

## Schedule 2

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
<b>1</b>	<b>Energy</b>									
<b>1A</b>	<b>Fuel Combustion Activities</b>									
<b>1A1</b>	<b>Energy Industries (including heat and electricity recovery from Waste)</b>									
<b>1A1a</b>	Main Activity Electricity and Heat Production (including Combined Heat and Power Plants)	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A1b</b>	Petroleum Refining	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A1c</b>	Manufacture of Solid Fuels and Other Energy Industries	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2</b>	<b>Manufacturing Industries and Construction (including heat and electricity recovery from Waste)</b>		60	0	0	10	5	5	10	90
<b>1A2a</b>	Iron and Steel	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2b</b>	Non-Ferrous Metals	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2c</b>	Chemicals	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2d</b>	Pulp, Paper and Print	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2e</b>	Food Processing, Beverages and Tobacco	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2f</b>	Non-Metallic Minerals	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2g</b>	Transport Equipment	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2h</b>	Machinery	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2i</b>	Mining and Quarrying	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2j</b>	Wood and Wood Products	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2k</b>	Construction	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2l</b>	Textile and Leather	10 MW(th)	60	0	0	10	5	5	10	90
<b>1A2m</b>	Brick manufacturing:	4 million bricks a month	60	0	0	10	5	5	10	90
<b>1A3</b>	<b>Transport</b>									
<b>1A3a</b>	Domestic Aviation	100 000 litres/year	75	0	0	0	5	5	10	95
<b>1A3b</b>	Road Transportation	N/A	75	0	0	0	0	5	10	90
<b>1A3c</b>	Railways	100 000 litres/year	75	0	0	0	0	5	10	90
<b>1A3d</b>	Water-borne Navigation	100 000 litres/year	75	0	0	0	0	5	10	90
<b>1A3e</b>	Other Transportation	N/A	75	0	0	0	0	5	10	90
<b>1A4</b>	<b>Other Sectors (including heat and electricity recovery from Waste)</b>									

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
1A4a	Commercial/Institutional	10 MW(th)	60	0	0	10	5	5	10	90
1A4b	Residential	10 MW(th)	100	0	0	0	0	0	0	100
1A4c	Agriculture/Forestry/Fishing/Fish Farms	10 MW(th)	60	0	0	10	5	5	10	90
1A5	<b>Non-Specified (including heat and electricity recovery from Waste)</b>									
1A5a	Stationary	10 MW(th)	60	0	0	10	5	5	10	90
1A5b	Mobile	N/A	60	0	0	10	5	5	10	90
1A5c	Multilateral Operations	N/A	60	0	0	10	5	5	10	90
1B	<b>Fugitive Emissions from Fuels</b>									
1B1	<b>Solid Fuels</b>									
1B1a	Coal Mining and Handling	None	60	0	10	10	5	5	5	95
1B1ai	Underground mines including flaring of drained methane (excluding abandoned mines)	none	60	0	10	10	5	5	5	95
1B1aii	Surface mines	none	60	0	10	10	5	5	5	95
1B1b	Uncontrolled Combustion, and Burning Coal Dumps	N/A	100	0	0	0	0	0	0	100
1B1c	Solid Fuel Transformation									
1B1c1	Coke production processes	none	60	0	10	10	5	5	5	95
1B1c2	Charcoal production processes	none	60	0	10	10	5	5	5	95
1B1c3	Any other solid fuel transformation involving fossil and organic carbon based fuels (e.g. biofuel productions)	none	60	0	10	10	5	5	5	95
1B2	<b>Oil and Natural Gas</b>									
1B2a	Oil	none	60	0	10	10	5	5	5	95
1B2ai	Venting	none	60	0	10	10	5	5	5	95
1B2aii	Flaring	none	60	0	10	10	5	5	5	95
1B2aiii	All other	none	60	0	10	10	5	5	5	95
1B2b	Natural Gas	none	60	0	10	10	5	5	5	95
1B2bi	Venting	none	60	0	10	10	5	5	5	95
1B2bii	Flaring	none	60	0	10	10	5	5	5	95
1B2biii	All other	none	60	0	10	10	5	5	5	95
1B3	<b>Other Emissions from Energy Production</b>									
1B3a	Coal-to-liquids processes	none	60	0	10	10	5	5	5	95
1B3b	Gas-to-liquids processes	none	60	0	10	10	5	5	5	95

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
1B3c	Gas-to-chemicals processes	none	60	0	10	10	5	5	5	95
1C	<b>Carbon Dioxide Transport and Storage</b>									
1C1	<b>Transport of CO<sub>2</sub></b>	none	60	0	10	10	5	5	5	95
1C1a	Pipelines	10 000 tons CO <sub>2</sub> /year	60	0	10	10	5	5	5	95
1C1b	Ships	10 000 tons CO <sub>2</sub> /year	60	0	10	10	5	5	5	95
1C1c	Other (please specify)	10 000 tons CO <sub>2</sub> /year	60	0	10	10	5	5	5	95
1C2	<b>Injection and Storage</b>									
1C2a	Injection	10 000 tons CO <sub>2</sub> /year	60	0	10	10	5	5	5	95
1C2b	Storage	10 000 tons CO <sub>2</sub> /year	60	0	10	10	5	5	5	95
1C3	Other	N/A	60	0	10	10	5	5	5	95
2	<b>INDUSTRIAL PROCESSES AND PRODUCT USE</b>									
2A	<b>Mineral Industry</b>									
2A1	Cement Production	none	0	70	0	10	5	5	5	95
2A2	Lime Production	none	0	70	0	10	5	5	5	95
2A3	Glass Production	none	0	70	0	10	5	5	5	95
2A4	<b>Other Process Uses of Carbonates</b>		0	70	0	10	5	5	5	95
2A4a	Ceramics	N/A	0	70	0	10	5	5	5	95
2A4b	Other Uses of Soda Ash	N/A	0	70	0	10	5	5	5	95
2A4c	Non Metallurgical Magnesia Production	none	0	70	0	10	5	5	5	95
2A4d	Other (please specify)	N/A	0	70	0	10	5	5	5	95
2A5	<b>Other (please specify)</b>	N/A	60	0	0	10	5	5	10	90
2B	<b>Chemical Industry</b>									
2B1	Ammonia Production	none	0	70	0	10	5	5	5	95
2B2	Nitric Acid Production	none	0	70	0	10	5	5	5	95
2B3	Adipic Acid Production	none	0	70	0	10	5	5	5	95
2B4	Caprolactam, Glyoxal and Glyoxylic Acid Production	none	0	70	0	10	5	5	5	95
2B5	Carbide Production	none	0	70	0	10	5	5	5	95
2B6	Titanium Dioxide Production	none	0	70	0	10	5	5	5	95
2B7	Soda Ash Production	none	0	70	0	10	5	5	5	95
2B8	<b>Petrochemical and Carbon Black Production</b>									
2B8a	Methanol	none	0	70	0	10	5	5	5	95
2B8b	Ethylene	none	0	70	0	10	5	5	5	95

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
2B8c	Ethylene Dichloride and Vinyl Chloride Monomer	none	0	70	0	10	5	5	5	95
2B8d	Ethylene Oxide	none	0	70	0	10	5	5	5	95
2B8e	Acrylonitrile	none	0	70	0	10	5	5	5	95
2B8f	Carbon Black	none	0	70	0	10	5	5	5	95
2B8g	Hydrogen Production	none	0	70	0	10	5	5	5	95
2B9	<b>Fluorochemical Production</b>									
2B9a	By-product Emissions	none	0	70	0	10	5	5	5	95
2B9b	Fugitive Emissions	none	0	70	0	10	5	5	5	95
2B10	Other (Please specify)	N/A	0	70	0	10	5	5	5	95
2C	<b>Metal Industry</b>									
2C1	Iron and Steel Production	none	0	70	0	10	5	5	5	95
2C2	Ferrous Alloys Production	none	0	70	0	10	5	5	5	95
2C3	Aluminium Production	none	0	70	0	10	5	5	5	95
2C4	Magnesium Production	none	0	70	0	10	5	5	5	95
2C5	Lead Production	none	0	70	0	10	5	5	5	95
2C6	Zinc Production	none	0	70	0	10	5	5	5	95
2C7	Other (please specify)	N/A	0	60	0	10	5	5	10	90
2D	<b>Non-Energy Products from Fuels and Solvent Use</b>									
2D1	Lubricant Use	N/A	0	60	0	10	5	5	10	90
2D2	Paraffin Wax Use	N/A	0	60	0	10	5	5	10	90
2D3	Solvent Use	N/A	0	60	0	10	5	5	10	90
2D4	Other (please specify)	N/A	0	60	0	10	5	5	10	90
2E	<b>Electronics Industry</b>									
2E.1	Integrated Circuit or Semiconductor	N/A	0	60	0	10	5	5	10	90
2E.2	TFT Flat Panel Display	N/A	0	60	0	10	5	5	10	90
2E.3	Photovoltaics	N/A	0	60	0	10	5	5	10	90
2E.4	Heat Transfer Fluid	N/A	0	60	0	10	5	5	10	90
2E.5	Other (please specify)	N/A	0	60	0	10	5	5	10	90
2F	<b>Product Uses as Substitutes for Ozone Depleting Substances</b>									
2F1	<b>Refrigeration and Air Conditioning</b>									
2F1a	Refrigeration and Stationary Air Conditioning	N/A	0	60	0	10	5	5	10	90
2F1b	Mobile Air Conditioning	N/A	0	60	0	10	5	5	10	90
2F2	Foam Blowing Agents	N/A	0	60	0	10	5	5	10	90

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
2F3	Fire Protection	N/A	0	60	0	10	5	5	10	90
2F4	Aerosols	N/A	0	60	0	10	5	5	10	90
2F5	Solvents	N/A	0	60	0	10	5	5	10	90
2F6	Other Applications (please specify)	N/A	0	60	0	10	5	5	10	90
2G	Other Product Manufacture and Use									
2G1	Electrical Equipment									
2G1a	Manufacture of Electrical Equipment	N/A	0	60	0	10	5	5	10	90
2G1b	Use of Electrical Equipment	N/A	0	60	0	10	5	5	10	90
2G1c	Disposal of Electrical Equipment		0	60	0	10	5	5	10	90
2G2	SF <sub>6</sub> and PFCs from Other Product Uses	N/A								
2G2a	Military Applications	N/A	0	60	0	10	5	5	10	90
2G2b	Accelerators	N/A	0	60	0	10	5	5	10	90
2G2c	Other (please specify)	N/A	0	60	0	10	5	5	10	90
2G3	N <sub>2</sub> O from Product Uses	N/A								
2G3a	Medical Applications	N/A	0	60	0	10	5	5	10	90
2G3b	Propellant for Pressure and Aerosol Products	N/A	0	60	0	10	5	5	10	90
2G3c	Other (Please specify)	N/A	0	60	0	10	5	5	10	90
2G4	Other (Please specify)	N/A	0	60	0	10	5	5	10	90
2H	Other									
2H1	Pulp and Paper Industry	N/A	0	60	0	10	5	5	10	90
2H2	Food and Beverages Industry	N/A	0	60	0	10	5	5	10	90
2H3	Other (please specify)	N/A	0	60	0	10	5	5	10	90
3	AGRICULTURE, FORESTRY, AND OTHER LAND USE									
3A	Livestock									
3A1	Enteric Fermentation									
3A1a	Cattle	N/A	100	0	0	0	0	0	0	100
3A1b	Buffalo	N/A	100	0	0	0	0	0	0	100
3A1c	Sheep	N/A	100	0	0	0	0	0	0	100
3A1d	Goats	N/A	100	0	0	0	0	0	0	100
3A1e	Camels	N/A	100	0	0	0	0	0	0	100
3A1f	Horses	N/A	100	0	0	0	0	0	0	100
3A1g	Mules and Asses	N/A	100	0	0	0	0	0	0	100
3A1h	Swine	N/A	100	0	0	0	0	0	0	100
3A1j	Other (please specify)	N/A	100	0	0	0	0	0	0	100
3A2	Manure Management									
3A2a	Cattle	N/A	100	0	0	0	0	0	0	100

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
3A2b	Buffalo	N/A	100	0	0	0	0	0	0	100
3A2c	Sheep	N/A	100	0	0	0	0	0	0	100
3A2d	Goats	N/A	100	0	0	0	0	0	0	100
3A2e	Camels	N/A	100	0	0	0	0	0	0	100
3A2f	Horses	N/A	100	0	0	0	0	0	0	100
3A2g	Mules and Asses	N/A	100	0	0	0	0	0	0	100
3A2h	Swine	N/A	100	0	0	0	0	0	0	100
3A2i	Poultry	N/A	100	0	0	0	0	0	0	100
3A2j	Other (please specify)	N/A	100	0	0	0	0	0	0	100
<b>3B</b>	<b>Land</b>									
<b>3B1</b>	<b>Forest Land</b>									
3B1a	Forest land Remaining Forest Land	100 Hectares of Plantations or Natural forests	100	0	0	0	0	0	0	100
3B1b	Land Converted to Forest Land	100 Hectares of Plantations or Natural forests	100	0	0	0	0	0	0	100
<b>3B2</b>	<b>Cropland</b>									
3B2a	Cropland Remaining Cropland	N/A	100	0	0	0	0	0	0	100
3B2b	Land Converted to Cropland	N/A	100	0	0	0	0	0	0	100
<b>3B3</b>	<b>Grassland</b>									
3B3a	Grassland Remaining Grassland	N/A	100	0	0	0	0	0	0	100
3B3b	Land Converted to Grassland	N/A	100	0	0	0	0	0	0	100
<b>3B4</b>	<b>Wetlands</b>									
3B4a	Wetlands Remaining Wetlands	N/A	100	0	0	0	0	0	0	100
3B4b	Land Converted to Wetlands	N/A	100	0	0	0	0	0	0	100
<b>3B5</b>	<b>Settlements</b>									
3B5a	Settlements Remaining Settlements	N/A	100	0	0	0	0	0	0	100
3B5b	Land Converted to Settlements	N/A	100	0	0	0	0	0	0	100
<b>3B6</b>	<b>Other Land</b>									
3B6a	Other Land Remaining Other Land	N/A	100	0	0	0	0	0	0	100
3B6b	Land Converted to Other Land	N/A	100	0	0	0	0	0	0	100
<b>3C</b>	<b>Aggregate Sources and Non-CO<sub>2</sub> Emissions Sources on Land</b>									
<b>3C1</b>	<b>Emissions from Biomass Burning</b>									
3C1a	Biomass Burning in Forest Lands	N/A	100	0	0	0	0	0	0	100
3C1b	Biomass Burning in Croplands	N/A	100	0	0	0	0	0	0	100

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
3C1c	Biomass Burning in Grasslands	N/A	100	0	0	0	0	0	0	100
3C1d	Biomass Burning in All Other Land	N/A	100	0	0	0	0	0	0	100
3C2	Liming	N/A	100	0	0	0	0	0	0	100
3C3	Urea Application	N/A	100	0	0	0	0	0	0	100
3C4	Direct N <sub>2</sub> O Emissions from Managed Soils	N/A	100	0	0	0	0	0	0	100
3C5	Indirect N <sub>2</sub> O Emissions from Managed Soils	N/A	100	0	0	0	0	0	0	100
3C6	Indirect N <sub>2</sub> O Emissions from Manure Management	N/A	100	0	0	0	0	0	0	100
3C7	Rice Cultivations	N/A	100	0	0	0	0	0	0	100
3C8	Other (please specify)	N/A	100	0	0	0	0	0	0	100
3D	<b>Other</b>									
3D1	Harvested Wood Products	N/A	100	0	0	0	0	0	0	100
3D2	Other (please specify)	N/A	100	0	0	0	0	0	0	100
4	<b>WASTE</b>									
4A	<b>Solid Waste Disposal</b>									
4A1	Managed Waste Disposal Sites	Receiving 5 tonnes per day or a total capacity of 25000 tonnes	100	0	0	0	0	0	0	100
4A2	Unmanaged Waste Disposal Sites	Receiving 5 tonnes per day or a total capacity of 25000 tonnes	100	0	0	0	0	0	0	100
4A3	Uncategorised Waste Disposal Sites	Receiving 5 tonnes per day or a total capacity of 25000 tonnes	100	0	0	0	0	0	0	100
4B	<b>Biological Treatment of Solid Waste</b>	N/A	100	0	0	0	0	0	0	100
4C	<b>Incineration and Open Burning of Waste</b>									
4C0	Waste — Pyrolysis	100 kg/hour	100	0	0	0	0	0	0	100
4C1	Waste Incineration	1 tonne per hour	60	0	0	10	5	5	10	90
4C2	Open Burning of Waste	N/A	100	0	0	0	0	0	0	100
4D	<b>Wastewater Treatment and Discharge</b>									
4D1	Domestic Wastewater Treatment and Discharge	2 Million litres/day	100	0	0	0	0	0	0	100

IPCC Code	Activity/Sector	Threshold	Basic tax-free allowance for fossil fuel combustion emissions %	Basic tax-free allowance for process emissions %	Fugitive emissions allowance %	Trade exposure allowance %	Performance allowance %	Carbon budget allowance %	Offsets allowance %	Maximum total allowances %
4D2	Industrial Wastewater Treatment and Discharge	1000 cubic metres per day	100	0	0	0	0	0	0	100
4E	Other (please specify)	N/A								
5	<b>OTHER</b>									
5A	Indirect N <sub>2</sub> O Emissions from the Atmospheric Deposition of Nitrogen in NO <sub>x</sub> and NH <sub>3</sub>	N/A	60	0	0	10	5	5	10	90
5B	Other (please specify)	N/A	60	0	0	10	5	5	10	90