

1 INTRODUCTION

Following the NEC Directive Article 5 – Flexibilities, Member States may establish, in accordance with Part 4 of Annex IV, adjusted annual national emission inventories for sulphur dioxide, nitrogen oxides, non-methane volatile organic compounds, ammonia and fine particulate matter where non-compliance with their national emission reduction commitments would result from applying improved emission inventory methods updated in accordance with scientific knowledge.

Annex IV, Part 4, includes three broad categories under which adjustments to the national emission inventories may be applied:

- New emission source categories are identified which were not included in the relevant historic national emission inventory at the time when emission reduction commitments were set;
- The emission factors used for determining emission levels for specific source categories at the time when emission reduction commitments are to be attained significantly differ from the original emission factors used when the emission reduction commitments were set;
- The methodologies used for determining emission levels for specific source categories have undergone significant changes since the time when the emission reduction commitments were set.

Following the NEC Directive 2016/2284 Article 5 (5) Member States that intend to apply paragraph 1, 2, 3 or 4 shall inform the Commission thereof by 15 February of the reporting year concerned. That information shall include the pollutants and sectors concerned and, where available, the magnitude of the impacts upon national emission inventories.