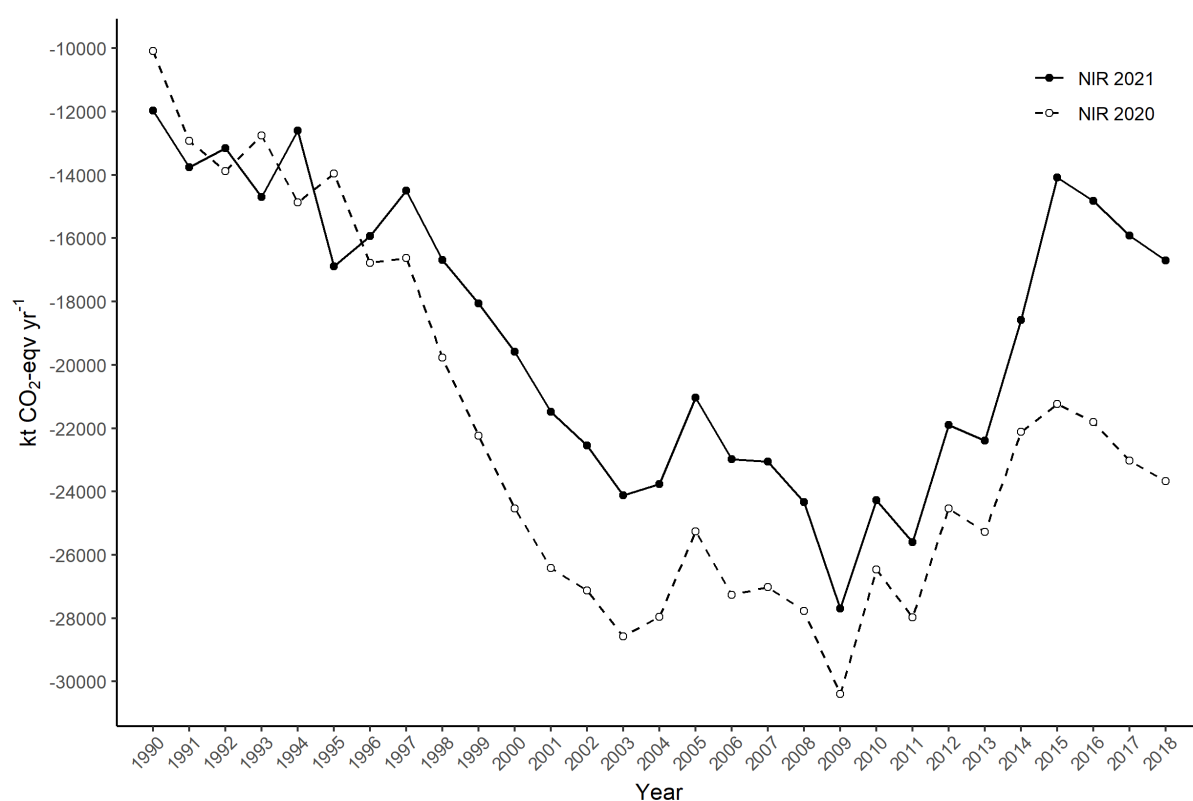


Figure 10.3 Recalculations illustrated for total emissions (kt CO₂-equivalents per year) estimated for the LULUCF sector in the 2021 submission compared to the 2020 submission.

The reasons for the recalculations within each land-use category and sink/source category and the effects for the last recalculated year of the inventory (2018) are described below.

Table 10.3 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for 2018 per land-use category in the LULUCF sector.

Land-use category	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
	NIR 2021	NIR 2020	difference	change description
4.A Forest land	-21437.8	-27803.9	6366.2	decreased net removals
4.B Cropland	2271.1	2030.8	240.3	increased net emissions
4.C Grassland	102.5	189.3	-86.8	decreased net emissions
4.D Wetlands	20.7	6.0	14.7	increased net emissions
4.E Settlements	2706.8	2281.2	425.6	increased net emissions
4.F Other land	0.0	0.0	0.0	no change
4.G HWP	-382.0	-382.0	0.0	no change
4(IV) Indirect N ₂ O	12.5	11.2	1.3	increased net emissions
<i>Total sum</i>	<i>-16706.1</i>	<i>-23667.5</i>	<i>6961.3</i>	<i>decreased net removals</i>

10.2.4.1 Forest Land

4A1 Forest land remaining forest land

There has been a decrease in net removals of 6729.1 kt CO₂ (from -27644.0 kt CO₂ to -20915.0 kt CO₂) for forest land remaining forest land.

Table 10.4 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for forest land remaining forest land. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
living biomass	-16174.7	-19967.3	3792.7	decreased net removals
litter	-4387.1	-6786.8	2399.7	decreased net removals
dead wood	-887.1	-1370.2	483.1	decreased net removals
mineral soil	-102.1	-155.8	53.6	decreased net removals
organic soil	636.0	636.0	0.0	no change

- The large recalculation for living biomass occurs in the last years due to extrapolation update. The change is especially large for losses, in which recalculated emissions from losses increased by 2946 kt CO₂ in 2018. This seems to be largely explained by the increase in harvest since 2009 reflected in the timber production statistics. The recalculation also shows reduced gains in living biomass of 846 kt CO₂ in 2018. It should be noted that the relationship between gains and losses are inter-linked as removal of trees will result in less tree contributing to carbon sequestration. Hence an increase in losses also generally results in a reduction in gains.
- Litter, dead wood, and mineral soil have been recalculated for the whole time-series. Considerable changes have occurred due to the shift from static to dynamic climate data used by the Yasso07 model.

4A2 Land converted to forest land

There has been an increase in net removals of -350.1 kt CO₂ (from -506.7 kt CO₂ to -856.9 kt CO₂) for land converted to forest land.

Table 10.5 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to forest land. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
dead wood	-261.5	-4.8	-256.7	increased net removals
mineral soil	-62.1	66.0	-128.1	from net emission to net removals
living biomass	-140.7	-199.0	58.2	decreased net removals
litter	-426.5	-412.0	-14.5	increased net removals
organic soil	33.9	43.0	-9.1	decreased net emissions

- Dead wood, litter, and mineral soil have been recalculated for the whole time-series due to the implementation of the Tier 1 methodology from the previous Tier 2 methodology.
- For living biomass, some changes are related to the extrapolation trend updates. Other recalculations for the whole time-series are related to the implementation of the Tier 1 methodology for grass and annual crop biomass losses for grassland and cropland to forest land, respectively. There have also be updates in the interpolation methodology, which can result in minor deviation in the time-series.
- For organic soil, all observed changes were due to the updates of the NFI area.

10.2.4.2 Cropland**4B1 Cropland remaining cropland**

There has been an increase in net emissions of 37.1 kt CO₂ (from 1567.2 kt CO₂ to 1604.2 kt CO₂) for cropland remaining cropland.

Table 10.6 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for cropland remaining cropland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
organic soil	1657.7	1635.8	21.9	increased net emissions
living biomass	-4.4	-16.4	12.1	decreased net removals
mineral soil	-49.1	-52.2	3.1	decreased net removals
dead organic matter	0.0	0.0	0.0	no change

- All recalculations for soils were caused by the updated areas estimates.

- Methodology for living biomass for perennial crop has been updated resulting in recalculation of the full time-series recalculation.

4B2 Land converted to cropland

There has been an increase in net emissions of 200.4 kt CO₂ (from 373.2 kt CO₂ to 573.6 kt CO₂) for land converted to cropland.

Table 10.7 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to cropland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
dead organic matter	299.0	184.1	115.0	increased net emissions
mineral soil	23.0	-70.0	93.0	from net removals to net emission
living biomass	99.1	106.7	-7.6	decreased net emissions
organic soil	152.5	152.5	0.0	no change

- Dead organic matter and mineral soil have been recalculated for the whole time-series due to the new implementation of Tier 1 methodology.
- Living biomass have been recalculated for the whole time-series due to implementation of the Tier 1 methodology for grass biomass losses for grassland to cropland and annual crop biomass gains for land converted to cropland.

10.2.4.3 Grassland

4C1 Grassland remaining grassland

There has been an increase in net removals of -204.6 kt CO₂ (from -51.2 kt CO₂ to -255.8 kt CO₂) for grassland remaining grassland.

Table 10.8 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for grassland remaining grassland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
living biomass	-379.2	-119.8	-259.4	increased net removals
organic soil	80.9	25.0	55.9	increased net emissions
mineral soil	42.5	43.7	-1.1	decreased net emissions
dead organic matter	0.0	0.0	0.0	no change

- The reclassification of other land area, where significant areas have been moved the new sub-category extensive grasslands, has had an impact in regard to increasing the living tree biomass stock on grasslands. As such, loss and gains have been recalculated based on the new activity data.

- All recalculations for soils were caused by the updated areas estimates.

4C2 Land converted to grassland

There has been an increase in net emissions of 110.6 kt CO₂ (from 232.7 kt CO₂ to 343.3 kt CO₂) for land converted to grassland.

Table 10.9 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to grassland. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
mineral soil	-24.8	-218.1	193.3	decreased net removals
dead organic matter	284.4	339.9	-55.5	decreased net emissions
living biomass	69.1	102.3	-33.2	decreased net emissions
organic soil	14.5	8.6	5.9	increased net emissions

- Dead organic matter and mineral soil have been recalculated for the whole time-series due to the new implementation of Tier 1 methodology.
- For organic soil, all observed changes were due to the updates of the NFI area.

10.2.4.4 Wetlands

4D1 Wetlands remaining wetlands

There has been an increase in net removals of -1.5 kt CO₂ (from -16.3 kt CO₂ to -17.8 kt CO₂) for wetlands remaining wetlands.

Table 10.10 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for wetlands remaining wetlands. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
living biomass	-78.6	-77.1	-1.5	increased net removals
organic soil	60.8	60.8	0.0	no change

- Recalculation of living biomass has shown a decrease in living biomass losses. This is partially due of the changes in the activity data. However, updates in the interpolation methodology can result in a minor deviation in the time-series from the previous years.

4D2 Land converted to wetlands

There has been an increase in net emissions of 16.2 kt CO₂ (from 20.4 kt CO₂ to 36.6 kt CO₂) for land converted to wetlands.

Table 10.11 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to wetlands. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
mineral soil	1.2	-8.8	9.9	from net removals to net emission
living biomass	13.6	9.4	4.2	increased net emissions
dead organic matter	21.3	19.3	2.0	increased net emissions
organic soil	0.5	0.5	0.0	no change

- Dead organic matter and mineral soil have had recalculations through out the time-series due to the new implementation of Tier 1 methodology.

10.2.4.5 Settlements

4E1 Settlements remaining settlements – organic soils

There has been an increase in net emissions of 98.9 kt CO₂ (from 255.8 kt CO₂ to 354.7 kt CO₂) for settlements remaining settlements.

Table 10.12 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for settlements remaining settlements. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
organic soil	354.7	255.8	98.9	increased net emissions
living biomass	0.0	0.0	0.0	no change
dead organic matter	0.0	0.0	0.0	no change
mineral soil	0.0	0.0	0.0	no change

- All recalculation for organic soils were caused by the updated areas estimates.

4E2 Land converted to settlements

There has been an increase in net emissions of 314.2 kt CO₂ (from 2000.8 kt CO₂ to 2315.1 kt CO₂) for land converted to settlements.

- Dead organic matter and mineral soil have been recalculated for the whole time-series due to the new implementation of Tier 1 methodology.
- Living biomass recalculation is partly due to updates to the tree living biomass losses from forest land, and partly due to the implementation of the Tier 1 method for grass biomass losses for grassland to settlements.

- For organic soil, all observed changes were due to the updates of the NFI area.

Table 10.13 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each carbon pool for land converted to settlements. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
dead organic matter	1048.2	841.1	207.1	increased net emissions
mineral soil	375.9	219.7	156.2	increased net emissions
living biomass	685.5	718.8	-33.3	decreased net emissions
organic soil	205.5	221.1	-15.7	decreased net emissions

10.2.4.6 Other Land

4F1 Other land remaining other land

- No change in emissions from previous NIR.

4F2 Land converted to other land

- No change in emissions from previous NIR.

10.2.4.7 Harvested wood products

There has been overall no net change in emissions for HWP.

Table 10.14 Recalculated CO₂ emissions (kt CO₂ yr⁻¹) for 2018 for each HWP. Ordered by descending absolute difference.

Carbon pool	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
export paper and paperboard	124.4	162.1	-37.7	decreased net emissions
domestic paper and paperboard	-20.2	-57.9	37.7	decreased net removals
domestic wood panels	15.0	15.0	0.0	no change
export wood panels	6.9	6.9	0.0	no change
export sawnwood	-253.6	-253.6	0.0	no change
domestic sawnwood	-254.2	-254.2	0.0	no change

Each year, when the new activity data are added from the FAO database, the activity data for the previous five years are checked and updated, if needed. The following activity data, which is used as data for inflow for 2017 – 2018, were updated:

- Sawnwood 2018: The FAO data for production was reduced by 24 878 m³ and export increased by 23 663 m³, resulting in reduction of 48 541 m³ for domestically consumed.
- Wood-based panels 2018: The FAO data for production was increased by 10 000 m³ and export increased by 107 786 m³, resulting in reduction of 97 786 m³ for domestically consumed.
- Paper and paperboard 2017: The FAO data for export was increased by 31 495 m³, resulting in reduction of 31 495 m³ for domestically consumed.

- Paper and paperboard 2018: The FAO data for production was increased by 37 000 m³ and export increased by 97 481 m³, resulting in reduction of 60 481 m³ for domestically consumed.
- These updates in the activity data did not result in recalculation of the total emissions from HWP for 2018 (-382 kt CO₂). But it did result in 2018 recalculation of HWP domestically consumed -297 kt CO₂ in the 2020 NIR, -259 CO₂ in this NIR, HWP export -85 CO₂ in the 2020 NIR, -123 CO₂ in this NIR.

10.2.4.8 4(I) Direct N₂O emission from managed soils

- No recalculation for the NIR 2021 submission.

10.2.4.9 4(II) Emissions and removal from drainage of organic soils

There has been an increase in net emissions of 4.04 kt CO₂-eq (from 427.74 kt CO₂-eq to 431.78 kt CO₂-eq) for drained organic soil non-CO₂ GHG.

Table 10.15 Recalculated non-CO₂ GHG emissions (kt CO₂-eq yr⁻¹) for 2018 for drained organic soil. Ordered by descending absolute difference.

		Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
Land use	GHG	NIR 2021	NIR 2020	difference	change description
Grassland	CH ₄	11.5	4.0	7.4	increased net emissions
Forest land	N ₂ O	272.0	276.0	-4.0	decreased net emissions
Cropland	CH ₄	91.0	89.9	1.1	increased net emissions
Forest land	CH ₄	55.4	55.9	-0.5	decreased net emissions
Wetlands	CH ₄	1.6	1.6	0.0	no change
Wetlands	N ₂ O	0.3	0.3	0.0	no change

- All observed changes were due to the updates of the NFI area.

10.2.4.104(III) Direct N₂O emissions from N mineralization and immobilisation

There has been an increase in net emissions of 5.9 kt CO₂-eq (from 29.3 kt CO₂-eq to 35.3 kt CO₂-eq) for direct N₂O emissions.

Table 10.16 Recalculated direct N₂O emissions (kt CO₂-eq yr⁻¹) from N mineralization/immobilization for 2018. Ordered by descending absolute difference.

Land-use change	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
Lands converted to settlements	31.1	18.7	12.4	increased net emissions
Lands converted to forest land	1.9	10.2	-8.3	decreased net emissions
Lands converted to cropland	2.2	0.5	1.8	increased net emissions
Grasslands remaining grasslands	3.6	3.7	-0.1	decreased net emissions

- All observed changes were due to the updates of the NFI area and changes to the mineral soil emission cases by the implementation of the Tier 1 methodology.

10.2.4.11 4(IV) Indirect N₂O emissions from managed soils

There has been an increase in net emissions of 1.3 kt CO₂-eq (from 11.2kt CO₂-eq to 12.5 kt CO₂-eq) for indirect N₂O emissions.

Table 10.17 Recalculated indirect N₂O emissions (kt CO₂-eq yr⁻¹) for 2018. Ordered by descending absolute difference.

Source	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
Nitrogen leaching and run-off	11.0	9.6	1.3	increased net emissions
Atmospheric deposition	1.6	1.6	0.0	no change

- All observed changes were due to the updates of the NFI area.

10.2.4.124(V) Biomass burning

There has been a minor increase in net emissions of 0.0013 kt CO₂-eq (from 2.3256 kt CO₂-eq to 2.3268 kt CO₂-eq) for forest land wildfires.

Table 10.18 Recalculated non-CO₂ GHG emissions (kt CO₂-eq yr⁻¹) for 2018 forest land wildfires. Ordered by descending absolute difference.

GHG	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
CH ₄	1.4022	1.4014	0.0008	increased net emissions
N ₂ O	0.9246	0.9241	0.0005	increased net emissions

- This source was recalculated due to updated data on estimated forest areas affected by wild fire. However, it only induced negligible change on the emission of CH₄ and N₂O (i.e. <0.01 kt CO₂ eq)

10.2.5 Waste**5A1A Anaerobic managed waste disposal sites**

- Revised activity data. Activity data for the previous year, 2018, have been updated because the Norwegian waste accounts has not released updated figures in time for the emission inventory calculations. The updated activity data led to a reduction of 794 tonnes CH₄, corresponding to a decrease of 2 per cent.
- Revised activity data. The amounts of recovered landfillgas have been updated in the period of 2013-2018. The recalculation led only to minor changes.

5B1A Composting facilities, Municipal solid waste

- Revised activity data. Activity data for the previous year, 2018, have been updated because the Norwegian waste accounts has not released updated figures in time for the emission inventory calculations. There has also been an update in the activity data for 2017. These updates led to an increase of emissions from N₂O by 3 per cent in 2017 and 18 per cent in 2018 compared to the 2020 submission.

5B1B Home composting

- Correction of emission factor. The emission factor for N₂O have been updated. This led to a reduction of emissions from N₂O by 20 per cent in the period of 1990-2018 compared to the 2020 submission.

5B2A biogas facilities

- Revised activity data. Activity data was updated for both 2017 and 2018. The updated input led to an increase of emissions from CH₄ by 3 per cent in 2017 and 18 per cent in 2018 compared to the 2020 submission.

5C11a Municipal biogenic waste incineration

- There has been a correction in the amounts of landfillgas flared in the period of 2014-2018. The recalculation has led to an increase in the whole period as shown in Table 10.19 below.

Table 10.19 Effects of recalculations in 5C11a. Percentage change and change in tonnes for CH₄ and NH₃.

	CH ₄		N ₂ O	
	change in tonne	percentage change	change in tonne	percentage change
2014	0.009	0.5 %	0.00006	0.5 %
2015	0.001	0.0 %	0.00000	0.0 %
2016	0.004	0.2 %	0.00003	0.3 %
2017	0.109	4.8 %	0.00068	7.4 %
2018	0.033	1.0 %	0.00020	1.3 %

5D1 Domestic waste water

- Revised activity data. The activity data on potential protein intake are revised for 2018 as the information was not available in time for the 2020 submission. The recalculation resulted in a decrease of 0.6 per cent N₂O, corresponding to a reduction of 1.5 tonne.

5D2 Industrial Wastewater

- Revised activity data. Activity data was updated in the period of 2014-2018. The new information resulted in a decrease of emissions of CH₄ between 0.2 in 2014 and 4.9 per cent in 2018.

10.2.6 KP-LULUCF

Recalculation for the year 2018 for KP-LULUCF for each activity is shown in Table 10.20.

Table 10.20 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for 2018 per activity of KP-LULUCF.

	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
KP activity	NIR 2021	NIR 2020	Difference	change description
Afforestation	-811.95	-490.85	-321.10	increased net removals
Deforestation	3 125.73	2 428.22	697.51	increased net emissions
Forest management	-21 155.53	-27 740.51	6 584.97	decreased net removals
Cropland management	1 852.04	1 759.50	92.53	increased net emissions
Grazing land management	-172.16	-5.67	-166.49	increased net removals
Total	-17 161.87	-24 049.30	6 887.43	decreased net removals

Total recalculations for the KP-LULUCF submissions for the year 2018⁴⁶ resulted in reduced C uptake of 6 887 kt CO₂-eq from -24 049 kt CO₂-eq (NIR 2020) to -17 162 kt CO₂-eq (NIR 2021) including non-CO₂ emissions. The majority of the change was due to the reduction in CO₂ uptake for FM (decreased net removals of 6 585 kt CO₂-eq, including non-CO₂ emission). Net removals for AR increased by -321 kt CO₂-eq, and net emissions from D increased by 698 kt CO₂-eq, including non-CO₂ emission. Emissions increased by 92.5 kt CO₂-eq for CM and decreased by 166 kt CO₂-eq for GM, including non-CO₂ emissions. Due to recalculations of CH₄ emissions total emissions of CH₄ for KP-LULUCF increased by 0.37 kt CO₂-eq, from 6.52 kt CO₂-eq to 6.89 kt CO₂-eq. N₂O emissions were also recalculated and decreased by 0.032 kt CO₂-eq from 1.013 kt CO₂-eq to 1.046 kt CO₂-eq.

Recalculations of CO₂

10.2.6.1 Afforestation and reforestation – KP. A.1

Table 10.21 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for afforestation in 2018. Ordered by descending absolute difference.

	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
Source/sink	NIR 2021	NIR 2020	Difference	change description
dead wood (CO ₂)	-231.51	-5.28	-226.22	increased net removals
mineral soil (CO ₂)	-58.79	76.38	-135.17	from net emission to net removals
AG living biomass (CO ₂)	-123.46	-171.45	47.99	decreased net removals
litter (CO ₂)	-375.31	-389.86	14.55	decreased net removals
N ₂ O	12.16	21.30	-9.14	decreased net emissions
BG living biomass (CO ₂)	-56.50	-48.97	-7.53	increased net removals
organic soil (CO ₂)	23.36	26.61	-3.26	decreased net emissions
HWP (CO ₂)	-3.17	-1.03	-2.14	increased net removals
CH ₄	1.27	1.45	-0.17	decreased net emissions

- The reclassification of other land area with significant organic carbon stock to the subcategory extensive grasslands, has resulted in reclassification of the land-use change other lands (unmanaged) converted to forest land (managed), into grasslands (managed) converted to forest land (managed). This has resulted in a change, where emissions

⁴⁶ Note that recalculations for KP-LULUCF, as described in the following, refer to absolute values of the activities, and not the value that is accounted for under KP2.

previously accounted under FM now are accounted under AR. Therefore, the reclassification has resulted in net emissions/removals recalculations for all sources, except organic soil.

- Dead wood, litter, and mineral soil have had recalculations throughout the time series due to the implementation of the new Tier 1 methodology. Plots subject to AR more than 20 years ago remain in the AR category for the KP reporting, but their dead wood, litter, and soil carbon balance is determined by the methodology used for LULUCF forest land remaining forest land. Thus, their soil carbon balance may result in this pool being either a source or sink depending on inputs to the soil model used for forest land remaining forest land. Therefore, similar recalculations described for dead wood, litter, and mineral soil for FM, also apply for AR (see details regarding FM, section 10.2.6.3).
- For living biomass, some changes are related to the extrapolation trend updates. Other recalculations for the whole time series are related to the implementation of the Tier 1 methodology for grass and annual crop biomass losses for grassland and cropland to forest land, respectively. There have also been updates in the interpolation methodology, which can result in minor deviations in the time series.
- The decline in the N₂O emissions were largely due to a decline in N-mineralization, which was contributed to by both the NFI area update and the implementation of the Tier 1 CSC methodology for mineral soils.
- For organic soil, all observed changes were due to the updates of the NFI area.
- HWP carbon stock increased. All recalculations were due to the changes in the NFI area and living biomass data. NFI harvest data are used to distribute the known total harvests to the reported activities such as afforestation. Updates in the NFI harvest data therefore contributed to updates for the HWP estimate. Starting in NIR 2021, all harvests from other lands are zero (i.e. reported NO). This changed since NIR 2020 because extensive grasslands are no longer accounted under other land. Additionally, minor changes from FAOSTAT activity data contributes to minor changes in the HWP estimate.

10.2.6.2 Deforestation – KP. A.2

Table 10.22 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for deforestation in 2018. Ordered by descending absolute difference.

	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
Source/sink	NIR 2021	NIR 2020	difference	change description
dead wood (CO ₂)	575.76	104.88	470.88	increased net emissions
mineral soil (CO ₂)	292.10	-146.61	438.71	from net removals to net emission
litter (CO ₂)	1055.32	1279.53	-224.21	decreased net emissions
AG living biomass (CO ₂)	649.28	674.43	-25.15	decreased net emissions
organic soil (CO ₂)	331.02	312.75	18.27	increased net emissions
N ₂ O	26.71	12.37	14.34	increased net emissions
BG living biomass BG (CO ₂)	178.90	175.16	3.74	increased net emissions
CH ₄	16.64	15.72	0.92	increased net emissions
HWP (CO ₂)	0.00	0.00	0.00	no change

- Dead wood, litter, and mineral soil have been recalculated throughout the time series due to the implementation of a Tier 1 methodology.
- Living biomass has been recalculated for the whole time series due to the implementation of the Tier 1 methodology for grass and annual crop living biomass gains for conversions from forest land to grassland and cropland, respectively. Additionally, updates to the extrapolation of the last 4 years have resulted in updates to the tree living biomass losses.
- For organic soil, all observed changes were due to the updates of the NFI area.

10.2.6.3 Forest management – KP.B.1

Table 10.23 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for forest management in 2018. Ordered by descending absolute difference.

Source/sink	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
AG living biomass (CO ₂)	-13157.08	-16123.19	2966.11	decreased net removals
litter (CO ₂)	-4423.10	-6793.69	2370.58	decreased net removals
BG living biomass (CO ₂)	-2977.48	-3710.13	732.65	decreased net removals
dead wood (CO ₂)	-910.32	-1371.55	461.22	decreased net removals
mineral soil (CO ₂)	-102.15	-155.93	53.78	decreased net removals
HWP (CO ₂)	-537.78	-538.41	0.64	decreased net removals
N ₂ O	261.42	261.43	-0.01	decreased net emissions
CH ₄	54.97	54.97	0.00	no change
organic soil (CO ₂)	635.99	635.99	0.00	no change

- The large recalculation for living biomass occurs in the last years due to the extrapolation update. The change is especially large for losses, in which recalculated emissions increased by 2944 kt CO₂ (AG + BG) in 2018. This seems to be largely explained by the increase in harvest since 2009, as reflected in the timber production statistics. The recalculation resulted also in reduced living biomass gains of 754 kt CO₂ (AG + BG) in 2018. It should be noted that the relationship between gains and losses are inter-linked as removal of trees will result in less tree contributing to carbon sequestration. Hence an increase in losses also generally results in a reduction in gains.
- Litter, dead wood, and mineral soil have had considerable changes for the whole time series due to the shift from static to dynamic climate data used by the Yasso07 model.
- All HWP recalculations were due to the changes in the NFI area and living biomass data. NFI harvest data are used to distribute the known total harvests to the reported activities such as forest management. Updates in the NFI harvest data, therefore, contributed to updates for the HWP estimate. Also, minor changes from FAOSTAT activity data contributes to minor changes in the HWP estimate.

10.2.6.4 Cropland management – KP.B.2

Table 10.24 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for cropland management in 2018. Ordered by descending absolute difference.

Source/sink	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
mineral soil (CO ₂)	-8.62	-46.69	38.07	decreased net removals
organic soil (CO ₂)	1747.53	1725.60	21.93	increased net emissions
BG living biomass (CO ₂)	12.89	-2.07	14.97	from net removals to net emission
AG living biomass (CO ₂)	8.23	-4.80	13.04	from net removals to net emission
N ₂ O	4.16	0.72	3.43	increased net emissions
CH ₄	87.85	86.75	1.10	increased net emissions

- Recalculations for mineral and organic soils pools were caused by updates in the NFI area. Additionally, the implementation of the Tier 1 methodology for mineral soil for land-use change has caused recalculations.
- Methodology for living biomass for perennial crop has been updated, resulting in a recalculation of the full time series. Additionally, implementation of Tier 1 methodology for annual crop living biomass gains and losses for lands to and from cropland are included. Also, for the transition from grasslands to croplands, a Tier 1 methodology where grass living biomass losses are included.

10.2.6.5 Grazing land management – KP. B.3

Table 10.25 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for grazing land management in 2018. Ordered by descending absolute difference.

Source/sink	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
AG living biomass (CO ₂)	-256.00	-82.35	-173.64	increased net removals
BG living biomass (CO ₂)	-107.14	-31.64	-75.50	increased net removals
organic soil (CO ₂)	95.41	33.55	61.86	increased net emissions
mineral soil (CO ₂)	76.96	65.14	11.82	increased net emissions
CH ₄	11.46	4.03	7.43	increased net emissions
N ₂ O	7.15	6.09	1.06	increased net emissions

- The reclassification of other land area with significant biomass to extensive grasslands, has had an impact in regard to increasing the living tree biomass stock on grasslands. As such, loss and gains for grazing land management have been recalculated based on the new activity data.
- All recalculations for organic and mineral soil were caused by the updated areas estimates. Additionally, land-use change on mineral soils have had recalculations throughout the time series due to the implementation of a Tier 1 methodology.

10.3 Implications for emissions levels and trends, including time-series consistency

10.3.1 Implications for emission levels

Recalculations in the LULUCF sector resulted in important changes in the total level of greenhouse gas emissions (with LULUCF) for all years in the time series. According to the most recent estimates, the emissions in 1990 were almost 5 per cent lower (about 1 860 ktonnes CO₂ equivalents) than in the previous submission due to increased uptake, and about 25 per cent higher (7 150 ktonnes) in 2018 due to reduced uptake. See section 10.2.4 for more information on the recalculations in the LULUCF-sector. Note that major recalculations are also expected in next year's submission due to ongoing improvement projects.

The overall impact of recalculations *without* the LULUCF-sector, was minor, adding up to an increase of 0.03 per cent (16 ktonnes CO₂ equivalents) in 1990 and 0.36 per cent (189 ktonnes) in 2018. See Figure 10.4 and Table 10.26.

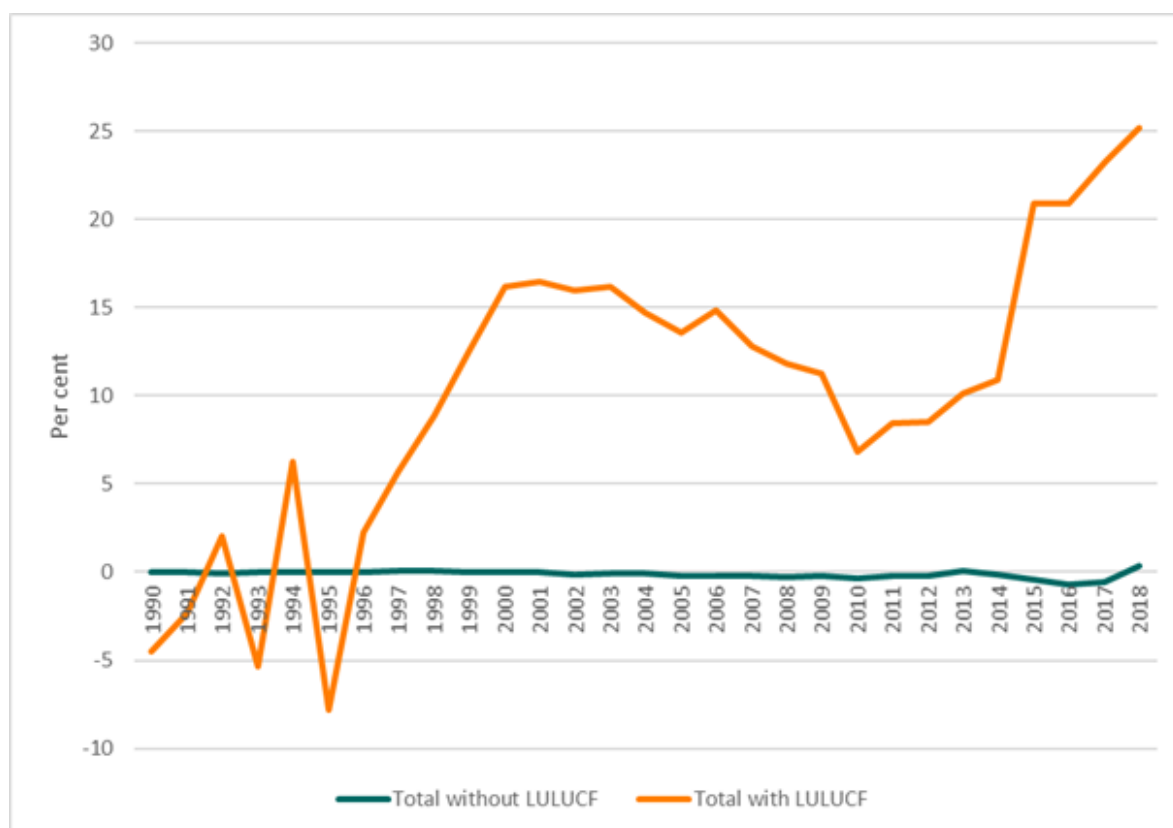


Figure 10.4 Impact of recalculations on total emissions with and without LULUCF, per cent

National Inventory Report 2021 - Norway

Table 10.26 Recalculations: Emissions in latest submission and previous submission, and the difference between them. 1000 tonnes CO₂-equivalents

	Without LULUCF			With LULUCF		
	Previous submission	Latest submission	Difference	Previous submission	Latest submission	Difference
1990	51 459.0	51 475.1	16.1	41 367.4	39 507.4	-1 860.0
1991	49 199.5	49 182.3	-17.2	36 272.7	35 419.5	-853.3
1992	47 536.7	47 494.6	-42.2	33 650.2	34 333.8	683.6
1993	49 405.9	49 400.8	-5.1	36 648.9	34 699.3	-1 949.5
1994	51 267.8	51 279.7	11.8	36 394.4	38 683.6	2 289.3
1995	51 620.2	51 623.6	3.4	37 668.1	34 737.6	-2 930.5
1996	54 604.4	54 614.7	10.3	37 822.9	38 683.1	860.1
1997	54 596.5	54 631.2	34.7	37 965.3	40 127.2	2 161.9
1998	54 758.8	54 780.0	21.2	34 987.7	38 096.3	3 108.6
1999	55 717.7	55 737.0	19.3	33 486.7	37 678.6	4 191.8
2000	55 114.7	55 117.4	2.6	30 573.3	35 529.1	4 955.8
2001	56 348.4	56 349.1	0.7	29 937.1	34 860.9	4 923.7
2002	55 289.9	55 222.4	-67.5	28 165.7	32 675.1	4 509.4
2003	55 795.7	55 762.8	-32.8	27 224.5	31 641.7	4 417.2
2004	56 190.8	56 151.2	-39.6	28 234.8	32 392.3	4 157.5
2005	55 403.5	55 269.6	-133.8	30 140.5	34 237.4	4 096.9
2006	55 355.1	55 238.4	-116.8	28 094.6	32 266.6	4 172.0
2007	57 008.7	56 895.4	-113.3	29 988.4	33 838.1	3 849.7
2008	55 587.4	55 442.4	-145.0	27 812.3	31 104.0	3 291.7
2009	53 179.2	53 053.8	-125.4	22 788.7	25 356.2	2 567.5
2010	55 469.0	55 265.6	-203.4	29 009.2	30 992.2	1 983.0
2011	54 643.1	54 509.6	-133.5	26 668.1	28 917.4	2 249.3
2012	54 121.1	53 998.1	-123.0	29 584.5	32 103.8	2 519.3
2013	53 969.4	53 989.1	19.7	28 690.4	31 603.3	2 913.0
2014	53 930.2	53 863.1	-67.1	31 809.5	35 272.5	3 463.0
2015	54 354.0	54 125.1	-228.9	33 123.3	40 046.1	6 922.8
2016	53 472.2	53 095.1	-377.1	31 658.4	38 270.2	6 611.8
2017	52 386.5	52 089.5	-297.0	29 365.5	36 179.0	6 813.5
2018	52 022.4	52 211.5	189.1	28 354.9	35 505.3	7 150.4

Emission estimates for all gases except SF₆ were recalculated. The changes per gas *without* the LULUCF sector are shown in Figure 10.5. Recalculations of emissions of HFCs are largely responsible for the changes. See section 10.2.2 for more information on this improvement. Figure 10.6 illustrates yet an important improvement made to the inventory the past year due to a reallocation of emissions from the Energy sector to IPPU for the whole time series. This reallocation is important for the emission levels in the individual sectors, but does not affect the overall emission. See section 10.2.1 for more information.

Detailed information at sector level, i.e. changes for each gas and CRF-sector, is provided in the previous section (10.2).

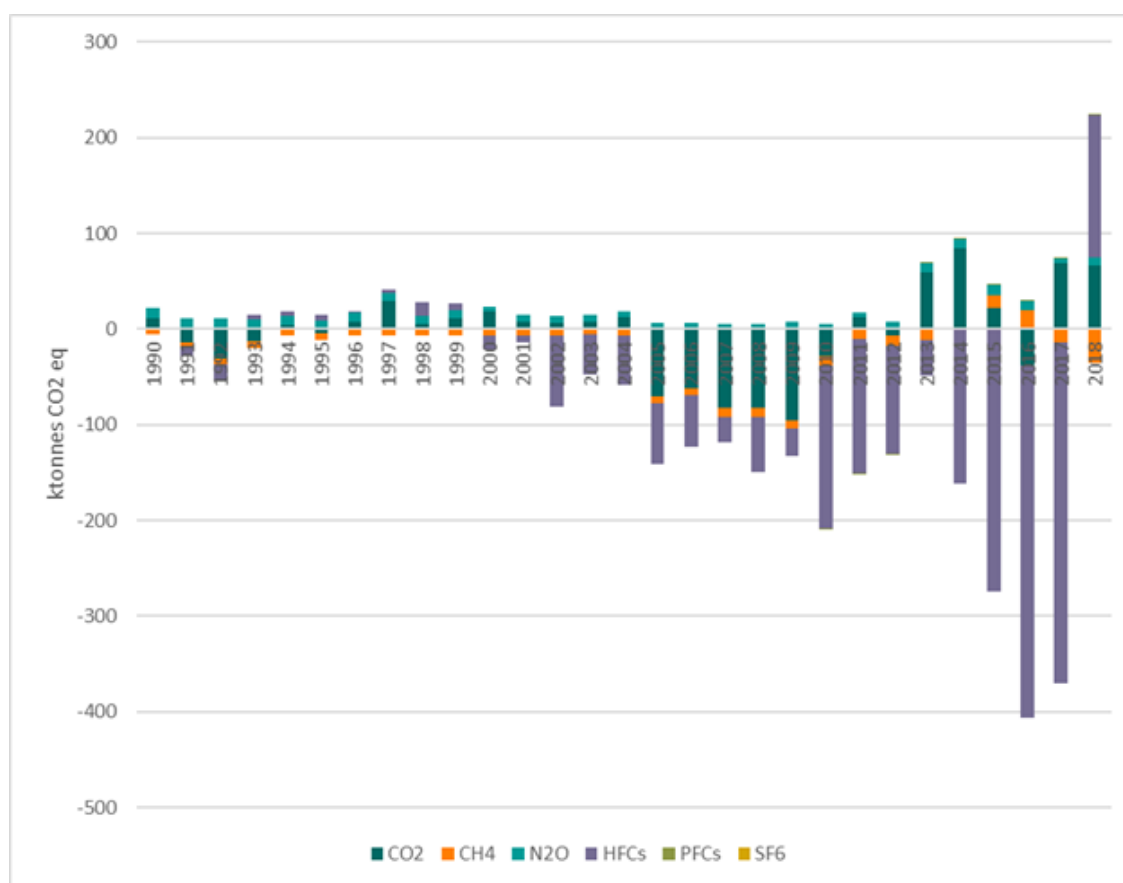


Figure 10.5 Difference in emission levels (without LULUCF) between the two latest submissions, per gas. 1000 tonnes CO₂ equivalents

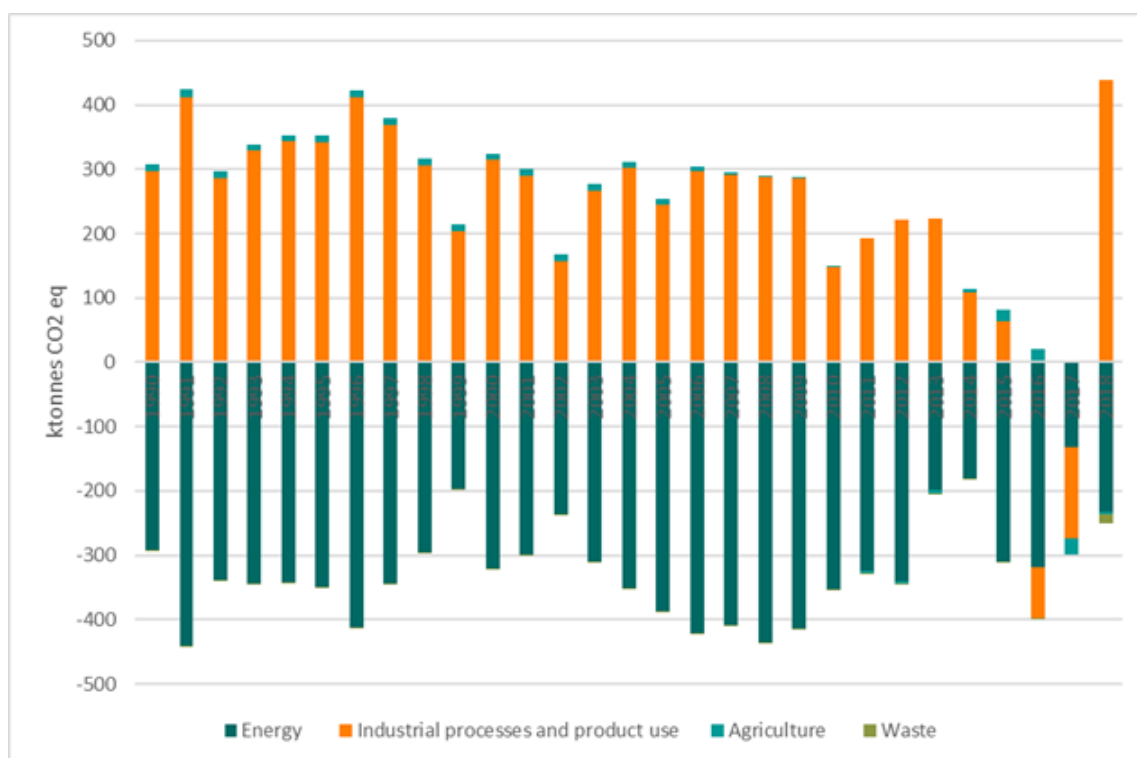


Figure 10.6 Difference in emission levels (without LULUCF) between the two latest submissions, per sector. 1000 tonnes CO₂ equivalents

10.3.2 Implications for emission trends

The national emissions without LULUCF increased by 1.4 per cent between base year (1990) and 2018. The equivalent figure was 1.1 per cent in the previous submission. This change in trend was mainly caused by an increase in the emission level for HFCs in 2018.

When including LULUCF in the national totals, the change in trend is substantial. According to the latest estimates, the emissions in 2018 were 10 per cent lower than in 1990. The equivalent figure was 31 per cent in the previous submission. Note that major recalculations are also expected in next year's submission due to ongoing improvement projects in the LULUCF sector.

See Figure 10.7 , Figure 10.8 and Table 10.27 .

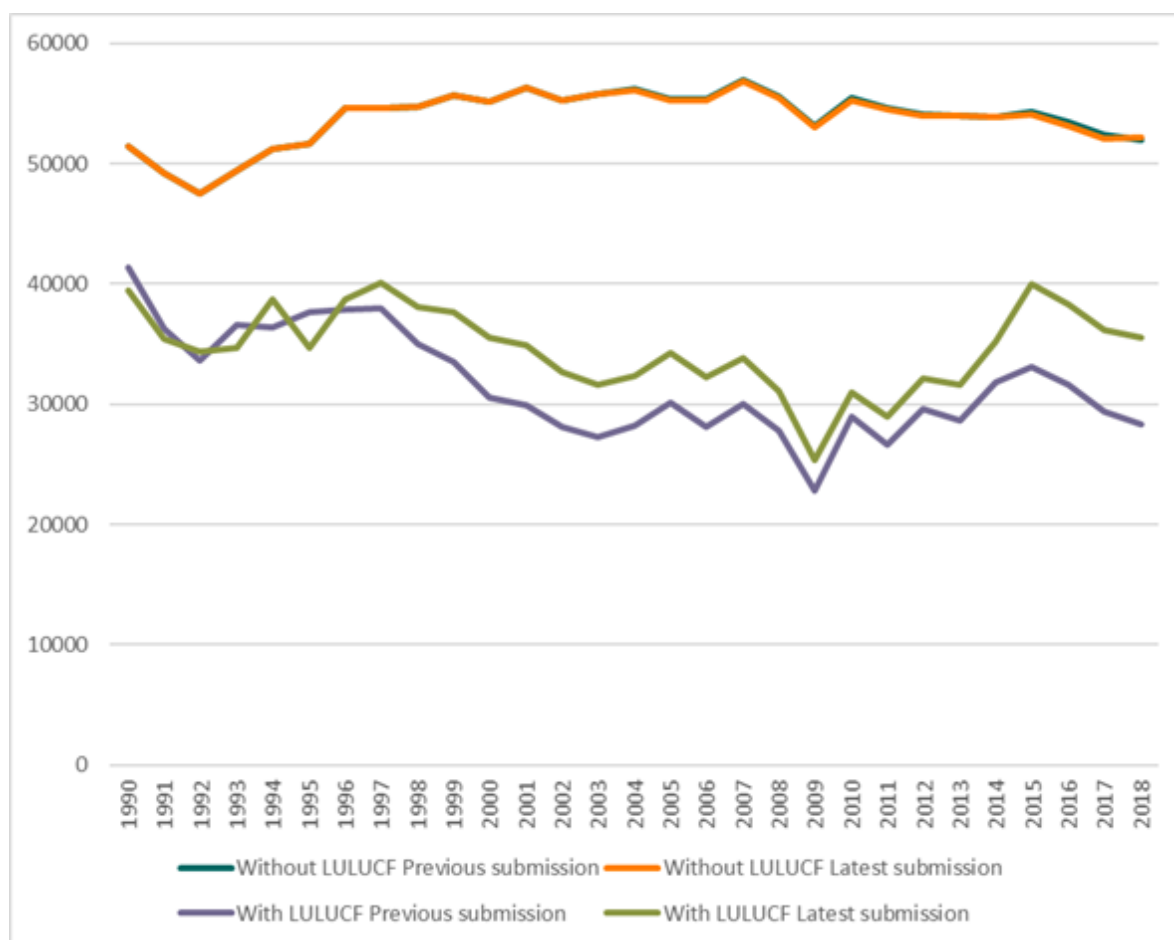


Figure 10.7 Total emissions with and without LULUCF. Previous and latest submission. 1000 tonnes CO₂ equivalents

Table 10.27 Total emissions with and without LULUCF for 1990 and 2018. Previous and latest submission. 1000 tonnes CO₂ equivalents and per cent

	Without LULUCF			With LULUCF		
	Previous submission	Latest submission	Difference due to recalculations	Previous submission	Latest submission	Difference due to recalculations
Emissions 1990	51 459	51 475	16	41 367	39 507	-1 860
Emissions 2018	52 022	52 211	189	28 355	35 505	7 150
Trend ktonnes	563	736	173	-13 012	-4 002	9 010
Trend per cent	1.1	1.4	0.3	-31	-10	21

National Inventory Report 2021 - Norway

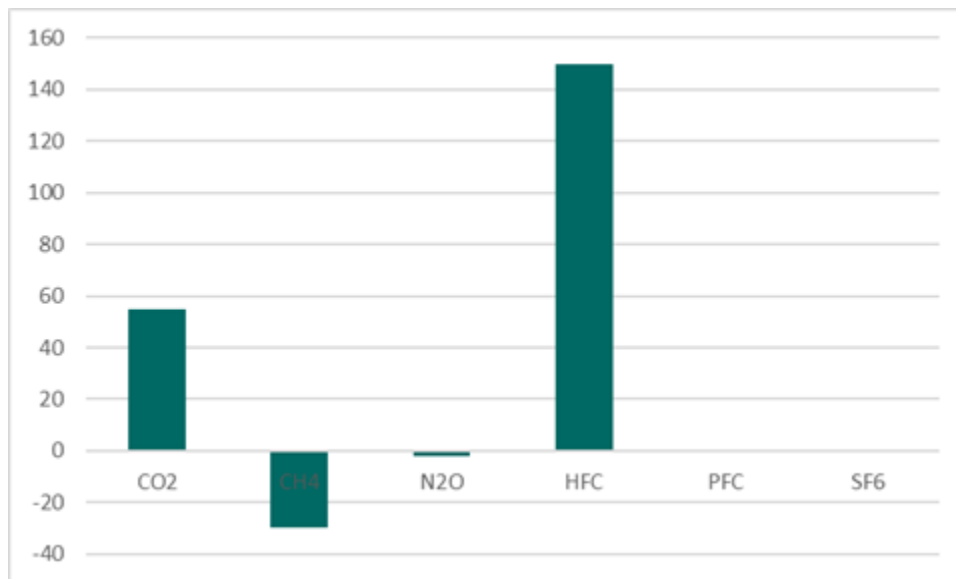


Figure 10.8 Difference in total emissions for 2018 per gas, excluding LULUCF, between latest and previous submission. 1000 tonnes CO2 equivalents

10.4 Implemented and planned improvements in response to the review process

The Norwegian Environment Agency co-ordinates the development and improvements of the inventory's different sectors. The recommendations from the review process are recorded in a spread sheet together with the needs recognized by the Norwegian inventory experts to form an annual inventory improvement plan. Needs identified by use of the data for purposes other than reporting are also included. The overall aim of inventory improvement is to improve the accuracy and reduce uncertainties associated with the national inventory estimates. Each issue is assigned to a sector/theme and the overview tracks where the issue has originated from and the organization/person responsible for following up the recommendations. The overview is discussed by the institutions in the national inventory system and each issue is given a priority and a deadline. All three institutions in the national inventory system therefore has responsibility for the development of the inventory. The issues are prioritized on the basis of the recommendations from the ERT and available human and financial resources. The national greenhouse gas inventory has undergone substantial improvements over the years, and the inventory is considered to be largely complete and transparent.

The status of implementation of the recommendations given in the most recently published UNFCCC review report is given in Table 10.28. The latest report (ARR2020⁴⁷) was published early 2021, summarizing the findings from the review in 2020 and unresolved issues from earlier reviews.

⁴⁷ https://unfccc.int/sites/default/files/resource/arr2020_NOR.pdf

National Inventory Report 2021 - Norway

Table 10.28 Status of recommendations given in the most recently published UNFCCC review report (ARR2020)

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
General, National System	NEA, as the single national entity with overall responsibility for inventory delivery and quality, support the functions of the national system through the NEA–SN agreement, which specifies the roles and responsibilities of SN as inventory agency for several sectors, to scrutinize the SN inventory staff and resourcing plan and to ensure that sufficient resources are available across the organizations to deliver a high-quality inventory and maintain continuous improvement; report in the NIR on the actions taken by NEA in that regard, such as documenting the review and acceptance by NEA of the SN resourcing plan as a means of delivering an inventory in accordance with the guidelines for national systems.	ARR/2020, G.2 (ARR/2018, G.8)	Adressed. Activities related to this issue are documented in NIR chapter 10.4.1 and 10.4.2	NIR chapter 10.4.1 and 10.4.2
General, National System	Conduct (via NEA and SN) regular reviews and evaluations of the level and quality of the resources committed to the work to improve the energy balance, including to assess whether the SN team has the skills and capabilities to deliver the work in accordance with the workplan schedule, report on these assessments in future submissions and ensure that financial and human resources are deployed to deliver on time the workplan which was provided in	ARR/2020, G.3 (ARR/2018, G.9)	Adressed. Activities related to this issue are documented in NIR chapter 10.4.1 and 10.4.2	NIR chapter 10.4.1 and 10.4.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	response to a list of potential problems and further questions from the ERT.			
General, National System	Report on the evaluation of resource allocation, including specific consideration of the resource allocation at all biannual national system meetings and steering group meetings for the duration of the workplan and any updates in future NIRs.	ARR/2020, G.4 (ARR/2018, G.9)	Adressed. Activities related to this issue are documented in NIR chapter 10.4.1 and 10.4.2	NIR chapter 10.4.1 and 10.4.2
General, National System	Report on progress in the implementation of the workplan in each NIR submitted in the period 2019–2021 (or earlier if the workplan is fully implemented at an earlier date and the differences between the reference and sectoral approach are addressed), to include full details of the planned and ongoing activities to resolve all the problems identified, as set out in the response to the list of potential problems and further questions raised by the ERT, including: (a) Consolidation of the new energy balance routines and associated quality controls; (b) Research to evaluate the statistical differences in the data on refined petroleum products; (c) Analysis of petroleum product sales statistics and import data with respect to ships combining domestic and international routes; (d) Analysis and documentation to set out the progress as far as is practicable in relation to the	ARR/2020, G.5 (ARR/2018, G.9)	Adressing. Activities related to this issue are documented in NIR chapter 10.4.1 and 10.4.2	NIR chapter 10.4.1 and 10.4.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	statistical differences for 1990–2009; (e) Research and data improvement for solid and gaseous fuels to reduce statistical differences and discrepancies between the reference and sectoral approach; and (f) Development of upstream data provision by data suppliers so that energy balance data handling and quality controls can be streamlined to reduce the need for complex data processing and bespoke analysis by the SN energy balance team.			
General, National System	Proceed with enhancements to the national system (such as conducting regular meetings among workplan stakeholders and establishing a steering group to consider the need for key data providers such as the Norwegian Petroleum Directorate and the Norwegian Tax Administration to play a more active role in the Norwegian national system) in order to keep upstream data providers and other stakeholders informed of energy balance and inventory data requirements.	ARR/2020, G.6 (ARR/2018, G.9)	Adressed. Activities related to this issue are documented in NIR chapter 10.4.1 and 10.4.2	NIR chapter 10.4.1 and 10.4.2
General, National System	Include in the progress reports in each NIR submitted in the period 2019–2021 (or earlier if the workplan is fully implemented at an earlier date and the differences between the reference and sectoral approach are addressed): (a) An overview of the workplan schedule, setting out the timelines for the	ARR/2020, G.7 (ARR/2018, G.9)	Adressing. Activities related to this issue are documented in NIR chapter 10.4.1 and 10.4.2	NIR chapter 10.4.1 and 10.4.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	delivery of each task to meet interim and final project deadlines; (b) Statements on the status of each workplan task in relation to the workplan schedule and task outcomes; (c) Updates on the organization responsible for the delivery of each task, (d) Resources (human, financial and other) allocated to each task, including the strengthening of such resources based on consultations between NEA and SN on their evaluation of the level and quality of resources committed to the energy balance; and (e) Details of the contribution and engagement of other stakeholders required to support the delivery of the tasks, in particular upstream data providers such as the Norwegian Petroleum Directorate, the tax office, refiners, and oil and gas companies.			
General, National System	Comprehensively document and archive the findings of the recent analysis to enhance the primary petroleum fuel statistics and develop a clear documented process to integrate the primary petroleum fuel data into the new energy balance, to ensure that the improvements developed by the current team are embedded in a repeatable data compilation system to deliver a more complete and accurate energy balance, in order to maintain a fully	ARR/2020, G. 8 (ARR/2018, G.10)	Addressing. The findings/results from work and analysis are documented in NIR chapter 3.6.1. The work plan is documented in chapter 10.4.2	NIR chapter 3.6.1 and 10.4.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	functional national system, and report on the progress of this research.			
General, National System	Noting that discrepancies between the reference and sectoral approach are also evident for solid and gaseous fuels, advance research equivalent to that carried out for petroleum fuels (see ID# G.10 in ARR 2018) to improve the quality of primary and secondary fuel statistics for solid and gaseous fuels.	ARR/2020, G.9 (ARR/2018, G.10)	Adressing. A lower priority has been given to this task. Solid fuels has been analysed and new control routines has been introduced. The RA-calculations for solid fuels has been improved.	NIR chapter 10.4.2
General, Uncertainty analysis	Update and improve the uncertainty analysis through a comprehensive revision and update of the uncertainty parameters applied for the base year and ensure that the uncertainty estimates for the latest year reflect the methods now used for Norway's inventory.	ARR/2020, G.12 (ARR/2018, G.11)	Adressing. A project has been carried out planned for 2020 where uncertainty variables for all sources are evaluated due to expert opinion or IPCC standard interval. Where values are wrong, they have been corrected. More thorough evaluations of the uncertainty analysis are planned for 2021. The results will be reported in NIR2022.	NIR Chapter 10.4.2
General, indirect emissions	The ERT recommends that Norway present the national totals with and without indirect CO2 in line with decision 24/CP.19, annex I, paragraph 29 in the CRF tables and in the NIR, making the necessary changes at the sectoral level reporting (see IDs#E.28 and I.12 below).	ARR/2020, G.13	Adressing. We plan to implement the recommendation in the 2023 NIR	NIR chapter 2 and 9

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
Fuel combustion – reference approach – all fuels – CO2	Continue work to analyse the reasons for the differences between the reference and sectoral approaches	ARR/2020, E.1 (ARR/2018, E.2; ARR/2016, E.2)	Adressing. See ARR/2018, E.4 (ARR/2016, E.16)	NIR chapter 3.6.1 and 10.4.2
Fuel combustion – reference approach all fuels – CO2	The ERT recommends that Norway continue to implement improvements to reduce the differences between the reference and the sectoral approaches and provide in the NIR a detailed account of the measures that have been undertaken	ARR/2020, E.2 (ARR/2018, E.4; ARR/2016, E.16)	Adressing. The findings and results from ongoing work is documented in NIR chapter 3.6.1. The work plan is documented in chapter 10.4.2.	NIR chapter 3.6.1 and 10.4.2
Fuel combustion – reference approach – solid fuels CO2	Improve the data collection procedures for solid fuels (coal and coke oven coke)	ARR/2020, E.3 (ARR/2018, E.3; ARR/2016, E.4)	Adressing. See ARR/2018, E.5 (ARR/2016, E.17)	NIR chapter 3.6.1 and 10.4.2
Fuel combustion – reference approach – solid fuels – CO2	The ERT recommends that Norway report on the time frame and progress of the revised energy balance system in the 2017 submission, highlighting the resulting reduction in statistical differences for solid fuels	ARR/2020, E.4 (ARR/2018, E.5; ARR/2016, E.17)	Adressing. The findings and results from ongoing work is documented in NIR chapter 3.6.1. The work plan is documented in chapter 10.4.2.	NIR chapter 3.6.1 and 10.4.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
Comparison with international data – all fuels – CO2	Continue the work to analyse the reasons for the differences between the inventory and IEA statistics	ARR/2020 E.5 (ARR/2018, E.6; ARR/2016, E.5)	Adressed. An analysis of differences between the Reference Approach and international data is presented in NIR chapter 3.6.1.2.	NIR chapter 3.6.1.2
Comparison with international data – all fuels – CO2, CH4 and N2O	The ERT recommends that the Party transparently describe the technical solution that aims to improve the consistency between the energy balance and the IEA reporting, including providing any preliminary results in the 2017 submission, and then improve the alignment of the energy balance and the IEA reporting for the 2018 submission	ARR/2020, E.6 (ARR/2018, E.7; ARR/2016, E.18)	Adressed. The method for transferring data from the energy balance to the Reference Approach was revised in the current reporting. Several inconsistencies between the RA and the energy balance and between the balance and IEA reporting have been resolved. Methods and results are presented in NIR chapter 3.6.1.2	NIR chapter 3.6.1.2
1.A. Fuel combustion – sectoral approach – liquid fuels – CO2	The ERT recommends that Norway initiate a review and evaluation of the downstream oil market and develop and implement a plan to improve the quality of downstream oil supply data for national consumption and sales to the international market, to include: implementing new or improved data supply mechanisms to secure access to required AD, where necessary; conducting research to improve data quality through the comparison of oil product supply data from customs with information received directly from refiners and other suppliers; and conducting research to reduce the uncertainty of the allocation of fuels between national navigation and	ARR/2020, E.11 (ARR/2018, E.34)	Adressing. The findings and results from ongoing work is documented in NIR chapter 3.6.1. The work plan is documented in chapter 10.4.2.	NIR chapter 3.6.1 and 10.4.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	international shipping; and reporting on progress in the NIR.			
1.A.2.a Iron and steel – solid fuels – CO2	The ERT recommends that the Party describe in the NIR the methods, AD and emissions voluntarily reported by the iron and steel industry, and how the Party ensures that a complete and consistent time series of information is reported at the national level for this industry.	ARR/2020, E.12(ARR/2018, E.35)	Adressing. Norway is looking into these issues	
1.A.2.a Iron and steel – solid fuels – CO2	Investigate the underlying reason where large inter-annual fluctuations are identified to ensure accurate reporting of emissions, and describe the reason in the NIR.	ARR/2020, E.13 (ARR/2018, E.35)	Adressing. Norway is looking into these issues	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
1.B.2 Oil and natural gas and other emissions from energy production – gaseous fuels – general	The ERT recommends that Norway investigate and ensure the appropriate use of notation keys for the subcategories under category 1.B.2, specifically that there is a logical relationship between the AD reported and the emissions. As part of this investigation, the ERT recommends that Norway check that the notation keys used in the NIR (table 3.28) also match the data and notation keys used in the corresponding categories in the CRF tables	ARR/2020, E.15 (ARR/2018, E.26; ARR/2016, E.31)	<p>The ARR/2018 noted that the issue was partly resolved, but added:</p> <p>"However, for category 1.B.2.b.6 (natural gas – other), emissions of CO₂ and CH₄ are reported in CRF table 1.B.2 and the AD are presented as “NE”, which is inconsistent with NIR table 3.27, according to which the CO₂ emissions are derived from “AD x EF”. In addition, CH₄ emissions from the category distribution of oil products (1.B.2.a.5) are reported as “NE” in NIR table 3.27 but “NA” in CRF table 1.B.2."</p> <p>Response: The CO₂ emissions reported for 1.B.2.b.6 is indirect CO₂ from CH₄ and NMVOC, and the AD in the estimation of indirect CO₂ emissions are the emissions of these two gases. In CRF we therefore assume that it is correct to use the notation key NE, but NA will be considered. The notation key in table 27 for CO₂ is E (estimate) and we assume that this is correct since the emissions of CO₂ is estimated from emissions of CH₄ and NMVOC multiplied with emissions factors for CH₄ and NMVOC. 1.B.2.a.5, emissions of CH₄ is reported as NA in both CRF and NIR 2019.</p>	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
1.B.2 Oil and natural gas and other – gaseous fuels – CO2 and CH4	The ERT recommends that Norway report emissions at the level of data entry in CRF table 1.B.2, providing AD and CO2 and CH4 emission estimates (or notation keys) for all subcategories, as appropriate	ARR/2020, E.17 (ARR/2018, E.28; ARR/2016, E.33)	Adressed. New methodology is implemented and described in NIR 2020	NIR 2020 chapter 3.5
1.B.2 Oil, natural gas and other emissions from energy production liquid and gaseous fuels– CH4 and CO2	The ERT recommends that Norway advance research on fugitive and cold-venting sources from oil and natural gas exploration and production and make further improvements to data supply and reporting system, where necessary, to enable the Party to significantly improve the level of resolution in the reporting of fugitive, flaring and venting emissions from oil and natural gas systems.	ARR/2020, E.18 (ARR/2018, E.36)	Adressed. A new method for venting is implemented in the inventory and is described in the 2020 submission to UNFCCC	Chapter 3.5.3.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
1.B.2 Oil, natural gas and other emissions from energy production gaseous and liquid fuels—CH4 and CO2	Advance the research and make improvements to the data reporting systems used to estimate emissions by subcategory, including from fugitive emissions and from venting and flaring, and include clear justification for the country-specific EFs and methods applied in order to provide evidence of the accuracy and completeness of the time series of emission estimates for all subcategories, including fugitive emissions and venting and flaring. (In particular, the NIR should include a description of the methods used by operators for the facility-level reporting of emissions.)	ARR/2020, E.20 (ARR/2018, E.37)	Adressed. See comment to ARR/2018, E.36	Chapter 3.5.3.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
1.B.2 Oil, natural gas and other emissions from energy production gaseous and liquid fuels– CH4 and CO2	Present information supporting the EFs, in particular a comparison of country-specific EFs and methods with IPCC default EFs and methods, together with relevant information on, for example, mitigation technologies used in the oil and gas exploration and production sector in Norway, and any monitoring of fugitive and venting emissions at oil and gas installations, for CH4 in particular, in order to provide assurance of the completeness and accuracy of the national inventory.	ARR/2020, E.21 (ARR/2018, E.37)	Adressed. See comment to ARR/2018, E.36	Chapter 3.4.4.2
1.B.2.a Oil – liquid fuels – CO2	The ERT recommends that the Party improve its QC checks to ensure that information for all recalculations is provided in the NIR, including those linked to the correction of errors in line with decision 24/CP.19, annex I, paragraphs 43–45.	ARR/2020, E.24	A more systemised routine for reporting on recalculations has been established.	Chapters 10 and 4

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
1.A Fuel combustion – sectoral approach – all fuels – CO ₂ ; CH ₄ , N ₂ O	The ERT notes that although section 3.6.2 of the NIR provides a summary of the projects associated with the energy balance, they are rather difficult to distinguish since they have not been given a specific title and detailed information dates from 2013. Given the significance of the differences between the reference and sectoral approaches on the national inventory of Norway and the recurrent and unresolved nature of this issue, the ERT recommends that the Party improve the summary in the NIR concerning the different projects that it has already undertaken, namely those that are associated with this issue, by clearly distinguishing the timeline and the results of the projects undertaken.	ARR/2020, E.25	Adressed. The projects are documented with titles and timeline in NIR chapter 3.6.1.	NIR chapter 3.6.1
1.A Fuel combustion – sectoral approach all fuels – CO ₂	In the absence of a definite assessment of the causes of the large differences between the reference and sectoral approaches leading to the lack of a reliable verification of the CO ₂ emissions reported under the sectoral approach, the ERT recommends that Norway provide in the NIR an improved discussion of the reliability of the national CO ₂ emission estimates for fuel combustion (estimated using the sectoral approach) that better support its claim of the accuracy and completeness of reported emissions from fuel combustion (category 1.A).	ARR/2020, E.26	Not adressed.	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
1.B Fugitive emissions from fuels – all fuels – CO ₂ , CH ₄	The ERT recommends that Norway provide verification information in the NIR using not only the comparative assessment with the IPCC tier 1 method and EFs but also exploring the relevant country-specific information that the Party already has available (e.g. on field- and plant-specific EFs collected at various oil and natural gas fields).	ARR/2020, E.27	Adressed. IPCC tier 1 EFs are compared to field specific EFs in NIR 2021.	Chapter 3.4.4.2
1.B Fugitive emissions from fuels - all fuels – CO ₂ , CH ₄ , NMVOC	The ERT recommends that the Party make efforts to report indirect CO ₂ emissions in CRF table 6, excluding them from the sectoral CRF tables 1.B.1 and 1.B.2. In addition, the ERT recommends that Norway include in the NIR the clarification that the NMVOC emission estimates used to estimate indirect CO ₂ emissions in the national GHG inventory are the	ARR/F2020, E.28	We plan to implement the recommendation in the 2023 NIR.	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	same as those reported under the Convention on Long-range Transboundary Air Pollution.			
1.B.2 Oil, natural gas and other emissions from energy production - liquid and gaseous fuels – CO ₂ , CH ₄ , N ₂ O	The ERT welcomes the willingness shown by the Party to achieve a higher resolution in the reporting of fugitive emissions from oil and natural gas and recommends that Norway undertake the first step of this task (i.e. disaggregating fugitive and venting emissions) as soon as possible and report on the progress achieved in its 2021 submission.	ARR/2020, E.29		
1.C.1 Transport of CO ₂ - gaseous fuels – CO ₂	The ERT recommends that the Party correct the text describing the monitoring methods used for the CO ₂ pipeline in the NIR, and include in the text the relevant results regarding the detection of CO ₂ leakage. If no CO ₂ leakage is detected, the ERT further recommends that the Party revise the notation key used in CRF table 1.C in line with decision 24/CP.19, annex I, paragraph 37.	ARR/2020, E.30		

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
General (IPPU)	Therefore, the ERT recommends that Norway review and improve consistency in the presentation of information in the NIR on specific methods, actual AD and EFs where emissions are estimated using aggregated data from plant-specific reporting and considering the good practice guidance in the 2006 IPCC Guidelines. Examples of information that will enhance transparency include: for lime production, including EFs for limestone, links to EU ETS methods, and information on lime kiln dust quantity; for ammonia production, including AD on gas consumption and composite EFs; for nitric acid, including references to methods for continuous measurement; for petrochemical production subcategories methanol, ethylene, and ethylene dichloride and vinyl chloride monomer, including AD on fuel quantity combusted, and production quantities; for silicon carbide, including AD on crude production; and for other categories, including other process uses of carbonates (e.g. including AD on fly ash and references to EU ETS methods).	ARR/2020, I.1 (ARR/2018, I.21)	Adressed. Production quantites for methanol, ethylene, VCM, polyethylene and formalin for latest reported year are included in the NIR. More information on AD (fuel use) is also included.	Sections 4.3.6.3, 4.3.7.3 and 4.3.8.3

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
2.F.1 Refrigeration and air conditioning – HFCs and PFCs	The ERT recommends that Norway include in the NIR the specific methods applied, providing equations, the rationale for the selection of methods and EFs, underlying assumptions informing the uncertainty of the data used and, if applicable, a link to additional information on the methods used	ARR/2020, I.6 (ARR/2018, I.26)	Adressed: methods, with equations and rationale for the selection of method and EF is provided. A link to thorough methodology is included. Addressing: to update the uncertainty	4.7.1.2, 4.7.1.4, 4.7.1.8
2.F.1 Refrigeration and air conditioning – HFCs and PFCs	The ERT recommends that Norway implement the identified areas for improvement (e.g. gathering information on recycling rates, including expanding ongoing research and outreach to relevant industry associations on EFs and use practices, use of blends), especially for more significant applications, and report on progress in the NIR.	ARR/2020, I.7 (ARR/2018, I.27)	Adressed. New emission factors are implemented , with explanations, for all significant applications. Progress on the remaining sectors are described.	4.7.1 and 10.1.1.2
2.D.3 Other (non-energy products from fuels and solvent use) – CO2	The ERT recommends that the Party report consistently on recalculations performed between submissions in all relevant chapters of its NIR.	ARR/2020, I.8	Adressed. A more systemised routine for reporting on recalculations has been established.	Chapters 10 and 4

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
2.G.2 SF6 and PFCs from other product use SF6	The ERT recommends that the Party report on recalculations performed in the relevant chapters of its NIR, in line with decision 24/CP.19, annex I, paragraphs 43–45.	ARR/2020, I.9	Adressed. A more systemised routine for reporting on recalculations has been established.	Chapters 10 and 4
2.F.1 Refrigeration and air conditioning - HFC	The ERT recommends that the Party include transparent information on recalculations in its NIR, including the rationale for recalculations and information on any methodological or AD updates (e.g. the information provided during the review on the allocation of destructed gas).	ARR/2020, I.10	Adressed. A more systemised routine for reporting on recalculations has been established.	Chapters 10 and 4
General	The ERT recommends that Norway, in order to improve the comparability and transparency of its reporting, exclude indirect CO2 emissions from the sectoral (direct) CO2 emissions in the IPPU sectoral tables and report indirect CO2 emissions from the IPPU sector in CRF table 6.	ARR/2020, I.11	Adressing. Changes in the CRF tables on sectoral level reporting will be considered in future reporting. For transparency, table 9.2 provides the indirect CO2 emissions relevant for CTF table 6 and table 9.3 provides the information relevant for summary table 2 of the CRF	Chapter 9.

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
2.A.4 Other process uses of carbonates - CO2	The ERT recommends that the Party report more transparently on the EF applied and methodologies used to complete the time series of data for category for years for which no direct plant-specific data are available in order to justify consistency across the time series. The ERT further encourages the Party to reconsider the description of the AD in CRF table 2(I).A-Hs1for 2.A.4.d (other process uses of carbonates – other) reflecting the use of fly ash as AD for the category.	ARR/2020, I.12	Adressed. The description in NIR has been updated to better reflect the EF applied and methodologies used. The description of the AD in CRF table 2(I).A-Hs1for 2.A.4.d (other process uses of carbonates – other) has not been changed. This is because we would also need to reflect the use of clay and the resulting IEF based on four different types of AD may not be informative. The NIR provides data on the use of all four types of AD.	Section 4.2.7
2.B.1 Ammonia production - CO2	The ERT recommends that the Party report all emissions from ammonia production under category 2.B.1 in the IPPU sector in accordance with the 2006 IPCC Guidelines (IPCC, box 1.1. vol. 3, chap. 1) and ensure that the related fuel consumption is excluded from the emissions reported under the energy sector to avoid double counting.	ARR/2020, I.13	Adressed. All emissions from ammonia production are now reported under 2B1 in the IPPU sector. Steps have been taken to ensure that the related fuel consumption is not repirted under the Energy sector.	Section 4.3.1 + CRF table 2(I)A-H.
2.B.5 Carbide production - CO2	The ERT recommends that the Party report more transparently on the methodology applied and ensure a correct explanation of the AD used for estimating indirect CO2 from CH4 and NMVOC emissions for this category.	ARR/2020, I.14	Adressed. The description in NIR has been updated.	Section 4.3.3

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
2.D Non-energy products from fuels and solvent use - CH ₄ , N ₂ O	The ERT recommends that the Party apply correct notation keys for recovery of CH ₄ and N ₂ O for lubricant use and solvent use (categories 2.D.1 and 2.D.3.a) in CRF table 2(I).A-Hs2.	ARR/2020, I.15	Adressed. Notation keys are changed according to recommendation.	
2.D.1 Lubricant use - CO ₂	The ERT recommends that the Party report consistently on the use of AD and corresponding units between CRF table 2(I).A-Hs2 and its NIR in order to be able to explain the IEF and to allow comparison with other reporting Parties.	ARR/2020, I.16	Adressed. The activity data in the CRF is given as sold amount of lubricant in ktonne. The same amounts is to be found in the NIR	Section 4.5.1.4.
2.E.1 Integrated circuit or semiconductor - SF ₆	The ERT recommends that that the Party further justify the applicability of the assumption for a constant AD and EF in the NIR and, provided that funding is available and the project is prioritized, report on actualising studies and assumptions used to estimate SF ₆ emissions for category 2.E.1.	ARR/2020, I.17	Not adressed. A project has not been started.	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
General (IPPU)	The ERT recommends that the Party remove the references to 1996 IPCC Guidelines in the NIR description for categories 2.F.1 and 2.F.6 in cases where the methodology and/or parameters selected are based on the 2006 IPCC Guidelines.	ARR/2020, I.18	Adressed. References are updated.	
2.F.1 Refrigeration and air conditioning - HFC	1. The ERT welcomes the information on the improvements undertaken for the estimation of the emissions from F-gases for category 2.F.1 and recommends that the Party provide the recalculated time-series for category 2.F.1 based on the updated F-gas model presented during the review. The ERT recommends that the Party report transparent and complete information on any new methodologies applied, including a comprehensive comparative analysis of the previous and new results of the applied models for estimating F-gas emissions and the underlying rationales for any differences. The ERT also recommends that the Party investigate, analyse and report on any remaining considerable inter-annual changes in emission trends in future submissions in order to increase the transparency of the reported emission trends. + 2. If the existing methods are still in use, the ERT recommends that the Party report more transparently on the assumptions and methodology applied, including inter alia loss factors from amounts filled in new	ARR/2020, I.19	Adressed. There have been included a description for the choice of methodology and justification of emission factors. There has not been any changes in methodology, but updates in emission factors. The changes in emission factors and results of the changes are included in chapter 10. The corresponding explanations and underlying rationales are included in chapter 4. This chapter has also been supplemented with description of interannual changes.	4.7.1 and 10.1.1.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	products, life time emission factors and destruction rates, and provide comprehensive justification for the considerable decrease in HFC emissions for category 2.F.1 between 2017 and 2018.			
2.F.1 Refrigeration and air conditioning - HFC	The ERT recommends that the Party report more transparently on the inclusion of early decommissioned appliances contributing to HFC-143a emissions from "recovery" and on the use of notation keys in combination with values reported for the inherent interrelated AD and emissions sources for this category.	ARR/2020, I.20	Adressed. A description is included.	4.7.1.
3. Agriculture - recalculation	When providing information on the recalculations resulting from the joint effect of several factor, indicate their share in the reported overall recalculation.	ARR/2020, A.12	Adressed. In NIR 2021 information about the effect from the different recalculations on the emissions from a source has been given.	Chapter 10 and chapter 5.
3. General (Agriculture)	Enhance the transparency of its NIR, by including a reference to and summary information from the final report from the "Technical committee on agricultural emission" in its next submission (https://www.regjeringen.no/contentassets/0f1af0ca7efe493e8e48b46b6fba5ffd/rapport-tbu-jordbruk_siste.pdf), besides considering the results of the study in its improvement plan for the sector.	ARR/2020, A.13	Adressed. In NIR 2021 a reference and summary information about the Technical committee on agricultural emissions are given.	Chapter 5.1

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
4. General (LULUCF) - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that Norway quantify the emissions for each excluded category to test its significance against the threshold values. Further, the ERT recommends that Norway sum up all insignificant categories and apply the cumulative test referred to in decision 24/CP.19, annex, paragraph 37(b), and report the results in the NIR.	ARR/2020, L.1 (ARR/2018, L.11)	Adressing. Norway currently lacks data to perform the cumulative test suggested by the ERT. Norway will continue to search for relevant data, in order to perform the test.	
4. General (LULUCF) - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that Norway quantify the emissions for each excluded category to test its significance against the threshold values. Further, the ERT recommends that Norway sum up all insignificant categories and apply the cumulative test referred to in decision 24/CP.19, annex, paragraph 37(b), and report the results in the NIR.	ARR/2020, L.2 (ARR/2018, L.11)	Adressing. See ARR/2020, L.2.	
4. General (LULUCF) - CO ₂ , CH ₄ and N ₂ O	the ERT recommends that Norway replace the current method [for estimatin SOC changes] with a methodology consistent with the 2006 IPCC Guidelines.	ARR/2020, L.3 (ARR/2018, L.12)	Adressed. Tier 1 methodology in accordance with 2006 IPCC GPG has been applied for all land-use change on mineral soil, and DOM for land-use change to and from forest land. EF from 2019 IPCC refinements have been used when EF from 2006 IPCC GPG were lacking.	Section 6.2.3, 6.4.2, 6.5.2, 6.6.2, 6.7.2, 6.8.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
4. General (LULUCF) - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that Norway provide in the NIR a definition of litter pool that includes the minimum size of organic matter included in the pool. The ERT encourages Norway to investigate ways to apportion the litter, fermented and humic strata between the DOM and SOM pools to achieve pool definitions that are within the bounds indicated in the definitions of C pools in the 2006 IPCC Guidelines – which could mean assigning the litter stratum to DOM and the fermented and humic strata to SOM – and report on its progress in the NIR.	ARR/2020, L.4 (ARR/2018, L.13)	Adressed. Resolved through implementation of Tier 1 methodology (see ARR/2020, L.3).	Section 6.2.3
4. General (LULUCF) - CO ₂ , CH ₄ and N ₂ O	Recalling the various inconsistencies noted, in particular with regard to CRF table 4.1 (see ID# L.9 above), land representation (see ID#s L.7 and L.8 above), use of EFs (see ID# L.14 above) and use of carbon stock change factors (see ID#s L.18, L.19, L.20 and L.21 below), the ERT recommends that Norway implement specific QC logical tests to avoid such errors.	ARR/2020, L.6 (ARR/2018, L.15)	Adressing. Norway will continue to develop QC logical test as described during the UNFCCC 2020 review.	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
4. Land representation - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that Norway report cumulative 20-year conversion areas in CRF tables 4.A–F, which involves calculating annual land use and land-use change matrices for 1971–1989.	ARR/2020, L.7 (ARR/2018, L.7)	Adressed. National aggregated land use and land-use change backcasting to 1969 was conducted and used to provide a correction to the area and estimates during the period 1990 - 2009.	Ch. 6.3.7
4. Land representation - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that Norway ensure that for any year X of the GHG inventory time series, (1) the area (AX) of any land remaining category A is the area of A in the previous year (AX-1) minus the area of A converted in the year X to all other land-use categories (A to OLUX) plus the area converted to A from all other land-use categories 20 years before that has not been subsequently converted to any other land-use category before the transition period has expired (OLU to AX-20) (i.e. $AX = AX-1 - A \text{ to OLUX} + OLU \text{ to AX-20}$), and (2) the area of any land converted from category B to A (B to AX) is the cumulative area converted to category A from B (B to A) over the 20-year time period from year X to year X-19 (i.e. $B \text{ to AX} = \sum_{x=19 \text{ to } x} B \text{ to A}$). To ensure	ARR/2020, L.10 (ARR/2018, L.8)	Adressed. Norway provides information on areas with land-use change where multiple conversions occur before the 20 year period is complete.	Ch. 6.2.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	transparency, the ERT also recommends that Norway report information on the areas of land converted in previous years that have been subject to multiple land-use changes before the transition period (20 years) has expired.			
4. Land representation - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that Norway ensure the equivalence of reported areas so that the area of each land-use category at the beginning of year X is the same (without any rounding) as the final area in year X-1 for the same land-use category.	ARR/2020, L.11 (ARR/2018, L.9)	Adressed. As clarified during the review process there are a number of technical issues that have resulted in area discrepancies between initial x and final x-1 area. Improvements in the scripts to deal with split plots, plot-wise interpolation, and tracking of multiple land-use changes on plots has made it possible to resolve this issue.	
4. Land representation - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that Norway revise the description of the methodology applied for classifying areal plots under land use and land-use change classes, as well as for estimating associated uncertainties.	ARR/2020, L.12 (ARR/2018, L.10)	Adressing. Norway is in the process of further clarifying the methodology used for land use classification.	Ch. 6.2.1
4.A.1 Forest land remaining forest land - CO ₂ and N ₂ O	The ERT recommends that Norway revise the use of the model and apply climate data reflecting the trends in temperature and precipitation observed during the reporting period instead of using averages of temperature and precipitation data over a long period of time in order to make the Yasso07 outputs	ARR/2020, L.14, (ARR/2018, L.17)	Adressed. Dynamic backward-looking 5-yr moving average annual climate data has been applied.	Ch. 6.4.1

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	verifiable. The ERT also recommends that Norway verify the Yasso07 outputs using independent estimates. [...] Pending the start of additional data collection, the ERT recommends that Norway apply alternative means of verification, such as chronosequences stratified by climate, topography, soil and forest type and derived from available data (e.g. ICP Forest level I) and data from other countries considered representative of conditions in Norway (e.g. Sweden).			
4.A.1 Forest land remaining forest land - CO2 and N2O	The ERT recommends that Norway revise the use of the model and apply climate data reflecting the trends in temperature and precipitation observed during the reporting period instead of using averages of temperature and precipitation data over a long period of time in order to make the Yasso07 outputs verifiable. The ERT also recommends that Norway verify the Yasso07 outputs using independent estimates. [...] Pending the start of additional data collection, the ERT recommends that Norway apply alternative means of verification, such as chronosequences stratified by climate, topography, soil and forest type and derived from available data (e.g. ICP Forest level I) and data from other countries	ARR/2020, L.15, (ARR/2018, L.17)	Not resolved. Norway lacks data for evaluating reported changes against field measurements. Alternative means are being considered in order to evaluate the Yasso07 outputs with a sub-national or stratified approach i.e. not national.	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	considered representative of conditions in Norway (e.g. Sweden).			
4.A.1 Forest land remaining forest land - CO2 and N2O	The ERT recommends that Norway revise the use of the model and apply climate data reflecting the trends in temperature and precipitation observed during the reporting period instead of using averages of temperature and precipitation data over a long period of time in order to make the Yasso07 outputs verifiable. The ERT also recommends that Norway verify the Yasso07 outputs using independent estimates. [...] Pending the start of additional data collection, the ERT recommends that Norway apply alternative means of verification, such as chronosequences stratified by climate, topography,	ARR/2020, L.16 (ARR/2018, L.17)	Not resolved. See AAR2020, L.15	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	soil and forest type and derived from available data (e.g. ICP Forest level I) and data from other countries considered representative of conditions in Norway (e.g. Sweden).			
4.B Cropland - CO2	ERT recommends that Norway develop an age-class distribution of its land with perennial crops and apply the net carbon stock gain factors to all land younger than 31 years, and estimate a complete loss of biomass carbon stock for any land that in the inventory year exceeds the age of 30 years	ARR/2020, L.17 (ARR/2018, L.18)	Adressed. Norway has developed a methodology to account for age-class distribution of perennial crops.	Ch.6.5.1
4.B.2 Land converted to cropland – CO2	the ERT recommends that Norway use the IPCC default value (5 t C ha ⁻¹) reported in table 5.9, volume 4, of the 2006 IPCC Guidelines, or differentiate it according to the different types of annual crop, and apply it, or the set of values, consistently to each land-use conversion to annual cropland as biomass carbon stock gain for the year in which the land conversion occurs; for the following years, the biomass carbon stock of the annual crop type is assumed constant. Further, the ERT recommends that Norway transparently describe the approach used in the NIR.	ARR/2020, L.19 (ARR/2018, L.19)	Adressed. Norway applies now the corrected value of (4.7 t C ha ⁻¹) provided in IPCC 2019 refinements (Vol. 4, Ch. 5, table 5.9, with an herbaceous biomass factor of 0.47 tC (t d.m.) ⁻¹).	Ch. 6.5.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
4.B.2 Land converted to cropland – CO2	the ERT recommends that Norway use the IPCC default value (5 t C ha ⁻¹) reported in table 5.9, volume 4, of the 2006 IPCC Guidelines, or differentiate it according to the different types of annual crop, and apply it, or the set of values, consistently to each land-use conversion to annual cropland as biomass carbon stock gain for the year in which the land conversion occurs; for the following years, the biomass carbon stock of the annual crop type is assumed constant. Further, the ERT recommends that Norway transparently describe the approach used in the NIR.	ARR/2020, L.20 (ARR/2018, L.19)	Adressed. See ARR/2020, L.19	Ch. 6.5.2
4.C Grassland - CO2 and N2O	The ERT recommends that Norway report grazed forest areas under a subdivision of grassland to ensure a transparent assignment of the factors and methods used to estimate GHG emissions and removals from that forest area, or alternatively report such areas under forest land.	ARR/2020, L.21 (ARR/2018, L.22)	Adressed. The forested area in closed pastures is described in the NIR. Tree living biomass gains and losses are accounted for, and all other factors for GHG emissions and removals are the same as for all closed pastures.	Ch.6.6
4.C.2 Land converted to grassland - CO2	the ERT recommends that Norway estimate carbon stock gain from annual biomass for all relevant conversions of different land uses to grassland by using a single carbon stock value for annual biomass, or differentiate it according to the different types of grassland, and apply it, or the set of values,	ARR/2020, L.22 (ARR/2018, L.21)	Adressed. Climate region dependent EF for grass biomass gains of a single carbon stock value is included for all land-use changes to grassland.	Ch.6.6.2

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	consistently to each conversion of land use to grassland as biomass carbon stock gain in the year in which the land conversion occurs.			
4.E Settlements - CO2 and N2O	the ERT recommends that Norway report those land-cover under one or more subdivisions to ensure a transparent and accurate assignment of the factors and methods used to estimate carbon stock changes	ARR/2020, L.23 (ARR/2018, L.23)	Adressing. Norway is in the process of aquiring spatially explicit data in order to resolve this issue.	
4.F Other land - CO2 and N2O	The ERT recommends that Norway provide a clear definition of managed land in addition to information on how managed land is distinguished from unmanaged land, and report areas of unmanaged land accordingly. The ERT also recommends that Norway report data in CRF table 4.1 for unmanaged grassland, if any, and report it as a subdivision of grassland remaining grassland in CRF table 4.C [...] Should Norway keep reporting the above land-cover types under “other land”, the ERT recommends reporting in the NIR information on the area covered by those land-cover types and ensuring that factors and methods applied for areas of other land converted to any land-use category distinguish between the two different kinds of other land, that is, land without significant carbon stock and unmanaged land with significant carbon stock	ARR/2020, L.24 (ARR/2018, L.24)	Adressing. Norway is in the process of providing a clear destinction between managed and unmanaged.	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
4.F Other land - CO2 and N2O	<p>The ERT recommends that Norway provide a clear definition of managed land in addition to information on how managed land is distinguished from unmanaged land, and report areas of unmanaged land accordingly. The ERT also recommends that Norway report data in CRF table 4.1 for unmanaged grassland, if any, and report it as a subdivision of grassland remaining grassland in CRF table 4.C [...]</p> <p>Should Norway keep reporting the above land-cover types under “other land”, the ERT recommends reporting in the NIR information on the area covered by those land-cover types and ensuring that factors and methods applied for areas of other land converted to any land-use category distinguish between the two different kinds of other land, that is, land without significant carbon stock and unmanaged land with significant carbon stock</p>	ARR/2020, L.25 (ARR/2018, L.24)	Adressed. The issue regarding other land has been resolved by reclassifying other land with significant carbon pools from other land (unmanaged) to extensive grasslands (managed).	Ch. 6.6 & Ch. 6.9

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
4.F Other land - CO2 and N2O	The ERT recommends that Norway provide a clear definition of managed land in addition to information on how managed land is distinguished from unmanaged land, and report areas of unmanaged land accordingly. The ERT also recommends that Norway report data in CRF table 4.1 for unmanaged grassland, if any, and report it as a subdivision of grassland remaining grassland in CRF table 4.C [...] Should Norway keep reporting the above land-cover types under “other land”, the ERT recommends reporting in the NIR information on the area covered by those land-cover types and ensuring that factors and methods applied for areas of other land converted to any land-use category distinguish between the two different kinds of other land, that is, land without significant carbon stock and unmanaged land with significant carbon stock	ARR/2020, L.26 (ARR/2018, L.24)	Adressed. See ARR/2020, L.25	Ch. 6.6 & Ch. 6.9
Land representation - all gasses	During the review, the Party clarified that it is in the process of developing a methodology for backcasting land uses and land-use changes, and the related emissions (see ID# L.7 in table 3). The ERT notes this new information and encourages the Party to report on these developments in the next inventory and take note of the approaches suggested in the 2019	ARR/2020, L.28	Adressed. See AAR/2020, L.7	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	Refinement to the 2006 IPCC Guidelines (vol. 4, chap. 3).			
4.A.2.3 Wetlands to forest land - CO2	The Party reported the net CSCs in litter per area in CRF table 4.A. Several inter-annual changes in the net CSC in litter per area were noted as significant, including for 2014/2015 (–12.0 per cent), 2015/2016 (–14.1 per cent), 2016/2017 (–19.8 per cent) and 2017/2018 (–23.4 per cent), without an explanation of the trend in the NIR. During the review, the Party explained that the negative trend in the CSC factor in recent years was a result of CRF Reporter software dividing the CSCs by the total area. Norway clarified that CSCs for litter are only calculated for the area of mineral soils and a constant CSC factor of 3.05 t C/ha is used (NIR, section 6.4.2.1). As a result of the decline in the area of mineral soils on wetlands converted to forest land since 2009, a decline in the CSCs and a change to the CSC factor in CRF table 4.A occurred. The ERT recommends that the Party include the explanation for the trend in inter-annual changes in the net CSCs in litter per area in the next NIR.	ARR/2020, L.29	Adressed. This issue is resolved by the implementation of a Tier 1 methodology for DOM. DOM is now estimated for all soils on all lands to and from forest land. As such, the CRF IEF will only change as a result of land stratification (i.e. different climate and ecological regions).	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
General (KP-LULUCF) - CO ₂ , CH ₄ and N ₂ O	The ERT recommends that the equivalence of areas between each pair of CRF tables NIR-2 is ensured so that the area of each activity at the start of year X is the same (without any rounding) as the final area in year X-1 for the same activity.	ARR/2020, KL.1 (ARR/2018, KL.3)	Adressed. See ARR/2020, L.11	
General (KP-LULUCF) - CO ₂ , CH ₄ and N ₂ O	the ERT recommends that Norway clarify the definition of the litter pool in line with changes implemented under the Convention.	ARR/2020, KL.2 (ARR/2018, KL.5)	Adressed. See AAR/2020, L.4	Section 6.2.3
General (KP-LULUCF) - CO ₂ , CH ₄ and N ₂ O	the ERT recommends that Norway: (a) Replace the current method used to estimate SOC changes in mineral soils with a good practice methodology consistent with the 2006 IPCC Guidelines and the Kyoto Protocol Supplement; (b) Ensure the consistent use of IPCC default CO ₂ EFs for drained soils, for all activities, in line with changes implemented under the Convention; (c) Revise the use of the Yasso07 model in line with changes implemented under the Convention; (d) Revise the methodology used for estimating carbon stock change in perennial crops in line with changes implemented under the Convention. (e) Ensure the consistent use of carbon stock change	ARR/2020, KL.3 (ARR/2018, KL.6)	Adressed. See AAR/2020, L.12	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	factors for annual crop biomass in line with changes implemented under the Convention.			
General (KP-LULUCF) - CO ₂ , CH ₄ and N ₂ O	the ERT encourages Norway to provide more accurate information on the factoring out of removals as per annex II to decision 2/CMP.8.	ARR/2018, KL.4		
General (KP-LULUCF) - CO ₂ , CH ₄ and N ₂ O	the ERT recommends that Norway: (a) Replace the current method used to estimate SOC changes in mineral soils with a good practice methodology consistent with the 2006 IPCC Guidelines and the Kyoto Protocol Supplement; (b) Ensure the consistent use of IPCC default CO ₂ EFs for drained soils, for all activities, in line with changes implemented under the Convention; (c) Revise the use of the Yasso07 model in line with changes implemented under the Convention; (d) Revise the methodology used for estimating carbon stock change in perennial crops in line with changes implemented under the Convention. (e) Ensure the consistent use of carbon stock change factors for annual crop biomass in line with changes implemented under the Convention.	ARR/2020, KL.5 (ARR/2018, KL.6)	Adressed. See AAR/2020, L.14	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
General (KP-LULUCF) - CO ₂ , CH ₄ and N ₂ O	<p>the ERT recommends that Norway:</p> <p>(a) Replace the current method used to estimate SOC changes in mineral soils with a good practice methodology consistent with the 2006 IPCC Guidelines and the Kyoto Protocol Supplement;</p> <p>(b) Ensure the consistent use of IPCC default CO₂ EFs for drained soils, for all activities, in line with changes implemented under the Convention;</p> <p>(c) Revise the use of the Yasso07 model in line with changes implemented under the Convention;</p> <p>(d) Revise the methodology used for estimating carbon stock change in perennial crops in line with changes implemented under the Convention.</p> <p>(e) Ensure the consistent use of carbon stock change factors for annual crop biomass in line with changes implemented under the Convention.</p>	ARR/2020, KL.6 (ARR/2018, KL.6)	Adressed. See AAR/2020, L.17	
General (KP-LULUCF) - CO ₂ , CH ₄ and N ₂ O	<p>the ERT recommends that Norway:</p> <p>(a) Replace the current method used to estimate SOC changes in mineral soils with a good practice methodology consistent with the 2006 IPCC Guidelines and the Kyoto Protocol Supplement;</p> <p>(b) Ensure the consistent use of IPCC default CO₂ EFs for drained soils, for all activities, in line with changes implemented under the Convention;</p> <p>(c) Revise the use of the Yasso07 model in line with</p>	ARR/2020, KL.7 (ARR/2018, KL.6)	Adressed. See AAR/2020, L.19	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	changes implemented under the Convention; (d) Revise the methodology used for estimating carbon stock change in perennial crops in line with changes implemented under the Convention. (e) Ensure the consistent use of carbon stock change factors for annual crop biomass in line with changes implemented under the Convention.			
Deforestation - CO2	The ERT recommends that Norway report carbon stock gain for any conversion of forest land to grassland	ARR/2020, KL.8 (ARR/2018, KL.9)	Adressed. See ARR/2020, L.22	
FM - CO2, CH4 and N2O	The ERT recommends that Norway clarify why forest land that fulfils the FM definition is reported under GM instead of under the hierarchically higher activity of FM, or report those areas of land that are reported under GM but that meet the definition of FM under FM. Further, in accordance with good practice, the ERT recommends that Norway provide information on the impact on accounted quantities of excluding grazed forest from FM in the NIR.	ARR/2020, KL.9 (ARR/2018, KL.8)	Adressed. See AAR/2020, L.21	
FM - CO2, CH4 and N2O	The ERT recommends that Norway clarify why forest land that fulfils the FM definition is reported under GM instead of under the hierarchically higher activity of FM, or report those areas of land that are reported	ARR/2020, KL.10	Adressed. See AAR/2020, L.21.	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
	under GM but that meet the definition of FM under FM. Further, in accordance with good practice, the ERT recommends that Norway provide information on the impact on accounted quantities of excluding grazed forest from FM in the NIR.	(ARR/2018, KL.8)		
General (KP-LULUCF) - all gasses	The ERT encourages the Party to revise the description of the management practices and activities under AR and FM for the next NIR	ARR/2020, KL.11 (ARR/2018, KL.7?)	Adressing. Much of the issues have been resolved after the reclassification of other land (unmanaged) to extensive grasslands (managed). See AAR/2020, L.25. All grassland converted to forest land are activities under AR.	
General (KP-LULUCF) - all gasses	The ERT encourages Norway to try to find a solution (in collaboration with the secretariat) and report FMRL and the technical correction in its CRF accounting table.	ARR/2020, KL.12	Adressed.	
General (waste) – CH4 and N2O Convention reporting adherence	Include in the QA/QC activities the verification of cross-sectoral issues to ensure that information included in the NIR on the waste and energy sectors and on the waste and LULUCF sectors is consistent, avoiding any possible misunderstanding regarding potential omission or double counting of emissions.	ARR/2020 W.1 , (ARR/2018 W.13)	Adressed. The text in section 7.7 of the 2018 NIR linking N2O emissions from the application of sewage sludge to soil to settlements was removed from the NIR (2020sub) to avoid possible misunderstanding ¹³¹ . Description of coss-sectoral issues regarding waste incineration are included in QA/QC.	7.5.6.
5.A.1 Managed waste disposal	Include the missing emissions attributed to the management of demolition and construction waste or demonstrate that these emissions are insignificant	ARR/2020,W. 2, (ARR/2018 W.14)	Adressed. A description with the result of the investigations is included.	7.2.1.3.

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
sites – CH4 Completeness	in accordance with decision 24/CP.19, annex I, paragraph 37(b).			
5.B Biological treatment of solid waste – CH4 and N2O Accuracy	Apply, in line with the 2006 IPCC Guidelines, the tier 2 method, using country-specific EFs, to estimate CH4 and N2O emissions from the biological treatment of solid waste.	ARR/2020,W. 3 (ARR/2018 W.15)	Adressing.	7.4.1.8.
5.D Wastewater treatment and discharge – CH4 Transparency	Present total organic product data in the NIR and in CRF table 5.D.	ARR/2020 W.4, (ARR/2015 W.8, ARR/2016 W.8, ARR/2018 W.7,)	Adressed. Total organic product for domestic wastewater is included	7.6.3
5.D.2 Industrial wastewater – N2O Transparency	Provide in the NIR information consistent with decision 24/CP.19, annex I, paragraph 37(b), to demonstrate the insignificance of N2O emissions from industrial wastewater.	ARR/2020 W.5, (ARR/2015 W.11, ARR/2016 W.11, ARR/2018 W.12)	Adressing	

National Inventory Report 2021 - Norway

CRF category / issue	Review recommendation	Review report / paragraph	MS response / status of implementation	Chapter/section in the NIR
5.D.2 Industrial wastewater – N2O Completeness	Report N2O emissions from the industrial wastewater treated in domestic wastewater treatment plants.	ARR/2020 W.6, (ARR/2018 W.17)	Adressing. Information provided during the review has been added in the NIR 2019, chapter 7.6.4.	7.6.4
5.A Solid waste disposal on land - CH4	The ERT recommends that the Party improve its QA/QC activities in order to ensure the accuracy of the reporting of recalculations and ensure that they are consistent between the NIR and CRF tables.	ARR/2020 W.7		

10.4.1 Work plan for further improvement of the Reference and Sectoral Approach

The Norwegian Emission Inventory was subjected to an in-country review in 2018. The team of experts expressed concerns about the size of the differences in energy use and emissions as estimated by the reference and the sectoral approach. This section provides information and plans on how the Norwegian inventory team is working to resolve this issue.

First of all, the goal of the plans made in response to the concerns is:

- To reduce the difference in energy use and emissions between the Reference Approach (RA) and the Sectoral Approach (SA) to an acceptable level
- To document and provide reasons for this level of acceptance in the NIR

The following overall roles and responsibilities have been agreed for this work:

- **The steering group.** A steering group consisting of the Directors of the departments in both NEA and SN has been established for the follow up of this plan. The group has the overall responsibility for meeting the requirements of the plan, and for sufficient resource allocation and financing. The head of sections in both NEA and SN are responsible for planning of meetings and the reporting to the steering group.
- **Statistics Norway (SN)** holds the responsibility for calculating emissions for both the reference and sectoral approach in the Norwegian emission inventory. SN is responsible for the practical implementation of the work plan.
- **Norwegian Environment Agency (NEA)** is the appointed national entity responsible for reporting the greenhouse gas emissions for Norway, and for coordination of the three institutions in the Norwegian National System. Inventory experts at NEA are contributing as discussion partners, especially on the issue of defining the accepted level of difference between the reference and sectoral approach. NEA also holds the responsibility of arranging the biannual National System Meetings, where progress towards reducing the difference between RA and SA are discussed and reported as described below.

The work is organized in three main groups with the responsibility of work programs as described in Table 10.29. Reporting of work progress, updating of plans and evaluation of resources is addressed four times a year according to Table 10.30. A summary of the progress of the work and updated plans is provided annually in the Norwegian National Inventory Report.

Table 10.29 Organisation of the project in three groups with related tasks

Task group name	Who	Short description of tasks/milestones
The RASA-framework and reporting	The Emission Inventory team at SN	<ul style="list-style-type: none"> • The appointed RASA-responsible(s) in the emission inventory team has a clear understanding of the reporting requirements as described in 2006 IPCC Guidelines • A new system/routine for reporting RASA in CRF and NIR is established • Updated tables and analysis in the CRF and NIR reported • All differences in RASA that are not due to statistical differences are removed or explained
The Energy Balance and statistical differences	The Energy Balance team at SN	<ul style="list-style-type: none"> • A clear documentation (illustrations) of the data and work flows of the Energy Balance is provided in NIR • Statistical differences are reduced to an accepted level, as defined by project group working on this issue ("Level of accepted differences") <ul style="list-style-type: none"> ○ Evaluate inconsistencies between production and export data on refined petroleum products. Gather updated data, or perform correction ○ Evaluate the coverage of the sales statistics and the import data in the foreign trade statistics. Gather updated data, or perform correction ○ Evaluate the need for quality control of other energy products, like gas and coal ○ Perform a new consolidation of the energy balance, if the problems with statistical differences are still not solved (due November 2020). Main focus on 2010 to 2018 • The Energy Balance data and System have gone through a thorough quality check • Regular contact with important data providers is established to ensure good quality of data
Level of accepted differences	Both teams at SN and the inventory team at NEA	<ul style="list-style-type: none"> • The level of accepted differences in energy use and emissions is evaluated and documented in NIR

Table 10.30 Reporting of plans and progress

Reporting "format"	When	Participants	Suggested agenda	Documents
National system meeting	April	Head of sections in NEA and SN, relevant members of inventory teams/leaders of the three project groups	Status of work and presentation of plans for this year	
Written report by e-mail	June	From leaders of the three project groups to Head of sections in NEA and SN	Status of work, evaluation of progress and resources, updated plans	
National system meeting	September	Head of sections in NEA and SN, relevant members of inventory teams/leaders of the three project groups	Status of work, evaluation of progress and resources, updated plans	
Steering group meeting	December	Directors of the departments in NEA and SN, Head of sections in NEA and SN, relevant members of inventory teams/leaders of the three project groups	Summary of work, evaluation of progress and resources, presentation of plans for next year	Draft text to chapter 10.4 for NIR (summary of progress and plans)

The following list provides status for the activities mentioned in the response to Saturday paper:

- *Publish an updated energy balance.* Progress: Revised energy balance was published in November 2018. In June 2019, a revised energy balance was published with all the findings from the 2013-2015 RA-SA project. Last update of the energy balance was October 2020, after indepth consolidation of the energy balance system. Next revision will be published in June 2021.
- *The appointed RA-SA-responsible(s) in the emission inventory team has a clear understanding of the reporting requirements as described in 2006 IPCC Guidelines.* Progress: The appointed RA-SA group has gained a clear understanding of the reporting requirements. The RA-SA calculations was performed with support from former team member and an expert from NEA in the 2019 and 2020 submissions. A second responsible, working part time in the energy balance team and the emission inventory team, has been trained in the RA-SA calculations in 2021. The RA-SA calculations have been performed by the RA-SA group in the 2021 submission.
- *A new system/routine for reporting RA-SA in CRF and NIR is established.* Progress: The new system is established in SAS, transferring the energy content directly from the energy balance, reducing differences in RA-SA due to bias in NCV- values. The calculations of RA are described in chapter 3.6.1.
- *Updated tables and analysis in the CRF and NIR reported.* Progress: The RA-SA tables in the CRF are updated in the 2021 submission. The comparison between RA and SA is updated and a new description of the RA-calculation is documented in NIR chapter 3.6.1.
- *All differences in RASA that are not due to statistical differences are removed or explained.* Progress: The differences in the RA-SA calculations resulting from different NCV values are

(mostly) removed because of the new RA-SA system. Other differences might be explained by differences in delimitations/definitions in the reporting obligations, as explained in chapter 3. The RA-SA group will continue the QA-process of the RA-SA calculation in 2021.

- *A clear documentation (illustrations) of the data and work flows of the Energy Balance is provided in NIR.* Progress: Flowchart of the data and work flow in the Energy Balance is included in the Energy chapter, 3.2.1.2. Regular contact with important data providers is established to ensure good quality of data. Progress: In 2019, SN had meetings with several data suppliers, most important are the Norwegian Petroleum Directorate, the two refineries in Norway and the trade association for the oil companies. SN has a contract with the Norwegian Petroleum Directorate, associated with annual meetings. Through these meetings, the data providers have gained a better understanding of what is to be reported and SN has a better understanding of different use of concepts.

Statistics Norway has had several meetings with subsequent dialogue with the refineries in Norway to ensure the quality of the data we receive from them. The parties have exchanged information and clarified various aspects of the data collection. This collaboration has, among other things, led to a better understanding of what is being reported and an adjustment of the questionnaire used for reporting. This has also contributed to corrections of figures back in time. The following corrections has been made in the figures for the years 2010-2018:

- Correction of the conversion factor for energy content on crude oil from 42.3 to 42.7
- Correction of the conversion factor for energy content on refinery gas from 48.6 to 47.685
- Previously included bio share is extracted from certain products, e.g. motor gasoline, autodiesel, light fuel oil. We are then left with only a fossil share of the products.
- A part of the refinery gas has been moved from fuel to LPG, a raw material (Feedstock) after we received more detailed information about this.
- The production of MTBE has been removed. These figures only have an accounting meaning for the refineries. The refineries do not produce MTBE.

There are two refineries in Norway. We have received annual files for 2018 and 2019 from one refinery and 2018 from the other.

We have asked the refineries for figures back to 2010 and has received figures from one in the beginning of March 2021. Comparison of the monthly and the annual files will be performed in 2021 and the result will be reported on in the submission in 2022.

- Evaluate inconsistencies between production and export data on refined petroleum products. Gather updated data, or perform correction. Progress: In November 2018, SN had a meeting with the Norwegian Tax administration and after the meeting, SN received a file with export data. A comparison with export data from foreign trade statistics revealed a difference of 20 % in export of motor gasoline. This deviation was discussed in a meeting between the foreign trade statistics and the energy balance team in March 2019. Further examinations revealed different product delimitation in the two data sources, and the figures on export of motor gasoline in the RA is assumed to be ok. At a closer look, errors were found in how naphtha and LPG has been kept in the energy balance, revealing an overestimation in the export of naphtha in the years 2016, 2017 and 2018 and LPG in 2018. Corrections were implemented in the energy balance of 2020. In addition, errors in transformation was revealed and corrected in 2020. Production figures for gas oils /diesel is reported on a more aggregated level than what is required in reporting and other

dissemination of statistics. Sales figures (minus imports) from the annual petroleum statistics are used to split production between light fuel oil, construction diesel, auto diesel and marine gas oils. The same sales figures are also used to split figures for stock and import / export. The distribution between the products may be different in production, stock and import / export, but as this is unknown, the same distribution key is used for all activities. From 2021, we will receive more detailed figures from the refineries, divided into light fuel oil, construction diesel, car diesel and marine gas oils. This means that we must look at the distribution again.

- Evaluate the coverage of the sales statistics and the import data in the foreign trade statistics. Gather updated data, or perform correction. Progress:
 - o The coverage of the sales statistics has been evaluated and the population has been controlled. The evaluation revealed a lack of sales data from biodiesel in 2017. This was included in the energy balance published in June 2019.
 - o Volume of gasoline and autodiesel are collected by Statistics Norway in the statistics “Sales of petroleum products”, it is also reported to the tax authorities due to registration and environmental taxes. During 2019 a comparison of the two data sources shows that the volume of gasoline and autodiesel are about the same, with 99 percent compliance of gasoline and 98 percent of autodiesel. SN therefor concludes that the coverage and volumes of these products in the Norwegian sales statistics of petroleum products are of high quality.
 - o In 2020/2021, amounts of LPG and MGO will be controlled. In the trade statistics, we have found that on some item numbers, which are to contain only fossil energy products, there are also energy products that contain bio. This will be corrected in the 2021 energy balance. During 2021 SN will perform a QC of reported figures of LPG and compare with figures from Drivkraft Norge which also collect these figures. SN will also do a completeness check on MGO.
 - o The coverage of Import of oil products in the foreign trade statistics: Progress: Import and export of fuels used in navigation was also discussed in the meeting with the foreign trade statistics, revealing that fuels used by the ship itself is not customs declared. If the ships fill fuel abroad, this energy consumption will not be included in the energy balance. In discussions with experts from several Nordic countries and Great Britain, it was argued that bunkered fuel was not part of the sales statistics. If bunkered fuel was included, the global emissions would be overestimated because bunkered fuel are reported in the country which it was bought. In the EU review in 2019, Norway was told that the inventory would be rejected if emissions from navigation was calculated from any other source than the sales statistics of petroleum products. Conclusion: Fuel bunkered abroad is not part of the import statistics.
- Evaluate the need for quality control of other energy products, like gas and coal. Progress: The need for quality control of other energy products have been evaluated. Natural gas has a separate quality control. For improving the coal/coal statistics we will establish new editing routines, where we compare consumption data with imports data, and contact the companies when it is large differences that could not be explained by stock changes. The purpose is to find out if the differences are due to either reporting in “wet weight” (coal and coke should be reported in dry weight) or if some of the data are reported on wrong product, or if the data are reported inaccurately. This will be done in addition to our current editing routines where we

compare the reported data with data for previous years. We have added two new companies in the coal/coke statistics and we can add figures for these companies also for years back in time if we see that this is missing from our statistics. The general quality control is assumed to be fair for the other energy products. In 2021 it is planned to start the development of a QC-system for the new energy balance system as a supplement to the controls that exist for the energy products.

- The Energy Balance data and System have gone through a thorough quality check
 - Assuring that all data from the old energy balance system that were meant to be transferred to the new system, are correctly transferred. Thorough consolidating. Progress: This work is completed and several errors have been found. The RA-SA project in 2013 – 2015 led to several findings, mostly new data sources. These data sources are now incorporated in the new energy balance. All data sources that was ment to be included in the new energy balance is now controlled and checked for correctness. Errors that was detected were corrected in the energy balance published October 2020.
 - Assuring that the new energy balance system works as planned: Thorough consolidating. Progress: The new energy team that took over the energy statistics a few years ago took over a model which at the time of the reorganization was new but not fully developed. It is a complicated model with many difficult tasks. The new model had several “childhood diseases” (bugs) that needed to be corrected. In addition to a new model, a review of methods and data sources had been carried out and included in the system. The previous team had not been allowed to test the model fully, so they were not aware of all the challenges that the model contained. The model for creating energy statistics contains several types of factors, estimates, calculations, etc. Several things have been done to improve the model. Many manual operations have been replaced by automatic ones. Due to the complexity of the model, it has been time consuming to raise the competence of the model. Due to the thorough study of the model, the energy balance team has gained competencel to fix errors that have been found. Changes are logged, and this makes it easier to follow the history. A review of the model has been carried out, among other things, to check that what we expect the model to do will in fact also be done. It is difficult to quantify the significance the review has had for the development / changes in the figures, but it has mattered. The model includes table definitions, these have been updated and has resulted in figures being placed in the right place in the energy balance
- Identify and propose criteria. Progress: The RA-SA difference for the year 1990 is now at an acceptable level (2,2%) as described in the RA-SA analysis in NIR chapter 3.6.1. As 1990 is one of the most essential years in the time series Norway will focus further work at the latest years, from 2010 and forward but mainly the most resent years. Planned activities for 2021: Perform an sensitivity analysis on RA in order to find the acceptable difference in Norway.

10.4.2 Work plan for further improvement of the Institutional Arrangements

A major reorganization of staff was carried out in Statistics Norway in 2018, as work areas were moved between its two offices located in Oslo and Kongsvinger. Up to 2018, the group of experts compiling the emission inventory for Norway was located in Oslo. This group was through 2018 replaced by new staff located in Kongsvinger.

The long-term goal of this relocation is to improve data quality by increasing the contact and collaboration between the departments producing the input (activity) data and the inventory compilers.

During the in-country review of the Norwegian Emission Inventory in 2018, the team of review experts expressed concerns about the change of staff and potential consequences on the quality of the emission inventory.

The text and tables in the sections below describe how SN and NEA have worked these past years to

1) ensure that the quality of the emission inventory was not compromised in the first and most critical phase of staff replacement

2) establish new and improved routines to ensure the quality of the national system, based on recommendations from the review reports. This includes the annual evaluation of resources and plans for continuous improvement and capacity building across the whole inventory team

10.4.2.1 Handling of the first critical phase – 2017-2019

Detailed transition plans were elaborated in SN in 2017, prior to the reorganization of staff. The transition plans listed activities and timelines, and identified people and responsibilities for the staff involved.

The transition happened in 2018, and the old team worked closely with the new team, providing guidance. One expert from the old team remained in the new team also in 2019 to help the process and ensure the quality of the emission estimate.

In addition, a plan for capacity building and increased contact between the more experienced staff in NEA and the new staff in SN was set up in order to counteract the risks of loss of institutional memory. This plan is summarized in Table 10.31 Plan for capacity building in 2018-2021 below and is now a part of the annual work cycle with improved routines as described below.

The critical transition period was considered closed by end of 2019.

10.4.2.2 Establishing of new and improved routines – 2019 and onwards

After the most critical phase of the transition, the focus has been on establishing new and improved routines that answers to the recommendations given by the review team in 2018⁴⁸ and reiterated in the review report in 2020⁴⁹. The routines are aimed at ensuring regular evaluation of the National System, securing resources, and to encourage continuous updating of the knowledge across both teams in SN and NEA. These processes have been formalized through the inclusion of new tasks in the annual inventory activity.

Two important results of the changes should be highlighted:

- A new cross-cutting role in the energy and emission inventory teams at SN has been established: There are currently two teams working on the statistics related to the energy balance (equivalent to 5 person years) and the emissions inventory (equivalent to 6 person

⁴⁸ https://unfccc.int/sites/default/files/resource/arr2018_NOR.pdf

⁴⁹ https://unfccc.int/sites/default/files/resource/arr2020_NOR.pdf

years). In addition, one person is working across both teams to ensure knowledge transfer and an in-depth understanding of the statistics for both approaches. This has proven to be very useful.

- There has been a substantial increase of financial resources allocated to RASA-related projects after the UN review report in 2018: 500 000 NOK (almost 50 000 EUR) per year has been directed to SNs work on mapping out the differences between the sectoral and reference approach. This has been central in moving the project forward.

Activities related to the recommendations provided by the review team in ARR2020 ID G.2, G.3, G.4 and G.7(d)) on securing of enough resources, planning, evaluation, and documentation of the processes.

- The roles and responsibilities of each of the three core institutions in the Norwegian National System are specified in signed agreements. As NEA is appointed as the single entity with overall responsibility for inventory delivery and quality, the agreements are between NEA and SN, and NEA and NIBIO. The agreements help to ensure that SN and NIBIO allocate enough of their own resources to deliver on their responsibilities to the National System. The current agreements are valid for the years 2015-2022. An updated version will be signed in 2022 and will include additional responsibilities related to the reporting on GHG emissions to the EU and considering any new tasks foreseen under the Paris agreement.
- Additional financial resources are secured for reporting obligations and improvement projects through annual contracts between NEA and SN, and NEA and NIBIO. These contracts contain descriptions of improvement projects planned for the coming year. The process of identifying and prioritizing improvement projects for the coming year is normally initiated in fall and considers:
 - Findings in the latest UNFCCC review report
 - Issues identified by the EU review team
 - Findings from the latest review under the LRTAP convention
 - Key category analysis and uncertainty analysis as reported in the most recent NIR
 - Findings and needs identified by the inventory teams in the three institutions
 - Input from interested parties outside the national system, like experts from research institutes, NGOs, governmental bodies, and general public
 - Budgets and available human resources in NEA, SN and NIBIO

The process concludes with the signing of contracts in January.

These annual contracts that identify and prioritize improvement projects have been important in securing resources for the work in SN on the reference and sectoral approach. As described earlier in this section, there has been a substantial increase of financial resources allocated to RASA-related projects after the UN review report in 2018. Almost 50 000 EUR (500 000 NOK) per year has been directed to SNs work on mapping out the differences between the sectoral and reference approach.

- The status of resources and improvement projects are reported and evaluated in regular meetings and is documented and archived in the minutes from the meetings. The progress

that SN has shown in the work with the RASA-project, indicates that sufficient resources have been allocated to this project.

It is, however, important to note that although NEA can express views and possible concerns about resource allocation within SN, it does not have a mandate to instruct SN on how to allocate its resources.

- Capacity building activities have been given extra attention these past years, and are planned and formalized through the plan in Table 10.31 Plan for capacity building in 2018-2021

The most important form of capacity building is however through work with the annual improvement projects and the contact between the institutions in relation to these projects.

Activities related to the recommendations provided by the review team in ARR2020 ID G.6 and G.7(e) on enhancements to the national system in relation to upstream data providers.

- An overview of the key data providers are given in annex V to this NIR. The table shows both providers within Statistics Norway and data providers in other institutions.
- The steering group established in 2019, consisting of Directors of the departments in NEA and SN, have discussed and evaluated the need for improved contact between SN and key upstream data providers. The steering group concluded that there was no need to establish new routines, but that current and already established channels of communication and feedback between SN and data providers should be used and improved. This includes:
 - Annual quality reports: Quality reports are sent once a year from SN to data providers. The reports contain information on how the data is used in SN, an evaluation of the quality of the data, and suggestions for improvement.
 - Annual directors meetings: High level meetings between the director of SN and directors of data providing institutions are held annually.
 - Contact between emission inventory experts and data providers: Communication about data and potential errors through meetings, by e-mail and telephone.
 - Annual meetings in the reference/contact group for energy and emission statistics: The mandate of the group is to give counsel and to present user needs related to energy and emission statistics. Members of the group are four government ministries and eight other organizations with energy and environmental interests, including NEA.

Table 10.31 Plan for capacity building in 2018-2021

	Activity	Status by February 2021
November 2018	<ul style="list-style-type: none"> • Participation of relevant SN-staff in a seminar about emission inventory for the Oil and Gas Industry, arranged by NEA for developing countries. 	Completed
January 2019	<ul style="list-style-type: none"> • Workshop on RASA. Arranged by SN to make further plans for the project that will run in 2019 and 2020 	Completed

National Inventory Report 2021 - Norway

	<ul style="list-style-type: none"> Workshop on Key Source Analysis and Uncertainty Analysis arranged by NEA. Capacity building 	
March 2019	<ul style="list-style-type: none"> Workshop on SF₆ arranged by NEA. Participants from both SN and the most important data provider ("Brukergruppa for SF6"). Ensuring correct understanding of the data needs and emission model 	Completed
April 2019	<ul style="list-style-type: none"> Nordic Inventory Meeting in Helsinki: Four persons from the new inventory team will attend the meeting in Helsinki to learn, discuss and get to know other inventory experts 	Completed
May 2019	<ul style="list-style-type: none"> HBFA meeting in Zurich: The inventory compiler responsible for road traffic will attend the meeting, travelling with representative from NEA CEIP LRTAP meeting in Thessaloniki 13-15. May: Three persons from the inventory team will attend the meeting, traveling with representative from NEA 	Completed
September 2019	<ul style="list-style-type: none"> Two-days seminar for all members of the National System: <ul style="list-style-type: none"> Roles and responsibilities of the member institutions. The agreements and obligations Other relevant issues: To be decided Teambuilding. Socialising and getting to know each other 	Completed
November 2019	<ul style="list-style-type: none"> Data flow of reported emissions from NEA in SN 	Completed
March 2020	<ul style="list-style-type: none"> Short seminar on bioenergy 	Completed
May 2020	<ul style="list-style-type: none"> Nordic Inventory Meeting: Forum for inventory team to discuss and learn from Nordic colleagues CEIP LRTAP meeting in Slovakia: Participants from the new inventory team will attend the meeting, traveling with representative from NEA 	<p>Nordic meeting postponed to June 2021</p> <p>LRTAP meeting was held virtually</p>
September 2020	<ul style="list-style-type: none"> Meeting on data flow of reported emissions from NEA in SN, aiming at improving work flow 	Completed
November 2020	<ul style="list-style-type: none"> Workshop on indirect emissions arranged by NEA 	Completed
April 2021	<ul style="list-style-type: none"> Workshop on QAQC-management arranged by NEA for the QAQC-coordinators in the three core institutions 	
May 2021	<ul style="list-style-type: none"> CEIP LRTAP virtual meeting 	
June 2021	<ul style="list-style-type: none"> Nordic Inventory Meeting: Forum for inventory team to discuss and learn from Nordic colleagues 	
September 2021	<ul style="list-style-type: none"> Meeting on data flow of reported emissions from NEA in SN, aiming at improving work flow (continued from 2020) 	
2019-2021	<ul style="list-style-type: none"> GHG management institute courses: Several of the new inventory compilers are planning to attend courses under the direction of GHG management institute 	Continuously

	<ul style="list-style-type: none">• EU capacity building webinars	
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10.4.3 Uncertainty analysis - work in progress.

The ERT recommended Norway to update and improve uncertainty analysis through a comprehensive revision of the uncertainty parameters for the base year and for the latest year. A project has been carried out in 2021 where uncertainty variables for all sources were evaluated. The parameters were controlled due to expert opinion and/or IPCC standards. This quality assurance revealed for some sources lack of updated information and documentation on the uncertainty subject. Since this project had time limitations these parameters were kept unchanged for the uncertainty estimates for the 2021 submission, but will be looked further into in a comprehensive evaluation planned for 2021-22. The results will be reported in NIR2022.

11 KP-LULUCF

11.1 General information

Norway provides supplementary information under Article 7 of the Kyoto Protocol (KP) for the Land Use, Land-Use Change and Forestry sector. The information provided in this chapter is in accordance with relevant CMP decisions such as Decision 16/CMP.1, 2/CMP.7, 2/CMP.8, 6/CMP.9 and the 2006 IPCC Guidelines, the 2013 IPCC KP Supplement (IPCC, 2014a), the IPCC 2013 Wetlands Supplement (IPCC, 2014b), and the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (IPCC, 2019).

In the first commitment period of the Kyoto Protocol (2008 – 2012) Norway reported on emissions and removals from the obligatory activities Deforestation (D) and Afforestation/reforestation (AR) under Article 3.3, in accordance with Paragraph 6 of the Annex to Decision 16/CMP.1. In addition, Norway decided to elect the voluntary activity Forest Management (FM) under Article 3.4 for inclusion in its accounting.

For the second commitment period (2013 – 2020) Norway reports, in accordance with paragraph 7 of decision 2/CMP.7, Annex I, emissions and removals from Article 3.3 activities and from Forest Management under Article 3.4. In addition, Norway has elected the voluntary activities Cropland Management (CM) and Grazing Land Management (GM) in its accounting under Article 3.4 and reports emissions and removals from all sources and sinks under these KP Article 3.4 activities. In the second commitment period Norway has chosen commitment-period accounting.

This chapter covers information on emissions and removals from activities under Article 3.3 and 3.4 of the Kyoto Protocol for the years 2013, 2014, 2015, 2016, 2017, 2018, and 2019, and is in accordance with Annex II of decision 2/CMP.8. Reported emissions and removals from areas under the KP activities includes the following sources and sinks: carbon stock changes (CSC) in aboveground biomass, belowground biomass, litter, dead wood, mineral soils and organic soils, direct N₂O emissions from N fertilization (for AR, D, and FM), emissions and removals from drained and rewetted organic soils, N₂O mineralization in mineral soils, indirect N₂O emissions from managed soils, and N₂O and CH₄ emissions from biomass burning.

Areas where afforestation, reforestation and deforestation activities have occurred in Norway are small compared to the area of forest management. Estimated C sequestration for the activity FM is substantial, and there is also a C uptake as a result of AR. The activities deforestation and cropland management are sources of net emissions for all reported years. Grazing land management has net removals in the base year 1990 and in the seven first years of the second commitment period from 2013 – 2019. Table 11.1 shows the emissions and removals for each KP activity for the base year 1990 (where relevant), and for each year of the second commitment period. During the second commitment period (from 2013 to 2019) emissions from cropland management were relatively stable and remained within the range of strong variation observed during the first commitment period (from 2008 to 2012). This last point advocates for an absence of trend for the whole reporting period for CM emissions. This increase in emission is caused mostly by emissions from the mineral soil pool. The majority of the emissions from D occur in the litter pool.

Table 11.1 CO₂, N₂O, and CH₄ emissions (kt CO₂ equivalents yr⁻¹) and CO₂ removals of all pools for Article 3.3 and 3.4 under the Kyoto Protocol for the base year (1990) and for each year of the second commitment period.

Year	Net emissions/removals (kt CO ₂ -equivalents yr ⁻¹)				
	Afforestation/ reforestation	Deforestation	Forest management	Cropland management	Grazing land management
1990	-28.91	1754.90	-15255.88	1781.78	-299.47
2013	-895.85	2695.87	-26302.77	1843.57	-185.30
2014	-900.85	2744.95	-22600.16	1843.46	-186.83
2015	-892.38	2762.00	-18106.97	1855.08	-181.04
2016	-878.39	2894.09	-19016.19	1850.93	-177.36
2017	-813.02	2915.46	-20181.56	1845.01	-181.15
2018	-811.95	3125.73	-21155.53	1852.04	-172.16
2019	-838.20	3110.79	-23062.01	1864.64	-178.83

Source: Norwegian Institute of Bioeconomy Research

11.1.1 Relation between UNFCCC land classes and KP activities

The land classification under the convention can be directly translated into activities under the KP with two exceptions. First, land-use changes reported under the convention include human-induced and non-human induced land-use change, whereas only human-induced land-use changes are reported under KP. Second, the 20-year transition period for land-use changes is not applied under KP, which means that land cannot leave a land-use change category. However, we do apply appropriate methods to estimate the emissions or removals from land that has been in a conversion category in the reporting to the UNFCCC for more than 20 years.

The correspondence between the national land cover and land-use categories (table 6.7) and the KP activities is illustrated by a translation matrix (Table 11.2). Briefly, land classified as the activity D is the sum of forest land converted to cropland, grassland, wetlands, and settlements (direct human-induced land-use change). Analogously, land classified for the activity AR is the sum of cropland, grassland, wetlands, settlements, and other land converted to forest land, but only where the conversions are directly human-induced (Table 11.2). Once land is classified as D, it stays in D even if subsequent afforestation takes place. Land classified as the activity FM is forest land that has remained forest land since 1990 and land conversions to or from a forest that are not caused by human activity. Cropland management entails the activities on land that has remained cropland since 1990 and non-forest related land conversion to or from cropland since 1990. Land classified as grazing land management is land that has remained grassland since 1990 and land-use conversion to or from grassland, except those related to forest land or cropland.

Table 11.2 Land-use change matrix with classification of the KP activities and the corresponding land-use classes. The following notations are used for classification of land-use changes. AR: Article 3.3 Afforestation/Reforestation, D: Article 3.3 Deforestation, FM: Article 3.4 Forest management, CM: Article 3.4 Cropland management, GM: Article 3.4 Grazing land management, and O: Other activities. In the case of non-human induced land-use transition, the activity in brackets () is assigned.

	Land-use	To					
		Forest land	Cropland	Grassland	Wetlands	Settlements	Other land
From	Forest land	FM	D	D	D (FM)	D	-
	Cropland	AR	CM	CM	CM	CM	-
	Grassland	AR	CM	GM	GM	GM	-
	Wetlands	AR (FM)	CM	GM	O	O	-
	Settlements	AR	CM	GM	O	O	-
	Other land	AR (FM)	CM	GM	O	O	O

Specifically, the annual change in the area of D is not exactly equal to the annual change in the area of FM (Table 11.3), because only human-induced land-use changes are reported under the KP. Also, areas of AR and D do not exactly equal the areas of lands converted to forest land (LF) and forest land converted to lands (FL), respectively, under the Convention reporting. The difference between the sum of AR and FM and the sum of LF and forest land remaining forest land under the Convention is equal to the non-human induced changes.

Furthermore, since 2011, an additional reason for the lack of correspondence between AR and LF, and between D and FL, is the application of the 20-year transition period in the Convention reporting, where areas are classified in transition (as land in conversion) for 20 years before they enter a remaining land-use category. This means that the area of land converted to forest land in 1990, 1991, and 1992 under the Convention will enter the forest land remaining forest land category in 2011, 2012, and 2013, respectively. However, for KP-LULUCF reporting, the areas reported for the activities AR and D remain AR and D for the whole reporting period and are thus not reported as a FM activity after 20 years. A full time-series of the areas considered for the activities AR, D, FM, CM, and GM from 1989 to 2019 is presented in Table 11.3.

National Inventory Report 2021 - Norway

Table 11.3 Time-series of area estimates (kha) for the activities Afforestation/Reforestation (AR), Deforestation (D), Forest management (FM), Cropland management (CM), and Grazing land management (GM) for 1989-2019.

	Area (kha)				
Year	Afforestation/ Reforestation (AR)	Deforestation (D)	Forest management (FM)	Cropland management (CM)	Grazing land management (GM)
1989	0	0	12190.48	940.00	11481.31
1990	2.22	4.18	12186.29	939.72	11480.42
1991	4.44	8.37	12182.11	939.44	11479.53
1992	6.66	12.55	12177.93	939.16	11478.64
1993	8.87	16.73	12173.75	938.88	11477.75
1994	11.09	20.91	12169.56	938.60	11476.85
1995	13.24	25.96	12164.70	938.50	11475.78
1996	15.37	31.20	12159.64	938.28	11474.86
1997	17.73	37.25	12153.77	938.06	11473.89
1998	20.17	43.21	12148.17	937.98	11472.68
1999	22.66	49.37	12142.37	937.96	11471.24
2000	25.32	55.30	12136.62	937.59	11470.16
2001	28.26	61.37	12130.72	937.55	11468.55
2002	31.18	66.94	12125.34	937.08	11467.25
2003	33.44	72.53	12119.75	936.61	11466.50
2004	35.63	77.88	12114.39	935.98	11465.72
2005	38.07	83.82	12108.46	935.58	11464.77
2006	40.34	89.98	12102.48	934.65	11464.33
2007	43.28	96.68	12095.96	934.07	11463.11
2008	47.26	103.93	12088.94	933.67	11461.47
2009	51.45	111.30	12081.91	933.58	11459.64
2010	55.24	118.44	12075.48	934.09	11458.14
2011	61.06	124.84	12069.78	935.31	11454.06
2012	67.04	130.48	12064.84	936.12	11449.78
2013	72.29	135.56	12060.70	936.65	11445.74
2014	77.26	140.81	12056.28	937.05	11441.87
2015	82.02	146.49	12051.20	937.77	11438.22
2016	85.76	152.53	12045.75	938.14	11436.23
2017	89.42	158.96	12039.92	939.08	11433.52
2018	93.45	165.66	12033.69	940.15	11431.54
2019	97.61	172.29	12027.60	941.33	11429.58

11.1.2 Definitions of elected activities under Article 3.4

Forest management is defined according to forest lands described in chapter 6.2.1. The values used in the National Forest Inventory are in accordance with the range of parameters in the definition from the Global Forest Resources Assessment (FRA) 2005 and IPCC 2003 (Table 11.4). Forest land is land with tree-crown cover of more than 10 %. The trees have to be able to reach a minimum height of 5 m at maturity in situ. Minimum area and width for forest land considered in the Norwegian inventory is 0.1 ha and 4 m, respectively, which is a discrepancy from the definition in FRA 2005 (0.5 ha and 20 m). Furthermore, forest roads are considered as settlements. Young natural stands and all plantations established for forestry purposes, as well as forests that are temporarily unstocked, e.g. as a result of harvest or natural disturbances, are included under forest management.

Table 11.4 Parameters for the definition of forest land in IPCC 2003, the Global Forest Resources Assessment (FRA) 2005, and in the National Forest Inventory (NFI).

Parameters	IPCC 2003	FRA 2005	Values used (NFI)
Minimum land area	0.05 – 1 ha	0.5 ha	0.1 ha
Minimum crown cover	10 – 30%	>10%	>10%
Minimum height	2 – 5 m	5 m	5 m
Minimum width		20 m	4 m

Cropland management is defined as the activities that occur on cropland and cropland is defined as described in chapter 6.2.1. Croplands are areas that are annually cropped and regularly cultivated and plowed. Both annual and perennial crops are grown. It also encompasses grass leys that are in rotations with annual crops, which may include temporarily grazed fields that are regularly cultivated. This category also includes arable land that has been annually cropped and regularly plowed, but has since then been abandoned. These areas remain in the cropland management category until they have a regrowth of trees that make them unsuitable for plowing. In addition, to the areas classified as cropland remaining cropland, cropland management also includes all non-forest conversion to or from cropland.

Grazing land management is defined as areas utilized for grass production without plowing or grazing on a more or less regular basis. Two main grassland type exist: Intensive grasslands and extensive grasslands. Intensive grasslands consists of no-till cultivated pastures, and closed pastures. Extensive grasslands consists of open pastures, coastal heath, and other wooded land. An elaborated definition of these grassland types can be found in chapter 6.6 Grassland – 4C.

11.1.3 Description of how the definition of each activity under Article 3.3 and 3.4 have been applied consistently over time

The Norwegian National Forest Inventory (NFI) provides data on land use, land-use change and forestry for the greenhouse gas reporting related to Article 3.3 and Article 3.4. A detailed description of the NFI can be found in chapter 6, section 6.3.

Estimates of areas subject to Afforestation/Reforestation (AR), Deforestation (D), Forest Management (FM), Cropland Management (CM) and Grazing land Management (GM) are based on the NFI, which has been carried out continuously since 1986. Land use obtained between 1986 and 1993 serves as the baseline for the area and living biomass estimates on 31 December 1989.

All forests in Norway are considered managed and this includes recreational areas, protected areas, and nature reserves. All forests in Norway are used either for wood harvesting, protecting and protective purposes, recreation, and/or to a greater or smaller extent, for hunting and picking berries, and are therefore subject to the FM activity.

11.1.4 Hierarchy among Article 3.4 activities and how they have been consistently applied in determining how land was classified

As Norway has included FM, CM, and GM under Article 3.4 of the Kyoto Protocol in the accounting for the second commitment period, it is necessary to determine the hierarchy among Article 3.4 activities. Forest management takes precedence over both cropland and grazing land management. Norway has further decided that cropland management takes precedence over grazing land management, because it is more important in terms of emissions per area. Thus, the hierarchy is as follows: forest management > cropland management > grazing land management. In practice, this means that grassland converted to cropland will change activity from grazing land to cropland management, but cropland converted to grassland will remain as cropland management activity. Article 3.3 activities (AR and D) always take precedence over Article 3.4 activities.

11.2 Land-related information

11.2.1 Spatial assessment units used for determining the area of the units of land under Article 3.3

The activity data used for determining the area of the units of land under Article 3.3 are the 250 m² large NFI sample plots (see detailed description in chapter 6.3). A land conversion will be recorded as soon as 20 % or more of the plot area is converted to another land-use class. Sample plots are split between two land-use classes if one of the land-use classes covers at least 20 % of the plot area. Since 1986, all plots are classified according to a national land cover and land-use classification system, which is consistently translated to KP activities.

The NFI database provides activity data for the entire country. However, there is no time-series of field observations in Finnmark County and the mountain forest stratum before 2005. For plots in Finnmark County and the mountain forest stratum, information from maps, registers, and old and new aerial photographs were used to determine the land use of each plot in the base year 1990. The models used to backcast the living biomass on these sample plots were based on the methods described in the LULUCF chapter (Ch. 6.3.4). All land-use changes, except for one, were observed in the lowland forest stratum outside Finnmark.

11.2.2 Methodology used to develop the land transition matrix

The land-use transition matrix (Table 11.2) is based upon changes in the land-use category of the sample plots surveyed in a given year. Changes in land use are recorded for the year the land use is observed. A full NFI cycle, i.e. plots observed over a 5-year period, are used for estimating areas of land-use categories. Extrapolation is used in the last 4 years of the reporting period (see section 6.3.4).

11.2.3 Maps and/or database to identify the geographical locations and the system of identification codes for the geographical locations

All the NFI plots are geo-referenced and each plot has a unique identification code. According to the IPCC good practice guidance, the coordinates of these plots are classified information. However, a list of sample plots can be provided to the expert review team upon request. The approximate spatial distribution of the areas subject to the activities under Article 3.3 and to the activity FM under Article 3.4 is given in Figure 11.1. Figure 11.2 displays the approximate location of the activities FM, CM, and GM under Article 3.4.

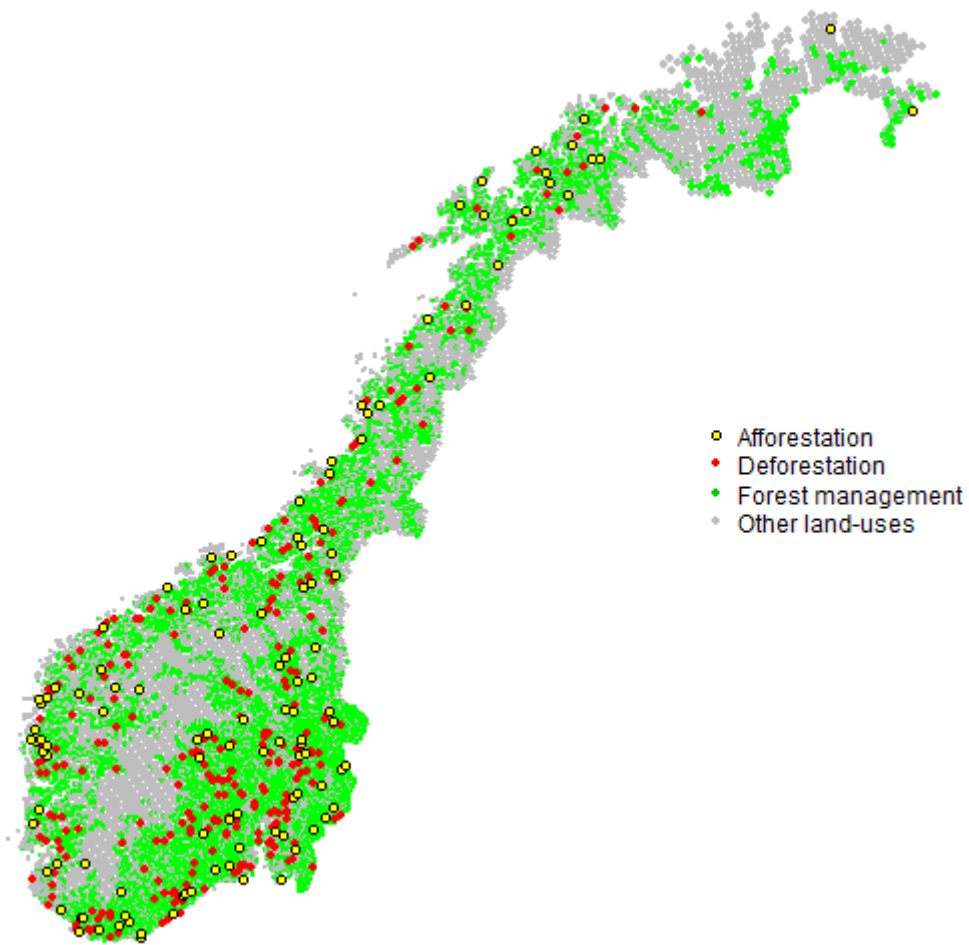


Figure 11.1 Spatial distribution (approximate location of sample plots) of Article 3.3 activities afforestation and deforestation, and the Article 3.4 activity forest management from 1990 to 2019. Symbol sizes for plots with afforestation and deforestation activities are increased to improve the visibility of these activities.

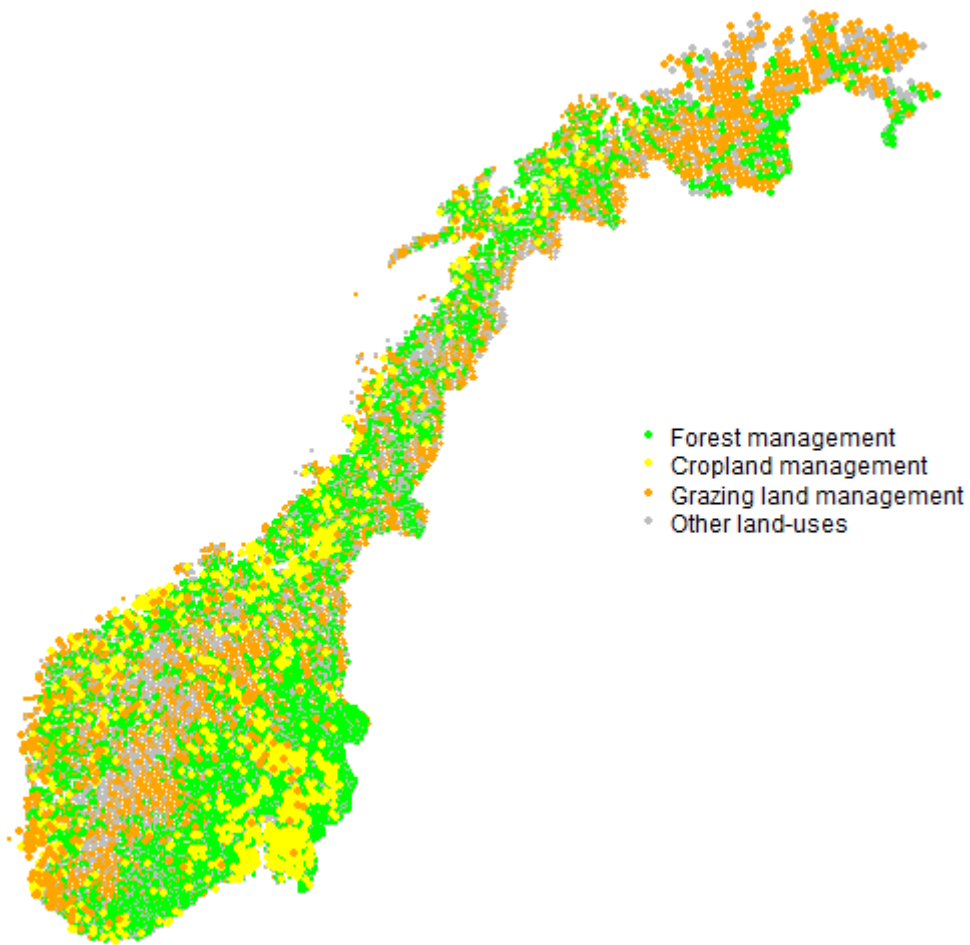


Figure 11.2 Spatial distribution (approximate location of sample plots) of elected Article 3.4 activities for 2019 in Norway. Symbol sizes for plots with cropland or grazing land management activities are increased to improve the visibility of these activities.

11.3 Activity specific information

11.3.1 Methods for carbon stock change and GHG emission and removal estimates

Methods and activity data used to calculate the emissions reported under KP-LULUCF are in general identical to those applied in the reporting under the Convention (chapter 6). They are in accordance with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (IPCC, 2006) and we refer to chapter 6 for detailed descriptions. In this chapter we provide information about methods specific for reporting under KP. All relevant methods are in accordance with the 2013 IPCC KP supplement (IPCC, 2014a), the IPCC 2013 Wetlands Supplement (IPCC, 2014b), and the IPCC 2019 refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (IPCC, 2019).

11.3.1.1 Differences in the methodologies used for the KP and the Convention reporting

Carbon stock changes (CSC) in living biomass must be divided between above- and belowground for all KP activities. For cropland management, the Tier 1 method for living biomass assumes all changes to occur above ground. No other methodological differences exist for CSC estimation in any pools between the Convention and the KP reporting. Further, for AR & D areas after a period of 20 years (with transition from one assumed equilibrium to another) the CSC in soil, deadwood, and litter are assigned emissions reflecting their current land use, while their area is still included in the appropriate AR & D categories.

To estimate direct and indirect N₂O emissions under FM and AR, respectively, we used a multiplication factor based on the percentage of the area under AR or FM of the total forested land (AR + FM area). The multiplication factor is calculated annually. The same approach was applied for biomass burning.

Methods used to estimate N₂O from N mineralization-immobilization due to soil C loss and emissions and removal from drained and rewetted organic soils were also identical to those used in the reporting under the Convention.

The 20-year rule backcasting correction applied to the area and CSC estimates for the land-use and management categories for the years 1990 to 2009 in the Convention reporting (see section 6.3.6), is not applied to the area and CSC estimates for the KP activities. AR & D only accounts for emission/sink from 1990 and onwards, excluding AR & D emissions/sinks from areas where LUC occurred prior to 1990. And the second commitment period occurs after 2009, hence no correction is needed.

11.3.2 Uncertainty estimates

Sampling errors for proportions (areas) and totals (carbon stock change) are estimated according to standard sampling methodology based on the 5 most recent years of NFI data (see section 6.3.4). The sample plots in the NFI are systematically distributed. Since we have assumed random sampling, the variances are conservative estimates. Uncertainties in terms of standard errors of the area estimates are shown in Table 11.5. Uncertainties in terms of standard errors of the net C stock changes estimates are shown in Table 11.6.

Table 11.5 Uncertainty of annual area estimates.

Activity	Area 2SE (%)
Afforestation/Reforestation	25
Deforestation	13
Forest management	2
Cropland management	7
Grazing land management	2

Uncertainties in C stock changes are dependent on area uncertainties and the variability in the C stock changes per unit area. Uncertainties for the C stock change estimates in tree living biomass are based on standard sampling methodology for the estimates of totals, except for CM where default uncertainties are given and for GM where it is based on expert judgement. Uncertainties for the C stock change estimates per hectare in the grass and crop biomass, dead wood, litter, and soil pools were based on default uncertainties, except for FM. Uncertainties in area estimates and per hectare estimates were combined to arrive at the final estimates presented in Table 11.6. For FM, the estimates for dead wood, litter, and the soil pool were estimated using the Yasso07-model and a Monte-Carlo method was applied to determine the associated uncertainty (section 6.4.1.2). Assumptions behind the expert judgments used for AR and D are described in chapter 6, see section 6.4.2.1.

Table 11.6 Uncertainties of annual total C stock changes.

Activity	AG and BG living biomass 2SE (%)	Dead wood + litter 2SE (%)	Mineral soils 2SE (%)	Organic soils 2SE (%)
Afforestation/Reforestation	50, 201*	201	165 – 201	64 - 201
Deforestation	55, 201*	201	159 – 201	69 - 201
Forest management	21	16	16	64
Cropland management	46, 201*,**	NO	51 – 201	31 – 125
Grazing land management	36, 201*	NO	91 – 201	89 - 201

* The first uncertainty values represents the tree living biomass. The later is the default Tier 1 method for grass biomass and/or annual crop biomass for transitions to and from grasslands and croplands, respectively.

**Uncertainties for living biomass in cropland management (fruit orchards) are based on the default Tier 1 method.

11.3.3 Changes in data and methods since the previous submission (recalculations)

Recalculation for the year 2018 for KP-LULUCF for each activity is shown in Table 10.20.

Total recalculations for the KP-LULUCF submissions for the year 2018⁵⁰ resulted in reduced C uptake of 6 887 kt CO₂-eq from -24 049 kt CO₂-eq (NIR 2020) to -17 162 kt CO₂-eq (NIR 2021) including non-CO₂ emissions. The majority of the change was due to the reduction in CO₂ uptake for FM (decreased net removals of 6 585 kt CO₂-eq, including non-CO₂ emission). Net removals for AR increased by -321 kt CO₂-eq, and net emissions from D increased by 698 kt CO₂-eq, including non-CO₂ emission.

⁵⁰ Note that recalculations for KP-LULUCF, as described in the following, refer to absolute values of the activities, and not the value that is accounted for under KP2.

Emissions increased by 92.5 kt CO₂-eq for CM and decreased by 166 kt CO₂-eq for GM, including non-CO₂ emissions. Due to recalculations of CH₄ emissions total emissions of CH₄ for KP-LULUCF increased by 0.37 kt CO₂-eq, from 6.52 kt CO₂-eq to 6.89 kt CO₂-eq. N₂O emissions were also recalculated and decreased by 0.032 kt CO₂-eq from 1.013 kt CO₂-eq to 1.046 kt CO₂-eq.

Recalculations of CO₂

Table 11.7 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for 2018 per activity of KP-LULUCF.

	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
KP activity	NIR 2021	NIR 2020	Difference	change description
Afforestation	-811.95	-490.85	-321.10	increased net removals
Deforestation	3 125.73	2 428.22	697.51	increased net emissions
Forest management	-21 155.53	-27 740.51	6 584.97	decreased net removals
Cropland management	1 852.04	1 759.50	92.53	increased net emissions
Grazing land management	-172.16	-5.67	-166.49	increased net removals
Total	-17 161.87	-24 049.30	6 887.43	decreased net removals

11.3.3.1 Afforestation and reforestation – KP. A.1

Table 11.8 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for afforestation in 2018. Ordered by decending absolute difference.

	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			
Source/sink	NIR 2021	NIR 2020	Difference	change description
dead wood (CO ₂)	-231.51	-5.28	-226.22	increased net removals
mineral soil (CO ₂)	-58.79	76.38	-135.17	from net emission to net removals
AG living biomass (CO ₂)	-123.46	-171.45	47.99	decreased net removals
litter (CO ₂)	-375.31	-389.86	14.55	decreased net removals
N ₂ O	12.16	21.30	-9.14	decreased net emissions
BG living biomass (CO ₂)	-56.50	-48.97	-7.53	increased net removals
organic soil (CO ₂)	23.36	26.61	-3.26	decreased net emissions
HWP (CO ₂)	-3.17	-1.03	-2.14	increased net removals
CH ₄	1.27	1.45	-0.17	decreased net emissions

- The reclassification of other land area with significant organic carbon stock to the subcategory extensive grasslands, has resulted in reclassification of the land-use change other lands (unmanaged) converted to forest land (managed), into grasslands (managed) converted to forest land (managed). This has resulted in a change, where emissions previously accounted under FM now are accounted under AR. Therefore, the reclassification has resulted in net emissions/removals recalculations for all sources, except organic soil.
- Dead wood, litter, and mineral soil have had recalculations throughout the time series due to the implementation of the new Tier 1 methodology. Plots subject to AR more than 20 years ago remain in the AR category for the KP reporting, but their dead wood, litter, and soil carbon balance is determined by the methodology used for LULUCF forest land remaining forest land. Thus, their soil carbon balance may result in this pool being either a source or sink depending on inputs to the soil model used for forest land remaining forest land.

Therefore, similar recalculations described for dead wood, litter, and mineral soil for FM, also apply for AR (see details regarding FM, section 10.2.6.3).

- For living biomass, some changes are related to the extrapolation trend updates. Other recalculations for the whole time series are related to the implementation of the Tier 1 methodology for grass and annual crop biomass losses for grassland and cropland to forest land, respectively. There have also been updates in the interpolation methodology, which can result in minor deviations in the time series.
- The decline in the N₂O emissions were largely due to a decline in N-mineralization, which was contributed to by both the NFI area update and the implementation of the Tier 1 CSC methodology for mineral soils.
- For organic soil, all observed changes were due to the updates of the NFI area.
- HWP carbon stock increased. All recalculations were due to the changes in the NFI area and living biomass data. NFI harvest data are used to distribute the known total harvests to the reported activities such as afforestation. Updates in the NFI harvest data therefore contributed to updates for the HWP estimate. Starting in NIR 2021, all harvests from other lands are zero (i.e. reported NO). This changed since NIR 2020 because extensive grasslands are no longer accounted under other land. Additionally, minor changes from FAOSTAT activity data contributes to minor changes in the HWP estimate.

11.3.3.2 Deforestation – KP. A.2

Table 11.9 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for deforestation in 2018. Ordered by descending absolute difference.

Source/sink	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
dead wood (CO ₂)	575.76	104.88	470.88	increased net emissions
mineral soil (CO ₂)	292.10	-146.61	438.71	from net removals to net emission
litter (CO ₂)	1055.32	1279.53	-224.21	decreased net emissions
AG living biomass (CO ₂)	649.28	674.43	-25.15	decreased net emissions
organic soil (CO ₂)	331.02	312.75	18.27	increased net emissions
N ₂ O	26.71	12.37	14.34	increased net emissions
BG living biomass BG (CO ₂)	178.90	175.16	3.74	increased net emissions
CH ₄	16.64	15.72	0.92	increased net emissions
HWP (CO ₂)	0.00	0.00	0.00	no change

- Dead wood, litter, and mineral soil have been recalculated throughout the time series due to the implementation of a Tier 1 methodology.
- Living biomass has been recalculated for the whole time series due to the implementation of the Tier 1 methodology for grass and annual crop living biomass gains for conversions from forest land to grassland and cropland, respectively. Additionally, updates to the extrapolation of the last 4 years have resulted in updates to the tree living biomass losses.
- For organic soil, all observed changes were due to the updates of the NFI area.

11.3.3.3 Forest management – KP.B.1

Table 11.10 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for forest management in 2018. Ordered by descending absolute difference.

Source/sink	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
AG living biomass (CO ₂)	-13157.08	-16123.19	2966.11	decreased net removals
litter (CO ₂)	-4423.10	-6793.69	2370.58	decreased net removals
BG living biomass (CO ₂)	-2977.48	-3710.13	732.65	decreased net removals
dead wood (CO ₂)	-910.32	-1371.55	461.22	decreased net removals
mineral soil (CO ₂)	-102.15	-155.93	53.78	decreased net removals
HWP (CO ₂)	-537.78	-538.41	0.64	decreased net removals
N ₂ O	261.42	261.43	-0.01	decreased net emissions
CH ₄	54.97	54.97	0.00	no change
organic soil (CO ₂)	635.99	635.99	0.00	no change

- The large recalculation for living biomass occurs in the last years due to the extrapolation update. The change is especially large for losses, in which recalculated emissions increased by 2944 kt CO₂ (AG + BG) in 2018. This seems to be largely explained by the increase in harvest since 2009, as reflected in the timber production statistics. The recalculation resulted also in reduced living biomass gains of 754 kt CO₂ (AG + BG) in 2018. It should be noted that the relationship between gains and losses are inter-linked as removal of trees will result in less tree contributing to carbon sequestration. Hence an increase in losses also generally results in a reduction in gains.
- Litter, dead wood, and mineral soil have had considerable changes for the whole time series due to the shift from static to dynamic climate data used by the Yasso07 model.
- All HWP recalculations were due to the changes in the NFI area and living biomass data. NFI harvest data are used to distribute the known total harvests to the reported activities such as forest management. Updates in the NFI harvest data, therefore, contributed to updates for the HWP estimate. Also, minor changes from FAOSTAT activity data contributes to minor changes in the HWP estimate.

11.3.3.4 Cropland management – KP.B.2

Table 11.11 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for cropland management in 2018. Ordered by descending absolute difference.

Source/sink	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
mineral soil (CO ₂)	-8.62	-46.69	38.07	decreased net removals
organic soil (CO ₂)	1747.53	1725.60	21.93	increased net emissions
BG living biomass (CO ₂)	12.89	-2.07	14.97	from net removals to net emission
AG living biomass (CO ₂)	8.23	-4.80	13.04	from net removals to net emission
N ₂ O	4.16	0.72	3.43	increased net emissions
CH ₄	87.85	86.75	1.10	increased net emissions

- Recalculations for mineral and organic soils pools were caused by updates in the NFI area. Additionally, the implementation of the Tier 1 methodology for mineral soil for land-use change has caused recalculations.
- Methodology for living biomass for perennial crop has been updated, resulting in a recalculation of the full time series. Additionally, implementation of Tier 1 methodology for annual crop living biomass gains and losses for lands to and from cropland are included. Also, for the transition from grasslands to croplands, a Tier 1 methodology where grass living biomass losses are included.

11.3.3.5 Grazing land management – KP. B.3

Table 11.12 Recalculated GHG emissions (kt CO₂-equivalents yr⁻¹) for grazing land management in 2018. Ordered by decending absolute difference.

Source/sink	Emissions for 2018 (kt CO ₂ -equivalents yr ⁻¹)			change description
	NIR 2021	NIR 2020	difference	
AG living biomass (CO ₂)	-256.00	-82.35	-173.64	increased net removals
BG living biomass (CO ₂)	-107.14	-31.64	-75.50	increased net removals
organic soil (CO ₂)	95.41	33.55	61.86	increased net emissions
mineral soil (CO ₂)	76.96	65.14	11.82	increased net emissions
CH ₄	11.46	4.03	7.43	increased net emissions
N ₂ O	7.15	6.09	1.06	increased net emissions

- The reclassification of other land area with significant biomass to extensive grasslands, has had an impact in regard to increasing the living tree biomass stock on grasslands. As such, loss and gains for grazing land management have been recalculated based on the new activity data.
- All recalculations for organic and mineral soil were caused by the updated areas estimates. Additionally, land-use change on mineral soils have had recalculations throughout the time series due to the implementation of a Tier 1 methodology.

11.3.4 Omissions of carbon pool or GHG emissions/removals from activities under Article 3.3 and elected activities under Article 3.4

No omissions were made of any C pools or GHG emissions.

11.3.5 Provisions for natural disturbances

Norway does not apply the provisions for natural disturbances to its accounting in the second commitment period.

11.3.6 Emissions and removals from the harvested wood product pool

The reporting of emissions and removals from the HWP pool under the KP is done in accordance with Decision 2/CMP.7, Annex § 16 and 27-32, and Decision 2/CMP.8 Annex II, § 2(g)(i-vii). Emissions from

HWP in solid waste disposal sites are reported in the waste sector. As the FMRL is not based on a projection (but the 1990 base year), it is not relevant to provide further information in this regard. There is no double accounting from the HWP pool in the second commitment period because emissions/removals were not accounted under the first commitment period according to the Marrakesh Accords (Decision 11/CP.7), thus there is no need to exclude these emissions/removals from the accounting under the second commitment period. For reporting under deforestation, the Tier 1 method is applied and carbon stock changes in the HWP pool are reported as zero (NO).

Norway uses the Tier 2 method to estimate carbon stock change in the harvested wood products pool. The calculations follow (IPCC, 2014a) including: the three default HWP categories sawnwood, wood-based panels, and paper and paperboard along with their associated half-lives and conversion factors.

All the activity data are obtained from FAO forestry statistics⁵¹. The initial unit is m³, except for the pulp and paper, where the unit is metric ton. Exported and domestically consumed HWP is calculated and reported separately. The inflow data of domestically produced and consumed HWP are based on consumption (Production – Export), since including export could result in double counting. Imported HWP is not included in the calculations (Production approach).

The following are specifics from IPCC (2014a) and applicable only to the reporting of HWP under KP and do not apply for the Convention reporting:

The annual fraction of feedstock for HWP production originating from domestic harvest is estimated applying Eq. 2.8.1 (IPCC, 2014a)

$$f_{IRW}(i) = \frac{IRW_p(i) - IRW_{EX}(i)}{IRW_p(i) + IRW_{IM}(i) - IRW_{EX}(i)}$$

where $f_{IRW}(i)$ = fraction of industrial roundwood for the domestic production of HWP originating from domestic forests in year i ; $IRW_p(i)$ = domestic production of industrial roundwood in year i ; $IRW_{IM}(i)$ = import of industrial roundwood in year i ; and $IRW_{EX}(i)$ = export of industrial roundwood in year i .

The annual fraction of feedstock for paper and paperboard production originating from domestically produced wood pulp is estimated applying Eq. 2.8.2 (IPCC, 2014a)

$$f_{PULP}(i) = \frac{PULP_p(i) - PULP_{EX}(i)}{PULP_p(i) + PULP_{IM}(i) - PULP_{EX}(i)}$$

where $f_{PULP}(i)$ = fraction of domestically produced pulp for the domestic production of paper and paperboard in year i ; $PULP_p(i)$ = production of wood pulp in year i ; $PULP_{IM}(i)$ = import of wood pulp in year i ; and $PULP_{EX}(i)$ = export of wood pulp in year i .

The annual fraction of feedstock for HWP originating from forest activities under Article 3.3 and 3.4 (FM or AR or D) in year i is calculated from the total harvest (kt C) applying Eq. 2.8.3 (IPCC, 2014a)

⁵¹ FAO data available from: <http://www.fao.org/faostat/en/#data/FO>

$$f_j(i) = \frac{\text{harvest}(i)}{\text{harvest}_{\text{Total}}(i)}$$

where $f_j(i)$ = fraction of harvest originating from the particular activity j in year i , j = activity FM or AR or D in year i (aboveground C losses in living biomass as reported in the CRF tables 4(KP-I)A.1, 4(KP-I)A.2, and 4(KP-I)B.1).

The annual HWP resulting from domestic harvests related to activities under Article 3.3 and 3.4 was estimated as the product of the production of the commodity, the annual fraction of the feedstock, and the fraction of the domestic feedstock for each of the HWP categories applying IPCC 2014 Eq. 2.8.4.

The carbon stock change of the HWP pool was estimated for each of the KP activities AR and FM by

$$HWP_j(i) = [HWP_p(i) \times f_{DP}(i) \times f_j(i)]$$

where $HWP_j(i)$ = the reported estimates in the CRF tables = HWP resulting from domestic harvest associated with activity j in year i , in $\text{m}^3 \text{yr}^{-1}$ or Mt yr^{-1} , $HWP_p(i)$ = production of the particular HWP commodities (i.e. sawnwood, wood-based panels, and paper and paperboard) in year i , in $\text{m}^3 \text{yr}^{-1}$ or Mt yr^{-1} , $f_{DP}(i)$ is the fraction of domestic feedstock for the production of the particular HWP category originating from domestic forest in year i , and $f_{DP}(i) = f_{IRW}(i)$ for HWP categories 'sawnwood' and 'wood-based panels', $f_{DP}(i) = (f_{IRW}(i) \times f_{PULP}(i))$ for HWP category 'paper and paperboard' with: $f_{IRW}(i) = 0$ if $f_{IRW}(i) < 0$ and $f_{PULP}(i) = 0$ if $f_{PULP}(i) < 0$, where: $f_j(i)$ = fraction of domestic feedstock for the production of the particular HWP category originating from domestic forests in the activity j = FM or AR.

For land subjected to deforestation, gains and losses in the HWP pool is reported as NO to resemble instantaneous oxidation.

Harvests (h) in a reporting year were reported as

$$h = l \cdot f$$

where l are the reported losses of the aboveground living biomass in the year of interest and the activity considered, and $f = 0.564$ is the stem fraction. The stem fraction is the average proportion of stem biomass of the total biomass and is calculated from all registered trees on NFI plots in the season prior to harvest independent of tree species.

11.3.7 Information on whether emissions and removals have been factored out

Norway factors out anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities from: (a) elevated carbon dioxide concentrations above pre-industrial levels; (b) indirect nitrogen deposition; and (c) the dynamic effects of age structure resulting from activities prior to 1 January 1990 as required by Decision 2.CMP/8 by implementing the net-net accounting approach described in the 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol.

11.4 Article 3.3

11.4.1 Activities under Article 3.3 began on or after 1 January 1990 and before 31 December of the last year of the commitment period and are directly human-induced

The NFI covers the period of consideration. The permanent plots were established between 1986 and 1993. Since then, the plots have been monitored continuously beginning with the first re-inventory in 1994 (see chapter 6.3). By repeatedly assessing the land cover and land use on each plot, the NFI records land-use changes to and from forest land.

In order to be included as AR and D activities under Article 3.3, land-use changes must be directly human-induced. For AR and D, land-use changes are considered directly human-induced in the following two cases: (1) all conversions to forest land from land-use categories which are considered managed (cropland, grassland, and settlements); and (2) conversions from wetlands (non-managed lands) to forest land, when actual evidence of management is present. Such evidence consists of planting and ditching, which can both be documented via the current status of the forest in combination with aerial photos. Land-use changes from wetlands to forest land is considered to be the natural expansion of the forest if no direct evidence of management is present. Land-use changes between forest land or wetlands can either be reported as FM, in cases of non-human induced changes, or reported as AR or D for human-induced changes (see Table 11.2).

11.4.2 How harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation

Young natural stands and all plantations established for forestry purposes, as well as forests that are temporarily unstocked as a result of e.g. harvest or natural disturbances, are included under forest management and not treated as deforestation. The NFI teams assess land cover and land use according to national criteria that are defined in the field protocol (NFLI, 2008). They are also trained to distinguish between forest management operations and land-use change. As a general rule, land will be considered temporarily unstocked if the stumps and ground vegetation are still present, and there is no construction work done on the area. The area is considered deforested if the ground vegetation is removed (e.g. if the area is leveled), and/or other construction work is done on the area.

11.5 Article 3.4

11.5.1 Activities under Article 3.4 occurred since 1 January 1990 and are human-induced

The NFI covers the period of consideration for all activities elected (FM, CM, and GM). The permanent plots were installed from 1986 until 1993. From 1994 and onwards the plots have been monitored continuously. As described above, certain criteria apply.

11.5.2 Information relating to Cropland Management, Grazing Land Management, Revegetation, and Wetland Drainage and Rewetting, if elected, for the base year

To identify the areas included in the cropland management (CM) and grazing land management (GM) activities in the base year (1990), we define the management practices identically to those on cropland and grassland as defined under the Convention. The management practices on the cropland land-use class are the same as those that take place on land included under the CM activity. This is the same for the grassland land-use class and the GM activity. The only difference is that CM or GM can include land that was cropland or grassland in 1990 and has since been converted to a non-forest category (e.g. settlements). Under the KP reporting, land can only leave an activity if it enters another activity on a higher hierarchical level. Therefore, the following land use and land-use change classes⁵² are considered under CM and GM:

$$CM = \underline{CC} + \underline{GC} + \underline{WC} + \underline{SC} + \underline{CS} + CG + CW,$$

$$GM = \underline{GG} + \underline{WG} + \underline{SG} + \underline{GS} + GW.$$

Conversion categories that have occurred in Norway are in bold and underlined. Due to the 20 year conversion rule applied under the Convention, areas of some land-use change classes were not identical to those reported under the Convention. Under the Convention, areas in the categories land converted to cropland and land converted to grassland will be transferred to CC or GG after 20 years. Under the KP, these areas will therefore automatically stay in CM or GM even after 20 years. However, areas of cropland or grassland converted to other land-uses would also be transferred to the remaining category of that land-use under the 20 year rule. We therefore did not apply the 20 year rule for the CS, GS, and GW land-use change classes that are included in CM or GM. This is illustrated in the CRF tables (4(KP-I)B.2 and 4(KP-I)B.3) in the sub-division under Norway for CM and GM.

⁵² The land-use change class abbreviations are: C = Cropland, G = Grassland, W = Wetlands, S = Settlements, and O = Other land. The first letter in the abbreviation is the starting class and the second letter is the class in which the land remains or is converted to. For example, the abbreviation CC means "Cropland remaining Cropland" and GC means "Grassland converted to Cropland".

11.5.3 Emissions and removals from Forest Management, Cropland Management, and Grazing land Management under Article 3.4 are not accounted for under activities under Article 3.3

Neither the NFI used to track land areas, nor the methodologies applied to estimate emissions and removals from activities under Article 3.4 allow any double counting.

11.5.4 Conversion of natural forests to planted forests

This is not applicable for Norway.

11.5.5 Methodological consistency between the reference level and forest management reporting and technical corrections

Norway has chosen 1990 as the base year for the forest management reference level (FMRL). The FMRL presented in the appendix to decision 2/CMP.7 has been recalculated. Hence, a technical correction is required.

The corrected FMRL and the technical correction were obtained in the following way:

- First, all FM-related net C stock changes in 1990 (kt CO₂ equivalents) were added to obtain the corrected FMRL.
- Second, the technical correction was obtained by subtracting the original FMRL from the corrected FMRL. The technical correction is the same for all years. See Table 11.13 for more details and the current technical correction.

The biggest differences compared to the original FMRL are due to:

- Increased net carbon stock gains in living biomass due to a changed interpolation procedure.
- Reduced net uptake in the dead organic matter and mineral soil pools since Yasso07 is now used on a NFI plot scale. And, since the 2021 submission, the climate data input to Yasso07 is a dynamic 5-year average.
- The inclusion of HWP.
- Increased emissions from drained organic soils since the default Tier 1 emission factors have increased from the 2003 good practice guidance (IPCC, 2003) to the IPCC 2013 Wetlands Supplement (IPCC, 2014b).
- The use of new country-specific biomass functions for birch by Smith et al. (2014) and Smith et al. (2016).

Further details on the methodological changes have been described in the relevant sections of chapter 6 LULUCF.

Table 11.13 Components of the original and corrected Forest Management Reference Level (FMRL).

Source/sink	Original FMRL (kt CO ₂ -eq./year)	Corrected FMRL (kt CO ₂ -eq./year)
Living biomass ^a	-6 420	-11225.93
Dead organic matter ^b	-2 040	-3786.55
Mineral soils ^c	-3 060	-73.33
Biomass burning (Wildfires – N ₂ O and CH ₄) ^d	2	1.21
Fertilization ^e	1	0.97
Drainage of (organic) soils under Forest management ^f	150	899.13
HWP ^g	NE	-1067.92
N ₂ O emissions due to land-use conversions and management change in mineral soils ^h	NE	NO
Sum	-11 370 ⁱ	-15252.42^j
Forest Management Reference Level (FMRL)	-11 400 ^k	
Technical correction		-3852.42
Corrected FMRL		-15252.42

^a All Norwegian forests including mountain forest and Finnmark were considered in the original FMRL. Sum of "Above" (cell S11) and "Below-ground biomass Net change" (cell V11) in the CRF table "4(KP-I)B.1 1990" converted to CO₂ equivalents. (C stock change x 44/12).

^b Below the coniferous limit in the original FMRL. All Norwegian forests including mountain forest and Finnmark in the corrected FMRL. Sum of "Litter" (cell W11) and "dead wood" (cell X11) in the CRF table "4(KP-I)B.1 1990" converted to CO₂ equivalents.

^c Below the coniferous limit and denoted "Soil organic matter" in the original FMRL. The value for the corrected FMRL is obtained from cell Y11 of the CRF table "4(KP-I)B.1 1990" converted to CO₂ equivalents.

^d Sum of CH₄ (cell I27) and N₂O (cell J27) converted to CO₂ equivalents. for "Forest management" in the CRF table "4(KP-II)4 1990". GWP were 25 for CH₄ and 298 for N₂O (see http://www.ipcc.ch/publications_and_data/ar4/wg1/en/errataserrata-errata.html#table214).

^e Direct and indirect N₂O emissions from N fertilization (cell D13) in the CRF table "4(KP-II)1 1990" converted to CO₂ equivalents for "Forest management".

^f Only included CO₂ and N₂O in the original FMRL. Also contains CH₄ in the corrected FMRL. "Organic soils" in the table "4(KP-I)B.1 1990" (cell Z11) and "Drained organic soils" in the CRF table "4(KP-II)2 1990" (cells E17 and F17) converted to CO₂ equivalents.

^g Cell M32 in the CRF table "4(KP-I)C 1990".

^h This source is now included but was 0 for 1990 in the current reporting (cell E17 in the CRF table "4(KP-II)3 1990").

ⁱ Sum refers to the FMRL as given in Table 3 in the submission to the UNFCCC from March 2011, available:

http://unfccc.int/files/meetings/ad_hoc_working_groups/kp/application/pdf/awgkp_norway_2011.pdf. The actual value is -11367 but the values were reported in Mt and rounded to the second decimal, ie. 11.4 Mt CO₂-equivalents./year cf. footnote ^k.

^j Since the 2016 submission, this value is taken from cell E11 of the current CRF table "4(KP) 1990" directly, rather than adding the values in this table. Therefore, the last digit of the value is not exactly equal to the sum of the sources/sinks above. A possible difference of the last digit is due to rounding.

^k FMRL as inscribed in the appendix to the annex to Decision 2/CMP.7, ie. -11.400 (kt CO₂-equivalents./year).

11.5.6 Information about emissions or removals resulting from the harvest and conversion of forest plantations to non-forest land

This is not applicable for Norway.

11.6 Other information

11.6.1 Key category analysis for Article 3.3 activities and any elected activities under Article 3.4.

According to the IPCC guidelines, the key-category analysis for KP can be based on the assessment made for the Convention inventory reporting (see chapter 1.5 for details). Additionally, the key categories are reported in CRF table NIR 3. Both Approach 1 and Approach 2 assessments are made for the whole inventory including the LULUCF sector (table 1.1; table 1.2). The key-category analysis is made specific to sink/source categories per individual land-use conversion (e.g. forest land converted to cropland instead of land converted to cropland). The analysis can, therefore, not be directly translated into the KP activities, but by combining the information in table 6.6 and the relation between Convention land-use categories and KP activities shown in Table 11.2, we can derive the key categories. Any sink/source under the AR, D, CM or GM activities was considered as a key category if at least one of the land-use transitions within the activity was identified as a key category in the analysis.

11.7 Information relating to Article 6

There are no Article 6 activities concerning the LULUCF sector in Norway.

12 Information on accounting of Kyoto units

12.1 Background information

Norway's Standard Electronic Format (SEF) reports for 2020 (for the first and the second commitment period) are reported as annex VII to this document and will be made available at the UNFCCC website.

12.2 Summary of information reported in the SEF tables

The tables below show the amount of different units (AAUs, ERUs, CERs, tCERs, ICERs and RMUs) from CP1 and CP2 within the registry, and on which account type these units are present at the end of 2020.

Table 12.1 AAUs from CP1

AAUs	# CP1 UNITS
Party holding account	5 984 774
Entity holding account	85 225
Article 3.3/3.4 net source cancellation accounts	1 824 462
Other cancellation accounts	8 433 893
Retirement account	253 134 092
TOTAL amount	269 462 446

Table 12.2 ERUs from CP1 and CP2

ERUs	# CP1 UNITS	# CP2 UNITS
Party holding account	NO	738 305
Entity holding account	NO	84 848
Other cancellation accounts	1 098 212	
Retirement account	2 605 670	NO
TOTAL amount	3 703 882	823 153
TOTAL CP1 + CP2 ERUs	4 527 035	

Table 12.3 CERs from CP1 and CP2

CERs	# CP1 UNITS	# CP2 UNITS
Party holding account	56 484	34 525 119
Entity holding account	654	654 509
Other cancellation accounts	19 716 856	
Voluntary cancellation accounts		444 413
Retirement account	9 260 279	NO
TOTAL amount	29 034 273	35 624 041
TOTAL CP1 + CP2 CERs	64 658 314	

Table 12.4 tCERs from CP1 and CP2

tCERs	# CP1 UNITS	# CP2 UNITS
Party holding account	NO	NO
Entity holding account	NO	NO
Other cancellation accounts	35 424	
Voluntary cancellation accounts		NO
Retirement account	NO	NO
TOTAL amount	35 424	NO
TOTAL CP1 + CP2 tCERs	35 424	

Table 12.5 RMUs from CP1 and CP2

RMUs	# CP1 UNITS	# CP2 UNITS
Party holding account	NO	NO
Entity holding account	NO	NO
Article 3.3/3.4 net source cancellation accounts	9 947 523	NO
Other cancellation accounts	7 333 333	
Voluntary cancellation accounts		NO
Retirement account	1 824 462	NO
TOTAL amount	19 105 318	NO
TOTAL CP1 + CP2 RMUs	19 105 318	

The registry did not contain any ICERs from CP1 or CP2.

The total amount of the units in the Norwegian registry at the end of 2020 corresponded to 357 788 537 tonnes CO₂ eq.

The following account types did not contain any units:

- ICER Replacement Account for Expiry (CP1 and CP2)
- ICER Replacement Account Non-Submission Report (CP1 and CP2)
- ICER Replacement Account Reversal in Storage (CP1 and CP2)
- Mandatory Cancellation Account CP2
- Net Source Cancellation Account CP2
- Non-compliance Cancellation Account (CP1 and CP2)
- Retirement Account CP2
- tCER Replacement Account for Expiry (CP1 and CP2)

The following account types did not exist in the registry:

- Article 3.1 ter and quarter ambition increase cancellation account
- Article 3.7 ter cancellation account
- Cancellation account for remaining units after carry-over
- ICER cancellation account for expiry
- ICER cancellation account for reversal of storage
- ICER cancellation account for non-submission of certification report
- Previous Period Surplus Reserve account (PPSR)
- tCER cancellation account for expiry

12.3 Discrepancies and notifications

Table 12.6 Discrepancies and notifications

Annual Submission Item	Reporting information
15/CMP.1 annex I.E paragraph 12: List of discrepant transactions	No discrepant transaction occurred in 2020.
15/CMP.1 annex I.E paragraph 13 & 14: List of CDM notifications	No CDM notifications occurred in 2020.
15/CMP.1 annex I.E paragraph 15: List of non-replacements	No non-replacements occurred in 2020.
15/CMP.1 annex I.E paragraph 16: List of invalid units	No invalid units exist as of 31 December 2020.
15/CMP.1 annex I.E paragraph 17 Actions and changes to address discrepancies	No discrepant transactions occurred in 2020.

We have not submitted the R2- R5 reports since none of these events have occurred in the registry, and these reports would thus be empty.

12.4 Publicly accessible information

Information relating to the Norwegian registry, which is deemed to be public information, can be accessed via the [Kyoto Protocol Public Reports](https://www.miljodirektoratet.no/ansvarsomrader/klima/klimakvoter/public-reports/) page in the national registry. The SEF reports may also be downloaded from the registry web site, <https://www.miljodirektoratet.no/ansvarsomrader/klima/klimakvoter/public-reports/>

In accordance with the requirements of the Annex to Decision 13/CMP.1, all required information for a Party with an active Kyoto registry is provided with the exceptions as outlined below:

Account Information (Paragraph 45) and Account holders authorised to hold Kyoto units in their account (Paragraph 48)

In line with the data protection requirements of Regulation (EC) No 45/2001 and Directive 95/46/EC and in accordance with Article 110 and Annex XIV of Commission Regulation (EU) No 389/2013, the information on account representatives, account holdings, account numbers, legal entity contact information, all transactions made and carbon unit identifiers, held in the EUTL, the Union Registry and any other KP registry (required by paragraph 45 and paragraph 48) is considered confidential. This information is therefore not publicly available.

JI projects in Norway (Paragraph 46)

No information on Article 6 (Joint Implementation) projects is publicly available, as conversion to an ERU under an Article 6 project did not occur in Norway in 2020.

Holding and transaction information of units (Paragraph 47)

General remarks

Holding and transaction information is provided on a holding type level due to more detailed information on transactions being considered confidential according to Article 110 of Commission Regulation (EU) No 389/2013, ref. paragraph 47(a), 47(d), 47(f) and 47(l). Article 110 of Commission Regulation (EU) 389/2013 provides that "Information, including the holdings of all accounts, all transactions made, the unique unit identification code of the allowances and the unique numeric value of the unit serial number of the Kyoto units held or affected by a transaction, held in the EUTL, the Union Registry and other KP registry shall be considered confidential except as otherwise required by Union law, or by provisions of national law that pursue a legitimate objective compatible with this Regulation and are proportionate".

Paragraph 47(b)

No AAUs were issued based on the assigned amount pursuant to Article 3, paragraphs 7 and 8 in 2020.

Paragraph 47(c)

Norway does not host JI projects. Therefore, no ERUs have been issued based on Article 6 projects.

Paragraph 47(e)

No RMUs were issued in 2020.

Paragraph 47(g)

No ERUs, CERs, AAUs or RMUs were cancelled based on activities under Article 3.3 and 3.4 in 2020.

Paragraph 47(h)

No ERUs, CERs, AAUs and RMUs were cancelled following determination by the Compliance Committee that the Party does not comply with its commitment under Article 3, paragraph 1 in 2020.

Paragraph 47(i)

No ERUs, CERs, AAUs and RMUs were cancelled in 2020.

Paragraph 47(j)

No ERUs, CERs, AAUs nor RMUs were retired in 2020.

Paragraph 47(k)

No ERUs, CERs or AAUs were carried over from previous commitment periods in 2020.

Paragraph 47(a) bis

Norway did not have any previous period surplus reserve account (PPSR) at the beginning of 2020, and therefore had no AAUs in such an account.

Paragraph 47(h) bis

No AAUs were cancelled under Article 3, paragraphs 1 ter and 1 quarter in 2020.

Paragraph 47(h) ter

No AAUs were cancelled under Article 3, paragraph 7 ter in 2020.

12.5 Calculation of the commitment period reserve (CPR)

The reporting of the calculation of the commitment period reserve, pursuant to decision 11/CMP.1, 15/CMP.1, 1/CMP.8 and 3/CMP.11 is as follows:

The commitment period reserve is the lower of the two values given by 90 percent of the assigned amount and eight times 100 percent of the total emissions in the most recently reviewed inventory.

The assigned amount for Norway for the Kyoto Protocol's second commitment period has been set to 348 914 303 t CO₂ equivalents through the review of our report to facilitate the calculation of its assigned amount (FCCC/IRR /2016/NOR).

90 % of the assigned amount:

The review report (FCCC/IRR/2016/NOR) determined that with the appropriate rounding rules, 90 % of the assigned amount equals:

= 314 022 874 ton CO₂ equivalents

100 % of eight times its most recently reviewed inventory:

The common approach/guidance is that for this approach of calculating the CPR, the most recent inventory submission should be used because, at the end of the review, this becomes the most recently reviewed inventory. Hence, the emissions without LULUCF in 2019 (50 333 980 ton CO₂ equivalents) are used. With the appropriate rounding rules, 100 % of eight times the most recently reviewed inventory equals:

= 402 671 840 ton CO₂ equivalents

For Norway, the lowest number is equivalent to 90 % of Norway's assigned amount. Norway's commitment period reserve is therefore:

= 314 022 874 ton CO₂ equivalents

13 Information on changes in the National System

13.1 Changes in the National Greenhouse Gas Inventory System

There have been no changes to the national inventory arrangements since the previous submission.

14 Information on changes in national registry

Table 14.1 shows the changes to the national registry of Norway that have occurred in 2020.

Table 14.1 Changes to the national registry of Norway in 2020.

Reporting Item	Description
15/CMP.1 annex II.E paragraph 32.(a) Change of name or contact	None
15/CMP.1 Annex II.E paragraph 32.(b) Change regarding cooperation arrangement	No change of cooperation arrangement occurred during the reported period.
15/CMP.1 annex II.E paragraph 32.(c) Change to database structure or the capacity of national registry	There has been a new EUCR release (version 11.5) after version 8.2.2 (the production version at the time of the last Chapter 14 submission). Due to the new release, some changes were applied to the database. The updated database model is provided in "Annex A" (see Annex VII). No change was required to the application backup plan or to the disaster recovery plan. No change to the capacity of the national registry occurred during the reported period.
15/CMP.1 annex II.E paragraph 32.(d) Change regarding conformance to technical standards	The changes that were introduced with version 11.5 compared with version 8.2.2 of the national registry are presented in "Annex B" (see Annex VII). It is to be noted that each release of the registry is subject to both regression testing and tests related to new functionality. These tests also include thorough testing against the DES and are carried out prior to the relevant major release of the version to Production (see Annex B). No other change in the registry's conformance to the technical standards occurred for the reported period.

Reporting Item	Description
15/CMP.1 annex II.E paragraph 32.(e) Change to discrepancies procedures	No change of discrepancies procedures occurred during the reported period.
15/CMP.1 annex II.E paragraph 32.(f) Change regarding security	The use of soft tokens (a mobile application) for authentication and signature was introduced for the registry end users.
15/CMP.1 annex II.E paragraph 32.(g) Change to list of publicly available information	No change to the list of publicly available information occurred during the reporting period.
15/CMP.1 annex II.E paragraph 32.(h) Change of Internet address	No change to the registry internet address during the reported period.
15/CMP.1 annex II.E paragraph 32.(i) Change regarding data integrity measures	No change of data integrity measures occurred during the reporting period.
15/CMP.1 annex II.E paragraph 32.(j) Change regarding test results	No change during the reported period.

The latest annual review report for Norway is FCCC/ARR/2020/NOR and there are no outstanding recommendations concerning the national registry. The latest Standard Independent Assessment Reports for Norway are SIAR/2020/1/1 for part 1 (completeness) and SIAR/2020/2/1 for part 2 (substance). There are no outstanding recommendations concerning the Norwegian national registry in the SIAR reports. Since there are no outstanding recommendations in the ARR and SIAR concerning the Norwegian registry, the below table is blank.

Table 14.2 Follow-up to recommendations for the registry.

Reference	Recommendation description	Response

15 Information on minimization of adverse impacts in accordance with Art. 3.14

Norway strives to follow a comprehensive approach to climate change mitigation since policy development started around 1990, addressing all sources as well as sinks, in order to minimise adverse effects of climate policies and measures of climate policies and measures on the economy. In developing environmental, as well as economic and energy policy, Norway endeavours to include the polluter pays principle and to have a market-based approach where prices reflect costs including externalities.

As regards emissions of greenhouse gases, costs of externalities are largely reflected by levies and by participation in the European Emissions Trading Scheme (EU ETS). These instruments place a price on emissions of greenhouse gases. Norway believes that the best way to reduce emissions on a global scale, in line with the aims of holding the increase in the global average temperature to well below two degrees °C above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, would be to establish a global price on emissions. Pursuing a global price on emissions would be the most efficient way to ensure cost-effectiveness of mitigation actions between different countries and regions, and secure equal treatment of all emitters and emissions. This will help maximise the positive effects and minimise adverse impacts of mitigation efforts. For more information about levies on energy commodities and the design of the EU ETS, see Chapter 4. of the seventh National Communication.

Norway is involved in several initiatives that contribute to technology development and transfer and enhanced capacity building to developing countries with the aim of contributing to maximize the positive and minimize the negative effects of response measures, including economic diversification and in shifting the energy mix away from high emission sources to more renewable energy systems and low-emission sources. These initiatives are reported here as relevant activities under Article 3.14 of the Kyoto Protocol. In addition Norway has a member in the Katowice Committee for the Implementation of Response Measures.

National strategy for green competitiveness

The government presented a national strategy for green competitiveness in 2017. The aim of the strategy is to provide more predictable framework conditions for a green transition in Norway, while maintaining economic growth and creating new jobs. The government also appointed an expert commission to analyze Norway's exposure to climate risk. The expert commission presented its report in 2018. The Government will present its response to the recommendations as a part of a white paper to Parliament in the Spring session 2021.

Cooperation on carbon capture and storage

Both the International Energy Agency (IEA) and the Intergovernmental Panel on Climate Change have pointed out that Carbon capture and storage (CCS) will be an important mitigation tool. In order for CCS to become a viable mitigation tool, countries and companies need to invest in technology development and demonstration of CO₂ capture and storage projects.

CCS is one of five priority areas for enhanced national climate action. Norway strives to disseminate information and lessons learned from projects in operation in the petroleum sector, new large scale projects under planning and from research, development and demonstration projects. The information and lessons learned are shared both through international fora, and through bilateral cooperation with developing and developed countries.

Norway has a long experience with CCS. Since 1996, CO₂ from natural gas production on the Norwegian shelf has been captured and reinjected into sub-seabed formations. The CCS projects from natural gas on the Sleipner and Snøhvit petroleum fields are the only CCS projects currently in operation in Europe and the only projects in the offshore industry.

The Technology Centre Mongstad (TCM) is the world's largest facility of its kind for testing and improving CO₂ capture technologies. TCM has been operating since 2012, providing an arena for targeted development, testing and qualification of CO₂ capture technologies on an industrial scale

Norway also provides funding for CCS projects abroad in cooperation with other countries and through existing programmes and institutions, like the World Bank CCS Trust Fund.

In Norway, funding for CCS research is provided through the CLIMIT programme. The CLIMIT programme is a national programme for research, development and demonstration of technologies for capture, transport and storage of CO₂ from fossil-based power production and industry. The programme supports projects in all stages of the development chain, from long-term basic research to build expertise to demonstration projects for CCS technologies. Projects under the CLIMIT programme have yielded important results for the development of CCS in Norway and internationally.

In addition, a Centre for Environment-friendly Energy Research for CCS, NCCS, has been established. The centre is co-financed by the Research Council of Norway, industry and research partners.

The Norwegian Government has an ambition to realize a cost effective solution for full-chain CCS if this makes sense in a global technology development and transfer perspective.

In order for CCS to play an effective role in climate change mitigation, international cooperation on developing and commercializing new technology is essential. Norway collaborates with other countries through a number of regional and international forums. Examples of such forums are North Sea Basin Task Force, Clean Energy Ministerial, Mission Innovation and The Carbon Sequestration Leadership Forum. Norway furthermore provides funding for CCS projects abroad in cooperation with other countries and through existing programmes and institutions. For example, Norway is currently supporting CCS projects in South Africa and Mexico through the World Bank.

As an example, Norway is co-chair together with Saudi Arabia, United Kingdom and USA, in the Clean Energy Ministerial CCUS Initiative. Members of the initiative are Canada, China, Japan, Mexico, the Netherlands, Norway, the Kingdom of Saudi Arabia, South Africa, United Arab Emirates, United Kingdom and USA. In 2019 and 2020 the Initiative co-hosted two regional workshops in the United Arab Emirates on CCUS in hard to abate sectors like steel and cement to facilitate cooperation and

dissemination of experiences and how to accelerate CCUS in the Gulf Cooperation Council area. The Initiative has also funded India's participation in the ACT-programme – Accelerating CCS Technologies. ACT is an ERA NET Cofund, which is a tool established by the European Commission under the Horizon 2020 programme for research and innovation. The idea behind ERA NET Cofunds is that European countries should join forces when it comes to funding RD&D and innovation on subjects of high European interest. ACT is one of many ERA NET Cofunds, but ACT is the only ERA NET Cofund addressing CCS. ACT started in 2016 with only European members but the objective of ACT has changed from a European to an international perspective. From 2018 ACT is open for countries all over the world with interest in CCUS. The ACT members are funding agencies from: The Alberta province in Canada, Denmark, France, Germany, Greece, India, Italy, the Netherlands, Norway, the Nordic Region, Romania, Spain, Switzerland, Turkey, UK, and the USA. The Research Council of Norway is coordinating ACT.

Cooperation with developing countries related to fossil fuels – “Oil for Development”

The Norwegian Oil for Development (OfD) programme, which was launched in 2005, aims at assisting developing countries, at their request, in their efforts to manage petroleum resources in a way that generates economic growth and promotes the welfare of the whole population in an environmentally sound way. A description of the OfD program can be found at: <https://www.norad.no/en/front/thematic-areas/oil-for-development/>. The programme is currently engaged in 14 countries, mainly in Africa.

The operative goal of the program is "economically, environmentally and socially responsible management of petroleum resources which safeguards the needs of future generations."

Petroleum plays an important role in an increasing number of developing countries. Oil and gas hold the promise of becoming vital resources for economic and social development. Unfortunately, in many cases it proves difficult to translate petroleum resources into welfare for the people. Decades of experience in the oil and gas sector has given Norway valuable expertise on how to manage petroleum resources in a sustainable way. The Norwegian expertise can be useful for developing countries with proven petroleum resources, or countries that are in the exploration phase.

OfD takes a holistic approach meaning that management of petroleum resources, revenues, environment and safety are addressed in a coherent manner. Norwegian public institutions enter into long-term agreements with public institutions in partner countries. Assistance is directed towards three main outcomes: 1) policy makers set goals, define and assign responsibilities, 2) the authorities regulating the petroleum sector carry out their assigned responsibilities and 3) policy makers and regulatory authorities are held accountable for their management of the petroleum sector.

OfD assistance is tailor-made to the particular needs of each partner country. It may cover the designing and implementing legal frameworks, mapping of resources, environmental impact assessments, handling of licenses, establishing preparedness to handle accidents and oil spills, health, safety and environmental legislation, petroleum fiscal regimes and petroleum sovereign wealth fund issues as well as initiatives related to transparency, anti-corruption and climate change.

A Steering Committee formulates strategic direction, guidelines and priorities for the OfD. The Steering Committee consists of the Ministry of Foreign Affairs (Chair), the Ministry of Petroleum and Energy, the Ministry of Finance and the Ministry of Climate and Environment, The Ministry of Transport and Communications. The OfD secretariat resides in the Norwegian Agency for Development Cooperation (Norad). The OfD secretariat is responsible for coordination and implementation of the program. Norwegian embassies play a key role in the program, as they are responsible for the overall bilateral relations, have competence on the the local situation and have extensive development cooperation responsibilities. Key implementing institutions are the Norwegian Petroleum Directorate, the Norwegian Environment Agency, the Petroleum Safety Authority, the Norwegian Coastal Administration, the Norwegian Tax Administration and Statistics Norway. A range of research institutions, international organizations and consultancies are also involved. Furthermore, several national and international NGOs are contributing to the OfD initiative. These organizations are in particular involved in building civil society capacity on issues related to governance and petroleum activities in OfD partner countries. Moreover, Norway gives priority to the Extractive Industries Transparency Initiative (EITI). OfD also cooperates with Statistics Norway and coordinates its activities with the Office of the Auditor General of Norway.

There have been no major changes to these policies and activities in 2019-2020.

Cooperation with developing countries related to renewable energy – “Clean energy for Development”

Renewable energy has been at the core of Norway’s development assistance policy for several years. Seven countries have received most of the funding (Liberia, Mozambique, Myanmar, Nepal, Tanzania, and Uganda), but Norway is also engaged on a smaller scale in other countries.

The overall objective of Norway’s contribution to renewable energy is to contribute to access SDG 7 and the Paris agreement.

Norway’s interventions in renewable energy is also seen as a contribution to reduce further development of coal power.

The main focus on the investments will be directed towards interventions that contribute to an enabling environment for commercial and private investments in the energy sector. Important activities are policy dialogue, sector reforms, legislation, institutional cooperation, planning and regional cooperation. The public power infrastructure, such as the distribution and transmission system is also important for private investments to take place and as such also an important area for Norway’s development cooperation. Increased access is supported by grant funding for extension of the electricity grid as well as off-grid solutions.

Further, Norway provide support for feasibility studies, training, infrastructure in order to reduce risk as incentives for private investors in power production. Norway is currently looking into a further development of economic instruments directed towards the private sector, i.e. guarantees.

The Norwegian Investment Fund for Developing Countries (Norfund) is providing risk financing as equity and loans to clean energy projects together with private investors. Over time, Norfund is investing half of its capital in clean energy. The current investments in clean energy from Norfund is

approx. NOK 10 billion. The Government has increased fund allocations to Norfund significantly over the past years.

Consequence assessments

Norway has issued Instructions for Official Studies and Reports (Utrekningsinstruksen), laid down by Royal Decree. These Instructions deal with consequence assessments, submissions and review procedures in connection with official studies, regulations, propositions and reports to the Storting. The Instructions are intended for use by ministries and their subordinate agencies. The Instructions form part of the Government's internal provisions and deviation may only be allowed pursuant to a special resolution. The provisions make it mandatory to study and clarify financial, administrative and other significant consequences in advance.

In addition, Norway has a legal framework that deals specifically with environmental impact assessments. The purpose is to promote sustainable development for the benefit of the individual, society and future generations. Transparency, predictability and participation for all interest groups and authorities involved are key aims, and it is intended that long-term solutions and awareness of effects on society and the environment will be promoted.

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The Norwegian Environment Agency is working for a clean and diverse environment. Our primary tasks are to reduce greenhouse gas emissions, manage Norwegian nature, and prevent pollution.

We are a government agency under the Ministry of Climate and Environment and have 700 employees at our two offices in Trondheim and Oslo and at the Norwegian Nature Inspectorate's more than sixty local offices.

We implement and give advice on the development of climate and environmental policy. We are professionally independent. This means that we act independently in the individual cases that we decide and when we communicate knowledge and information or give advice.

Our principal functions include collating and communicating environmental information, exercising regulatory authority, supervising and guiding regional and local government level, giving professional and technical advice, and participating in international environmental activities.