

GREENHOUSE GAS EMISSIONS IN FINLAND 1990 to 2024

National Inventory Document under
the UNFCCC and Paris Agreement

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PREFACE

Finland's National Inventory Report (NIR) under the United Nations Framework Convention on Climate Change (UNFCCC), Paris Agreement (PA) and the European Union (EU)¹ contains the following parts:

- Part 1 Finland's national greenhouse gas emission inventory document (NID) prepared using the UNFCCC reporting guidelines (UNFCCC 2013) and the relevant decisions under the Paris Agreement as well as the Governance Regulation¹ and the Commission Implementing Regulation².
- Part 2 CRT (Common Reporting Tables) data tables showing Finland's greenhouse gas emissions for the years 1990 to 2024. The CRT tables were compiled using the ETF GHG Inventory tool. Annex 8 of the NID on explanations for the notation keys, in an excel format, complements the information reported in the CRT tables.

Statistics Finland is the national entity with the overall responsibility for the compilation and finalisation of inventory reports and their submission to the UNFCCC Secretariat, including submissions under the Paris Agreement, and the European Commission. Statistics Finland approves the inventory submissions to the EU and UNFCCC and Paris Agreement independently.

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¹ Regulation (EU) 2018/1999 of the European Parliament and the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action. (EU Governance Regulation)

² Regulation (EU) 2020/1208 Commission Implementing Regulation of 7 August 2020 on structure, format, submission and review on information reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and the Council and repealing Commission Implementing Regulation (EU) 749/2014

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EXECUTIVE SUMMARY

ES.1 Background information on greenhouse gas inventories and climate change

Finland is a Party to both the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement (PA). Under these international agreements, Finland is committed to annually provide information on its national anthropogenic greenhouse gas emissions by sources and removals by sinks for all greenhouse gases not controlled by the Montreal Protocol. As a member of the European Union, Finland has reporting obligations also under Regulation (EU) 2018/1999 on the Governance of the Energy Union and Climate Action (hereafter referred to as the EU Governance Regulation). The implementation of the EU Governance Regulation is further specified in the Commission Implementing Regulation (EU) 2020/1208 on the structure, format, submission processes and review of information on reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and of the Council of repealing Commission Implementing Regulation (EU) 749/2014. Commission Delegated Regulation (EU) 2020/1044 supplementing Regulation (EU) 2018/1999 of the European Parliament and of the Council with regard to values for global warming potentials and the inventory guidelines and with regard to the Union inventory system and repealing Commission Delegated Regulation (EU) 666/2014 also provides further guidance for the reporting of the EU and its Member States.

This report has been prepared in accordance with the Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement agreed by the Conference of Parties serving as the meeting of the Parties to the Paris Agreement at its first session (18/CMA.1) and known as MPGs, and Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement (5/CMA.3). This report aims at fulfilling the reporting commitments related greenhouse gas emission inventories under all above-mentioned agreements and regulations, as specified above.

The annual greenhouse gas inventory provides information on the trends in national greenhouse gas emissions and removals since 1990. This report presents emissions and removals for each of the major greenhouse gases as carbon dioxide equivalents (CO₂ eq.) using the 100-year global warming potentials (GWPs) from the 2014 IPCC Fifth Assessment Report (AR5). Information of the greenhouse gas inventory is essential for the planning and monitoring of climate policies in Finland.

In accordance with the Government resolution of 30 January 2003 on the organisation of the climate policy activities of Government authorities in Finland, Statistics Finland assumed the responsibilities of the National Entity for Finland's greenhouse gas inventory from the beginning of 2005. The Climate Act (609/2015 and 423/2022) enforces Statistics Finland's role as the national entity responsible for Finland's national greenhouse gas inventory. Statistics Finland as the general authority of the official statistics of Finland is independently responsible for greenhouse gas inventory submissions under the UNFCCC, the Paris Agreement and EU regulations. Besides Statistics Finland, the Finnish Environment Institute and the Natural Resources Institute Finland take part in the inventory preparation. Statistics Finland also acquired parts of the inventory calculations as purchased services from VTT (VTT Technical Research Centre of Finland Ltd.), since the 2026 submission purchased services were not needed as Statistics Finland had the total responsibility of the calculation of Energy sectors emissions.

In Finland, the national institutional arrangements as intended under the Paris Agreement (in Annex of 18/CMA.1 Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement), are based, in addition to laws and regulations concerning Statistics Finland, including the Climate Act, on agreements on the production of emission/removal estimations and relevant parts of the national inventory documents between the inventory unit at Statistics Finland and the expert organisations mentioned above. Statistics Finland also has agreements with the responsible ministries defining the responsibilities and collaboration in relation to the reporting requirements under the UNFCCC and Paris Agreement, as well as the EU. A description of the national inventory arrangements, including institutional, legal and procedural arrangements in Finland is provided in Section 1.2.

ES.2 Summary of trends related to national emissions and removals

In 2024, Finland's greenhouse gas emissions totalled 39.3 million tonnes of carbon dioxide equivalent (Mt CO₂ eq.) without the LULUCF sector. The total emissions in 2024 were approximately 45% (32.6 Mt) below the 1990 emissions level. Emissions in 2024 were 5% lower than in 2023, they decreased 1.9 Mt CO₂ eq.

Total emissions with the LULUCF sector were 49.1 Mt CO₂ eq. in 2024, it is higher the 1990 emissions level by 14%.

A summary of the Finnish national emissions and removals for 1990 to 2024 is presented in Table ES.2-1.

The Energy sector is the most significant source of greenhouse gas emissions in Finland and, therefore, the key driver behind the trend. Energy related CO₂ emissions vary much in Finland, mainly according to the economic trend, the energy supply structure and climate conditions. The overall trend since 2010 has been declining. The important drivers in the trend of the Energy sector's greenhouse emissions have been the changes in the level of annually imported electricity and fossil fuel-based condensing power in annual energy production as well as the growth in the consumption of renewable energy (see also 2.2.1). In 2024, emissions from the Energy sector were decreased 6% since 2023, being 26.7 Mt CO₂ eq. Emissions were 50% below the level in 1990.

In the industrial processes and product use sector, emissions increased between 1993 and 2008 to a level over 40% higher than the 1990 emissions. In 2009 the emissions decreased by over 20% compared to 2008 due to the economic downturn and technical abatement measures implemented in 2009 to reduce N₂O emissions in nitric acid production. The emissions took an upward trend again in 2010 but during 2010 to 2023 emissions have been 19 to 37% lower than the peak value in 2008. In early 1990s, several plants were closed down due to an earlier economic recession. The technical abatement of N₂O emissions from nitric acid production has contributed much to the lowering of the emissions since 2009 in the industrial processes and product use sector. A key driver behind the increasing trend of F gas emissions in the 1990s and 2000s has been the substitution of ozone depleting substances (ODS) by F gases in many applications. During the 2010s, F gas emissions started to decline due to decreased leakage rates and restrictions on the use of high GWP refrigerants. Since 1990 emissions from industrial processes and product use sector have decreased 14% and compared to year before emissions have decreased 7%.

Emissions in the Agriculture and Waste sectors have decreased since 1990. The decrease in the Waste sector can largely be attributed to changes in waste legislation and to the implementation of the Landfill Directive (1999/31/EC). In the Agriculture sector, livestock and livestock related emissions decreased notably in the early 1990's. Since 1990, the reduced use of nitrogen fertilizers due to agri-environmental policies has also decreased the emissions in the Agriculture sector, being the most important single factor for the reduced emissions in the sector. Also, the reduced use of lime has significantly decreased the emissions. The area of cultivated organic soils has, however, increased during the period 1990 to 2024, which has increased nitrous oxide emissions.

The LULUCF sector in Finland has been a net sink until 2017, became a net source of emissions in 2018, returned to a net sink in 2019-2020 and has been a net source of emissions since 2021. The net emissions in the sector were 9.8 Mt CO₂ eq. in 2024, which was 43% more than the previous year. The main reasons for the net removals turning into net emissions in the LULUCF sector are that commercial fellings have increased, and at the same time the tree volume increment has decreased. Also, the emissions from organic soils have increased considerably, while the carbon sink of mineral soils has decreased. Compared to the net removals in 1990, the change to the net emissions in 2024 was 134%. Most of the removals in the LULUCF sector have come from tree biomass; that is to say, the tree volume increment in forest land has exceeded the annual total drain. The increment of the growing stock has increased in Finland since 1990 until 2013, after which it has been decreasing according to the latest measurements. Annual variations in the total drain (consisting of roundwood removals, logging residues and natural losses) have been considerable. In addition, the aggregated dead organic matter and soil organic matter pool in mineral forest soils has been a significant sink during the reporting period, but the sink has been decreasing rapidly during the 2000s. The largest emissions in the

LULUCF sector have come from changes in the soil organic carbon pool in organic forest and agricultural soils.

Indirect CO₂ emissions have decreased by 74% since 1990, the main reason being reduced use of solvent chemicals in industry. Most of the reductions took place in the 1990s. In 2020 these emissions increased by 19%, mostly due to substantial use of hand sanitisers during COVID-19 pandemic, but in 2024 they were 36% lower than in 2020.

Table ES.2-1 Finnish greenhouse gas emissions and removals (Mt CO₂ equivalent). The base year refers to 1990 which is Finland's base year under the UNFCCC

Sector	Base year	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Mt CO ₂ eq.																
Energy	53.4	53.4	55.2	53.5	53.6	60.1	40.5	43.2	40.8	41.8	38.8	34.2	34.1	32.7	28.4	26.7
Industrial processes and product use ¹	5.2	5.2	4.8	5.3	5.6	4.9	4.5	4.8	4.7	4.8	4.5	4.3	4.6	4.3	4.1	3.9
F gases	0.1	0.1	0.2	0.7	1.1	1.3	1.2	1.2	1.1	1.0	1.0	0.9	0.9	0.8	0.7	0.6
Agriculture	7.8	7.8	6.9	6.7	6.4	6.6	6.5	6.6	6.4	6.5	6.4	6.4	6.5	6.2	6.2	6.4
LULUCF ³	-28.8	-28.8	-29.0	-29.9	-34.4	-31.1	-21.0	-15.9	-10.9	1.6	-1.7	-2.6	7.5	7.9	6.9	9.8
Waste	5.2	5.2	5.1	4.3	3.1	2.8	2.3	2.2	2.1	2.0	2.0	1.9	1.8	1.7	1.6	1.6
Indirect CO ₂ -emissions ²	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
TOTAL (exl. LULUCF³)	71.8	71.8	72.3	70.5	69.9	75.8	55.2	58.0	55.2	56.2	52.8	47.8	48.0	45.8	41.2	39.3
TOTAL (incl. LULUCF)	43.0	43.0	43.3	40.6	35.5	44.7	34.2	42.1	44.3	57.9	51.1	45.3	55.5	53.7	48.1	49.1

¹ excluding F gases² indirect CO₂ emissions from NMVOC and CH₄ from fugitive emissions, industrial processes and product use³ Land use, land-use change and forestry

(Note: Due to rounding, the sum of subtotals does not necessarily equal to total figures.)

ES.3 Overview of source and sink category emission estimates and trends

The greenhouse gas emissions and removals are divided into the following reporting categories according to the UNFCCC reporting guidelines on annual inventories following incorporation of the provisions of decision 14/CP.11 (UNFCCC 2006): Energy (CRT 1), Industrial processes and product use (CRT 2) Agriculture (CRT 3), Land use, land-use change and forestry (LULUCF) (CRT 4), and Waste (CRT 5). In addition, Finland reports indirect CO₂ emissions due to atmospheric oxidation of CH₄ and NMVOCs. National totals are presented with and without indirect CO₂ consistent with the UNFCCC reporting guidelines.

The composition of Finnish greenhouse gas emissions in 2024 is presented in Figure ES.3-1.

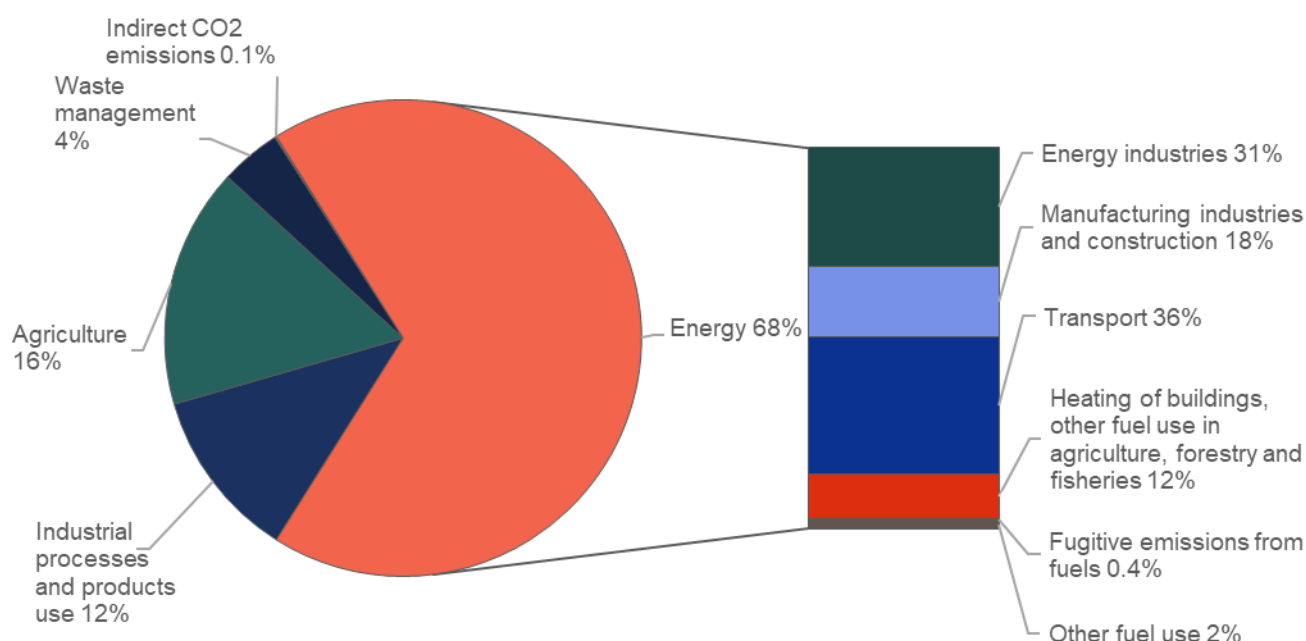


Figure ES.3-1 The composition of Finnish greenhouse gas emissions in 2024 (LULUCF sector excluded). Due to independent rounding the sums do not add up

The Energy sector is the most significant source of greenhouse gas emissions in Finland with a 68% share of the total emissions in 2024, being 26.7 Mt CO₂ eq. Emissions have decreased by 50% (26.7 Mt CO₂ eq.) since 1990, and by 6% since 2023. Energy-related CO₂ emissions vary mainly according to the economic trend, the energy supply structure and climate conditions. This results from the high energy intensity of the Finnish industry, extensive consumption during a long heating period, as well as energy consumption for transport in a large and sparsely inhabited country. Total consumption of energy in Finland amounted to 1.30 million terajoules (TJ) in 2024, which corresponded to a fall of 1% compared with the previous year. The use of fossil fuels and peat decreased by 4% in total. The use of renewable energy sources also increased by 2% and their share of total consumption increased to 43%. The increase in the use of renewable energy compared to the situation in 1990 is the main reason for the decreased emissions despite the growth in total energy consumption.

Agriculture is the second most significant source of greenhouse gas emissions in Finland. In 2024, agricultural emissions accounted for 16% (6.4 Mt CO₂ eq.) of total emissions. They were 3% greater in 2024 than in 2023. Annual emissions have declined by 18% (1.3 Mt CO₂ eq.) since 1990 due to decreases in the number of livestock and in nitrogen fertilization. Total agricultural emissions have been quite steady since the beginning of 21st century (annual variation from 6.1 to 6.6 Mt CO₂ eq.). The relatively steady emission levels during the last 20 years are mostly a result of the emission trends that are affecting in the opposite directions. Specifically, the significant decrease in emissions from nitrogen fertilization has been offset by the increasing emissions resulting from the expanded cultivation of organic soils. Changes in the agricultural policies and farming subsidies have had a considerable influence on the agricultural activities and hence the emissions from this sector.

Emissions from industrial processes and product use, including CO₂, CH₄, N₂O and F gases, were 12% (4.6 Mt CO₂ eq.) of total greenhouse gas emissions in Finland in 2024, being the third largest source of greenhouse gas emissions. Emissions have decreased by 7% (0.3 Mt CO₂ eq.) since 2023 and they were 14% lower in 2024 than in 1990. Their share of the total greenhouse gas emissions has varied from 7 to 12% during the reporting period. The fluctuation in the emissions from industrial processes and product use is largely consistent with the economic trend, even if the factors influencing the emissions are more diverse.

The Waste sector accounted for 4% (1.6 Mt CO₂ eq.) of total Finnish greenhouse gas emissions in 2024. Emissions from the Waste sector consist of CH₄ and N₂O emissions and they have had a decreasing trend since 1990. Overall, the annual emissions in the Waste sector have decreased by 69% (3.6 Mt CO₂ eq.) since 1990. The decrease has been mainly due to the implementation of the Waste Act (1994) and the Landfill Directive (1999/31/EC), which require increased recycling and recovery of waste as material or energy as well as recovery of landfill gas. The ban of depositing organic waste to landfills since 2016 (Government Decree 2013) is expected to decrease methane emissions from landfills even more in the coming years.

The contribution of indirect CO₂ emissions from atmospheric oxidation of CH₄ and NMVOCs to Finnish greenhouse gas emissions is small, about 0.1% of the total greenhouse gas emissions in Finland.

The LULUCF sector has been a relatively large net sink in Finland until the early 2010s, after which the sink began to decline mostly due to increased roundwood removals, decreasing tree growth and rising soil emissions. The sector became a net source of emissions in 2018, briefly returned to a small net sink in 2019-2020 and has been a relatively large net source of emissions since 2021. In 2024, it was a net source of 9.8 Mt CO₂ eq. The most important components of the forest land net balance are the tree biomass growth and biomass removed from forest due to fellings, but the importance of soils have been increasing due to the growing emissions from soils. Based on the National Forest Inventory (NFI), the increment of growing stock has increased since 1990 from 78 million m³ to current 103 million m³. In the NFI based increments, there is less fluctuation between years in contrast to the harvest rates. In 2024, the total drain was 90 million m³, consisting of roundwood removals, logging residues and natural losses.

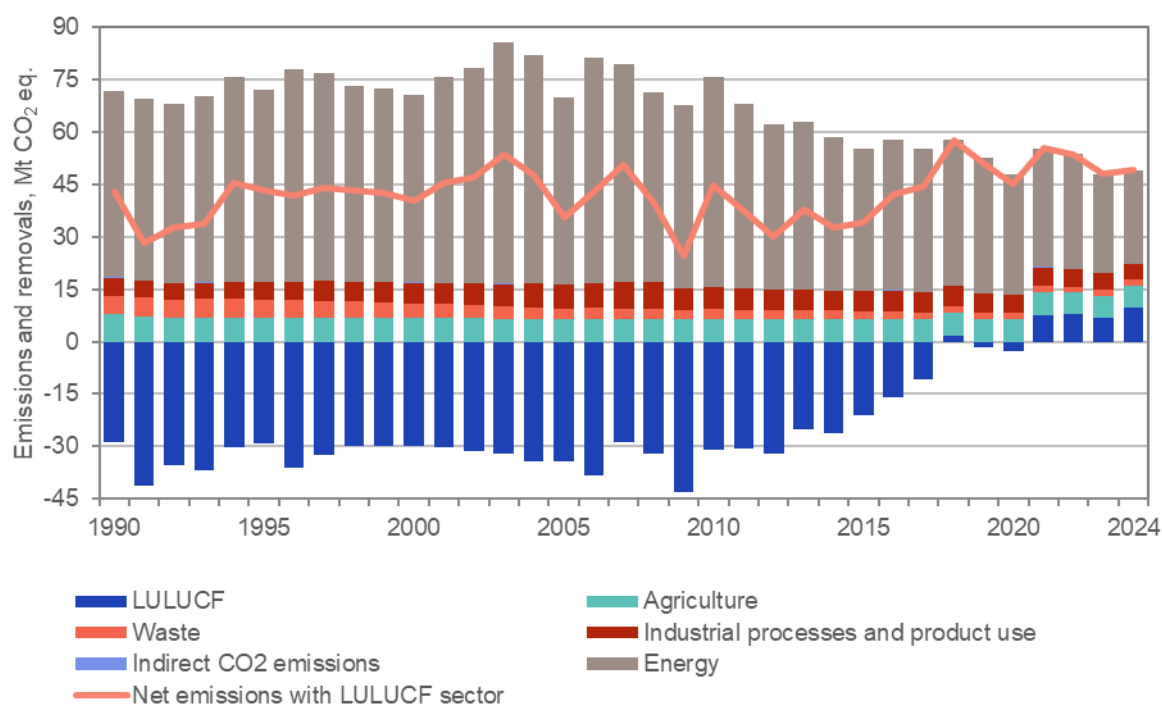


Figure ES.3-2 Greenhouse gas emissions and removals in Finland by reporting sector (Mt CO₂ eq.) and net CO₂ equivalent emissions (emissions plus removals). Emissions are positive and removals negative quantities

ES.4 Other information: precursor gases and sulphur oxides)

The emissions trends of precursors; nitrogen oxides, carbon monoxide and non-methane volatile organic compounds and sulphur oxide and other sulphur emissions calculated as sulphur dioxide, are presented in Figure ES.4-1 and Table ES.4-1.

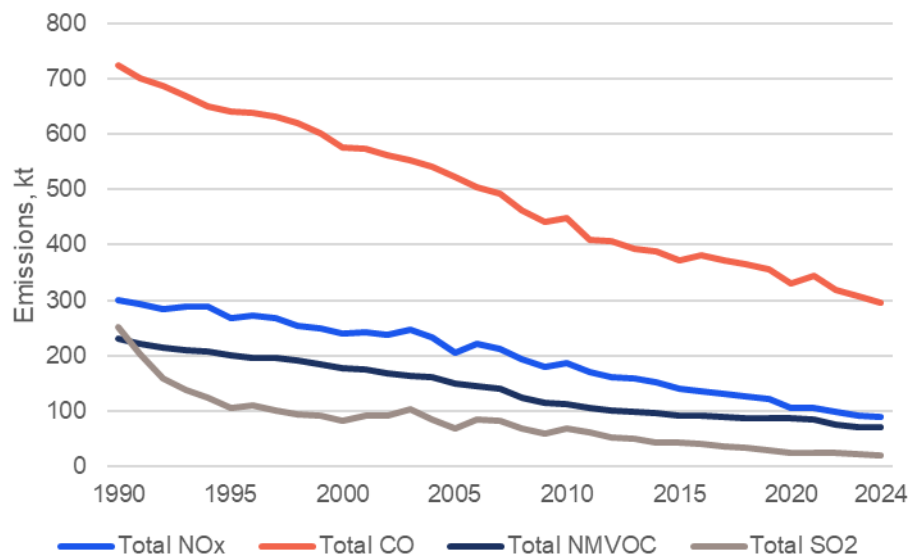


Figure ES.4-1 Precursors and sulphur dioxide emissions, kt

Nitrogen oxides (NO_x) were generated in the Energy, Industrial processes and product use, Agriculture and LULUCF sectors. The Energy sector is the most significant source, 94% of emissions are energy related. Emissions have decreased by 71% compared to 1990 and were 88 kt in 2024. The largest decrease, 82%, has happened in the transport category due to the implementation of catalytic converters to cars and these emissions accounted for 31% of the total emissions in 2024. Energy industries generated 21% and manufacturing industries and construction generated 27% of the total emissions.

Carbon monoxide (CO) emissions totalled 296 kt in 2024. In the Energy sector, transport generated 18% and other sectors (including small-scale combustion and off-road machinery) 63% of the total emissions. Total carbon monoxide emissions have decreased by 59% compared to 1990.

Non-methane volatile organic compounds (NMVOC) totalled 71 kt in 2024. 49% of the total emissions were generated in the Energy sector, 30% originated from the Industrial processes and product use sector and 21% from the Agriculture sector in 2024. Total NMVOC emissions have decreased by 69% from 1990 to 2024, the greatest decline has taken place in the Energy sector, where emissions decreased by 75%.

Sulphur dioxide (SO₂) emissions totalled 21 kt in 2024 out of which 71% originated in the Energy sector, where energy industries generated 42% of the total emissions and manufacturing industries and construction 13%. Overall, sulphur dioxide emissions have in total decreased by 92% from 1990 due to the increased use of less sulphur containing fuels and sulphur abatement technologies in energy production and industrial processes.

Table ES.4-1 Trends of NO_x, CO, NMVOC and SO₂ emissions from different sources, kt

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total nitrogen oxides	301	268	240	205	187	139	135	130	126	120	105	105	99	92	88
- energy	293	261	234	199	180	133	129	124	121	115	100	100	95	87	82
- industrial processes and product use	2.0	1.9	2.2	2.4	2.4	2.0	1.9	2.2	1.8	1.5	1.4	1.4	1.2	1.0	1.8
- agriculture	6.1	5.2	4.5	4.0	4.1	3.8	3.7	3.7	3.7	3.9	3.7	3.8	2.8	3.6	4.2
- LULUCF	0.08	0.04	0.02	0.03	0.02	0.01	0.01	0.02	0.03	0.02	0.04	0.02	0.01	0.04	0.02
Total carbon monoxides	728	644	577	523	450	373	381	373	366	357	331	346	320	308	296
- energy	721	639	572	519	447	370	378	370	362	353	327	345	319	307	295
- industrial processes and product use	0.1	0.11	0.16	0.12	0.07	0.07	0.08	0.09	0.69	0.26	0.25	0.28	0.20	0.17	0.11
- agriculture	4.2	3.5	3.7	3.1	1.9	2.5	2.4	2.6	1.9	2.8	2.3	0.0	0.0	0.0	0.0
- LULUCF	2.7	1.4	0.5	1.0	0.5	0.3	0.4	0.5	1.0	0.7	1.5	0.8	0.5	1.3	0.7
Total NMVOCs	231	201	177	150	113	91	91	89	87	86	86	83	75	71	71
- energy	141	131	113	94	67	49	49	47	45	44	39	40	37	35	35
- industrial processes and product use	70.4	52.7	45.7	38.3	28.7	24.5	24.8	25.0	24.8	25.2	30.6	26.8	22.7	20.4	21.1
- agriculture	19.5	17.7	17.8	17.1	16.8	17.9	17.5	17.4	17.0	16.8	16.4	15.9	15.6	15.2	15.0
- waste	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total sulphur oxides	250	105	81	69	67	42	40	36	33	29	23	24	23	21	21
- energy	184	82	63.3	53.7	52.9	29.5	28.8	25.7	23.1	20.4	15.0	16.0	15.7	15.3	14.5
- industrial processes and product use	66	23	17.7	15.6	14.3	12.7	11.1	9.9	9.7	8.6	8.2	7.8	7.7	6.2	6.0

ES.5 Key category analysis

The aim of the key category analysis is to identify category-gas combinations that are the most important in terms of emission levels and trends. The results of the key category analysis guide decisions on methodological choice. The need for possible improvements in the inventory calculations is thus assessed for the key categories. The key categories are also subject to more detailed documentation and quality control.

The national key categories for the base year and the latest reported inventory year are identified using Approach 1 and Approach 2 of the IPCC 2006 Guidelines, and the key categories of Approach 2 are added to the key categories of Approach 1. The key categories listed in Table ES.5-1 were analysed with a national procedure. The aggregation level of subcategories used in the analysis is based on the suggested level of aggregation in the 2006 IPCC Guidelines (Vol. 1, Table 4.1) with some differences which are described in detail in Annex 1.

Table ES.5-1 Key categories identified using Approach 1 and Approach 2 level and trend assessment

Category			Gas	Level		Trend
				Base year	Year 2024	
1A1	Energy industries	Liquid	CO2	Yes	Yes	Yes
1A1	Energy industries	Solid	CO2	Yes	Yes	Yes
1A1	Energy industries	Gaseous	CO2	Yes	Yes	Yes
1A1	Energy industries	Other fossil	CO2		Yes	Yes
1A1	Energy industries	Peat	CO2	Yes	Yes	Yes
1A1	Energy industries	Biomass	N2O		Yes	Yes
1A2	Manufacturing industries and construction	Liquid	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Solid	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Gaseous	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Other fossil	CO2		Yes	Yes
1A2	Manufacturing industries and construction	Peat	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Biomass	N2O			Yes
1A3a	Domestic aviation	Liquid	CO2	Yes		
1A3b	Road transportation	Liquid	CO2		Yes	Yes
1A3b	Road transportation	Diesel oil	CO2	Yes		
1A3b	Road transportation	Diesel oil	N2O	Yes		
1A3b	Road transportation	Motor gasoline	CO2	Yes		
1A3b	Road transportation	Motor gasoline	N2O	Yes		
1A3d	Domestic navigation	Liquid	CO2	Yes	Yes	
1A4	Other sectors	Liquid	CO2	Yes	Yes	Yes
1A4	Other sectors	Gaseous	CO2			Yes
1A4	Other sectors	Peat	CO2		Yes	Yes
1A4	Other sectors	Biomass	CH4	Yes	Yes	Yes
1A4	Other sectors	Biomass	N2O		Yes	Yes
1A5	Other energy	Liquid	CO2	Yes	Yes	Yes
1B2	Oil and Natural gas and other emissions from energy production		CO2		Yes	
2A1	Cement production		CO2	Yes	Yes	Yes
2A2	Lime production		CO2	Yes	Yes	
2B2	Nitric acid production		N2O	Yes		Yes
2B10a	Hydrogen production		CO2		Yes	Yes
2C1	Iron and steel production		CO2	Yes	Yes	Yes
2F1	Refrigeration and air conditioning		HFCs		Yes	Yes
3A	Enteric fermentation		CH4	Yes	Yes	Yes
3B	Manure management		CH4	Yes	Yes	Yes
3B	Manure management		N2O	Yes	Yes	Yes
3D1	Direct N2O emissions from managed soils		N2O	Yes	Yes	Yes
3D2	Indirect N2O emissions from managed soils		N2O	Yes	Yes	Yes
3G	Liming		CO2	Yes	Yes	Yes
4A1	Forest land remaining forest land		CO2	Yes	Yes	Yes
4A2	Land converted to forest land		CO2	Yes	Yes	
4B1	Cropland remaining cropland		CO2	Yes	Yes	Yes
4B2	Land converted to cropland		CO2	Yes	Yes	Yes
4C1	Grassland remaining grassland		CO2	Yes	Yes	Yes
4C2	Land converted to grassland		CO2	Yes		
4D1	Wetlands remaining wetlands		CO2	Yes	Yes	
4E2	Land converted to settlements		CO2	Yes	Yes	
4G	Harvested wood products		CO2	Yes	Yes	Yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		CH4	Yes	Yes	Yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		N2O	Yes	Yes	
5A	Solid waste disposal		CH4	Yes	Yes	Yes
5B	Biological treatment of solid waste		CH4			Yes
5D	Wastewater treatment and discharge		CH4	Yes	Yes	
5D	Wastewater treatment and discharge		N2O	Yes	Yes	Yes

ES.6 Improvements introduced

The greenhouse gas inventory of Finland is continuously improved taking into account new data and science available, assessments by the inventory experts and results of external reviews. Recommendations from the previous UNFCCC inventory reviews have been taken into account. The significance of the sources based on the results of the key category and uncertainty analyses are considered when prioritising the improvements to be made in the inventory calculations.

Improvements and recalculations are described in Chapter 10 as well as in the sectoral Chapters 3–9 under Category-specific recalculations. When planning and implementing improvements, time-series consistency is ensured. The effects of recalculations, i.e. improvements, activity data updates and corrections, on the time-series are discussed and summarised in the sectoral chapters and quantified for years 1990, 2005 and 2023 in Chapter 10.

For the 2026 submission the following methodological improvements were made:

Energy and IPPU: Fuel combustion emissions in the hydrogen production are now included in 2.B.10.a Hydrogen production (Guidance of the 2019 Refinement to the 2006 IPCC Guidelines). These emissions were previously reported in the Energy Sector.

Agriculture: Methodological updates introduced in the LULUCF sector have likewise been incorporated into the agricultural sector calculations. These include, for instance, improvements in crop plant classifications, refinements in the shares of mineral and organic soils for croplands and grasslands (particularly in converted land-use categories), and the adoption of a grassland emission factor for field margins. The emission calculation for grazing and manure spreading was revised so that nitrogen volatilized as NH_3 and NO_x is no longer deducted prior to estimating direct N_2O emissions and indirect N_2O emissions from leaching and runoff. Additionally, the direct N_2O emissions from organic fertilizers were recalculated for the whole time series as the Nitrogen Flow model was corrected to include deep-bedding manure that is applied directly to fields without a storage phase that was previously missing from the estimates of manure spread.

Waste: Recalculations were made for the year 2023 in the wastewater treatment and discharge -sector due to updated data on the nitrogen content in sludge and protein consumption, and for the years 2001 – 2023 in the biological treatment of solid waste -sector due to an update on the estimate for household composting.

LULUCF: The land-use areas were recalculated due to new National Forest Inventory (NFI) data and updated land-related data on sample plots. For Forest land, the new biomass models by Repola et al. (2025) were adopted, resulting in updated biomass conversion factors and revised biomass increments for various land categories and revised harvest removals. Mean biomass stocks and basal areas on drained forest lands were also recalculated by site fertility class. Updates on total drain were incorporated as well. National emission factors for two forest ditch categories, i.e. moss-covered and moss-free, were adopted for calculating ditch CH_4 emissions. Indirect N_2O emissions from leaching and run-off following forest fertilization were also included in the inventory.

For Cropland, calculations for Cropland remaining Cropland on mineral and organic soils were improved by shifting mineral-soil modelling to the NUTS 3³ level, updating the 5-year averaging method, and refining crop classifications while separating field margins from actively cultivated land.

In response to the 2025 EU Comprehensive Review of the inventory, changes in soil carbon originating from drained organic soils on Settlements remaining Settlements, as well as from the conversion of cropland and grassland into settlements, are now included in the inventory for the first time. Also, N_2O emissions from N mineralization resulting from conversions of cropland and grassland to settlements are now included, as well as indirect N_2O emissions from all conversion classes that have lost soil carbon. In addition, the artificial shifts between organic and mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses were corrected as suggested by the review team.

³ NUTS 3 refers to the third level of the EU's Nomenclature of Territorial Units for Statistics, representing small regions used for regional statistical analysis.

In addition to the methodological improvements, updates of activity data and corrections resulted in recalculations in all sectors. In the text above, some of these updates are described for the agriculture and LULUCF sectors together with the methodological improvements. The overall effect of recalculations, including the effect of methodological improvements, is presented in the table ES.61-1 and in more detail in Chapter 10.

Table ES.6-1 Recalculations for this submission (NIR 2026, 2024 inventory) compared with the last year's submission (UN NIR 2025, 2023 inventory), excluding LULUCF, including indirect CO₂

	NIR 2023 (UN)	NIR 2024 (EU)	Change	
	kt CO ₂ eq.	kt CO ₂ eq.	kt CO ₂ eq.	%
1990	71 812	71 844	31.72	0.04
1991	69 630	69 663	32.57	0.05
1992	68 153	68 188	34.82	0.05
1993	70 329	70 359	30.14	0.04
1994	75 930	75 949	18.92	0.02
1995	72 274	72 301	26.36	0.04
1996	78 155	78 146	-8.96	-0.01
1997	76 825	76 780	-44.88	-0.06
1998	73 110	73 156	45.84	0.06
1999	72 431	72 532	100.76	0.14
2000	70 462	70 538	76.97	0.11
2001	75 805	75 914	109.05	0.14
2002	78 187	78 312	124.84	0.16
2003	85 766	85 846	79.69	0.09
2004	81 931	81 967	36.10	0.04
2005	69 890	69 937	47.15	0.07
2006	81 289	81 367	78.28	0.10
2007	79 577	79 658	81.04	0.10
2008	71 433	71 484	51.14	0.07
2009	67 740	67 783	43.19	0.06
2010	75 707	75 791	84.76	0.11
2011	67 940	68 027	86.86	0.13
2012	62 311	62 404	93.17	0.15
2013	62 818	62 928	109.91	0.17
2014	58 651	58 758	106.58	0.18
2015	55 076	55 174	98.39	0.18
2016	57 950	58 015	64.89	0.11
2017	55 074	55 158	84.27	0.15
2018	56 121	56 219	97.99	0.17
2019	52 729	52 768	39.53	0.07
2020	47 770	47 839	69.26	0.14
2021	47 803	47 951	147.78	0.31
2022	45 697	45 799	101.76	0.22
2023	41 103	41 224	120.56	0.29

Table ES.6-2 Recalculations for this submission (NIR 2026, 2024 inventory) compared with the last year's submission (UN NIR 2025, 2023 inventory), including LULUCF, including indirect CO₂

	NIR 2023 (UN)	NIR 2024 (EU)	Change	
	kt CO ₂ eq.		kt CO ₂ eq.	%
1990	49 377	43 012	-6 365	-12.9
1991	34 779	28 427	-6 352	-18.3
1992	39 296	32 745	-6 551	-16.7
1993	40 796	33 681	-7 115	-17.4
1994	53 157	45 546	-7 611	-14.3
1995	50 805	43 289	-7 516	-14.8
1996	50 353	41 975	-8 378	-16.6
1997	53 647	44 186	-9 461	-17.6
1998	51 993	43 235	-8 758	-16.8
1999	51 155	42 579	-8 576	-16.8
2000	49 689	40 594	-9 095	-18.3
2001	54 427	45 655	-8 772	-16.1
2002	55 780	47 108	-8 672	-15.5
2003	62 949	53 623	-9 326	-14.8
2004	57 727	47 664	-10 063	-17.4
2005	45 649	35 546	-10 103	-22.1
2006	53 135	43 009	-10 125	-19.1
2007	60 922	50 853	-10 070	-16.5
2008	50 144	39 564	-10 580	-21.1
2009	35 217	24 757	-10 460	-29.7
2010	54 668	44 667	-10 001	-18.3
2011	47 387	37 543	-9 844	-20.8
2012	39 954	30 220	-9 735	-24.4
2013	47 213	37 782	-9 431	-20.0
2014	42 176	32 659	-9 517	-22.6
2015	43 755	34 159	-9 596	-21.9
2016	51 268	42 086	-9 183	-17.9
2017	51 963	44 299	-7 664	-14.7
2018	63 306	57 855	-5 451	-8.6
2019	56 068	51 068	-5 001	-8.9
2020	49 582	45 261	-4 321	-8.7
2021	59 162	55 456	-3 705	-6.3
2022	57 764	53 656	-4 108	-7.1
2023	53 102	48 078	-5 024	-9.5

Table ES.6-3 Recalculations for this submission (NIR 2026) compared with the last year's submission (UN NIR 2025) by sector

	1 Energy	1.A.1, 1.A.2, 1.A.4 and 1.A.5	1.A.3 Transport	1.B Fugitive emissions	2 IPPU	3 Agriculture	4 LULUCF	5 Waste	Indirect CO ₂
	kt CO ₂ eq.								
1990	-52.4	-52.4	0.0	0.0	52.6	32.1	-6 396	0.0	-0.6
1991	-54.5	-54.5	0.0	0.0	55.0	32.7	-6 385	0.0	-0.6
1992	-56.7	-56.7	0.0	0.0	57.4	34.7	-6 586	0.0	-0.6
1993	-49.9	-49.9	0.0	0.0	50.4	30.2	-7 145	0.0	-0.6
1994	-68.5	-68.5	0.0	0.0	69.4	18.6	-7 630	0.0	-0.6
1995	-84.6	-84.6	0.0	0.0	85.5	26.1	-7 542	0.0	-0.7
1996	-61.5	-61.5	0.0	0.0	61.9	-8.7	-8 369	0.0	-0.7
1997	-55.9	-55.9	0.0	0.0	56.0	-44.2	-9 416	0.0	-0.8
1998	-54.9	-54.9	0.0	0.0	54.3	47.2	-8 804	0.0	-0.8
1999	-90.9	-90.9	0.0	0.0	90.6	101.9	-8 677	0.0	-0.9
2000	-154.5	-154.5	0.0	0.0	155.2	77.2	-9 172	0.0	-0.9
2001	-112.4	-112.4	0.0	0.0	112.3	110.1	-8 881	0.0	-1.0
2002	-98.3	-98.3	0.0	0.0	98.0	126.1	-8 797	0.1	-1.0
2003	-133.9	-133.9	0.0	0.0	134.2	80.3	-9 406	0.1	-1.0
2004	-168.9	-168.9	0.0	0.0	169.6	36.2	-10 099	0.2	-1.1
2005	-132.3	-132.3	0.0	0.0	132.6	47.7	-10 150	0.2	-1.1
2006	-71.3	-71.3	0.0	0.0	70.5	80.0	-10 204	0.3	-1.2
2007	-210.7	-210.7	0.0	0.0	210.7	82.0	-10 151	0.3	-1.2
2008	-145.4	-145.4	0.0	0.0	141.3	56.2	-10 631	0.4	-1.3
2009	-141.9	-141.9	0.0	0.0	139.6	46.2	-10 503	0.4	-1.2
2010	-127.5	-127.5	0.0	0.0	124.3	88.7	-10 086	0.5	-1.2
2011	-161.4	-161.4	0.0	0.0	159.2	89.8	-9 931	0.5	-1.3
2012	-145.4	-145.4	0.0	0.0	141.8	97.5	-9 828	0.6	-1.3
2013	-131.8	-131.8	0.0	0.0	129.5	112.5	-9 541	0.6	-0.9
2014	-107.6	-107.6	0.0	0.0	105.4	109.4	-9 624	0.7	-1.3
2015	-130.7	-130.7	0.0	0.0	128.3	101.4	-9 694	0.7	-1.4
2016	-148.0	-148.0	0.0	0.0	145.4	68.1	-9 247	0.8	-1.4
2017	-147.5	-174.5	27.0	0.0	158.0	74.4	-7 749	0.8	-1.5
2018	-161.8	-187.4	25.6	0.0	169.7	90.5	-5 549	0.9	-1.3
2019	-158.7	-181.7	22.9	0.0	162.9	35.7	-5 040	0.9	-1.3
2020	-141.4	-160.8	19.3	0.0	147.0	64.0	-4 391	1.0	-1.3
2021	-139.8	-158.4	18.6	0.0	148.6	139.2	-3 853	1.0	-1.3
2022	-143.6	-163.2	19.6	0.0	149.5	98.8	-4 210	1.0	-3.9
2023	-72.0	-88.8	16.8	0.0	156.7	39.5	-5 145	1.1	-4.8

Table ES.6-4 Recalculations, including the effect of methodological improvements, made for the 2026 submission by CRT category and their implications to the emission level in 1990 and 2023

CRT Category	Recalculation	Reason for the recalculation	Implication to the CRF category level (kt CO ₂ eq.)	
			1990	2023
1 Energy	Reallocation of steam reforming in hydrogen production from energy to IPPU	2019 Refinement. Updates in the activity data.	-52.37	-71.95
2 Industrial processes and product use	Estimation of missing AD. Reallocation of emissions. Correction of preliminary data	2019 Refinement. Updates or correction of activity data.	52.64	156.70
3 Agriculture			32.10	39.54
A Enteric fermentation	Enteric fermentation for swine (2022-2023), bull (2022) and poultry (2023)	New data, updated animal numbers	0	-0.12
B Manure management	Methane emissions of bulls and of horses and ponies, nitrous oxide emissions of swine (2022-2023) and poultry (2023)	Correction of minor errors. New data, i.e. updated animal numbers	-1.06	1.66
D Agricultural soils	Direct N ₂ O emissions from organic fertilizer N input, crop residues, cultivated organic soils, and N mineralisation in mineral soils were recalculated for the entire time series. Indirect N ₂ O emissions were likewise recalculated.	New data and methodological changes. Error correction for the amount of field spread and pasture manure	33.16	42.55
G Liming	Liming emissions were recalculated for 2022-23	Correction of data	0	-1.15
H Urea application	Emissions from urea use were recalculated for 2023	Updates in the activity data	0	-3.40
4 Land use, land-use change and forestry			-6 396.29	-5 144.57
A Forest land	All CSCs, non-CO ₂ emissions from drainage and rewetting, mineralization and biomass burning.	See Table 10.1-1	-6 101.98	-4 858.76
B Cropland	All CSCs and emissions from mineralization	See Table 10.1-1	-238.24	-409.63
C Grassland	All CSCs, emissions from mineralization	See Table 10.1-1	-20.54	-37.94
D Wetlands	All CSCs and non-CO ₂ emissions from drainage and rewetting	See Table 10.1-1	-111.00	51.97
E Settlements	All CSCs, emissions from mineralization	See Table 10.1-1	74.79	150.48
G Harvested wood products	CSCs in paper and woodboards 2019-2023	The AD was updated	0	-40.69
5 Waste	Updated information	Updated information	0.00	1.06
Indirect CO₂ emissions	In the domestic solvent use total time series were updated.	Mistake in the calculation sheet	-0.64	-4.79

Areas of future improvement and/or capacity-building in response to the review process or identified by the Finnish experts responsible for the calculations are described in Section 10.4.

1 NATIONAL CIRCUMSTANCES, INSTITUTIONAL ARRANGEMENTS AND CROSS-CUTTING INFORMATION

1.1 Background information on greenhouse gas inventories and climate change

1.1.1 Greenhouse gas inventories

The annual inventory and reporting of greenhouse gas emissions and removals provide an information base for the planning and monitoring of climate policy. Finland's National Greenhouse Gas Inventory System was set up at the beginning of 2005. In the description of the National system of Finland the national inventory arrangements, including institutional, legal and procedural arrangements are explained as required in Paris Agreement Decision 18/CMA.1 (Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement).

The national system produces data and background information on emissions and removals for the UNFCCC, the Paris Agreement and the EU Commission. In addition, the scope of the system covers the archiving of the data used in emission estimations, the publication of the results, the participation in inventory reviews and the quality management of the inventory as well as timely reporting of national inventory reports.

The EU Governance regulation and acts complementing it guides the greenhouse gas inventory reporting by the Member States (MS) of the European Union (EU) to the Commission since 2023. This regulation builds on the reporting requirements of the Paris Agreement and the UNFCCC, but also includes many EU-specific requirements, including provisions for annual quality checks and a review of the submission. The MSs submit their inventories to the Commission with annual deadlines for submission being 15 January (preliminary data) and 15 March (final data).

This National Inventory Document (NID) of Finland for the submission to the EU, the UNFCCC and the Paris Agreement includes data of the anthropogenic emissions by sources and removals by sinks of all greenhouse gases (GHGs) not controlled by the Montreal Protocol, i.e. carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), perfluorocarbons (PFCs), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

The inventory also includes estimates of precursors as carbon monoxide (CO), nitrogen oxides (NO_x) and non-methane volatile organic compounds (NMVOCs), and sulphur dioxide (SO₂ meaning sulphur oxides and other sulphur emissions calculated as SO₂). These gases are not greenhouse gases but impact global warming for example by influencing on the formation or destruction of direct greenhouse gases, such as tropospheric ozone.

Indirect CO₂ emissions resulting from atmospheric oxidation of fugitive CH₄ and non-methane volatile organic compounds (NMVOC) emissions from non-biogenic sources are also included in the inventory. CO₂ emissions from fossil combustion are calculated using emissions factors based on the total carbon content of the fuel assuming that all carbon not remaining in the ash to be converted to CO₂. Therefore, consistent with the IPCC Guidelines, indirect CO₂ emissions are not reported for combustion sources of CO, CH₄ and NMVOCs. Similarly, indirect CO₂ from CH₄, CO or NMVOC emissions from other emission sources where these emissions are already included in CO₂ emissions, are not reported. At present, all CO emissions reported come from such sources. More details on the estimation of the indirect CO₂ emissions can be found in Chapter 9. Finland's national total emissions include the indirect CO₂ emissions but are presented with and without indirect CO₂. The indirect CO₂ emissions have been separately estimated for fugitive emissions in the Energy sector and sources in the Industrial processes and product use sector consistent with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

Indirect N₂O emission resulting from deposition of nitrogen due to emissions of nitrogen oxides (NO_x) and ammonia (NH₃) are estimated, but only indirect N₂O emissions from agricultural sources are included in the national total emissions (total without LULUCF) or from agricultural and LULUCF sources (total with LULUCF) (consistent with the UNFCCC reporting guidelines in the Annex to Decision 24/CP.19 (UNFCCC 2013) as well as with the modalities, procedures and guidelines for the transparency framework of the Paris Agreement as defined in Decision 18/CMA.1 (2018)).

Emissions and removals have been grouped under five sectors, in accordance with modalities, procedures and guidelines⁴ for the transparency framework of the Paris Agreement and the revised UNFCCC reporting guidelines on annual inventories for Annex I Parties⁵: Energy, industrial processes and product use (IPPU), agriculture, land use, land-use change and forestry (LULUCF) and waste.

Emission estimates and removals are presented by gas and by category and refer to the latest inventory year unless otherwise specified. Full time series of the emissions and removals from 1990 to the latest inventory year are included in the Common Reporting Tables (CRT), which are part of the inventory submission. In the NID, the data are presented for a limited set of years consistent with the UNFCCC reporting guidelines.

The structure of this NID follows the outline given in Annex V of the guidance⁶ for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement.

1.1.2 Climate change

Over the past century, atmospheric concentrations of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and halogenated hydrocarbons, i.e. greenhouse gases, have increased as a consequence of human activity. Greenhouse gases prevent the radiation of heat back to space and cause warming of the climate. According to the Sixth Assessment Report of the International Panel of Climate Change (IPCC 2021), the atmospheric concentrations of CO₂ have increased by 47%, CH₄ concentrations have more than doubled and N₂O concentration has risen by 23%, compared with the concentrations in 1750, i.e. in the pre-industrial era.

Climate change has effects on both human and natural systems (e.g. human settlements, human health, water and food resources, ecosystems and biodiversity). Some of the effects on environmental and socio-economic systems will be beneficial, some damaging. The larger the changes and the rate of changes in climate, the more the adverse effects will predominate. In Finland, the adverse impacts are related, for example, to the resilience of the northern ecosystems, winter tourism, increased flooding and the prevalence of pests and diseases. Positive impacts could be possible growth of productivity in agriculture and forestry and a decreased need for heating energy.

1.1.3 International agreements

Finland has ratified the United Nations Framework Convention on Climate Change, the Kyoto Protocol and its Doha Amendment as well the Paris Agreement. In addition, as an EU Member State, Finland has obligations under EU legislation related to climate and energy policies.

Finland's commitments under the international commitment, including tracking how Finland is making progress with its commitments and how past commitments have been met, have been addressed in Finland's National Communications and Biennial Reports under the UNFCCC. Under the Paris Agreement, Finland submitted its first Biennial Transparency Report (BTR) on 19 December 2024.

⁴ Decision 18/CMA.1 Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
https://unfccc.int/sites/default/files/resource/CMA2018_03a02E.pdf

⁵ Decision 24/CP.19 Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention
<https://unfccc.int/sites/default/files/resource/docs/2013/cop19/eng/10a03.pdf>

⁶ Decision 5/CMA.3 Guidance operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement
https://unfccc.int/sites/default/files/resource/CMA2021_L10a2E.pdf

Under the EU and UNFCCC and the Paris Agreement Finland is required to carry out annual greenhouse gas inventories covering emissions and removals of direct greenhouse gases from the five sectors (Energy, Industrial processes and product use, Agriculture, Land use, land-use change and forestry and Waste) and for all years from the base year of 1990 to the most recent year. The preparation and reporting of the Finnish greenhouse gas inventory are guided by the modalities, guidelines and procedures (MPGs) adopted at COP 25 in Katowice in 2018 (Decision 18/CMA.1⁷ by the Parties to the Paris Agreement) and the guidance for operationalizing the MPGs (5/CMA.3⁸), as well as the methodological guidance in the 2006 IPCC Guidelines for National Greenhouse Gas inventories (hereafter referred to as *2006 IPCC Guidelines*).

⁷ Decision 18/CMA.1

⁸ Decision 5/CMA.3

1.2 A description of the national circumstances and institutional arrangements

The national inventory arrangements in Finland are described below. The descriptions take into account requirements for reporting requirements on national inventory arrangements under the MPGs of Paris Agreement (18/CMA.1) and relevant EU legislation, as well as for reporting on the national inventory arrangements consistent with paragraph 20 to 27 of the UNFCCC reporting guidelines.

1.2.1 National entity or national focal point

According to the Government resolution of 30 January 2003 on the organisation of climate policy activities of Government authorities, Statistics Finland⁹ assumed the responsibilities of the national entity for Finland's greenhouse gas inventory from the beginning of 2005. In 2015, the role of Statistics Finland as the national entity was enforced through the adoption of the Climate Change Act (609/2015 and 423/2022).

In Finland, the national inventory arrangements are established on a permanent footing to meet the requirements of the UNFCCC reporting guidelines and in the MPGs referred to in Article 13 of the Paris Agreement. The national inventory arrangements are based on laws and regulations concerning Statistics Finland, including the Climate Act, on agreements between the inventory unit and expert organisations on the production of emission and removal estimates, as well as related documentation. Statistics Finland has also agreements on cooperation and support to the expert organisations participating in Finland's national system with relevant ministries. The national inventory arrangements are designed and operated to ensure the transparency, consistency, comparability, completeness, accuracy and timeliness of greenhouse gas emission inventories. The quality requirements are fulfilled by implementing consistently the inventory quality management procedures (see Section 1.5.3). The national system of arrangements for the greenhouse gas inventory in Finland is presented in Figure 1.2-1 below. Changes to the national inventory system since the previous submission are described in Chapter 11.

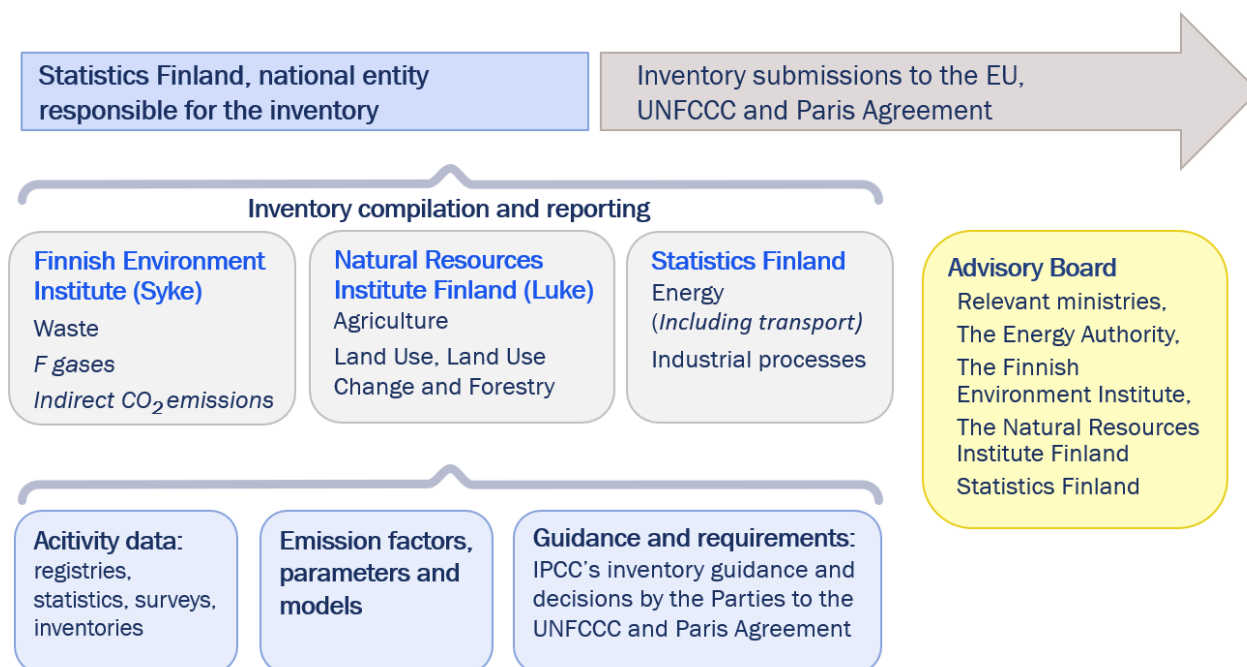


Figure 1.2-1 The National System of arrangements for the Greenhouse Gas Inventory in Finland (LULUCF = Land use, land-use change and forestry)

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http://tilastokeskus.fi/org/yhteystiedot/index_en.html

1.2.1.1 Statistics Finland as the national entity for the inventory

Statistics Finland is the general authority of the official statistics of Finland and is independently responsible for greenhouse gas emission inventory preparation, reporting and submission under the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement.

In its activity as the national entity for the greenhouse gas inventory, the Statistics Finland Act (48/1992 and its amendment 901/2002) and the Statistics Act (280/2004 and its amendments 361/2013 and 146/2023) are applied.

Statistics Finland defines the placement of the inventory functions in its working order. The advisory board of the greenhouse gas inventory set up by Statistics Finland ensures collaboration and information exchange on issues related to the reporting of greenhouse gas emissions under the UNFCCC and the Paris Agreement. The advisory board reviews planned and implemented changes in the inventory and the achieved quality. It approves changes to the division of tasks between the expert organisations preparing the inventory. In addition, the advisory board promotes research and review projects related to the development of the inventory and reporting, as well as gives recommendations on participation in international cooperation in this area (UNFCCC, IPCC and EU). The advisory board is composed of representatives from the expert organisations and the responsible Government ministries.

Statistics Finland is in charge of the compilation of the national emission inventory and its quality management in the manner intended in the UNFCCC inventory reporting guidelines and the Paris Agreement as well as the relevant EU regulations. As the national entity, Statistics Finland also bears the responsibility for the general administration of the inventory and communication with the UNFCCC and the EU Commission, coordinates participation in the review of the inventory, and publishes and archives the inventory results.

Statistics Finland has access to data collected for administrative purposes. Hence by law, Statistics Finland has access to data collected under the EU ETS, regulation on fluorinated gases, the European Pollutant Release and Transfer Register (E-PRTR) and energy statistics regulation. Access to the EU ETS data is also ensured through the agreement between Statistics Finland and the Energy Authority. The EU ETS data and data collected under energy statistics regulation are significant data sources and they are used both directly and/or for verification in the inventory compilation. The use of the E-PRTR and data collected under the regulation on fluorinated greenhouse gases have a limited role in the inventory preparation.

Statistics Finland approves the inventory before it is submitted to the UNFCCC secretariat and the EU. Before submitting the final inventory to UNFCCC on 15 April and to the Paris Agreement (on years when the biennial transparency report is due), the national inventory document is sent to the inter-ministerial network on climate policy issues for comments.

1.2.1.2 Responsibilities of expert organisations

Finland's inventory system includes, in addition to Statistics Finland, the expert organisations the Finnish Environment Institute (Syke) and the Natural Resources Institute Finland (Luke). Previously Statistics Finland also acquired emission estimates for transport and related information as purchased services from VTT (VTT Technical Research Centre of Finland Ltd). However, since the 2026 submission, Statistics Finland has the total responsibility of the calculation, reporting and development of calculation of the Energy sector emissions, including transport.

Up to 2009, Finavia (airport company responsible for maintaining and developing Finland's airport network) provided emission data on aviation to the inventory. Since, 2010 Statistics Finland has been responsible for the calculations. Finavia continues to support Statistics Finland in the task by providing Statistics Finland with expert advice (the calculations are described in Section 3.2.5.3).

The agreements between Statistics Finland and the expert organisations define the division of responsibilities (sectors/categories covered) and tasks related to uncertainty and key category analysis, QA/QC and reviews. They also specify the procedures and schedules for the annual inventory process coordinated by Statistics Finland. The responsibilities to estimate and report emissions/removals from different sectors/categories of the

different expert organisations are based on the established practices for the preparation and compilation of the greenhouse gas emission inventory. The scope of these responsibilities by expert organisation is presented in Table 1.2-1.

Table 1.2-1 Responsibility areas by expert organisation

Area		Organisations
CRT 1.A	Stationary sources - fuel combustion in point sources, such as power plants, heating boilers, industrial combustion plants and processes	Statistics Finland
CRT 1.A	Mobile sources (transport and off-road machinery)	Statistics Finland, VTT Technical Research Centre of Finland Ltd. (as a purchased service, inventory years 1990 to 2023), Finavia (inventory years 1990 to 2010)
CRT 1.A	Other fuel combustion (agriculture, households, services, public sector, etc.)	Statistics Finland
CRT 1.B	Fugitive emissions from energy production and distribution	Statistics Finland
CRT 2	Emissions from industrial processes and product use	Statistics Finland
CRT 2	Emissions of F gases	Finnish Environment Institute (Syke)
CRT 3	Emissions from agriculture	Natural Resources Institute Finland (Luke)
CRT 4	Emissions and removals in land use, land-use change and forestry	Natural Resources Institute Finland (Luke)
CRT 5	Emissions from waste	Finnish Environment Institute (Syke)
Indirect CO ₂	Non-methane volatile organic compounds, NMVOC	Finnish Environment Institute (Syke)

All the participating organisations are represented in the inventory working group established to support the process of producing annual inventories and the fulfilment of reporting requirements. The working group advances collaboration and communication between the inventory unit and the experts producing the estimates for the different reporting sectors and ensures the implementation of the QA/QC and verification process of the inventory.

1.2.1.3 The role of responsible ministries and the Energy Authority in the national system

The resources of the national system for the participating expert organisations are channelled through the relevant ministries' performance management (Ministry of the Environment and Ministry of Agriculture and Forestry). In addition, other ministries involved in the preparation of the climate policy advance in their administrative branch that the data collected in the management of public administration duties can be used in the emission inventory.

In accordance with the Government resolution, the ministries produce the data needed for international reporting on the content, implementation and effects of the climate strategy. Statistics Finland assists in the technical preparation of the policy reporting. Statistics Finland also coordinates and technically compiles the national communications under the UNFCCC and biennial transparency reports under the Paris Agreement. Separate agreements have been made on the division of responsibilities and cooperation between Statistics Finland and the ministries.

The Energy Authority is the National Emissions Trading Authority and the National Registry Administrator in Finland and supervises the monitoring and reporting of the emissions data under the European Emissions Trading System (EU ETS). Statistics Finland and the Energy Authority concluded an agreement in 2006 on collaboration between the national inventory system and the registry¹⁰, including a division of the responsibilities relating to reporting. The most recent update to the agreement was made in 2018.

¹⁰ Finland's National Kyoto Protocol Registry is briefly described in Finland's Eight National Communication, Section 3.4, submitted to the UNFCCC in December 2022.

1.2.2 Inventory preparation process

The UNFCCC and the EU Regulation on the Governance of the Energy Union and Climate Action ('Governance Regulation') and its complementary acts require Finland to submit annually a National Inventory Document (NID) and common reporting tables (CRT). The annual submission contains emission estimates for the second to last year, so that the 2025 submission contains estimates for the calendar year 2023.

The organisation of the preparation and reporting of Finland's greenhouse gas inventory and the duties of its different parties are detailed in the previous Section (1.2.1). The expert organisations acting as parties to the inventory system are responsible for the preparation of the inventory data of defined reporting areas. The expert organisations produce the emission estimates and related documentation as defined in the agreements with Statistics Finland (Table 1.2-1) and according to the UNFCCC reporting guidelines. Statistics Finland compiles the national reporting from the data produced by expert organisations and submits them to the UNFCCC Secretariat and to the European Commission every year and as a part of the biennial transparency report to the Paris Agreement every two years.

The preparation of the annual inventory follows the schedule of the reporting. Under the EU Governance Regulation and its implementing Regulations (2020/1208, 2024/1281), the Member State shall determine and report to the Commission final greenhouse gas inventory data by 15 March each year and preliminary data by 15 January each year. The greenhouse gas inventory is submitted to the UNFCCC Secretariat by 15 April. The joint EU inventory is compiled from the Member States' submissions and it is also supplied to the UNFCCC Secretariat by 15 April. The Commission also uses the inventory data submitted annually by Member States when evaluating the progress of the Community and its Member States towards the set greenhouse gas emission objectives and commitments.

Data collection and processing for each category are described in the category-specific sections. In addition, the data sources used are described in Section 1.3.

Inventory documentation consists of inventory data and metadata (data explaining the calculated estimates). Documentation has a key role in inventory quality management. Meeting the requirement of transparency requires systematic documentation. Careful documentation also facilitates external evaluation of the inventory. The goal is to make replication of the inventory possible for the expert reviewers, should it be necessary. Due to the complexity of some of the methods used to prepare the inventory, replication of inventory calculations will in some cases require, in addition to the documentation, access to the model and assistance from experts familiar with its use. Documentation also stands as evidence of the compliance and functionality of the national system. Continuous, fact-based improvement of the inventory is guided by an analysis of the materials accumulated during the inventory process.

The inventory documentation system consists of the following document types:

1. Basic documents of the national system that are produced, updated and archived by Statistics Finland according to its archiving system (the system is described below):
 - The description of Finland's national system
 - Agreements with expert organisations participating in the inventory preparation
 - Other agreements
 - Quality plan and related documents, e.g., documentation of the annual bilateral quality meetings or the quality desk review.
2. Annual inventory process documents by reporting sector, which are produced, updated and archived in the expert organisations responsible for the sectors, such as:
 - Primary material for the calculation
 - Internal documents for the calculation.
3. Inventory level documents of the annual inventory process, which are produced, updated and archived in the inventory unit according to Statistics Finland's archiving system:
 - The general plan for compiling the inventory
 - Internal documents for compiling the inventory

- Reference for country-specific data and methods
- The set of CRT tables and CRT json files and the National Inventory Document (NID)
- Review reports and other relevant material related to the review
- The inventory improvement plan.

1.2.3 Archiving information

The main archives of the greenhouse gas inventory unit are at Statistics Finland. The main archive's purpose is to fill the specific function mandated in the guidelines for national systems (UNFCCC Decision 20/CP.7, paragraphs 16 and 17) as well as to fill the function described under the guidelines for the institutional arrangements under the Paris Agreement (Decision 18/CMA.1): it contains all the important data, models and documentation needed in inventory development. It aims to facilitate efficient review of the inventory and provide rapid responses to questions posed by expert review teams during reviews. The greenhouse gas inventory unit has prepared a working instruction for archiving, which also serves as a plan for archive creation, describing how and which records are being archived and the manner they are preserved. According to the working instructions, the archiving takes place between January and May each year, after submission of the inventory to the EU or UNFCCC. The main archive of the inventory is located on a server in Statistics Finland's local area network. This archive has restricted writing privileges and daily back-up copies are created. In addition, Statistics Finland has a system for archiving data and metadata electronically in the national archives of Finland. The CRT data and SAS data sets of the Energy and IPPU (excl. F gases) sector are also archived in with this electronic archiving system. In addition to the guidelines for national systems, Statistics Finland must comply with the general record management obligations laid down in Finnish legislation (for instance, the Archives Act 831/1994).

In addition to the main archive, the expert organisations have archives located in their own facilities. Typically, these organisations keep records of their work on the hard disks of individual experts' workstations, with copies on backed-up network servers. Electronic copies are also made on CD-ROMs, portable external hard drives or USB memory sticks. The expert organisations have implemented their archival procedures according to their own plans of archive creation, with systems for electronic storage and retrieval of records.

Energy and Industrial processes and product use

The Energy (include also transport category since the inventory year 2024) and Industrial processes and product use sector (except F gases) documentation and annual inventory records are archived according to working instructions (see above). The archiving of inventory records for these categories takes place as follows:

1. All data, models used at Statistics Finland and documentation needed in inventory preparation are preserved in an archive located on a server in Statistics Finland's local area network, which is backed-up daily. This archive has restricted writing privileges. These servers are physically located in the premises of Government ICT Centre.
2. The CRT data and SAS data sets of the Energy and IPPU (excl. F gases) sector are also archived electronically in the national archives of Finland (see above).

The archiving of inventory records for the transport category takes place as follows (inventory years 1990 to 2023):

1. All calculation models (LIISA, RAILI, MEERI, and TYKO) including the calculation results and time series are annually filed. One copy to the official archive of VTT Technical Research Centre of Finland Ltd and one copy to the responsible person (presently Arttu Lauhkonen). All models and their documentation for all years are also stored in a SharePoint system at VTT.
2. All information produced during the calculation process is included in VTT's official back-up-system.

The archiving of inventory records for the civil aviation category has been as follows (Finavia will keep the records in their archives for 10 years):

1. Calculation results and ILMI model documents are filed as a paper copy to the archive of Finavia's Environmental unit.

2. The ILMI model, including the calculation results and time series and all information produced during the calculation process are annually stored in a specific folder on a server maintained by the Information and Communication Technology unit of Finavia.

The archiving of inventory records for the F gases category takes place as follows:

1. The original survey responses in paper form of the sectoral inventory are archived in the archival room 214 at the Finnish Environment Institute (Syke).
2. The survey responses received from the web-based data collection system and e-mail are archived in Syke's servers.
3. In addition to the original survey responses, the material archived in the sectoral expert's office consists of hand-written notes, printed copies of survey questionnaires and mailing lists. Incoming survey responses are entered into an electric database in chronological order and the original paper copies are filed in dated folders (see point 1). The F gas archive at Syke also include printouts of data analysing spreadsheets, final CRT tables, quality assurance plans for each year and the references used in the inventory. Since submission 2021, all archiving of the F gas inventory has taken place in electronic format.
4. All material, except handwritten notes, is archived in electronic files. The electronic files are saved on Syke's servers, which are back-up copied regularly, and on CD-ROMs or portable external hard drive, which are kept in the archive among the registry of paper copies. The archived electronic files contain the following information:
 - Survey data in a matrix database
 - All activity data is entered in an electronic database
 - Chronological listing and recording of responses enable easy access to the original copies of survey responses
 - Spreadsheet applications used for data analysing and calculation
 - Used methods, emission factors and parameters are displayed on worksheets
 - Estimates are presented for different gases at subcategory level, as well as at aggregated category level
 - Estimates of activity data and emission factor uncertainty
 - Submitted CRF data
 - Final version of the inventory document (NID)
 - Annual QA/QC plans

The archiving of inventory records for the indirect CO₂ emissions from NMVOCs category takes place as follows:

1. The calculation sheets of NMVOC emissions are stored in electronic form and saved on Syke's servers. Back-up tapes are created automatically every day.
2. The calculation model includes calculation results and time series.
3. Activity data, including questionnaires to industry, and information on emission factors are stored at least in paper form at the Finnish Environment Institute (Syke) in room 210 and in electronic form if available.
4. All electronic files created during the calculation process are backed-up regularly on a portable USB flash drive and kept in the archive of the sectoral expert.

Agriculture

The archiving of Agriculture sector:

1. The calculation sheets and data documents related to the inventory are stored on the server maintained by the information services of the Natural Resources Institute Finland (Luke). The folder structure is similar for each inventory year, which makes data management easier. A limited number of people have access rights to the files.
2. Luke's statistics on forestry and agriculture and the quality descriptions of the statistics are published on the Internet at <https://www.luke.fi/en/statistics>. The descriptions of the individual statistics are available in English. The data collected for statistics are stored at Luke according to the Statistics Act (280/2004).
3. After the compilation, the results and relevant data are archived in Luke's electronic archive Seula. The files are write-protected to prevent accidental modification or erasure.

LULUCF

The archiving of LULUCF sector:

1. The original National Forest Inventory data (NFI) are archived at the Natural Resources Institute Finland (Luke). The database comprises of ASCII-files stored in a LINUX operating system.
2. Luke's statistics on forestry and agriculture and the quality descriptions of the statistics are published on the Internet at <https://www.luke.fi/en/statistics>. The descriptions of the individual statistics are available in English. The data collected for statistics are stored at Luke according to the Statistics Act (280/2004).
3. All activity data, calculation procedures and internal documentation, results and reports are archived in Luke's case processing system Seula after each submission. The files are write-protected to prevent accidental modification or erasure.

Waste

All electronic data (mainly Excel, Word or Access files) on the annual waste inventory including databases, models and documentation are collected in two separate places: the folder on the hard disk of the computer used for the inventory, and the external back-up hard disk of the computer. In addition, a common network disk drive for sharing data also serves as a backup for essential files. The annual information on paper is collected at the Finnish Environment Institute (Syke) in room 208 and in the archival room 214.

1.2.4 Process for official consideration and approval of inventory

Statistics Finland is the national entity with the overall responsibility for the compilation and finalisation of inventory reports and their submission to the UNFCCC Secretariat, Paris Agreement and the European Commission. Statistics Finland approves the inventory submissions to the EU, UNFCCC and Paris Agreement independently.

Before submitting the final inventory to UNFCCC on 15 April and to the Paris Agreement (on years when the biennial transparency report is due), the national inventory document is sent to the inter-ministerial network on climate policy issues for comments.

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

The methodologies used for the Finnish greenhouse gas inventory are consistent with the 2006 IPCC Guidelines. Methods and emission factors by category are presented in Table 1.3-1.

The CRT tables are not fully consistent with this table: ETF GHG Inventory Tool is programmed in a way that method and emission factor information changes automatically to NA for subcategories with no emission data (the notation keys IE or C are used in the respective cells in the ETF GHG Inventory Tool). In addition, some of the notation keys are not aggregated from sub-categories to upper CTR levels

The NID includes the correct method and emission factor information for these subcategories. Detailed descriptions of the methodologies and methods are found in Chapters 3 to 9 by sector.

Table 1.3-1 Reported emissions, calculation methods and type of emission factors used in the Finnish inventory in 2024 (CS = country-specific, CR = Corinair, D= default, PS= plant-specific, M= model, OTH= other)

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor
1 Energy					
1.A Fuel combustion activities					
1.A.1	Energy industries		CO ₂	Tier 3	CS, D, PS
			CH ₄	Tier 3	CS
			N ₂ O	Tier 3	CS
1.A.2	Manufacturing industries and construction (stationary sources)		CO ₂	Tier 3	CS, PS
			CH ₄	Tier 3	CS
			N ₂ O	Tier 3	CS
1.A.2	Manufacturing industries and construction (mobile sources)		CO ₂	Tier 3	CS
			CH ₄	Tier 3	CR
			N ₂ O	Tier 3	CR, D
1.A.3	Transport		CO ₂	Tier 2, Tier 1	CS
			CH ₄	Tier 3, Tier 1	CR, CS, D, OTH
			N ₂ O	Tier 3, Tier 1	CR, CS, D, OTH
1.A.4	Other sectors (stationary sources)		CO ₂	Tier 3, Tier 2, Tier 1	CS, D
			CH ₄	Tier 3, Tier 2, Tier 1	CS, D
			N ₂ O	Tier 3, Tier 2, Tier 1	CS, D
1.A.4	Other sectors (mobile sources)		CO ₂	Tier 3, Tier 2	CS
			CH ₄	Tier 3, Tier 1	CR, OTH
			N ₂ O	Tier 3, Tier 1	CR, OTH, D
1.A.5	Other		CO ₂	Tier 2	CS
			CH ₄	Tier 2	CS
			N ₂ O	Tier 2	CS
1.B Fugitive emissions from fuels					
1.B.2	Oil and natural gas and other emissions from energy production		CO ₂	CS	CS
			CH ₄	Tier 1, Tier 2, CS	CS, PS, D
			N ₂ O	CS	CS
1.C CO ₂ transport and storage					

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor
1.C.1	Transport of CO ₂ , pipelines		CO ₂	IE ¹¹	NA

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor

2 Industrial processes and product use

2.A Mineral industry

2.A.1	Cement production		CO ₂	Tier 3	PS
2.A.2	Lime production		CO ₂	Tier 3	CS
2.A.3	Glass production		CO ₂	Tier 3	CS
2.A.4	Other process uses of carbonates				
	a Ceramics		CO ₂	Tier 3	CS
	b Other uses of soda ash		CO ₂	Tier 1	D
	d Other		CO ₂	Tier 3	CS

2.B Chemical industry

2.B.1	Ammonia production ¹²		CO ₂	NO	NO
2.B.2	Nitric acid production		N ₂ O	Tier 3	PS
2.B.6	Titanium dioxide production		CO ₂	IE (2.A.4.d)	
2.B.8.b	Ethylene		CO ₂ CH ₄ (fugitive)	IE (1.A.2.c.) Tier 2	PS
2.B.10	Other				
	a Hydrogen production		CO ₂	Tier 2	CS
	b Other				
	Phosphoric acid production		CO ₂	CS	PS
	Limestone and dolomite use		CO ₂	Tier 3	CS
	Chemicals production		CO ₂	Tier 3	PS

2.C Metal industry

2.C.1	Iron and steel production				
	- Steel		CO ₂	Tier 3, CS	CS
	- Pig Iron		IE (Steel)	Tier 3, CS	CS
	- Sinter		IE (Steel)	Tier 3, CS	CS
	- Limestone and dolomite use		CO ₂	Tier 3	CS
	- Other: Coke		CH ₄	Tier 1	D
2.C.2	Ferroalloys production		IE (2.C.1)	Tier 3, CS	CS
2.C.4	Magnesium production		CO ₂ SF ₆ ¹³	NA NA	NA NA
2.C.6	Zinc production		IE (2.C.7)	Tier 2	CS
2.C.7	Other				
	- Zinc, copper and nickel production		CO ₂	Tier 2	CS

¹¹ CO₂ emissions are calculated from the amount of PCC produced from captured CO₂. Therefore, no losses during the capture, transfer and production are reported separately.

¹² for ammonia production: 1990 – 1992, CO₂, method Tier 1 and emission factor D

¹³ for magnesium production: 1994 – 2009 and 2012, SF₆ IE (2.H.3)

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor
2.D Non-energy products from fuels and solvent use					
2.D.1	Lubricant use		CO ₂ CH ₄ , N ₂ O	Tier 1 Tier 1	D CS
2.D.2	Paraffin wax use		CO ₂	Tier 1	D
2.D.3	Other				
	- Use of urea-based catalysts		CO ₂	Tier 1	D
	- Use of urea in Nox control in the energy industry		CO ₂	Tier 2	D
2.E Electronics industry					
2.E.1	Integrated circuit or semiconductor		HFC, PFC, SF ₆ IE (2.H.3)	OTH, Tier 2a	CS, D
2.F Product uses as substitutes for ODS					
2.F.1	Refrigeration and air conditioning		HFC, PFC	Tier 2	CS, D
2.F.2	Foam blowing agents		HFC	Tier 2	D
2.F.3	Fire protection		HFC IE (2.H.3)	OTH	NA
2.F.4	Aerosols		HFC	Tier 2	D
2.G Other product manufacture and use					
2.G.1	Electrical equipment		SF ₆ , PFC (IE 2.H.3)	Tier 2	CS
2.G.2	SF ₆ and PFCs from other product use		SF ₆ (IE 2.H.3)	OTH	NA
2.G.3	N ₂ O from product uses		N ₂ O	CS, Tier 1	CS
2.H Other					
2.H.3	Other: Grouped confidential data of halocarbons and SF ₆		SF ₆ HFCs PFCs	OTH, Tier 2 OTH, Tier 2 Tier 2	CS, D, NA CS, D CS, D

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor
3 Agriculture					
3.A Enteric fermentation					
3.A.1	Cattle				
	3.A.1.a Dairy cattle		CH ₄	Tier 2	CS
	3.A.1.b Non-dairy cattle		CH ₄	Tier 2	CS
3.A.2	Sheep		CH ₄	CS	CS
3.A.3	Swine		CH ₄	Tier 2	CS
3.A.4	Other livestock				
	- d Goats		CH ₄	Tier 1	D
	- e Horses		CH ₄	Tier 1	D
	- g Poultry		NE ¹⁾	NA	NA
	- h Other				
	ii Reindeer		CH ₄	CS	CS
	iv Fur-bearing animals		CH ₄	OTH	OTH
3.B Manure management					
3.B.1	Cattle				
	3.B.1.a Dairy Cattle		CH ₄	Tier 2	CS
			N ₂ O	Tier 2	D
	3.B.1.b Non-Dairy Cattle		CH ₄	Tier 2	CS
			N ₂ O	Tier 2	D
3.B.2	Sheep		CH ₄	Tier 2	CS
			N ₂ O	Tier 2	D
3.B.3	Swine		CH ₄	Tier 2	CS
			N ₂ O	Tier 2	D
3.B.4	Other livestock				
	- d Goats		CH ₄	Tier 2	CS
			N ₂ O	Tier 2	D
	- e Horses		CH ₄	Tier 2	CS
			N ₂ O	Tier 2	D
	- g Poultry		CH ₄	Tier 2	CS
			N ₂ O	Tier 2	D
	- h Other				
	ii Reindeer		CH ₄	Tier 2	CS
			N ₂ O (IE (3.D.1.c))	NA	NA
	iv Fur-bearing animals		CH ₄	Tier 2	CSD
			N ₂ O	Tier 2	
	Liquid/slurry system		N ₂ O	Tier 2	D
	Solid storage		N ₂ O	Tier 2	D
	Dry lot		N ₂ O	Tier 2	D
	Pasture, range, and paddock		N ₂ O	Tier 1	D
	Deep bedding		N ₂ O	Tier 2	D
3.B.5	Indirect N ₂ O emissions		N ₂ O	Tier 2	D
3.D Agricultural soils					
3.D.1	Direct N ₂ O emissions from managed soils				
	a Inorganic N fertilizers		N ₂ O	Tier 1	D
	b Organic N fertilizers				

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor
	i Animal manure applied to soils		N ₂ O	Tier 1	D
	ii Sewage sludge applied to soils		N ₂ O	Tier 1	D
	iii Other organic fertilizers applied to soils		N ₂ O	Tier 1	D
	c Urine and dung deposited by grazing animals		N ₂ O	Tier 1	D
	d Crop residues		N ₂ O	Tier 2	D
	e Mineralisation associated with loss of soil organic matter (mineral soils)		N ₂ O	Tier 2	D
	f Cultivation of organic soils (i.e. histosols)		N ₂ O	Tier 2	D, CS
3.D.2	Indirect N ₂ O emissions from managed soils				
	a Atmospheric deposition		N ₂ O	Tier 2	D
	b Nitrogen leaching and run-off		N ₂ O	Tier 2	D
3.G Liming					
3.G	Liming		CO ₂	Tier 1	D
3.H Urea application					
3.H	Urea application		CO ₂	Tier 1	D

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor
4 Land use, land-use change and forestry					
4.A Forest land (remaining, converted)					
	Living biomass	carbon/ CO ₂		Tier 3	CS
	DOM, SOM (mineral and organic soils)	carbon/ CO ₂		Tier 2, Tier 3	CS
4.B Cropland (remaining, converted)					
	Living biomass	carbon/ CO ₂		Tier 2, Tier 3	CS, D
	DOM, SOM (mineral and organic soils)	carbon/ CO ₂		Tier 1, Tier 2, Tier 3	CS, D
4.C Grassland (remaining, converted)					
	Living biomass	carbon/ CO ₂		Tier 3, Tier 2	CS, D
	DOM, SOM (mineral and organic soils)	carbon/ CO ₂		Tier 1, Tier 2, Tier 3	CS, D
4.D Wetlands (remaining, converted)					
	Peat extraction areas: living biomass	carbon/ CO ₂		Tier 3	CS
	Peat extraction areas: DOM, SOM	carbon/ CO ₂		Tier 2	CS
	Flooded land: living biomass	carbon/ CO ₂		Tier 3	CS
	Flooded land: DOM, SOM	carbon/ CO ₂		Tier 1	CS, D
	Other wetlands: SOM	carbon/ CO ₂		Tier 2	CS
4.E Settlements (remaining, converted)					
	Living biomass	carbon/ CO ₂		Tier 1, Tier 3	CS
	DOM, SOM	carbon/ CO ₂		Tier 1, Tier 2	CS
4.F Other land (converted)					
	Living biomass	carbon/ CO ₂		Tier 1	D
	DOM, SOM	carbon/ CO ₂		Tier 1	D
4.G Harvested wood products					
		carbon/ CO ₂		Tier 2	CS, D
4(I) Direct and indirect N₂O emissions from N input to managed soils					
	Forest land		N ₂ O	Tier 1 Tier 2	D
	Settlements		N ₂ O	Tier 1, Tier 2	CS, D
4(II) Drainage and rewetting and other management of soils¹					
	Wetlands: Peat extraction areas		CH ₄ , N ₂ O	Tier 2	CS
	Wetlands: Flooded land		CH ₄	Tier 1, Tier 2	CS, D
	Other Wetlands		CH ₄ , N ₂ O	Tier 2	CS
	Forest land: Drained organic forest soils		CH ₄ , N ₂ O	Tier 2	CS
4(III) Direct and indirect N₂O emissions from N mineralization/immobilization					
	Direct N ₂ O emissions from N mineralization/immobilization: Forest land, Settlements, Cropland, Grassland		N ₂ O	Tier 1	CS, D
	Indirect N ₂ O emissions from managed soils: Land converted to Cropland and Grassland		N ₂ O	Tier 1, Tier 2	CS, D
4(IV) Biomass burning					
	Forest land		CH ₄ , NO ₂	Tier 2	D
	Grassland (incl. Cropland)		CO ₂ , CH ₄ , NO ₂	Tier 2	D

CRT	Source	Stock change reported	Emissions reported	Method	Emission factor
5 Waste					
5.A. Solid waste disposal					
5.A.1	Managed waste disposal sites		CH ₄	Tier 2	CS, D
5.A.2	Unmanaged waste disposal sites		CH ₄ NO	NA	NA
5.B Biological treatment of solid waste					
5.B.1	Composting				
	- Municipal solid waste		CH ₄ , N ₂ O	Tier 1	D
	- Municipal sludge		CH ₄ , N ₂ O	Tier 1	D
	- Industrial sludge		CH ₄ , N ₂ O	Tier 1	D
	- Industrial solid waste, constr. waste		CH ₄ , N ₂ O	Tier 1	D
5.B.2	Anaerobic digestion at biogas facilities				
	- Municipal solid waste		CH ₄	Tier 1	D
	- Municipal sludge		CH ₄	Tier 1	D
	- Industrial sludge		CH ₄	Tier 1	D
	- Industrial solid waste, constr. waste		CH ₄	Tier 1	D
5.D Wastewater treatment and discharge					
5.D.1	Domestic wastewater		CH ₄ N ₂ O	Tier 2, CS Tier 1, CS	CS, D D
5.D.2	Industrial wastewater		CH ₄ N ₂ O	Tier 2, CS CS	CS, D D
5.D.3	Other (Fish farming)		N ₂ O	CS	D

¹ Non-CO₂ emissions

N.B. No emissions under 3.F Field burning of agricultural residues in 2024 because the activity has been banned since 2021 (see Section 5.5)

A specific feature of the Finnish system is its extensive use of bottom-up data. This is especially true in the case of the Energy (excluding transport) and Industrial processes and product use sectors, where emissions originate from point sources. For these sources, simple equations that combine activity data with emission factors are used. Also, in the Waste sector, bottom-up data from solid waste disposal sites and other treatment facilities form the basic activity data. Different sources and sinks in the transport categories, Agriculture and LULUCF sectors necessitate the use of more complicated equations and models. Table 1.3-2 summarises the most important data sources used in the inventory.

Table 1.3-2 Main data sources used in the Finnish greenhouse gas inventory

Sector	Main data sources
1.A Energy: Fuel combustion activities	YLVA system Energy Statistics (Statistics Finland) Surveys: electricity production, district heating plants, energy consumption of the manufacturing industry LIPASTO and TYKO models of VTT (1990 – 2023), Finavia, Eurocontrol Energy Authority (ETS fuel and emission data) Other data (e.g. wood consumption data collected by Natural Resources Institute Finland)
1.B Fugitive emissions from fuels	YLVA system Energy Statistics (Statistics Finland) Individual companies

Sector	Main data sources
2 Industrial processes and product use (except F gases)	Energy Authority (ETS activity and emission data) Industrial statistics database YLVA system Individual production plants
2 Industrial processes and product use (F gases)	Surveys of Syke Several statistics (see 4.7.2)
3 Agriculture	Yearbook of Farm Statistics Finnish Trotting and Breeding Association Finnish Fur Breeders' Association Natural Resources Institute Finland (Luke) Finnish Environment Institute (Syke) Published literature
4 LULUCF	Finnish Food Authority NFI (National Forest Inventory) Finnish Statistical Yearbook of Forestry (data source until 2014) Natural Resources Institute Finland (Luke), Statistics service Published literature National Land Survey of Finland
5 Waste	Finnish Food Authority YLVA system The Finnish Biogas Plant Register and Biogas survey of Statistics Finland Water and Sewage Works Register Register for Industrial Water Pollution Control
Indirect CO ₂ emissions	YLVA system ULTIKA/ULJAS, import statistics of Finland Association of Finnish Paint Industry Individual companies Published literature

The YLVA system of Finland's environmental administration is one of the main data sources used in the inventory (especially in the Energy and Waste sectors). The YLVA system functions as a tool for the 15 Centres for Economic Development, Transport and the Environment in their work on processing and monitoring environmental permits. The data system contains information required by the environmental permits concerning the clients (more than 31,000), such as:

- Identification
- Contact persons
- Respective authorities
- Licence conditions
- Environmental insurance
- Discharge points, such as stacks and sewers
- Emissions control equipment
- Treatment plans
- Boilers and fuels used
- Landfills
- Emissions to air, discharges to water and waste
- Energy production
- Raw materials.

The range of facilities that have requirements to report information of their emissions to the environment to supervising authorities (e.g. according to their environmental permit/emission monitoring programme) is much wider than the IPCC activities in Finland and also includes fish farms regarding wastewater issues. The installations report annually emission data to the supervising authority. Monitoring of releases is carried out according to the requirements in the monitoring programme (e.g., measurement methods are determined there).

The authorities check the quality of these data before accepting them to the YLVA system. The checks include an overview if the requirements in the permit/programme have been met and of the submitted data. In case the authorities find inconsistencies, the facilities are required to correct the data and resubmit it. The authorities carry out regular visits to supervise the activities at a plant and check issues related to emission monitoring

during these visits. Data reported by the plants are also checked (level of emissions, completeness of emissions and activity data reported etc.) by the inventory preparers (Statistics Finland, Syke). If inconsistencies are found, questions are sent to the facilities, which check their data and resubmit the corrected data to the authorities. A more detailed description of YLVA is included in Annex 6.

The EU ETS data obtained from the Energy Authority are an important source of activity and emission data for the inventory. It has been used as prime source of activity data (especially for emissions in the Industrial processes and product use sector) and for comparison of fuel consumption and CO₂ emissions of specific installations (mainly energy emissions). Quality assurance of EU ETS data have been reported in the Appendix_3e of Energy.

During 2005 to 2007, Finland implemented the Directive 2003/87/EC of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community with the Emissions Trading Act. The Emissions Trading Act was applied to CO₂ emissions from combustion installations with a rated thermal input of more than 20 MW, smaller combustion installations connected to the same district heating network, mineral oil refineries and coke ovens, as well as of certain installations and processes of the steel, mineral and forest industries. An installation belonging to the emissions trading system needs an emissions permit, pursuant to which it has the right to emit CO₂ into the atmosphere. The issuance of permits lies with the Energy Authority. In Finland, the number of installations needing a permit has been around 530 during the first period of the EU ETS.

During the period 2008 to 2012, the EU ETS was linked to the international emissions trading under the Kyoto Protocol. Also, the scope of installations included in the emissions trading was expanded to involve petrochemical cracking installations and mineral wool production, as well as carbon black production.

In 2012, the EU ETS was extended to cover emissions from aviation including internal flights within the EU. Finnish Transport and Communications Agency, Traficom¹⁴ is the national authority for emissions trading in aviation in Finland.

For the period 2013 to 2020, the EU ETS was again extended to cover all installations (not only combustion installations) with thermal input of more than 20 MW and some new industrial sources, such as N₂O emissions nitric acid production. During this period, the emission allowances were mainly auctioned. An EU ETS operator could have also applied for free emission allowances from the Ministry of Economic Affairs and Employment depending on their industrial branch consistent with the decision 2011/278/EU. During the period 2013 to 2020, the EU ETS was still linked to the international emissions trading under the Kyoto Protocol.

The fourth emissions trading period began in 2021. This time the scope was not extended as it was in the beginning of the previous trading periods. Instead, the scope was extended in 2024 to cover for example biorefineries. In addition, the capacity threshold of some of the processes were reduced (for example the production of hydrogen). At the moment, there are about 500 installations, which need a permit. During this period, the emission allowances are mainly auctioned. An EU ETS operator can apply for free emission allowances from the Energy Authority according to the rules laid down in the Delegated Regulation (EU) 2019/331.

From the beginning of 2024, combustion of fuels in installations for the incineration of municipal waste with a total rated thermal input exceeding 20 MW were partly included in EU ETS for monitoring, reporting and verification aspects. These installations do not have the obligation to surrender allowances.

In 2024, the EU ETS was also extended to cover maritime emissions. Finnish Transport and Communications Agency, Traficom is the national authority for emissions trading in maritime in Finland.

¹⁴ The Finnish Transport Safety Agency (Trafi), the Finnish Communications Regulatory Authority (FICORA) and certain functions of the Finnish Transport Agency merged to form the Finnish Transport and Communications Agency Traficom on 1 January 2019

1.3.1 Changes in the national inventory arrangements since the previous annual greenhouse gas inventory submission

Statistics Finland has taken responsibility for the calculation of the fuel consumption and emission estimates for the transport and their reporting as well as the development of the calculations, starting from the 2026 submission. Previously, inventory calculations for the transport were acquired as purchased services from VTT (VTT Technical Research Centre of Finland Ltd.) (see Chapter 11).

1.4 Brief description of the key categories

1.4.1 GHG inventory

This section provides a summary of the key categories identified (Table 1.4-1). Finland's key category analysis differs from information reported in CRT Table 7, since it includes Approach 2 analysis and a bit different aggregation level of subcategories than suggested in the 2006 IPCC Guidelines. Annex 1 provides detailed information on the identification of the key categories.

The national key categories for the base year and the latest reported inventory year are identified using Approach 1 and Approach 2, the key categories of Approach 2 are added to the key categories of Approach 1. The key categories listed here were analysed with a national procedure. The aggregation level of subcategories used in the analysis is based on the suggested aggregation level in the 2006 IPCC Guidelines (Vol. 1, Table 4.1) with following disaggregation:

- i) Category *1.A.3.b Road transportation* is subdivided to main fuel types,
- ii) Category *2.B.10 Other* is subdivided to the 4th CRT category level,
- iii) Category *2.D Non-energy products from fuels and solvent use* is subdivided to the 3rd CRT category level.

These disaggregated subcategories have clearly distinguishable activity data and cross correlation between them is minimal.

The categories *4.D.1 Wetlands remaining wetlands* and *4.D.2 Land converted to wetlands* are kept in the 3rd CRT category level. Here the peat extraction area is the main activity area and the other subcategories have a minor role. Subdivision of this category would increase uncertainties since cross correlations between the subcategories are poorly known.

Indirect CO₂ emissions are included in the key category analysis.

Results of the key category analysis are important because they guide decisions on methodological choice (together with uncertainty analysis, see Section 1.6). The goal is to screen the long list of category-gas combinations (over 200 categories) and find those that are the most important in terms of the emissions level and the trend. This short list (Table 1.4-1) forms the basis of discussions with the sectoral experts on the quality of the estimates and possible need for improvement. The key categories are also subject to more detailed documentation and quality control.

Table 1.4-1 Key categories identified using Approach 1 and Approach 2 level and trend assessment for the EU 2026 submission

Category			Gas	Level		Trend
				Base year	Year 2024	
1A1	Energy industries	Liquid	CO2	Yes	Yes	Yes
1A1	Energy industries	Solid	CO2	Yes	Yes	Yes
1A1	Energy industries	Gaseous	CO2	Yes	Yes	Yes
1A1	Energy industries	Other fossil	CO2		Yes	Yes
1A1	Energy industries	Peat	CO2	Yes	Yes	Yes
1A1	Energy industries	Biomass	N2O		Yes	Yes
1A2	Manufacturing industries and construction	Liquid	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Solid	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Gaseous	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Other fossil	CO2		Yes	Yes
1A2	Manufacturing industries and construction	Peat	CO2	Yes	Yes	Yes
1A2	Manufacturing industries and construction	Biomass	N2O			Yes
1A3a	Domestic aviation	Liquid	CO2	Yes		
1A3b	Road transportation	Liquid	CO2		Yes	Yes
1A3b	Road transportation	Diesel oil	CO2	Yes		
1A3b	Road transportation	Diesel oil	N2O	Yes		
1A3b	Road transportation	Motor gasoline	CO2	Yes		
1A3b	Road transportation	Motor gasoline	N2O	Yes		
1A3d	Domestic navigation	Liquid	CO2	Yes	Yes	
1A4	Other sectors	Liquid	CO2	Yes	Yes	Yes
1A4	Other sectors	Gaseous	CO2			Yes
1A4	Other sectors	Peat	CO2		Yes	Yes
1A4	Other sectors	Biomass	CH4	Yes	Yes	Yes
1A4	Other sectors	Biomass	N2O		Yes	Yes
1A5	Other energy	Liquid	CO2	Yes	Yes	Yes
1B2	Oil and Natural gas and other emissions from energy production		CO2		Yes	
2A1	Cement production		CO2	Yes	Yes	Yes
2A2	Lime production		CO2	Yes	Yes	
2B2	Nitric acid production		N2O	Yes		Yes
2B10a	Hydrogen production		CO2		Yes	Yes
2C1	Iron and steel production		CO2	Yes	Yes	Yes
2F1	Refrigeration and air conditioning		HFCs		Yes	Yes
3A	Enteric fermentation		CH4	Yes	Yes	Yes
3B	Manure management		CH4	Yes	Yes	Yes
3B	Manure management		N2O	Yes	Yes	Yes
3D1	Direct N2O emissions from managed soils		N2O	Yes	Yes	Yes
3D2	Indirect N2O emissions from managed soils		N2O	Yes	Yes	Yes
3G	Liming		CO2	Yes	Yes	Yes
4A1	Forest land remaining forest land		CO2	Yes	Yes	Yes
4A2	Land converted to forest land		CO2	Yes	Yes	
4B1	Cropland remaining cropland		CO2	Yes	Yes	Yes
4B2	Land converted to cropland		CO2	Yes	Yes	Yes
4C1	Grassland remaining grassland		CO2	Yes	Yes	Yes
4C2	Land converted to grassland		CO2	Yes		
4D1	Wetlands remaining wetlands		CO2	Yes	Yes	
4E2	Land converted to settlements		CO2	Yes	Yes	
4G	Harvested wood products		CO2	Yes	Yes	Yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		CH4	Yes	Yes	Yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		N2O	Yes	Yes	
5A	Solid waste disposal		CH4	Yes	Yes	Yes
5B	Biological treatment of solid waste		CH4			Yes
5D	Wastewater treatment and discharge		CH4	Yes	Yes	
5D	Wastewater treatment and discharge		N2O	Yes	Yes	Yes

1.5 Brief general description on QA/QC plan and implementation

This section presents the quality management including quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level. Category-specific QA/QC details are discussed in the relevant sections of this NID.

1.5.1 Quality management

The objective of Finland's GHG inventory system is to produce high-quality GHG inventories, which means that the structure of the national system (i.e. all institutional, legal and procedural arrangements) for estimating greenhouse gas emissions and removals and the content of the inventory submissions (i.e. outputs, products) comply with the requirements and principles.

The starting point for accomplishing a high-quality GHG inventory is consideration of the expectations and requirements directed at the inventory. The quality requirements set for the annual inventories – transparency, consistency, comparability, completeness, accuracy, timeliness and continuous improvement – are fulfilled by implementing the QA/QC process consistently in conjunction with the inventory process (Figure 1.5-1). The quality control and quality assurance elements are integrated into the inventory production system, which means that each stage of the inventory process includes relevant quality management procedures.

The inventory process consists of four main stages: planning, preparation, evaluation and improvement (PDCA cycle) and aims at continuous improvement. A clear set of documents is produced on the different work phases of the inventory. The documentation ensures the transparency of the inventory: it enables external evaluation of the inventory and, if necessary, its replication.

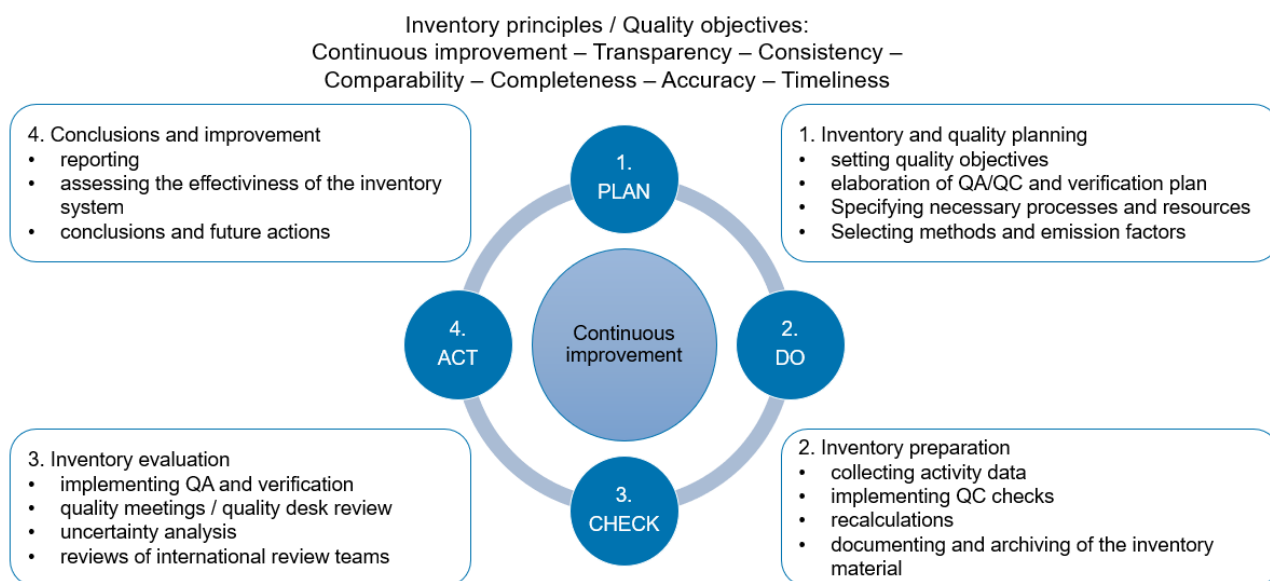


Figure 1.5-1 Inventory and QA/QC process of the inventory

Statistics Finland has the overall responsibility for the GHG inventory in Finland, including the responsibility for coordinating the quality management measures at the national level. The quality coordinator steers and facilitates the quality assurance and quality control (QA/QC) and verification process and elaborates the QA/QC and verification plan (Section 1.5.2). The expert organisations contributing to the production of emission or removal estimates are responsible for the quality of their own inventory calculations. Experts on each inventory sector implement and document the QA/QC and verification procedures.

Issues related to QA/QC and verification are discussed at the meetings of the inventory working group (three to five meetings per year) and at the bilateral quality meetings or in conjunction with the quality desk reviews between the inventory unit and the expert organisations (once a year). The main findings and conclusions concerning the inventory's quality and the needs for improvement are communicated to the advisory board. A

shared workspace including, e.g., guidelines, plans, templates and checklists is in place and available to all parties involved in the national inventory system via the Internet.

Statistics Finland bears the responsibility for archiving the basic documents of the national system and the submissions of annual inventories (CRT tables and NID). The expert organisations contributing to the sectoral calculations archive the primary data used, internal documentation of calculations and sectoral CRT tables (See Section 1.2.3).

In addition to consideration of the specific requirements in the guidelines for greenhouse gas inventories, the development of the inventory quality management system followed the principles and requirements of the ISO 9001 standard. The benefits (e.g. the perspective of a third-party assessment) and costs (e.g. the amount of resources required for registration) of certification were evaluated in conjunction with the development of the inventory quality management system, and Statistics Finland has decided not to apply for the ISO 9001 compliance certification.

Also, as a national statistical office, Statistics Finland and its Greenhouse Gas Inventory Unit are committed to quality. The principles of the European Foundation for Quality Management (EFQM principles) are employed by Statistics Finland as it is the overall framework for quality management. The quality management framework of the field of statistics is the European Statistics Code of Practice (CoP). The frameworks complement each other and supports the GHG inventory quality management (http://www.tilastokeskus.fi/org/periaatteet/laadunhallinta_en.html).

1.5.2 QA/QC and verification plan and quality objectives (Plan)

The inventory planning stage includes the setting of quality objectives and elaboration of the QA/QC and verification plan for the coming inventory preparation, compilation and reporting work. In addition, a schedule of the coming inventory round is prepared and presented to the expert organisations. The timetable includes, for example, deadlines for QC checks of the inventory compilation and draft meeting schedules of the inventory working group and advisory board.

The setting of quality objectives is based on the inventory principles. Quality objectives (Table 1.5-1) are specified statements about the quality level that is aimed at the inventory preparation with regard to the inventory principles. The objectives aim to be appropriate and realistic while taking into account the available resources and other conditions in the operating environment.

Table 1.5-1. The quality objectives regarding all calculation sectors for the inventory

Quality objectives	
1. Continuous improvement	
1.1. Treatment of review feedback is systematic	
1.2. Improvements promised in the National Inventory Document (NID) are carried out	
1.3. Improvement of the inventory is systematic	
1.4. Inventory quality control (QC) procedures meet the requirements	
1.5. Inventory quality assurance (QA) is appropriate and sufficient	
1.6. Verification of the inventory meet the requirements	
1.7. Known uncertainties of the inventory are taken into consideration when planning the improvement needs	
2. Transparency	
2.1. Archiving of the inventory is systematic and complete	
2.2. Internal documentation of calculations supports emission and removal estimates	
2.3. CRT tables and the National Inventory Document (NID) include transparent and appropriate descriptions of emission and removal estimates and of their preparation	
3. Consistency	
3.1. The time series are consistent	
3.2. Data have been used in a consistent manner in the inventory	
4. Comparability	
4.1. The methodologies and formats used in the inventory meet comparability requirements	
5. Completeness	
5.1. The inventory covers all the emission sources, sinks, gases and geographic areas	
6. Accuracy	
6.1. Estimates are systematically neither higher nor lower than the true emissions or removals	

Quality objectives	
6.2.	Calculation is correct
6.3.	Inventory uncertainties are estimated
7.	Timeliness
7.1.	High-quality inventory documents reach their receivers (EU/UNFCCC) within the set time

The quality objectives and the planned general and category-specific QA/QC and verification procedures for all sectors are defined in the QA/QC plan. This is a document that specifies the actions, schedules and responsibilities in order to attain the quality objectives and to provide confidence in the Finnish national system's capability to deliver high-quality inventories. The QA/QC plan is written in Finnish, updated annually, and consists of instructions and a QA/QC form. The instructions include descriptions of, e.g., quality objectives, general and category-specific inventory QC checks, information on quality assurance and verification, schedules, and responsible parties. The QA/QC form addresses the actions to be taken in each stage of the inventory preparation. Sectoral experts fill in the form the QA/QC and verification procedures performed, and the results of the procedures. Discussions in the bilateral quality meetings or feedback given during the quality desk reviews are based on information documented on these forms. The QA/QC plan is available in the shared workspace of the inventory and archived according to the inventory unit's archive formation plan.

In addition to the general QA/QC plan, the expert organisations may use category-specific QC checklists. These lists are included in the internal documentation of the calculations.

1.5.3 Quality control procedures (Do)

The general and category-specific QC procedures are carried out by the experts during the inventory calculation and compilation according to the QA/QC and verification plan.

The QC procedures used in Finland's GHG inventory comply with the 2006 IPCC Guidelines. General inventory QC checks (2006 IPCC Guidelines, Vol 1, Chapter 6, Table 6.1) include routine checks of the integrity, correctness and completeness of the data, identification of errors and deficiencies, and documentation and archiving of the inventory data and quality control actions. Category-specific QC checks including reviews of the activity data, emission factors and methods are applied on a case-by-case basis focusing on key categories and on categories where significant methodological changes or data revisions have taken place.

Once the experts have implemented the QC procedures, they complete the QA/QC and verification form for each category, which provides a record of the procedures carried out. The results of the completed QC checks are recorded in the internal documents of the calculations and archived in the expert organisations. The key findings are summarised in the category-specific sections of this NID.

Several QC checks are implemented at Statistics Finland during the compilation of the CRT Tables and the NID. A specific excel workbook is established to improve the assessment of results, emission trends and to ease the detection of errors and inconsistencies. In addition, the NID tables and figures are produced based on CRT data as much as possible to ensure consistency between the CRT Tables and the NID. This is continuously improved in order to avoid any discrepancies.

1.5.4 Quality assurance (Check)

The QA reviews are carried out after the implementation of QC procedures concerning the finalised inventory. The QA system comprises reviews and audits to assess the quality of the inventory and the inventory preparation and reporting process, to determine the conformity of the procedures taken and to identify areas where improvements could be made.

Specific QA actions differ in their viewpoints and timing. The actions include basic reviews of the draft report, quality meetings or quality desk reviews, internal and external audits, peer reviews, comparisons under the EU Governance Regulation and UNFCCC/Paris Agreement and EU inventory reviews.

EU Governance Regulation

Under the EU Governance Regulation, Finland annually compares its greenhouse gas inventory data with data reported under the UN ECE (air pollutant data), the EU ETS and energy statistics. At present, the European environmental Agency (EEA) performs QA/QC of EU Member States' submissions under the EU Governance Regulation and acts complementing it (e.g. annual initial checks, comprehensive reviews in 2025 and 2027, compliance checks in 2027 and 2032 and comparisons across Member States). These checks and comparisons provide valuable information for correcting potential errors and deficiencies. The information is taken into account before Finland submits its final inventory to the EU and the UNFCCC annually.

Basic review of the draft submission

A basic review of the draft GHG emission and removal estimates and the draft report takes place before the initial submission to the EU (in November to December) and again before the final submissions to the EU and UNFCCC (January to March) by the inventory experts and the inventory unit. The basic review includes for example analyses of emission and removal trends and recalculations, checks of NID and CFT tables. These analyses and checks are carried out by sectoral experts and by the inventory unit. The final official consideration, which includes review and approval of the submission, is done by Statistics Finland after the annual quality meetings or quality desk reviews and after the EU initial check.

Internal and external audits

An annual in-depth review of the inventory by sector or responsibility area is done mainly in conjunction with the bilateral quality meetings or the quality desk reviews. The bilateral quality meetings are held annually between the inventory unit (the compiler, at the Statistics Finland) and the sectoral inventory experts from the expert organization and Statistics Finland (producing the inventory estimates and descriptions) in January to February. For sectors and responsibility areas, where no significant changes in the inventory calculations have been made, quality desk reviews are performed by the quality coordinator. During this review, quality issues are discussed by e-mail or telephone. In 2024 (inventory 2022) bilateral quality meetings were held for each sector.

The main objective of the quality meetings and quality desk reviews is to ensure that the experts have implemented the QC checks and the required QA and verification procedures in accordance with the QA/QC and verification plan, and to evaluate the results and documentation of the procedures (Figure 1.5-2). Quality meetings and desk reviews follow a fixed agenda that include the following items: Implementation of the QA/QC plan, category-specific QA/QC and verification actions if relevant, review feedback, structure and transparency of the reporting (NID and CRT tables), improvement needs and plans, and functioning of the national inventory system (e.g. resources for inventory preparation). The main findings and conclusions regarding the inventory's quality and improvement needs are considered by the advisory board and communicated to the parties to Finland's GHG inventory system. These conclusions concerning the 2022 quality meetings were for example that all sectors perform QA/QC and verification procedures and aim towards continuous improvement, and that each sector should have substitute experts.

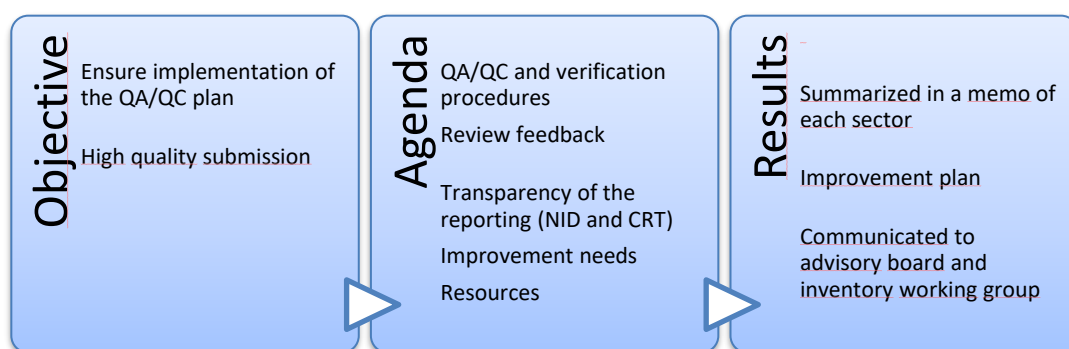


Figure 1.5-2 Objective, agenda and results of the quality meetings and desk reviews

Category-specific internal audits have a specific viewpoint and timing in the QA system. They are extensive QA assessments that are focused on topical or otherwise important factors in one specific sector (not a submission) at a time, e.g., implementation of general and category-specific QC checks, QA and verification procedures, internal documentation or recalculations. In internal audits, representatives of the inventory unit visit the expert organisation to evaluate how effectively the actual activities and the results attained in the specific calculation sectors comply with the requirements. Internal audits provide an in-depth analysis of the respective procedures taken to develop the inventory, and of the available documentation. Above all, the basic task of internal audits is to contribute to the improvement of an inventory in a longer term. Internal audits also contribute to learning and sharing of knowledge and good practices between the actors in the national system. The timing of internal audits does not depend on the timing of the annual submissions: they are carried out throughout the year within the available resources. The need and focus of internal audits are identified in the bilateral quality meetings or in the quality desk reviews. The audit findings and conclusions are documented in audit reports (in Finnish).

The first internal audit took place in the Agriculture sector in November 2009. The audit covered issues related to the management of review feedback, recalculations and institutional arrangements for inventory preparation. In general, the audit findings and conclusions indicated conformance with the requirements. Some minor improvement needs were identified.

The second internal audit was conducted in the LULUCF sector in October 2010. The audit focused on institutional arrangements for inventory preparation and documentation of the general and sector-specific QA/QC procedures. Non-conformities with the requirements were not found. The audit concluded that the inventory QA/QC system in the sector is effectively implemented and continually improved.

In 2011, two internal audits were carried out, one in the mobile sources and another in the Waste sector. The aim of the audits was to ensure the adequacy of the working instructions and other internal documentation for the calculation. In addition, the archiving procedures were reviewed. The audit findings indicated that the internal documents and archiving procedures were in line with the requirements.

In 2013 and 2021, the working instructions of the industrial processes were audited in order to assess the transparency of the instructions. The audit confirmed that the instructions were adequate for the inventory preparation, but few improvement suggestions were made in order to ease the work of new or substitute experts in the future.

The documentation of the Energy sector calculations in the NID were audited in 2017 by an independent expert who is not involved in the Finnish inventory but have some knowledge of Finland's Energy sector and in-depth knowledge of the greenhouse gas inventory and calculation methodologies. The objective of this audit was to improve the transparency of the NID. In the audit report, it was concluded that in general the quality of the Finnish NID is high, but that some improvements could be made to improve the transparency. For example, some significant changes in the time series should be explained and more comparisons could be presented at aggregate level (Nielsen, 2017). Results of the audit were taken into account in the 2018 and 2019 submissions.

Statistics Finland has had its own internal quality audit system (statistical auditing). The objectives of this quality audit were, for example, to evaluate and question ways of working, methods and techniques, and to identify and search for good practices (Piela, 2011). The auditing examined the production process of an individual set of statistics step by step, analysing the employed procedures and imposed demands, and their realisation. The internal quality auditing of the greenhouse gas statistics was performed in autumn 2020. The focus of the internal statistical audit was on greenhouse gas statistics not the entire inventory, meaning that only energy and IPPU (excl. F gases) calculation processes were audited. During the audit, the basic information form was filled and interviews were performed by a team of three experts. These experts summarised the results including improvement needs of this audit in a final report (Statistics Finland, 2020). These included for example suggestions to reduce manual work during data checks and to increase and simplify communication with users.

Peer reviews

Peer reviews are sector or category-specific projects that are performed by external experts or expert groups. The reviewers should preferably be external experts who are independent of the inventory preparation. The reviewers may also be experts in other calculation sectors of the GHG inventory system. The objective of the peer review is to ensure that the inventory's results, assumptions and methods are reasonable, as judged by those knowledgeable in the specific field. More information on peer review activities that have been undertaken are described in the category-specific sections.

GHG inventory teams of the Nordic countries have met periodically to exchange information, experiences and views on the preparation of the national GHG inventories. The Nordic greenhouse gas inventory expert meetings, which include participants from Finland, Sweden, Norway, Denmark and Iceland, have been organised annually since 2015 on. In 2025, the meeting was organised in Sweden (a hybrid meeting). During these meetings, several issues concerning the inventory are discussed. Experts have decided to further continue cooperation in order to get input to the QA and verification of inventory data and to create a network for sharing information.

This collaboration also provides opportunities for bilateral peer reviews. For example, in 2011 the Finnish and Swedish LULUCF teams decided to launch a joint project to verify reported carbon stock changes in dead organic matter and soil carbon. The project results have increased confidence in the reported carbon stock changes. From 2012 on annual collaboration meetings (Finland, Sweden, Norway and Denmark) have been organised on the LULUCF sector. Special focus has been given to several topics such as adaptation of the 2006 and 2019 IPCC Guidelines and the related CRT tables, methods on land area identification and reporting, comparison of emission factors and other parameters, ongoing methodological developments.

A project called 'Nordic policy cluster for F gases' started in 2017. The project includes all the Nordic countries (Finland, Denmark, Iceland, Norway and Sweden) and is funded by the Nordic council of ministers. The aim of the project has been to compare the Nordic F gas emission inventories. Variations and similarities in the total emissions and consumption figures, data sources, emission estimation methodologies and emission factors have been identified during the project and the results so far have been summarised in the two published project reports (<http://norden.diva-portal.org/smash/record.jsf?pid=diva2%3A1344817&dswid=-2943> and <https://norden.diva-portal.org/smash/record.jsf?pid=diva2%3A1691867&dswid=5007>).

The UNFCCC inventory review teams coordinated by the UNFCCC Secretariat carry out international reviews of the inventory according to the annual schedule after the submission of the annual inventory report. The expert review teams produce annually an independent review report on Finland's GHG inventory.

In 2012, the EU implemented an internal technical review of its Member States' greenhouse gas inventories as part of the implementation of the EU Effort Sharing Decision (ESD). This technical review of the 2012 greenhouse gas inventory submission had focus on the estimates for the years 2005, 2008, 2009 and 2010 and was carried out by a Technical Expert Review Team (TERT). The European Commission used these reviewed and verified emissions data to determine Finland's annual emission allocations for the period from 2013 to 2020. Technical reviews to verify the annual emissions under the ESD were conducted under the EU MMR also for the inventory submissions annually since 2015. The 2020 review was carried out as a comprehensive review. The reviewers carried out checks to verify the transparency, accuracy, consistency, comparability and completeness of the national GHG inventory for the years 2005, 2016, 2017 and 2018 submitted in 2020 by Finland pursuant to Article 7 of the MMR. The European Commission has determined Finland's annual emission allocations (AEAs) for the years from 2021 to 2030 using this data¹⁵.

In 2025 the European Commission carried out a comprehensive review of the national inventory data, this review covered the years 2021, 2022 and 2023. The review will determine annual emission allocations for the years 2026 to 2029. For the LULUCF the review will define the budget for 2026 to 2029 based on the average on data of 2021 to 2023 and the target of 2030.

¹⁵ Commission implementing decision (EU) 2020/2126 on setting out the annual emission allocations of the Member States for the period from 2021 to 2030 pursuant to Regulation (EU) 2018/842 of the European Parliament and of the Council

The first compliance review of LULUCF will be in 2027.

1.5.5 Verification (Check)

Emission and activity data are verified by comparing them with other available data compiled independently of the GHG inventory system. This includes measurement and research projects and programmes initiated to support the inventory system, or for other purposes but which provide information relevant to the inventory preparation. Verification activities that have been undertaken are described in the category-specific sections.

In addition, Finland annually compares greenhouse gas inventory data with, for example, data reported under the EU ETS, energy statistics and under the CLRTAP.

1.5.6 Improvement of the inventory, including the process for recalculations (Act)

The ultimate aim of the QA/QC process is to ensure the quality of the inventory and to contribute to the improvement of the inventory. At the improvement stage of the QA/QC process, conclusions are made based on the realised QA/QC measures taken and their results, as well as UNFCCC and EU review feedback and uncertainty analysis where relevant. In addition, the inventory unit and experts performing the inventory calculations follow the development of the sector. When technologies and practices change, or recent activity or research data become available, they evaluate the need for improvements and recalculations to improve the inventory.

Finland's inventory system has a specific procedure for the consideration and approval of the recalculations (Figure 1.5-3). When sectoral experts identify any needs for recalculations, they contact the inventory unit and provide comparison calculations and solid justification for the recalculation. The methodological changes are then communicated to the advisory board of the greenhouse gas inventory for evaluation and approved by the inventory unit at Statistics Finland before adopted into production.

As a part of the inventory improvement, the QA/QC and verification plan is also checked and updated annually based on the results received from the previous inventory round. In the implementation of the improvements, resources are prioritised based on the significance of the sources where needed. The results of the key category analysis are taken into account in assessing the significance.

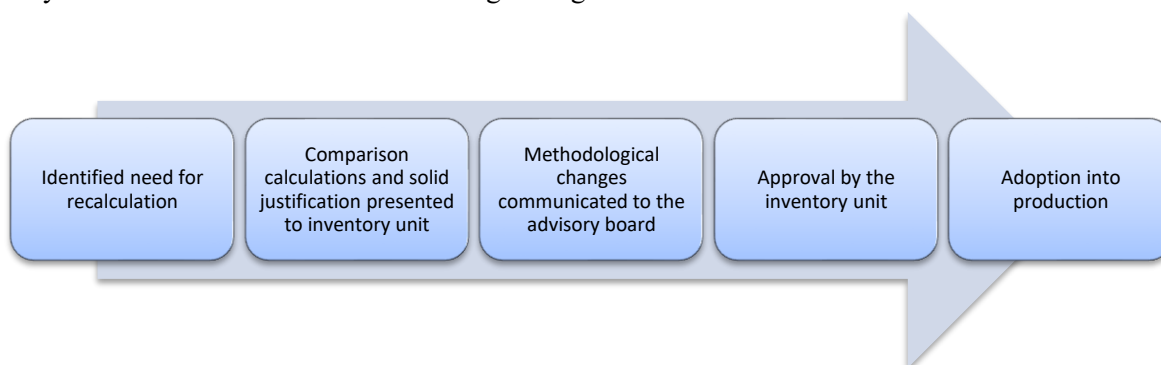


Figure 1.5-3 Procedure for the consideration and approval of the recalculations

1.5.7 Treatment of confidentiality issues

The treatment of confidential information in the greenhouse gas inventory is based on national¹⁶ and international¹⁷ legislation on statistical confidentiality, as well as on internal guidelines and regulations.

¹⁶ Statistics Act 280/2004 and its amendments

¹⁷ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the

Statistics Finland does not, by rule, disclose data related to single statistical units. The main principle for publishing aggregated data is that data from a single unit cannot be identified based on the published information. In practise, this means that data from at least three units are needed for disclosing the aggregate value. If one unit is very dominant in a specific category, this can also lead to treating the whole category as confidential. In case Statistics Finland has an agreement with the data producer, the information can be made public.

Finland has made efforts to report confidential data, e.g. through agreements with companies to allow publication of their data. At present, only insignificant or small emissions are reported as confidential in the CRT tables. In many cases, the confidential activity data is received from small companies and these data providers change over time. In addition, some companies are unwilling to allow publication of their confidential data. Therefore, in many cases it would not be possible to change the reporting or the efforts would be disproportionate compared to the potential improvements in transparency.

1.6 General uncertainty assessment, including data pertaining to the overall uncertainty of inventory totals

The detailed reporting tables of the analysis are included in Annex 2.

Finland carries out both Approach 1 and Approach 2 uncertainty analysis annually. The results of the uncertainty analysis are used to prioritise inventory improvements by using them in association with the key category analysis.

The Approach 2 analysis is based on the Monte Carlo simulation, and it is prepared in accordance with the IPCC methodology (2006 IPCC Guidelines). The uncertainty analysis covers all categories of emissions and removals.

The main methodologies used by sector and changes are summarised below. More information on the uncertainty assessment by category is given in sector-specific sections.

The uncertainty analysis in the Energy sector was carried out on a detailed level, covering more than 30 fuel types mainly at the 4th CRT category level (e.g. 1.A.1.a). The level of disaggregation was such that uncertainties of activity data (AD) and emission factors (EFs) (within the same year) could be considered independent. For the calculation of different greenhouse gas emissions from a fuel and category combination, the same AD distribution was used.

In the industrial processes and product use sector, most uncertainties were determined at 3rd CRT category level (e.g. 2.A.1) and by greenhouse gas. Uncertainties in indirect CO₂ emissions were estimated separately from direct CO₂ emissions. Uncertainties in process emissions from iron and steel (CO₂ from 2.C.1) were estimated based on uncertainty in total CO₂ emissions from iron and steel production (2.C.1 + 1.A.2.a) and the uncertainties in related emissions in the Energy sector (1.A.2.a). Uncertainties in F gas emissions were estimated by the Finnish Environment Institute (Syke) directly in the calculation sheets. Uncertainty distributions were fitted to the results and included in the overall inventory uncertainty model.

In the Agriculture sector, combined uncertainties (e.g. activity data, emissions factors and other parameters) of emissions by category and gas were estimated by Luke.

In the LULUCF sector, uncertainties were based on uncertainty analyses carried out by Luke (for example for Forest land remaining forest land, separately for biomass, mineral and organic soils), in these cases emission uncertainties were used in the overall inventory uncertainty model. The uncertainty of wetlands remaining wetlands constitutes that of peat extraction, while uncertainties of other subcategories were excluded due to their minor role. Whereas for the remaining categories, uncertainties were estimated based on AD and EF/implied emission factor (IEF) uncertainties.

In the Waste sector, the uncertainties in CH₄ wastewater emissions (5.D.1.a, 5.D.1.b) were estimated by Syke. Uncertainties for other categories were estimated based on the AD and EF/IEF uncertainties in the overall inventory uncertainty model.

Uncertainties estimated at a detailed level were aggregated (with the Monte Carlo simulation) to the level used in the key category analysis (see Annex 2). In addition to uncertainties in emissions, uncertainties in aggregated AD and IEFs (in some cases the same as EFs) were also estimated with the Monte Carlo simulation. The higher uncertainty values (usually the upper bound of the uncertainty range) of the simulated AD and IEFs were used as AD and EF uncertainties in the Approach 1 method (also in Annex 2). In the cases where uncertainty estimates could not be divided between AD and IEF/EF, only the emission uncertainty was reported in the Approach 2 Table in Annex 2. Similarly, the emission uncertainty was used in those cases in the Approach 1 calculation following the 2006 IPCC Guidelines.

Table 1.6-1 shows the uncertainties (for CO₂ eq. emissions/removals) for the 2024 level and trend (percentage change from 1990) estimated with Approach 1 and Approach 2 methods for this submission. Both uncertainties

for UNFCCC sectors are shown. For UNFCCC sectors, Approach 1 and 2 gave quite similar results for level uncertainty in 2024, due to the use of the same input data. Small differences were caused by the fact that the asymmetry of uncertainties cannot be taken into account in Approach 1; however, as the majority of emissions is from sources with symmetrical distributions, the results of Approach 1 and 2 are quite close to each other. The similarity of the results of Approach 1 and 2 confirms that both methods to combine uncertainties were applied correctly. The differences between Approach 1 and 2 estimates of trend uncertainty were larger. This is due to the fact that in the Approach 1 method, when uncertainties are only available for emissions (not for AD and EF separately), the estimates of 1990 and 2024 have to be expressed either as “correlated” or “not correlated”. Partial correlation occurs in particular in the Agriculture sector and the trend uncertainty is highly sensitive to whether partial correlation is treated as “correlated” or “not correlated”. In the current approach, the uncertainties in most agriculture categories were treated as “not correlated”, and, therefore, the trend uncertainty estimated with Approach 1 is somewhat overestimated.

Table 1.6-1 Inventory uncertainties for level and trend (percentage change from 1990)

Emission, trend and uncertainty estimates	2024		Level uncertainty 2024		Trend uncertainty 2024	
	<i>Emission</i>	<i>Trend</i>	<i>Approach 2</i>	<i>Approach 1</i>	<i>Approach 2</i>	<i>Approach 1</i>
	<i>kt CO₂ eq.</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>	<i>%</i>
Total UNFCCC, without LULUCF	39 283	-45	-4 .. +6	±5	-3 .. +3	±4
Total UNFCCC, with LULUCF	49 052	14	-17 .. +17	±17	-24 .. +32	±28
Indirect CO ₂	42	-74	-17 .. +18	±18	-6 .. +7	±6
1. Energy	26 660	-50	-2 .. +2	±2	-1 .. +1	±1
2. Industrial processes and product use	4 556	-14	-4 .. +4	±6	-20 .. +36	±7
3. Agriculture	6 401	-18	-21 .. +30	±29	-17 .. +23	±34
4. LULUCF	9 769	-134	-79 .. +81	±84	-32 .. +27	±40
5. Waste	1 624	-69	-28 .. +30	±30	-6 .. +7	±12

Quantitative estimates of uncertainty for the Finnish greenhouse gas inventory were published for the first time in 2001, starting from the inventory year 1999. This was immediately after the publication of the IPCC Good Practice Guidance with its methodologies for uncertainty analysis. Table 1.6-2 summarises the estimates over time. The changes in the uncertainty estimates over time are due to improvements in the inventory methodologies, changes in the share of different categories in the annual inventories and improvements in the uncertainty analysis.

Both the level and trend uncertainty estimates of the total emissions without the LULUCF sector have remained quite stable in the reporting during the past decade. The emissions in the LULUCF sector can fluctuate significantly between years depending mostly on the changes in the amount of domestic commercial roundwood fellings. This fluctuation produces variation over time to the uncertainty results of the total inventory including the LULUCF sector.

Table 1.6-2 Uncertainties analysed since inventory year 1999

Uncertainty estimates			Method and documentation		
<i>year 1990</i>	<i>year t</i>	<i>trend</i>	<i>method</i>	<i>source</i>	<i>notes</i>
	7 %	10 %	Tier 1	Pipatti 2001	Preliminary analysis for 1999, based entirely on expert judgement
	-5 ... +6%	(6 ± 5)%	Tier 2	Monni & Syri 2003	Analysis for year 2001 LULUCF not included.
-6 ... +7%	-5 ... +6%	(8 ± 5)%	Tier 2	Monni 2004	Analysis for years 1990 and 2002 LULUCF not included
	-4 ... +8% -14 ... +15%	-6 ... +4% -18 ... +23%	Tier 2	NIR 2005	Without LULUCF With LULUCF
-6 ... +13% ±50%	-5 ... +6% ±30%	-2 ... +25% -20 ... +130%	Tier 2	NIR 2006	Without LULUCF With LULUCF
-7 ... +13% ±50%	-4 ... +7% ±50%	-14 ... +6% -65 ... +45%	Tier 2	NIR 2007	Without LULUCF With LULUCF
	±5% ±29%	±6% ±36%	Tier 1	NIR 2008	Without LULUCF With LULUCF
	±5% ±22%	±6% ±31%	Tier 1	NIR 2009	Without LULUCF With LULUCF
	±5% ±40%	±6% ±36%	Tier 1	NIR 2010	Without LULUCF With LULUCF
	±5% ±60%	±6% ±39%	Tier 1	NIR 2011	Without LULUCF With LULUCF
	±5% ±24%	±6% ±32%	Tier 1	NIR 2012	Without LULUCF With LULUCF
	-4 ... +7% -25 ... +34%	-5 ... +5% -25 ... +32%	Tier 2	NIR 2013	Without LULUCF With LULUCF
	-5 ... +7% -33 ... +33%	-5 ... +5% -22 ... +28%	Tier 2	NIR 2014	Without LULUCF With LULUCF
	-4 ... +7% -26 ... +34%	-6 ... +7% -23 ... +30%	Approach 2	NIR 2015	Without LULUCF With LULUCF
	-3 ... +5% -29 ... +37%	-5 ... +5% -23 ... +31%	Approach 2	NIR 2016	Without LULUCF With LULUCF
-4 ... +5% -23 ... +36%	-3 ... +4% -36 ... +45%	-3 ... +4% -19 ... +26%	Approach 2	NIR 2017	Without LULUCF With LULUCF
-4 ... +5% -23 ... +37%	-3 ... +4% -36 ... +43%	-4 ... +4% -21 ... +28%	Approach 2	NIR 2018	Without LULUCF With LULUCF
-4 ... +5% -25 ... +39%	-3 ... +4% -28 ... +35%	-4 ... +4% -21 ... +29%	Approach 2	NIR 2019	Without LULUCF With LULUCF
-4 ... +5% -25 ... +39%	-3 ... +4% -18 ... +24%	-4 ... +4% -24 ... +33%	Approach 2	NIR 2020	Without LULUCF With LULUCF
-5 ... +5% -25 ... +39%	-3 ... +4% -31 ... +37%	-4 ... +4% -24 ... +33%	Approach 2	NIR 2021	Without LULUCF With LULUCF
-5 ... +6% -24 ... +38%	-3 ... +5% -36 ... +41%	-3 ... +4% -21 ... +29%	Approach 2	NIR 2022	Without LULUCF With LULUCF
-4 ... +5% -20 ... +23%	-3 ... +5% -27 ... +38%	-3 ... +3% -34 ... +49%	Approach 2	NIR 2023	Without LULUCF With LULUCF
-4 ... +4% -18 ... +20%	-3 ... +4% -23 ... +36%	-3 ... +3% -28 ... +43%	Approach 2	NID 2024	Without LULUCF With LULUCF
-3 ... +4% -14 ... +14%	-3 ... +4% -21 ... +21%	-2 ... +3% -25 ... +29%	Approach 2	NID 2025	Without LULUCF With LULUCF
-4 ... +3% -17 ... +17%	-4 ... +6% -17 ... +17%	-3 ... +3% -24 ... +32%	Approach 2	NID 2026	Without LULUCF With LULUCF

1.7 General assessment of completeness

1.7.1 Information on completeness

Finland has provided estimates for all significant IPCC source and sink categories according to the detailed CRT classification. Estimates are provided for the following gases: CO₂, N₂O, CH₄, F gases (HFCs, PFCs, SF₆ and NF₃), NMVOC, NO_x, CO and SO₂.

In accordance with the IPCC Guidelines, international aviation and marine bunker fuel emissions are not included in national totals.

Assessment of completeness is included in Annex 5.

1.7.2 Completeness by geographical coverage

The geographical coverage of the inventory is complete. It includes emissions from the autonomic territory of Åland. The emissions for the territory of Åland are not reported separately.

1.7.3 Completeness by timely coverage

A complete set of CRT tables are provided for all years and the estimates are calculated in a consistent manner.

1.7.4 Total aggregate emissions considered insignificant

Finland provides a list of sources in Table 1.7-1 for which estimates are not provided because they are assessed as insignificant. The individual sources for which estimates have not been provided are estimated to have emissions below the threshold of 0.05% of the national total emissions and the likely total aggregate estimate of these sources is below 0.1% of the national total emissions.

Emissions/removals from dead organic matter (DOM) in grassland remaining grassland are also considered insignificant. Quantitative estimates have not yet been made. DOM in grassland remaining grassland is likely a small sink because the areas where trees exist are on their way to slowly becoming forested and thus the biomass is increasing. The amount of tree biomass on grassland remaining grassland is however very small so it is justified to say that the increase in DOM is insignificant.

Finland's total emissions without LULUCF sector in 2024 were 39.3 Mt CO₂ eq.

Table 1.7-1 Summary of insignificant sources

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	F gases	Likely emission level	Notes
Energy Fugitive emissions from fuels- Natural gas transmission, storage and distribution	NE				< 0.02 kt	See NID
Industrial processes and product use Use of NF ₃ in production of semiconductors				C, NE	< 0.1 kt (2003)	NF ₃ used only in 2003, See NID 4.6.2.1
Agriculture Composting Anaerobic digestion	NO NO	NE NE	NE NO		< -6 kt CO ₂ eq. ¹ around 2 kt CO ₂ eq. ¹	See NID 5.3.2.2
LULUCF Biomass burning, wildfires on Wetlands DOM on GL, WL and SE converted to CL DOM on CL, WL and SE converted to GL	NE NE NE	NE 	NE 		around 0.9 kt CO ₂ eq. < 0.4 kt CO ₂ < 0.07 kt CO ₂	See NID 6.10.5.2 See NID 6.5.2.2 See NID 6.6.2.2
Waste Open burning of waste by households Direct emissions from nitrification and denitrification at wastewater plants	NE NE	NE NE	NE NE		< 0.1 kt <5 kt	See NID 7.4 See NID 7.5.1

¹⁰ The estimates reflect the likely level of emissions from composting and anaerobic digestion and do not take into account possible emission reductions/changes in other manure treatments or phases of manure management (due to this, the total emissions from manure management could also be smaller than reported presently).

1.7.5 Description of insignificant categories

Energy: Fugitive CO₂ emissions from natural gas transmission, storage and distribution are insignificant; according to Gasgrid Oy (one of Finnish natural gas providers), the composition of natural gas used in Finland has only 0.5% by volume CO₂.

Industrial processes and products use: A small amount of NF₃ was used in semiconductor manufacturing by one company in 2003. The use of NF₃ was tested by this company in 2003 but the results of the tests did not lead to any further use of NF₃. The amount of NF₃ used was very small and the resulting emissions are considered insignificant. Therefore, the emissions of NF₃ are reported as not estimated in Finland. The potential use of NF₃ in Finland has been investigated and no other use, in addition to the reported use in 2003, has been found.

Agriculture: Estimates of composted manure currently rely on the 2013 questionnaire (Grönroos, 2014), which indicates that approximately 5% of all deep litter and solid manure is composted, primarily using passive windrow composting. This implies a maximum decrease of 5 kt CO₂ equivalents in emissions for “N₂O manure” and a minor (-1 kt CO₂ eq.) reduction in methane emissions from manure. In Finland, manure used in biogas production is mainly slurry, and the proportion of biogas manure in total manure is currently small. It is estimated that the methane emissions from stored digestate could be around 2 kt CO₂-eq. However, the slurry processing in biogas plants would also likely have a small reducing effect on emissions from manure management, as the default methane emission factor will be smaller (ranging from 0.01 to 0.12 depending on plant quality) than the default for slurry (EF 0.21).

LULUCF: Biomass burning, wildfires on Wetlands: Applying Equation 2.8 in IPCC Wetlands Supplement refined with expert judgements showed that the expected value for emissions from wildfires on Wetlands (4(IV).D) was 0.9 kt CO₂ eq. on average in 1996 to 2016 and can be considered insignificant and is reported as 'NE'. For wildfires on Land Converted to Wetlands there is no method available in the 2006 IPCC Guidelines.

DOM on GL, WL and SE converted to CL: Grassland converted to Cropland consists mostly of abandoned cropland that is taken back to cultivation. The carbon stock change is considered insignificant. Wetlands converted to Cropland are mainly abandoned peat extraction areas where there is no dead organic matter. In the rest of the conversion area the CSC is considered insignificant due to small area. For Settlements converted to Cropland dead organic matter is not included in the soil, however the category is area-wise very small, and the CSC is considered insignificant. The likely combined emission level for these insignificant categories is < 0.4 kt CO₂.

DOM on CL, WL and SE converted to GL: For organic soils the dead organic matter in Cropland converted to Grassland is considered a small sink due to the stopping of tilling and increasing mean biomass. Wetlands converted to Grassland are mainly abandoned peat extraction areas where there is no dead organic matter. In the rest of the conversion area the CSC is considered insignificant due to small area. For Settlements converted to Grasslands DOM is not included in soil. This category consists mostly of pulled down barns or other outbuildings. The area is very small, and it is considered that no change in the surroundings occurs so this CSC is also considered insignificant. The likely combined emission level for these insignificant categories is < 0.07 kt CO₂.

Waste: Open burning of waste by households is illegal in Finland, except for garden waste. The total amount of emissions in this category, including those from open burning of garden waste and a marginal amount of illegal burning, are estimated to be insignificant (< 0.1 kt CO₂ eq./a). Furthermore, advanced centralised wastewater treatment plants with active nitrogen addition or removal cause direct emissions. These emissions can be estimated using Equation 6.9 in the 2006 IPCC Guidelines, and they are found to be insignificant compared to those from the effluent.

1.8 Metrics

The National Inventory Report of Finland has been prepared using the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report (IPCC, 2013) as agreed in paragraph 37 of the modalities, procedures and guidelines for the transparency framework of the Paris Agreement (18/CMA.1, 2018).

2 TRENDS IN EMISSIONS

2.1 Description of emission and removal trends for aggregated greenhouse gas emissions and removals

In 2024, Finland's greenhouse gas emissions totalled 39.3 million tonnes of carbon dioxide equivalent (Mt CO₂ eq.) without the LULUCF sector. The total emissions in 2024 were approximately 45% (32.6 Mt) below the 1990 emissions level. Emissions in 2023 were 5% lower than in 2023, they decreased 1.9 Mt CO₂ eq.

Total emissions with the LULUCF sector were 49.1 Mt CO₂ eq. in 2024, it is 14% more than the 1990 emissions level.

Figure 2.1-1 shows a time series of CO₂ equivalent emissions with and without the emissions and removals in the LULUCF sector in Finland during 1990 to 2024. The total greenhouse gas emissions by gas and indexed emissions in relation to the 1990 level are presented in Table 2.1-1.

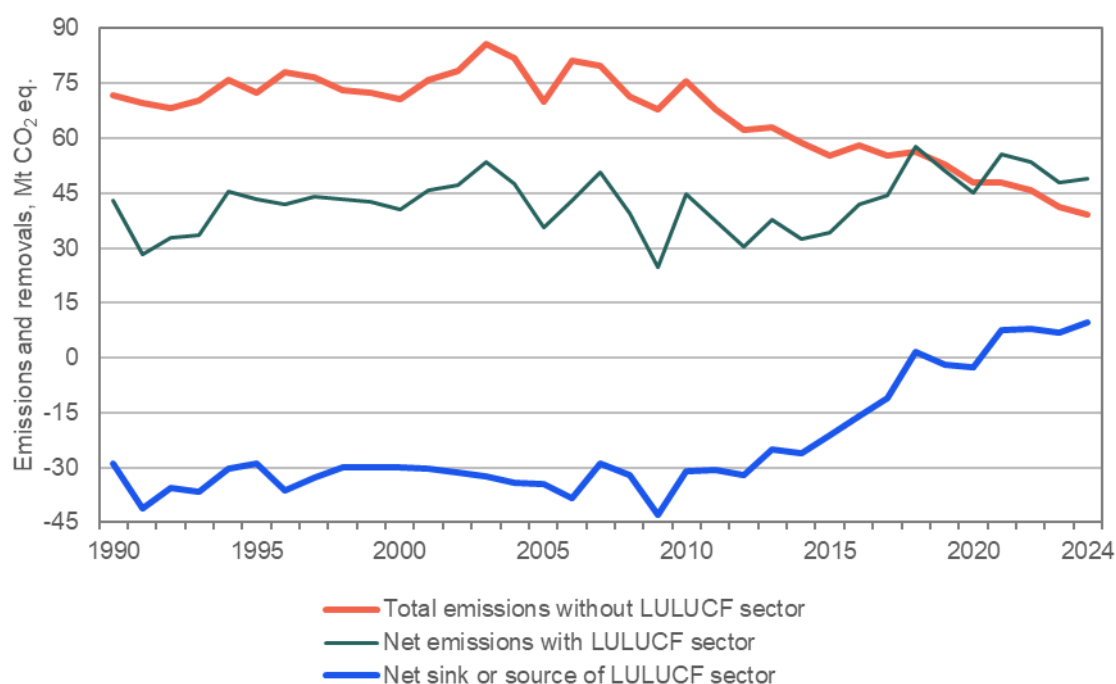


Figure 2.1-1 Total national CO₂ equivalent emissions with and without the emissions and removals in the LULUCF sector in Finland (Mt CO₂ eq.)

Table 2.1-1 Total greenhouse gas emissions by gas in Mt CO₂ eq. and indexed for the years 1990 to 2024 (index 1990=100)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CO ₂ with LULUCF ¹	25.2	26.2	24.1	19.8	30.3	20.8	29.0	31.4	45.0	38.4	32.8	43.0	41.9	36.4	37.3
CO ₂ without LULUCF	57.1	58.3	57.1	57.2	64.2	44.2	47.3	44.7	45.8	42.5	37.8	37.9	36.4	31.9	29.9
CH ₄ with LULUCF	10.30	9.82	8.66	7.29	6.77	6.02	5.90	5.68	5.70	5.50	5.41	5.34	5.13	4.97	4.89
CH ₄ without LULUCF	8.73	8.37	7.36	6.18	5.94	5.39	5.30	5.10	5.15	4.97	4.90	4.85	4.64	4.49	4.41
N ₂ O with LULUCF	7.50	7.12	7.14	7.34	6.25	6.13	6.05	6.08	6.09	6.17	6.09	6.21	5.80	5.95	6.19
N ₂ O without LULUCF	5.98	5.49	5.33	5.45	4.35	4.32	4.24	4.25	4.24	4.31	4.23	4.36	3.98	4.09	4.28
HFCs	0.00	0.15	0.69	1.12	1.32	1.19	1.13	1.06	1.01	0.97	0.90	0.83	0.76	0.70	0.61
PFCs	0.000	0.002	0.003	0.004	0.003	0.001	0.001	0.001	0.002	0.002	0.001	0.002	0.002	0.002	0.001
SF ₆	0.054	0.038	0.027	0.023	0.022	0.023	0.032	0.028	0.025	0.024	0.026	0.028	0.028	0.029	0.029
NF ₃	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Total emissions															
with LULUCF¹	43.0	43.3	40.6	35.5	44.7	34.2	42.1	44.3	57.9	51.1	45.3	55.5	53.7	48.1	49.1
Total emissions¹	71.8	72.3	70.5	69.9	75.8	55.2	58.0	55.2	56.2	52.8	47.8	48.0	45.8	41.2	39.3

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Index (1990=100)															
CO ₂ without LULUCF ¹	100	102	100	100	112	78	83	78	80	74	66	66	64	56	52
CH ₄ without LULUCF	100	96	84	71	68	62	61	58	59	57	56	56	53	51	51
N ₂ O without LULUCF	100	92	89	91	73	72	71	71	71	72	71	73	67	68	72
Total (group of three)	100	100	97	96	104	75	79	75	77	72	65	66	63	56	54
Fgases	100	347	1 332	2 117	2 478	2 242	2 150	2 014	1 916	1 832	1 715	1 589	1 459	1 342	1 185
Total															
without LULUCF¹	100	101	98	97	105	77	81	77	78	73	67	67	64	57	55

¹ including indirect CO₂ emissions from NMVOC and CH₄ from energy, industrial processes and product use

The most important greenhouse gas in Finland is carbon dioxide. The share of CO₂ emissions from the total greenhouse gas emissions has varied from 77% to 85%. In absolute terms, CO₂ emissions have decreased by 27.1 Mt (i.e. 44%) since 1990. Around 87% of all CO₂ emissions in 2024 originated from the Energy sector. The amount of energy-related CO₂ emissions has fluctuated much during the time series 1990 to 2024 according to economic trend, energy supply structure (including electricity imports and exports) and climate conditions. Regarding the annual variations of total greenhouse gas emissions in the Finnish GHG inventory, CO₂ emissions from public electricity and heat production are dominant, as shown in Figure 3.1-2. The year 2009 shows a deviations from the previous trend. In 2009, there was a recession in Finland and the value of industrial output fell approximately one third from the previous year (Industrial output, 2010) resulting also in a 20% decline of emissions in manufacturing industries and construction. At the same time, the weather was colder than in 2008 resulting higher emissions from public electricity and heat production. Since 2010, there has been an overall declining trend in the Energy sector emissions.

Methane emissions (CH₄) have decreased by 49% from the 1990 level. This is mainly due to the improvements in waste treatment and a contraction in animal husbandry in the Agriculture sector.

Correspondingly, emissions of nitrous oxide (N₂O) have also decreased by 28%; the biggest decline occurred in 2009 when the implementation of a N₂O abatement technology in nitric acid production reduced emissions significantly. Another reason for the decrease of the emission is the reduced nitrogen fertilization of agricultural fields.

The development of emissions of greenhouse gases (CO₂, CH₄, N₂O and F gases) relative to the 1990 level is presented in Figure 2.1-3.

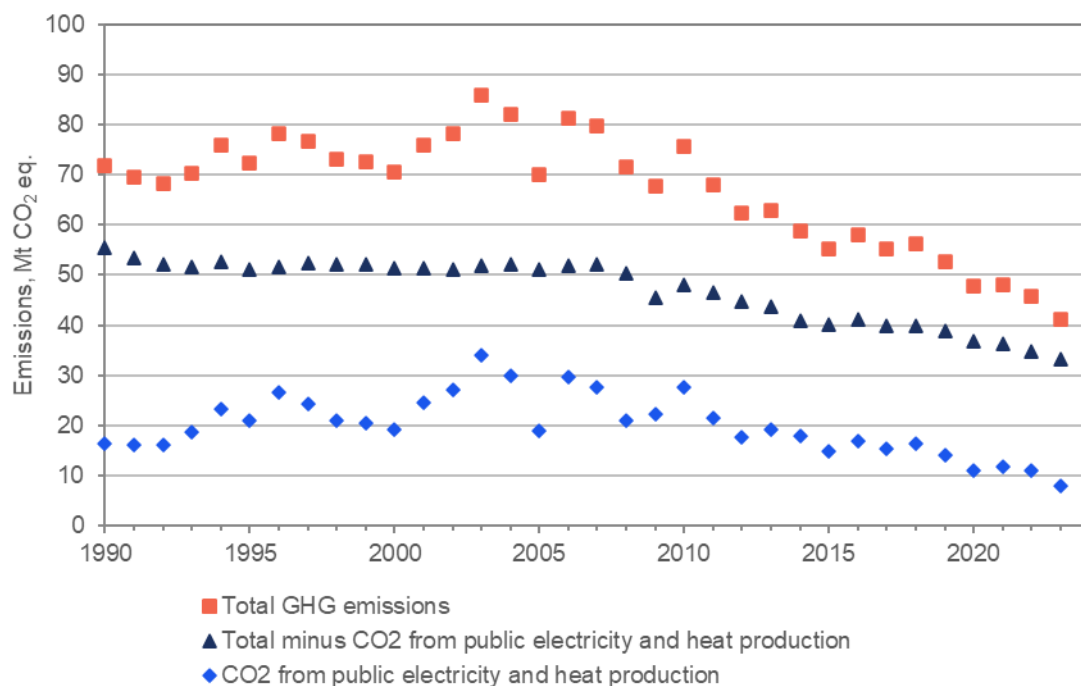


Figure 2.1-2 The effect of the CO₂ emissions of 1.A.1.a Public electricity and heat production to the total CO₂ equivalent emission trend

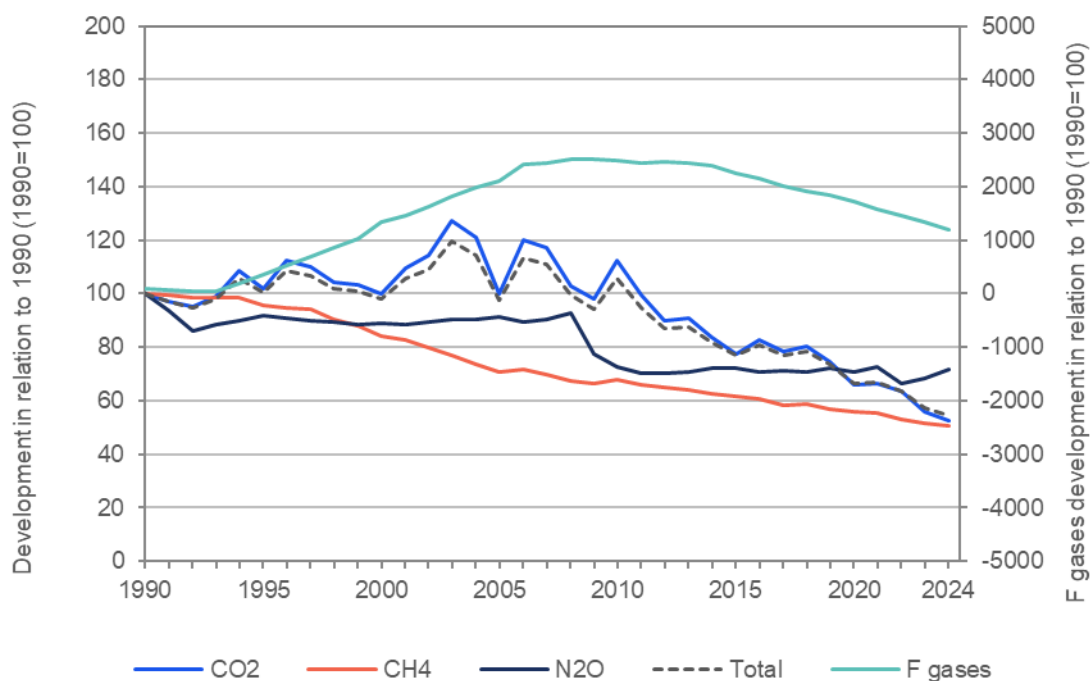


Figure 2.1-3 Relative development of CO₂, CH₄, N₂O and F gases without the LULUCF sector in time series relative to the 1990 level (1990=100)

The emissions of F gases increased nearly 25-fold during between 1990 and 2008. A key driver behind the trend was the substitution of ozone depleting substances (ODS) by F gases in many applications. In 2010s, F gas emissions started to decline due to reduced leakage rates and the replacement of high GWP HFC refrigerants with alternative low-GWP non-HFC refrigerants in many applications (See also Annex 7). Between 2023 and 2024, F gas emissions decreased by 12% being still 12-fold compared with the emissions in 1990. In Table 2.1-1, the development of emissions of F gases is presented by gas category and in Figure 2.1-4 by subcategory (Mt CO₂ eq.).

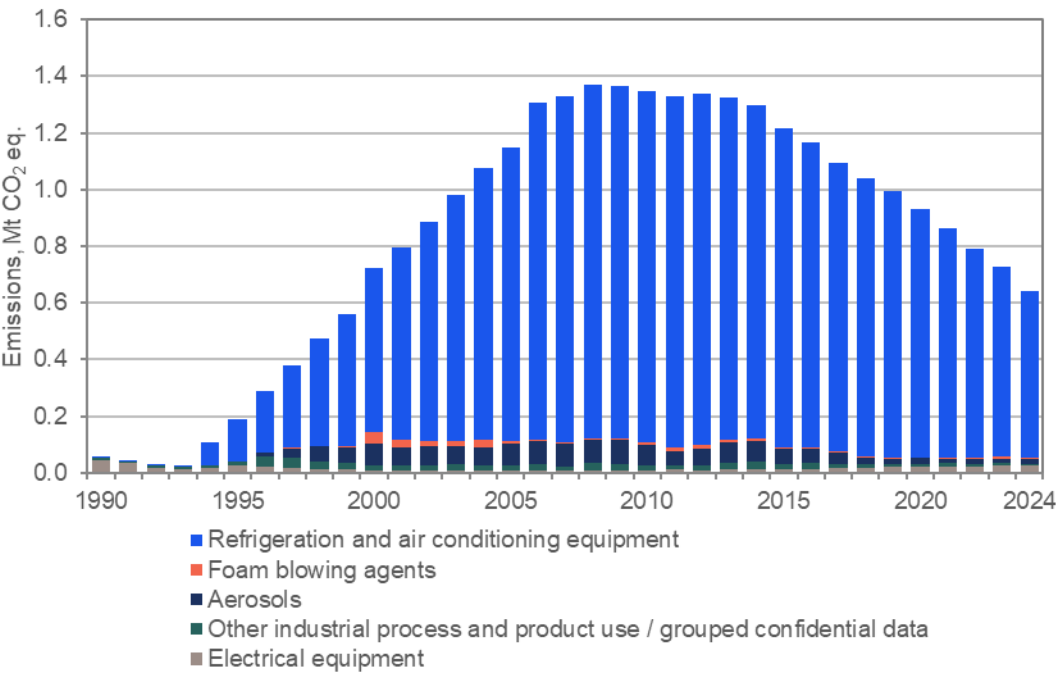


Figure 2.1-4 Emissions of F gases by subcategory (Mt CO₂ eq.)

2.2 Description of emission and removal trends by sector and by gas

The Energy sector is the most significant source of greenhouse gas emissions in Finland and, therefore, the key driver behind the trend. Energy related emissions vary much in Finland, mainly according to economic trend, energy supply structure and climate conditions. Figure 2.2-1 and Table 2.2-1 provide an overview of the development of the CO₂ equivalent emissions by IPCC source sector.

In 2024, emissions from the Energy sector totalled 26.7 Mt and were 50% (26.7 Mt CO₂ eq.) below the level in 1990 and the emissions decreased by 6% since 2023.

Emissions of the Industrial processes and product sector use were 4.6 Mt in 2024 and were 14% lower than in 1990. Between 1993 and 2008, the sectors' emissions increased to a level almost 40% higher than in 1990 but decreased almost equally due to the economic downturn and technical abatement measures implemented in 2009 to reduce N₂O emissions in nitric production.

Emissions in the Agriculture and Waste sectors have decreased since 1990. The decrease can largely be attributed to changes in waste legislation, implementation of the Landfill Directive (1999/31/EC), and changes in agricultural policy and farming subsidies.

The LULUCF sector in Finland has been a net sink until 2017, became a net source of emissions in 2018, returned to a sink in 2019-2020, and has remained a net source of emissions since 2021. Most of the removals in the LULUCF sector have come from tree biomass; that is to say the tree biomass growth in forest land has been higher than the removed biomass. The increment of the growing stock has increased in Finland since 1990 until 2013 after which it has been slightly declining. Annual variations in the total drain (consisted of roundwood removals, logging residues and natural losses) have been considerable. In addition, the aggregated dead organic matter and soil organic matter pool in mineral soils has been a significant sink, but the sink has been decreasing. The largest emissions in the LULUCF sector came from changes in soil organic carbon stocks in organic forest and agricultural soils.

Indirect CO₂ emissions have decreased by 74% since 1990, the main reason being reduced use of solvent chemicals in industry.

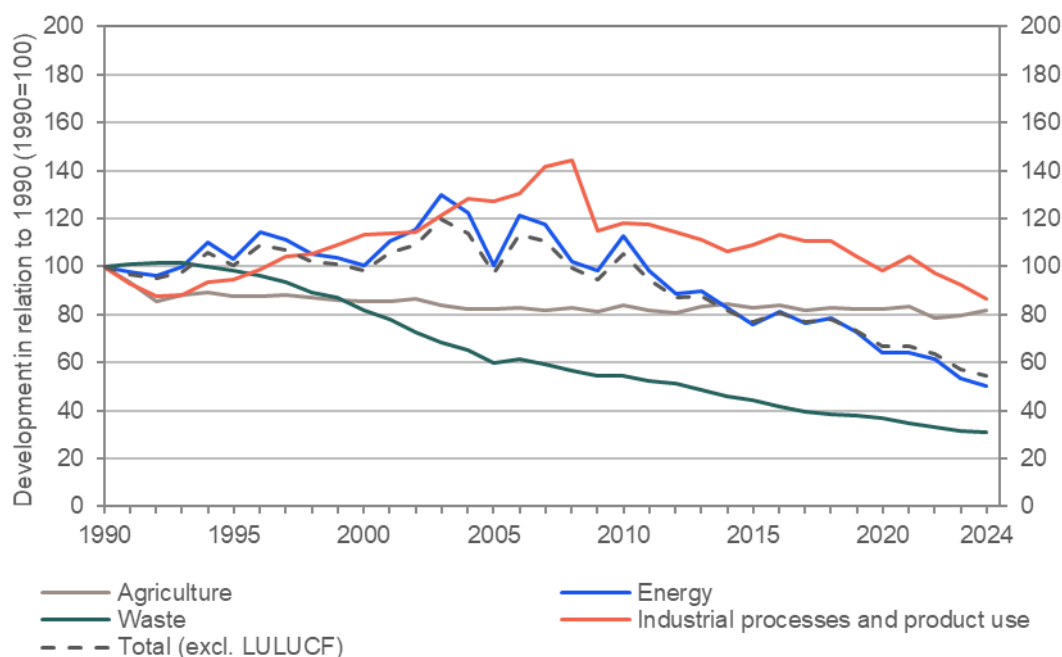


Figure 2.2-1 Relative development of greenhouse gas emissions by main category relative to the 1990 level (1990=100)

Table 2.2-1 Summary of emission trend by category (unit Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1. Energy	53.4	55.2	53.5	53.6	60.1	40.5	43.2	40.8	41.8	38.8	34.2	34.1	32.7	28.4	26.7
A Fuel combustion total	53.2	55.0	53.4	53.4	59.9	40.4	43.1	40.6	41.7	38.7	34.1	34.0	32.6	28.3	26.6
1. Energy industries	18.9	23.9	22.0	22.0	30.8	17.7	19.0	17.4	18.6	16.1	13.0	13.3	12.8	10.0	8.4
2. Manufacturing industries and construction	13.4	12.1	11.9	11.3	10.0	6.7	6.8	6.6	6.7	6.5	6.2	6.4	5.8	5.0	4.8
3. Transport	12.1	11.3	12.1	12.9	12.7	10.9	12.1	11.5	11.7	11.3	10.5	10.0	9.8	9.4	9.6
4. Other sectors	7.7	6.3	6.0	5.7	5.2	4.2	4.4	4.2	4.0	4.0	3.8	3.6	3.4	3.2	3.1
5. Other	1.14	1.33	1.45	1.50	1.21	0.95	0.90	0.93	0.72	0.76	0.71	0.67	0.76	0.67	0.62
B Fugitive emissions from fuels	0.12	0.18	0.13	0.15	0.15	0.15	0.14	0.18	0.12	0.10	0.10	0.09	0.09	0.13	0.10
2. Industrial processes and product use	5.3	5.0	6.0	6.7	6.2	5.8	6.0	5.8	5.8	5.5	5.2	5.5	5.1	4.9	4.6
A. Mineral industry	1.22	0.87	1.08	1.18	1.17	0.97	1.08	1.14	1.06	0.97	0.95	1.02	0.94	0.76	0.59
B. Chemical industry	1.75	1.61	1.60	1.83	1.14	1.27	1.37	1.51	1.46	1.49	1.40	1.33	1.26	1.26	1.21
C. Metal industry	1.98	2.08	2.39	2.40	2.44	2.15	2.20	1.93	2.10	1.87	1.76	2.09	1.97	1.98	1.97
D. Non-energy Products from Fuels and Solvent Use	0.22	0.19	0.14	0.10	0.12	0.14	0.15	0.14	0.16	0.15	0.13	0.15	0.13	0.12	0.12
F. Product Uses as Substitutes for ODS	0.00	0.15	0.70	1.13	1.32	1.19	1.13	1.06	1.01	0.97	0.90	0.83	0.76	0.69	0.61
G. Other Product Manufacture and Use	0.10	0.08	0.06	0.05	0.04	0.03	0.04	0.04	0.04	0.04	0.04	0.05	0.04	0.05	0.05
Use	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
3. Agriculture	7.8	6.9	6.7	6.4	6.6	6.5	6.6	6.4	6.5	6.4	6.4	6.5	6.2	6.2	6.4
A. Enteric fermentation	2.71	2.37	2.31	2.22	2.22	2.28	2.28	2.27	2.25	2.21	2.23	2.21	2.17	2.11	2.08
B. Manure management	0.91	0.87	0.87	0.89	0.94	0.92	0.95	0.86	0.97	0.87	0.88	0.91	0.83	0.80	0.80
D. Agricultural soils	3.55	3.22	3.14	3.04	3.15	3.12	3.07	3.08	3.07	3.16	3.12	3.19	2.95	3.15	3.35
F. Field burning of agricultural residues	0.004	0.004	0.004	0.003	0.002	0.003	0.002	0.003	0.002	0.003	0.002	0.000	0.000	0.000	0.000
G. Liming	0.64	0.41	0.35	0.29	0.28	0.16	0.26	0.19	0.20	0.19	0.20	0.20	0.21	0.17	0.17
H. Urea application	0.005	0.001	0.001	0.001	0.002	0.002	0.003	0.002	0.001	0.002	0.002	0.001	0.006	0.009	0.004
4. Land-use, land-use change and forestry	-28.8	-29.0	-29.9	-34.4	-31.1	-21.0	-15.9	-10.9	1.6	-1.7	-2.6	7.5	7.9	6.9	9.8
A. Forest Land	-34.8	-33.6	-35.2	-44.9	-42.0	-30.3	-24.3	-18.4	-6.5	-10.7	-13.8	-1.8	-1.6	-3.6	-0.1
B. Cropland	5.27	5.61	7.63	7.49	7.87	7.66	7.67	7.56	8.10	7.91	8.13	8.64	8.65	8.24	8.44
C. Grassland	1.04	0.92	0.85	0.93	0.82	0.78	0.80	0.80	0.80	0.80	0.76	0.72	0.70	0.67	0.65
D. Wetlands	1.65	1.85	1.99	2.30	2.53	2.34	2.36	2.35	2.47	2.36	2.36	2.49	2.32	2.25	2.09
E. Settlements	0.95	1.15	1.41	1.74	1.80	1.45	1.35	1.34	1.38	1.34	1.31	1.18	1.08	0.97	0.87
G. Harvested Wood Products	-2.95	-4.90	-6.61	-1.97	-2.20	-2.91	-3.82	-4.50	-4.58	-3.41	-1.31	-3.72	-3.29	-1.64	-2.14
5. Waste	5.2	5.1	4.3	3.1	2.8	2.3	2.2	2.1	2.0	2.0	1.9	1.8	1.7	1.6	1.6
A. Solid Waste Disposal	4.8	4.8	3.9	2.7	2.4	1.9	1.8	1.7	1.6	1.6	1.6	1.5	1.4	1.3	1.3
B. Biological Treatment of Solid Waste	0.05	0.07	0.10	0.13	0.15	0.12	0.11	0.11	0.11	0.13	0.12	0.11	0.11	0.09	0.10
D. Wastewater Treatment and Discharge	0.32	0.30	0.27	0.26	0.26	0.26	0.25	0.25	0.25	0.25	0.24	0.24	0.23	0.23	0.23
6. Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Indirect CO₂-emissions	0.16	0.13	0.11	0.09	0.07	0.05	0.06	0.05	0.05	0.05	0.07	0.06	0.05	0.04	0.04
NATIONAL TOTAL EMISSIONS															
with LULUCF¹	43.0	43.3	40.6	35.5	44.7	34.2	42.1	44.3	57.9	51.1	45.3	55.5	53.7	48.1	49.1
without LULUCF¹	71.8	72.3	70.5	69.9	75.8	55.2	58.0	55.2	56.2	52.8	47.8	48.0	45.8	41.2	39.3

¹ including indirect CO₂-emissions from NMVOC and CH₄ from fugitive emissions, industrial processes and product use

2.2.1 Energy

The Energy sector is the most significant source of greenhouse gas emissions in Finland. This reflects the high energy intensity of the Finnish industry, extensive consumption during the long heating period, as well as energy consumption for transport in a large and sparsely inhabited country. The important drivers in the trend of the Energy sector's greenhouse emissions have been the changes in the level of net annual electricity imports, fossil fuel-based condensing power in annual energy production, and the growth in the consumption of renewable energy (Figure 2.2-2, Figure 2.2-3, Figure 2.2-5). The availability of hydropower in the Nordic electricity market has influenced significantly to the electricity supply structure and hence the emissions from fuel combustion during the time series. When the annual precipitation in the Nordic countries is lower than usual, hydro power will become scarce and Finland's net imports of electricity will decrease. In such years, Finland has generated additional electricity using coal- and peat-fired power plants resulting in higher CO₂ emissions in the corresponding years. During the recent years, the share of electricity generation with conventional condensing power has declined as the wind power has grown (Figure 2.2-6). The ban on the use of hard coal for energy production, which will enter into force in 2029, has beforehand affected the decrease of coal consumption. In addition, the allowance price in the EU ETS has risen which speeds up the replacement of fossil fuels with renewable energy.

Total energy consumption in Finland amounted to 1.30 million terajoules (TJ) in 2024, representing a 1% decrease from the previous year. The use of combustible fuels decreased by a total of 3%. The use of renewable energy sources increased by 2%, driven in particular by a 40% increase in wind power production. As a result, the share of renewable energy in total energy consumption rose by one percentage point to 43%. The use of fossil fuels and peat decreased by 4% in total and their combined share of total energy consumption was 29%. Emissions from the energy use of fuels decreased by 6% being 26.6 Mt CO₂ eq. (Figure 2.2-2).

Total electricity consumption in Finland in 2024 amounted to 83.1 TWh, which was 4% more than in the previous year. Domestic production of electricity grew by 2% and covered 96% of total electricity consumption. The remaining 4% was covered by net imports of electricity. The share of renewable fuels in electricity production was 57%. Electricity produced by combustible fuels in 2024 decreased by 12%. The production of district heat decreased by 3%.

The most significant changes on the Finland's energy market in 2024 were: reduced nuclear power production due to technical problems at nuclear power plants, investments in wind power production continued and solar power production grew clearly.

In reaction to Russia's large-scale attack on Ukraine, the European Union imposed various restrictions on trade with Russia. Electricity, pipeline gas, hard coal and wood fuels were not imported from Russia to Finland in 2024.

Final energy consumption decreased by 0.4%, broken down by sectors as follows: industry 43%, transport 16%, heating of buildings 27% and other 14%.

In 2024, emissions from the Energy sector were approximately 50% below their 1990 level. Although total energy consumption increased at the end of the 1990s, emissions remained nearly unchanged. This was largely due to increased use of wood fuels, nuclear energy and net imports of electricity which lowered the condensing power production and thus emissions. Net imports of electricity declined in the early 2000s and the Energy sector emissions were at the highest in 2003. In 1990, the share of renewable energy in total energy consumption was just 18%, after which it has grown steadily. In addition, the net import of electricity has been at high level from 2012 on until 2021 (Figure 2.2-2 and Figure 2.2-3). The increased use of renewable and nuclear energy compared to the 1990 has replaced fossil fuels increasingly. This shift is the main reason emissions have decreased despite the increase in energy consumption.

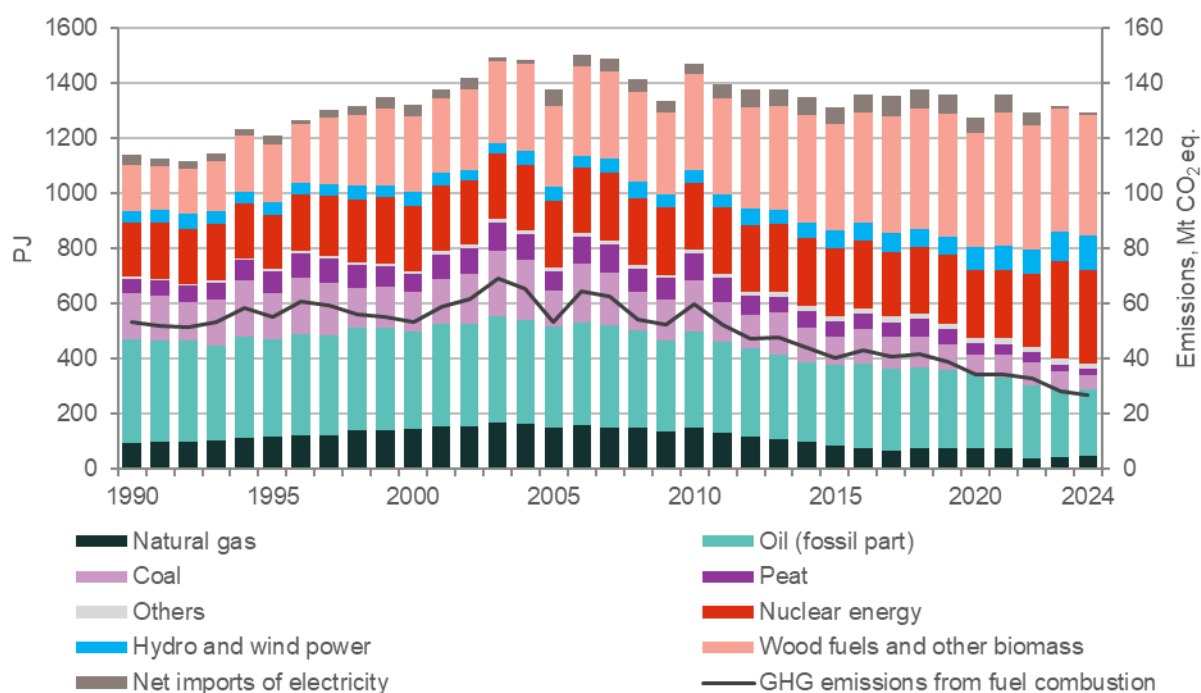


Figure 2.2-2 Development of total energy consumption by energy source (PJ) and the Energy sector's greenhouse gas emissions (Mt CO₂ eq.) in Finland (GHG Inventory and Energy Statistics)

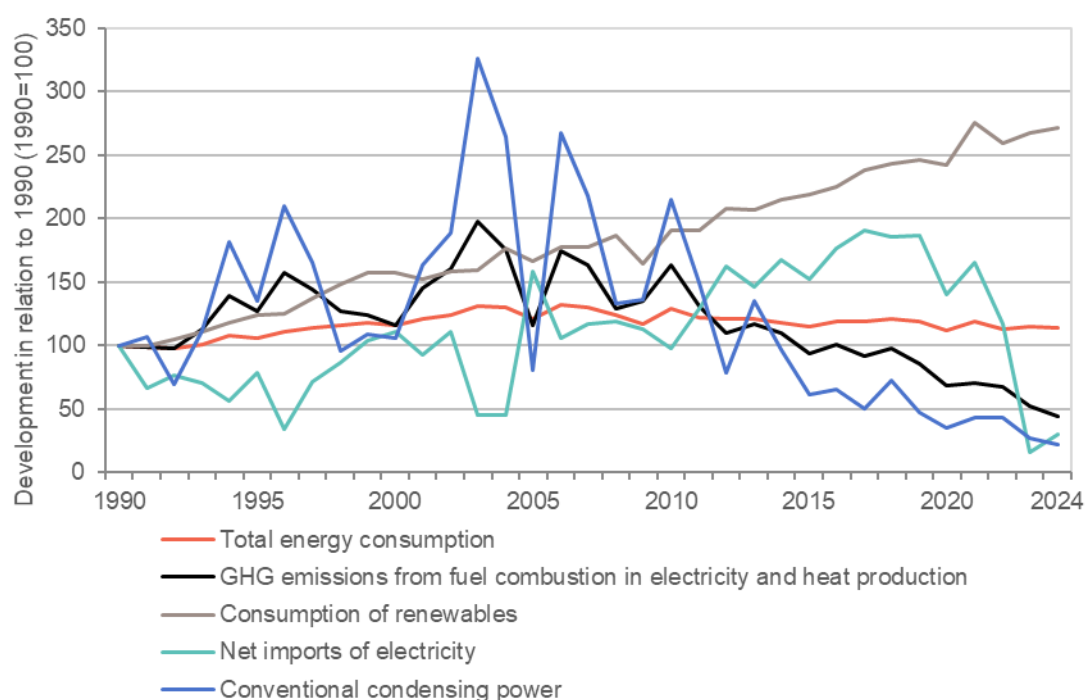


Figure 2.2-3 Development of energy consumption, net imports of electricity, conventional condensing power and the greenhouse gas emissions from electricity and heat production (Mt CO₂ eq.) in Finland in relation to 1990 (GHG Inventory and Energy Statistics)

The consumption of wood fuels decreased by 2% in 2024 from the 2023. Major share of wood fuels are derived from the by-products of the forest industry, including black liquor derived from the pulp-making process and bark, sawdust and other industrial wood residues. Also logging residues or other low-value biomass from silvicultural and harvesting operations are used for energy generation. Wood fuels covered 27% of total energy consumption and they were the most used energy source in Finland in 2024. (Figure 2.2-4)

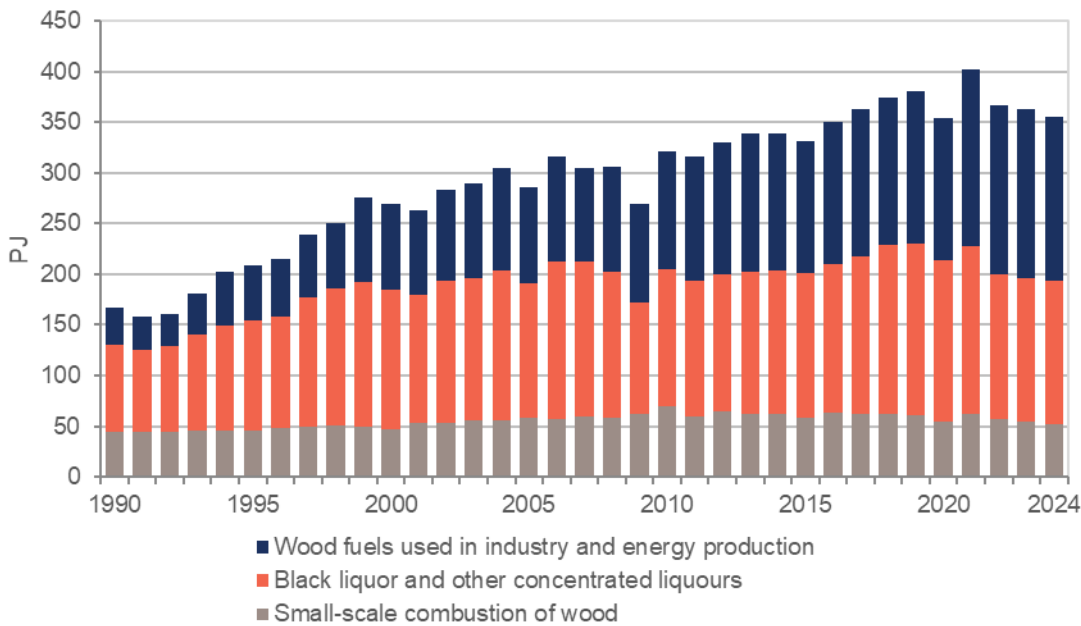


Figure 2.2-4 Development of energy consumption of wood fuels in Finland (Energy Statistics)

Energy industries

Energy industries (mainly electricity and district heat production) caused approximately 31% (8.4 Mt CO₂ eq.) of the total emissions in the Energy sector in 2024. Emissions from the energy industries were 16% lower in 2024 than in 2023 and 56% lower than in 1990.

In 2024, the **production of electricity** in Finland amounted to 79.9 TWh, which was 2% more than in the year before. Production of wind power increased by 40%. For the first time in Finland, wind power was the second biggest mode of electricity production after nuclear power. As much as 25% of electricity production was produced with wind power in 2024. The amount of electricity produced with hydro power decreased by 6% and nuclear power by 5% from the previous year. Nuclear power production was affected by prolonged maintenance outages due to technical problems, as well as failures at some nuclear plants. In Finland's energy production, solar power plays a growing role and its production increased by 31% compared to the previous year. However, solar power only accounted for 1% of the total electricity production. Net imports of electricity nearly doubled from the exceptionally low level of the previous year, covering 4% of total electricity consumption. Fossil-free electricity production, that is, renewable energy sources and nuclear energy covered 95% of electricity production in 2024. Electricity produced with fossil fuels and peat decreased 22% from the year before (Figure 2.2-6) (Production of electricity and heat, Statistics Finland).

The **production of district heat** totalled 37.5 TWh in 2024, being 3% lower than in the previous year. According to Finnish Meteorological Institute year 2024 was warmer than usual, which decreased the use of district heat. The use of fossil fuels and peat in the production of district heat decreased by 17% since 2023. The use of hard coal decreased by 44% and peat by 28%. The use of natural gas increased by 2% and oil by 14% from the previous year. The use of renewable fuels in the production of district heat decreased by 1% from the year before. 26% of district heat was produced with fossil fuels and peat, and 53% with renewable fuels. Most of district heat was produced with wood fuels (47%). The production of district heating from combustible fuels has decreased, while the use of alternative production methods has increased. In 2024, these alternative methods accounted for 21% of district heating. These methods include heat recovery with a flue gas scrubber, heat pumps, and electric boilers. The production of district heating from burning fuels decreased by 1.6 TWh compared to the previous year (Production of electricity and heat, Statistics Finland).

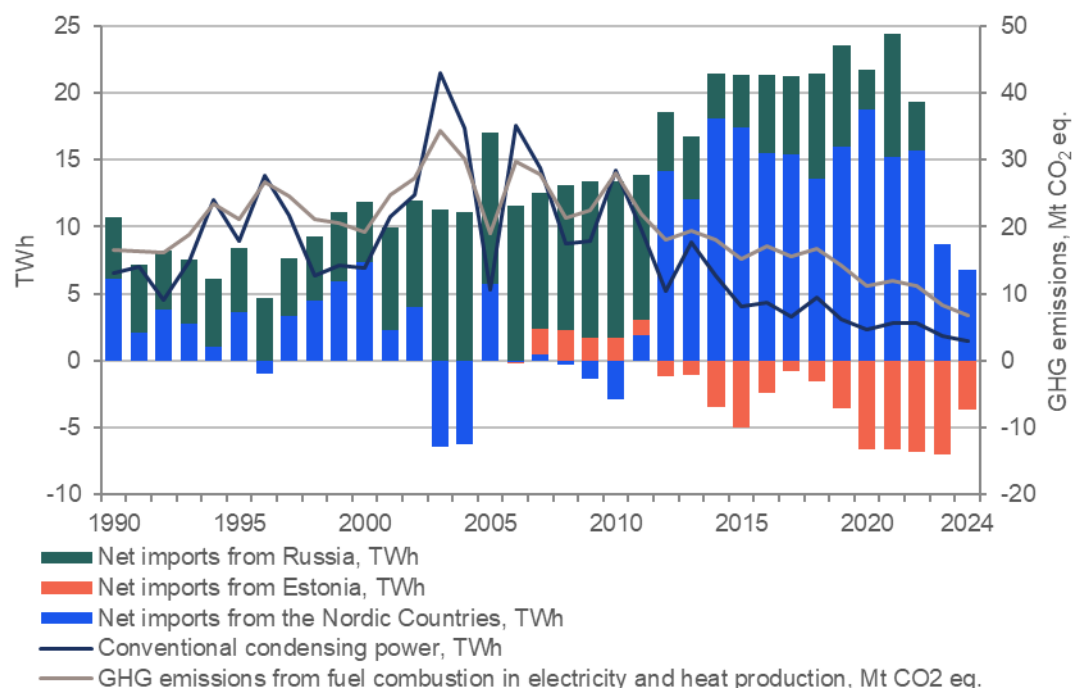


Figure 2.2-5 Greenhouse gas emissions from fuel combustion in electricity and heat production, net imports of electricity from the Nordic Countries and Estonia and Russia, and production of conventional condensing power (Energy Statistics)

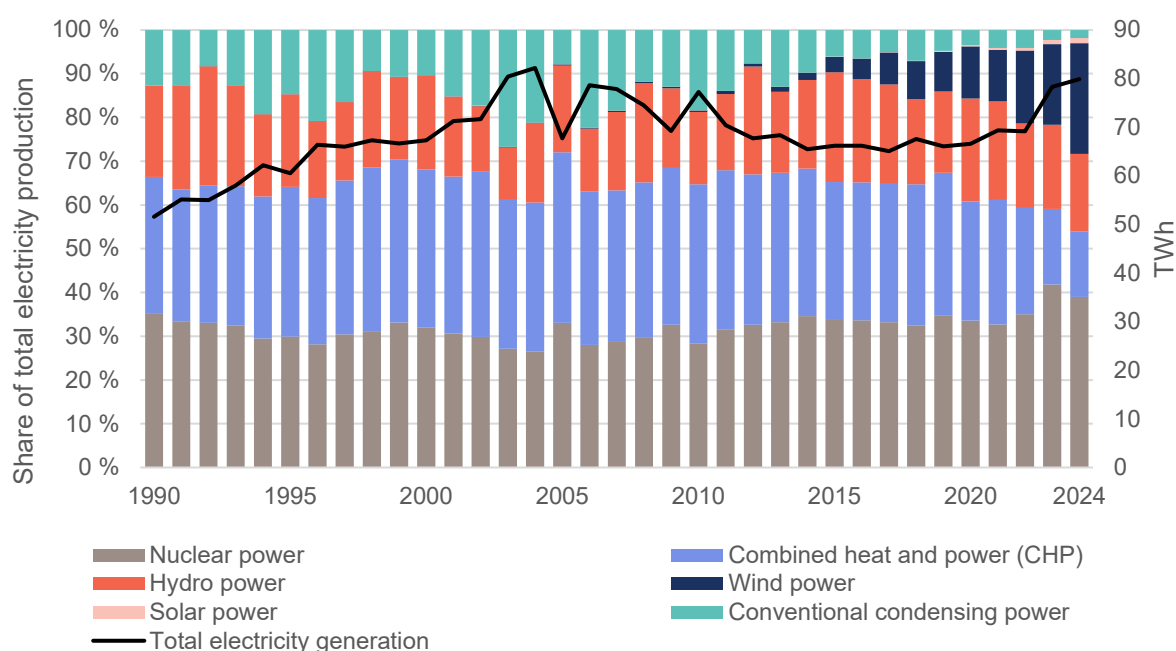


Figure 2.2-6 Total electricity generation and share of production modes (Energy Statistics)

Manufacturing industries and construction

Manufacturing industries and construction produce much energy for their own use. Their share of energy-related emissions was around 18% in 2024 (4.8 Mt CO₂ eq.). Emissions from manufacturing industries and construction have declined by 64% since 1990. The main reasons for this trend are the increased use of biofuels in the forest industry and the outsourcing of power plants from industry to the Energy sector. The fuel switch from fossil to biomass can be seen clearly in pulp and paper industry (1.A.2.d) as well as in electricity and heat production (1.A.1.a) (Figure 2.2-7).

In 2024, **energy use in manufacturing** decreased by 1%, being 125.6 TWh. The year 2024 was challenging and uncertain for Finnish industry. Economic growth remained subdued, with a number of industries suffering from weak demand in both domestic and export markets. The volume of electricity purchased by manufacturing

increased by 3%. Oil consumption decreased by 12%. The use of natural gas dropped by 5% compared to 2023. The consumption of coal remained at the same level, partly due to the relatively stable output of the metal industry. The consumption of wood fuels remained the same level as in the year 2022 and 2023. Wood fuels covered 41% of all energy consumption in manufacturing industry in 2024 (Energy use in manufacturing, Statistics Finland).

The **production of industrial heat** was 44.9 TWh in 2024, which was as much as in the previous year. 54% of heat produced for the needs of manufacturing came from black liquor. In all, 82% of the production of industrial heat was based on renewable fuels. One of the largest users of industrial heat is the forest industry, which uses its own fuels such as black liquor and other wood fuels in its production. In the chemical, forest and metal industries, part of the use of heat is considered as direct fuel use in the statistics and is thus not visible in the production figures on industrial heat (Production of electricity and heat, Statistics Finland).

In the greenhouse gas inventory in Finland, the fuels used in the industry are allocated to CRT categories regardless of if they are used directly or for the production of electricity or heat. The changes in the consumption of different fuel groups are presented by subcategories (1.A.1.a Public electricity and heat production, 1.A.2 Manufacturing industries and construction, 1.A.2.d Pulp and paper) from 1990 to 2024 in Figure 2.2-7 below.

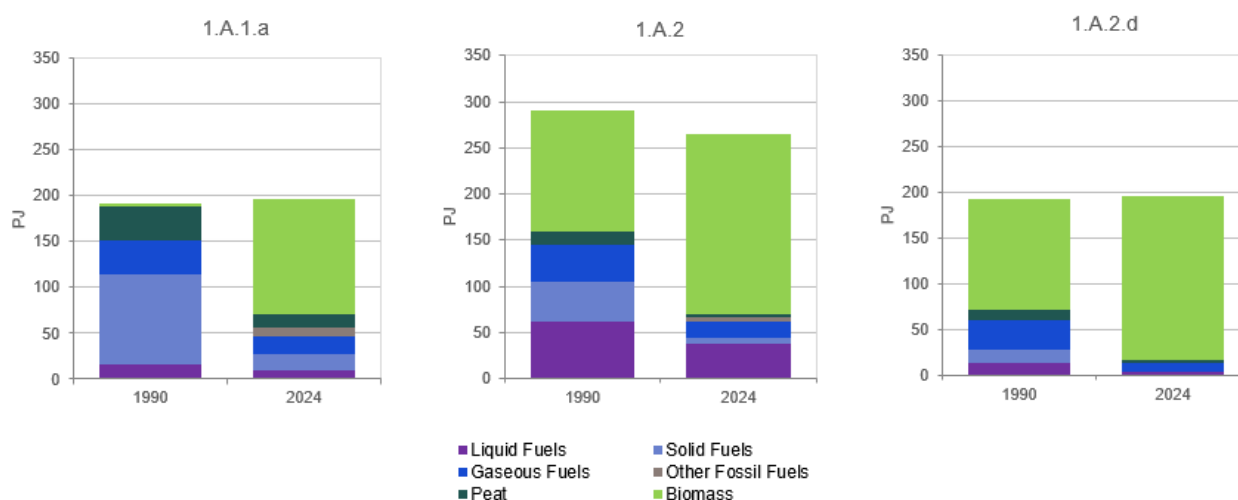


Figure 2.2-7 Fuel combustion in sectors 1.A.1.a, 1.A.2 and 1.A.2.d

Transport

In 2024 the use of energy including electricity in transport remained the same as 2023. The share of domestic transport was 16% of final energy consumption. Energy consumption in road transport was 9% lower than in 2019 before COVID-19. The consumption of diesel declined by 2%, but petrol increased by 3%. These total volumes of transport fuels include the shares of liquid biofuels. (Energy supply and consumption, Statistics Finland)

The share of transport of energy-related emissions was 36% in 2024. Emissions from transport increased by 2% from 2023 mainly due to a decrease in shares of liquid biofuels. Liquid biofuels accounted for 14% of all energy sources in road transport. From around 2013, the bioshare in diesel oil has varied annually, causing fluctuations in the annual emissions. Finland's biofuel legislation allows the distributors to fulfil the bio-obligation flexibly in advance.

At the beginning of the time series, the magnitude of the growth of emissions in road transport was smaller in Finland than in many other Annex I countries, mainly due to the effect that the economic recession in the early 1990s had on transport (see Section 3.2.5).

Commercial and residential sectors

Energy consumption in households fell by over 1 TWh in 2024 from the previous year, being 62 TWh. The variation in heating needs is the most significant factor explaining the energy consumption of residential premises. According to the Finnish Meteorological Institute, 2024 was warmer than 2023. About two thirds of the energy used in housing is used for heating residential premises (Energy consumption in households, Statistics Finland).

Emissions from the residential sector have decreased by 84% and from the commercial sectors by 55% compared with the 1990 levels. The decrease is mainly due to substitution of direct oil heating with district heating, heat pumps and electricity.

2.2.2 Industrial processes and product use

Emissions from the Industrial processes and product use sector have decreased by 14% (0.7 Mt CO₂ eq.) since 1990. At the beginning of the time series, some production plants were closed down and that caused a fast decrease in emissions. After this, the production outputs and emissions increased, reaching the 1990 level in 1996. The increase in emissions continued until 2009, when emissions decreased fast due to the economic downturn as the demand for industrial products decreased. The implementation of N₂O abatement technology happened at the same time, which is why the emissions stayed at lower level even when production started to grow after the recession in 2010. In the 2010s, emissions from the Industrial processes and product use sector decreased slowly towards the level of 1990.

CO₂ emissions were in 2024 almost at the same level than in 1990. Emissions increased until the early 2010s, after which the trend turned into a slight decline. Main part of methane emissions is from ethylene production (fugitive emissions) and these emissions have decreased by 70% since 1990. Nitrous oxide emissions have fluctuated during the period 1990 to 2024: first a fast decrease due to the closing of a nitric acid production plant in 1992 and after that a slow increase of emissions, and then the second fast decrease that started in 2009 originated from the implementation of a new N₂O abatement technology in nitric acid production and the decreased demand of fertilizers. Since 1990, nitrous oxide emissions have decreased by 1.3 Mt CO₂ eq. (90%).

The emissions of F gases increased 25-fold between 1990 and 2008. A key driver behind the trend has been the substitution of ozone depleting substances (ODS) by F gases in many applications. During 2010s, F gas emissions started to decline due to reduced leakage rates and the replacement of high GWP HFC refrigerants with alternative low-GWP non-HFC refrigerants in many applications (See also Annex 7). Between 2023 and 2024, F gas emissions decreased by 12%. The decrease in emissions was mainly result of a decrease in emissions from commercial refrigeration.

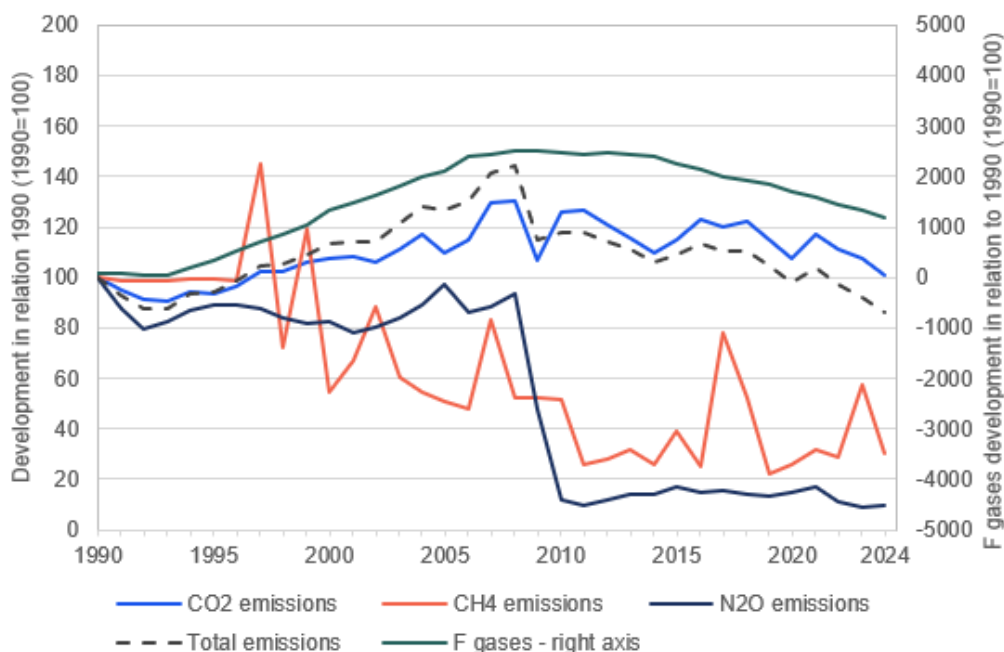


Figure 2.2-8 Relative development of greenhouse gas emissions by gases in the Industrial processes and product use sector relative to the 1990 level (1990=100)

2.2.3 Agriculture

Agricultural emissions decreased by 18% (1.4 Mt CO₂ eq.) over the period 1990 to 2024. They were 3% higher in 2024 than in 2023. Total agricultural emissions have been quite steady since the beginning of the 21st century (yearly variation from 6.1 to 6.6 Mt CO₂ eq.). The main driver behind the decreasing trend since 1990 has been the overall change in the economy of agriculture, which has resulted in a decrease in the number of animals and an average increase in farm size. Cattle produce a major part of the emissions from enteric fermentation in Finland, thus the 42% decrease in the number of cattle since 1990 has influenced both emissions from enteric fermentation and nitrous oxide emissions from manure management. Methane emissions from manure management have, on the contrary, increased somewhat, despite the decrease in the number of animals. This is mostly due to an increase in the number of cattle and swine kept in slurry-based manure management systems, which cause considerably more methane emissions compared with solid storage or pasture. Nitrous oxide emissions from manure management are smaller in slurry systems than in solid storage systems, which have had an impact on the decreasing trend in N₂O emissions.

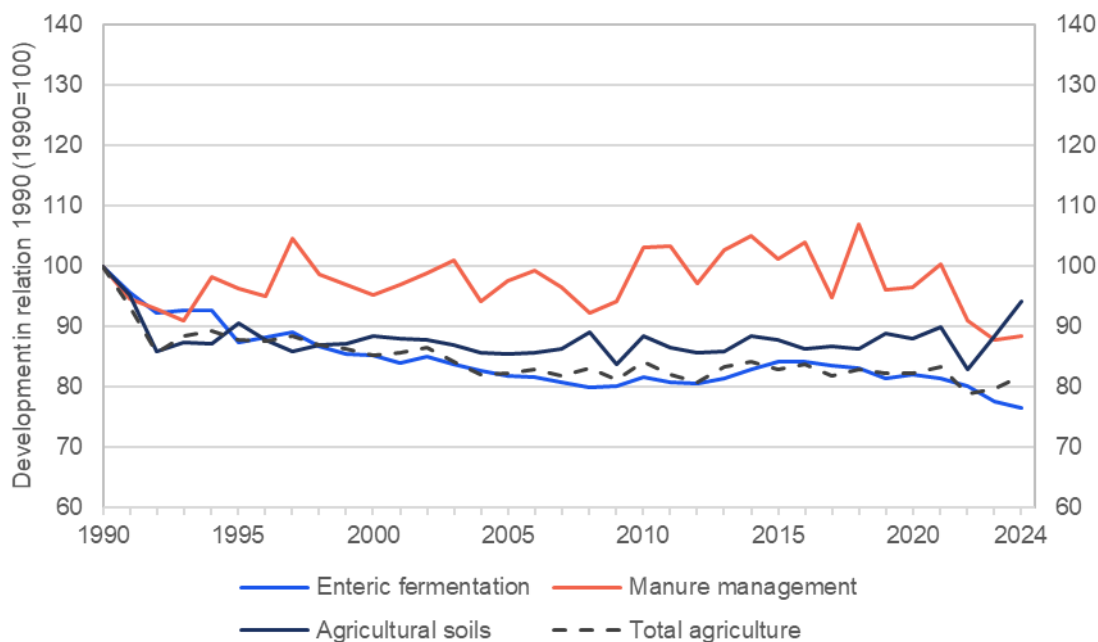


Figure 2.2-9 Relative development of greenhouse gas emissions by main sources in the Agriculture sector relative to the 1990 level (1990=100)

The most important sources of N₂O emissions in the agricultural sector are agricultural soils. Nitrous oxide emissions from agricultural soils have decreased by 6% compared with the 1990 level. The main reasons for the decreasing trend are the reduced use of inorganic fertilizers and the reduction in animal numbers, which affects the amount of nitrogen excreted annually to soils. Also, the reduced use of lime has significantly reduced the CO₂ emissions from liming. The N₂O emissions from cultivated organic soils have increased as a result of the increased area of these soils.

2.2.4 LULUCF

The determining factor of the annual net removals or emissions of the LULUCF sector is the net balance in Forest Land category. The most important components of the forest net balance are the increment of growing stock and the harvest removals. The annual increment of growing stock was 77.7 million m³, based on the 8th National Forest Inventory (NFI) (measured 1986 to 1994), 107.8 million m³ based on the NFI12 (2014 to 2018) and 103.0 million m³ based on NFI13 (2019 to 2023). The rapid increase in increment in the 1980s and 1990s levelled out and the increment has decreased according to the latest inventory measurements. In the NFI based increments, there is less fluctuation between years contrary to the harvest rates. The economic situation and the international market of forest industry products have brought about the amount of domestic commercial roundwood removals and caused the inter-annual fluctuation in the sink. The global economic downturn had a considerable negative effect on the demand for forest-based industry products in 2009. In 2013, a slight economic upturn increased the demand of wood and forest industry products. From 2014 to 2018, the drain had an increasing trend. In 2018, the total

drain reached the highest level ever, 93.5 million m³, and has remained at a high level compared to historical time series. In 2024, the drain reached 89.6 million m³. Emissions from organic soils have increased considerably in recent years while the carbon sink of mineral soils (including litter and dead wood) has decreased. Emissions from other land-use categories have been more stable. Emissions from drained organic soils have a slight increasing trend in croplands. On wetlands, the emissions from drained organic soils had an increasing trend until 2006, after which they have levelled off. The net sink of harvested wood products (HWP) increased by 31% from 2023 to 2024 mainly due to increased production of all HWP products (sawn wood, wood-based panels and wood pulp).

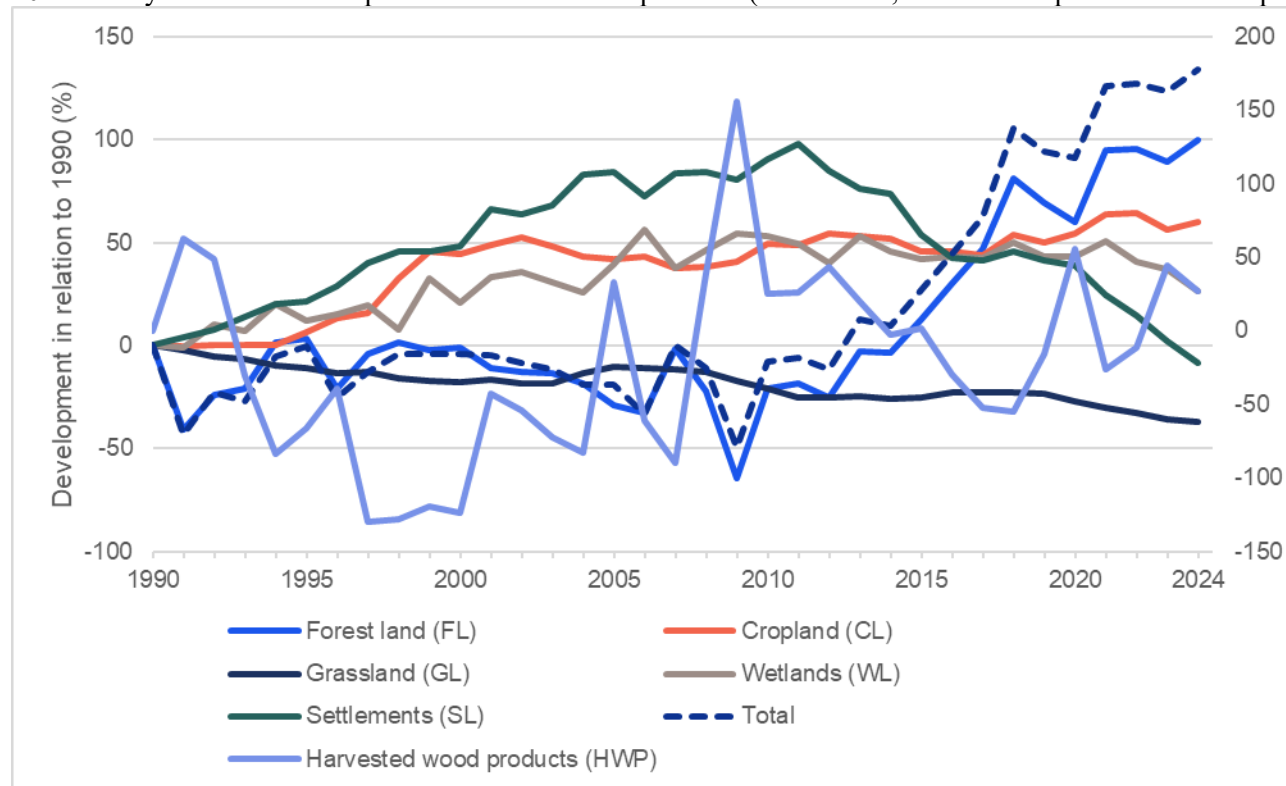


Figure 2.2-10 Relative development of greenhouse gas emissions by main sources in the LULUCF sector, categorized by land use and harvested wood products, relative to the 1990 level (1990=0%)

2.2.5 Waste

Emissions from the Waste sector have declined quite constantly since 1990. The decrease of 69% (3.6 Mt CO₂ eq.) since 1990 has mainly been due to the implementation of the new Waste Act in Finland in 1994. In 2023, the emissions from waste were 1% lower than in 2023. At the beginning of the 1990s, around 80% of the generated municipal waste was taken to solid waste disposal sites (landfills). After the implementation of the new Waste Act, minimisation of waste generation, recycling and reuse of waste material and alternative treatment methods to landfills have been endorsed and only minimal amounts of organic waste are landfilled presently. While the emissions from solid waste disposal on land have decreased, the emissions from biological treatment of waste have increased. The increase of waste incineration has decreased the emissions from landfills from 2008 onwards. The implementation of landfill gas recovery has also reduced the emissions from landfills significantly. The waste tax and adoption of the National Waste Plan have also had an impact on the decreasing trend in emissions of the Waste sector.

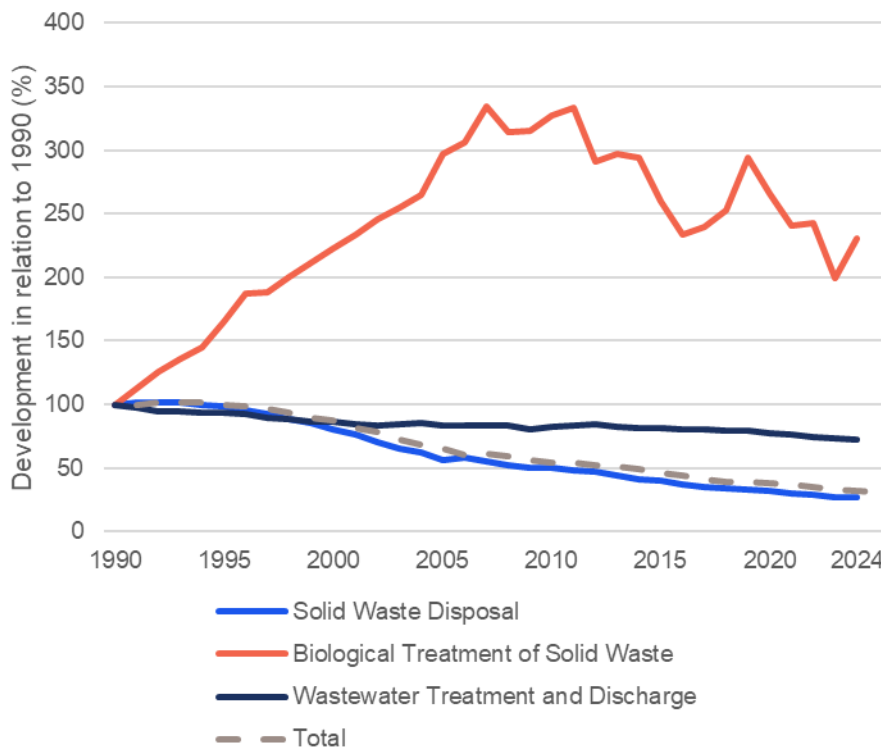


Figure 2.2-11 Relative development of greenhouse gas emissions by main sources in the Waste sector relative to the 1990 level (1990=100)

3 ENERGY (CRT 1)

3.1 Overview of the sector

3.1.1 Description

The following technical challenges of the ETF inventory tool have been identified:

- the notation key explanations and information from documentation boxes are missing from CRT tables but included as a separate attachment to the NID, Annex 8.
- Notation key C prevents the aggregation in parent cells resulting in incorrect emission figures. Therefore, notation key IE is used instead of C for confidential data in subcategory 1.A.5b and 1.A.3e.
- Part of the notation keys are not aggregated from sub-categories to upper CTR levels.

The Energy sector is the main source of greenhouse gas emissions in Finland. In 2024, the sector contributed 68% to total national emissions, totalling 26.7 million tonnes of carbon dioxide equivalent (Mt CO₂ eq., Figure 3.1-1). Most of the emissions originate from fuel combustion which reflects the high energy intensity of the Finnish industry, the extensive consumption of fuels during the long heating period, as well as the energy consumed for transport in this relatively large and sparsely inhabited country.

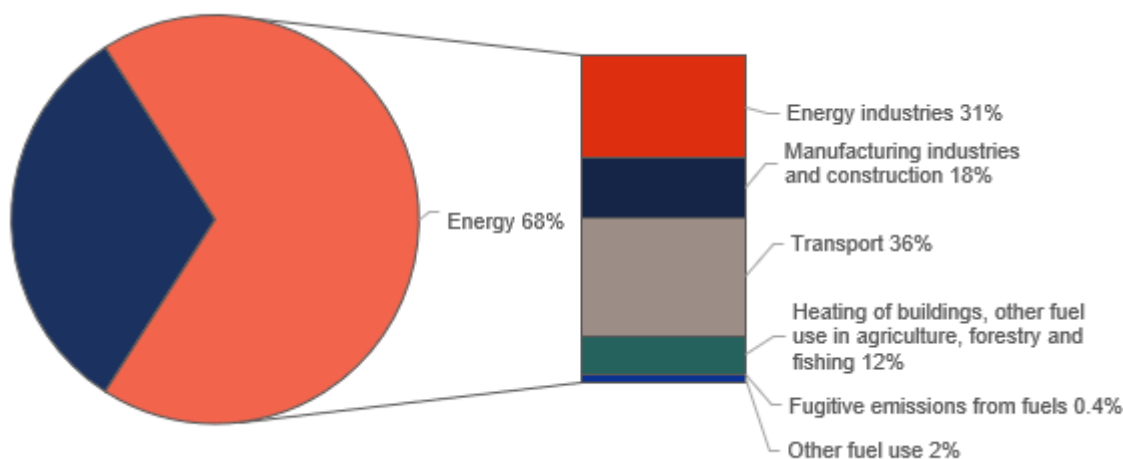


Figure 3.1-1 Emissions from the Energy sector compared with total emissions in 2024. Due to independent rounding, the sums do not add up

Emissions from the Energy sector are divided into three main categories: emissions from fossil fuel combustion (CRT 1.A), fugitive emissions from fuels (CRT 1.B) and CO₂ transport and storage (CRT 1.C). In the Finnish inventory, emissions from fuel combustion include direct greenhouse gases (CO₂, CH₄, N₂O) and emissions of NO_x, CO, NMVOCs and SO₂ which need to be reported in the greenhouse gas inventory. The emissions of all mentioned gases are calculated within the same system. Point sources, transport and other fuel combustion are included. Fugitive emissions from fuels in Finland consist of CH₄ and NMVOCs emissions from oil refining and storage. CO₂, CH₄ and N₂O emissions from flaring at oil refineries and the petrochemical industry are included as well, as are CH₄ emissions from natural gas transmission and distribution. Indirect CO₂ emissions from evaporative NMVOC and CH₄ emissions in the Energy sector are included in the total greenhouse gas emissions but not included in the Energy sector emissions (See Chapter 9). A general assessment of completeness can be found in Section 1.7 and a more detailed assessment is included in Annex 5.

Consistent with the UNFCCC guidelines, emissions from the Energy sector are divided into subcategories presented in Table 3.1-1. This table also includes methods and type of emission factors used in the Finnish inventory.

Table 3.1-1 Reported emissions, calculation methods and type of emission factors for the Energy sector in the Finnish inventory in 2024 (CS = country-specific, CR = Corinair, D= default, PS= plant-specific, OTH= other)

CRT	Source	Emissions reported	Method	Emission factor
1.A Fuel combustion activities				
1.A.1	Energy industries	CO ₂	Tier 3	CS, D, PS
		CH ₄	Tier 3	CS
		N ₂ O	Tier 3	CS
1.A.2	Manufacturing industries and construction (stationary sources)	CO ₂	Tier 3	CS, PS
		CH ₄	Tier 3	CS
		N ₂ O	Tier 3	CS
1.A.2	Manufacturing industries and construction (mobile sources)	CO ₂	Tier 3	CS
		CH ₄	Tier 3	CR
		N ₂ O	Tier 3	CR, D
1.A.3	Transport	CO ₂	Tier 2, Tier 1*	CS
		CH ₄	Tier 3, Tier 1	CR, CS, D, OTH
		N ₂ O	Tier 3, Tier 1	CR, CS, D, OTH
1.A.4	Other sectors (stationary sources)	CO ₂	Tier 3, Tier 2, Tier 1	CS, D
		CH ₄	Tier 3, Tier 2, Tier 1	CS, D
		N ₂ O	Tier 3, Tier 2, Tier 1	CS, D
1.A.4	Other sectors (mobile sources)	CO ₂	Tier 3, Tier 2	CS
		CH ₄	Tier 3, Tier 1	CR, OTH
		N ₂ O	Tier 3, Tier 1	CR, OTH, D
1.A.5	Other	CO ₂	Tier 2	CS
		CH ₄	Tier 2	CS
		N ₂ O	Tier 2	CS
1.B Fugitive emissions from fuels				
1.B.1	Solid fuels	NA	NA	NA
1.B.2	Oil and natural gas and other emissions from energy production	CO ₂	CS	CS
		CH ₄	Tier 1, Tier 2, CS	CS, PS, D
		N ₂ O	CS	CS
1.C CO ₂ transport and storage				
1.C.1	Transport of CO ₂	CO ₂	IE**	NA

* Combination Tier 1 and country-specific emission factor refers to piston-engined aircrafts, see Section 3.2.5.3.

** CO₂ emissions are calculated from the amount of PCC produced from captured CO₂. Therefore, no losses during the capture, transfer and production are reported separately.

3.1.2 Quantitative overview

Energy-related emissions vary much from year to year (Table 3.1-2, Figure 3.1-2) mainly following the economic trend, the structure of the energy supply and climatic conditions. Compared with 1990, the emissions in the Energy sector in 2024 were about 50% lower. The main contributors to the descent are lower emissions in the manufacturing industries and construction with a 64% reduction (8.5 Mt CO₂ eq.), energy industry with 56% reduction (10.5 Mt CO₂ eq.) and household, services etc. with a 60% reduction (4.7 Mt CO₂ eq.) in emissions relative to 1990. It should be noted that part of the emission reduction in manufacturing industries and construction is related to reallocation of some autoproducer power plants to the energy industry due to outsourcing of these power plants. In 2024, emissions from transport were 20% (2.5 Mt CO₂ eq.) lower compared to 1990. During the time series, the emissions from these source categories have been fluctuating. In 2024, emissions in the Energy sector decreased 6% since the year before. The trends are discussed in more detail in Chapter 2 and the category-specific sections in this Chapter.

Table 3.1-2 Emissions from the Energy sector by subcategory and gas (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total energy	53.4	55.2	53.5	53.6	60.1	40.5	43.2	40.8	41.8	38.8	34.2	34.1	32.7	28.4	26.7
Fuel combustion	53.2	55.0	53.4	53.4	59.9	40.4	43.1	40.6	41.7	38.7	34.1	34.0	32.6	28.3	26.6
CO ₂	52.4	54.1	52.6	52.6	59.0	39.6	42.3	39.8	40.9	37.9	33.4	33.2	31.9	27.6	25.9
CH ₄	0.34	0.33	0.30	0.32	0.35	0.29	0.31	0.32	0.31	0.31	0.27	0.29	0.27	0.26	0.25
N ₂ O	0.48	0.52	0.53	0.53	0.58	0.48	0.51	0.50	0.53	0.52	0.47	0.50	0.49	0.45	0.42
Fugitive emissions from fuels	0.12	0.18	0.13	0.15	0.15	0.15	0.14	0.18	0.12	0.10	0.10	0.09	0.09	0.13	0.10
CO ₂	0.11	0.07	0.06	0.07	0.10	0.11	0.10	0.15	0.09	0.07	0.08	0.07	0.06	0.09	0.08
CH ₄	0.01	0.10	0.07	0.08	0.05	0.04	0.04	0.03	0.03	0.03	0.02	0.02	0.03	0.04	0.02
N ₂ O	0.0011	0.0007	0.0006	0.0007	0.0009	0.0011	0.0010	0.0014	0.0009	0.0006	0.0007	0.0007	0.0007	0.0009	0.0008

Table 3.1-3 Emissions from fuel combustion and fugitive emissions from fuels in Finland (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total energy	53.4	55.2	53.5	53.6	60.1	40.5	43.2	40.8	41.8	38.8	34.2	34.1	32.7	28.4	26.7
Fuel combustion	53.2	55.0	53.4	53.4	59.9	40.4	43.1	40.6	41.7	38.7	34.1	34.0	32.6	28.3	26.6
Energy industries	18.9	23.9	22.0	22.0	30.8	17.7	19.0	17.4	18.6	16.1	13.0	13.3	12.8	10.0	8.4
Manufacturing industries and construction	13.4	12.1	11.9	11.3	10.0	6.7	6.8	6.6	6.7	6.5	6.2	6.4	5.8	5.0	4.8
Transport	12.1	11.3	12.1	12.9	12.7	10.9	12.1	11.5	11.7	11.3	10.5	10.0	9.8	9.4	9.6
Other sectors	7.7	6.3	6.0	5.7	5.2	4.2	4.4	4.2	4.0	4.0	3.8	3.6	3.4	3.2	3.1
Other	1.1	1.3	1.4	1.5	1.2	1.0	0.9	0.9	0.7	0.8	0.7	0.7	0.8	0.7	0.6
Fugitive emissions from fuels	0.12	0.18	0.13	0.15	0.15	0.15	0.14	0.18	0.12	0.10	0.10	0.09	0.09	0.13	0.10
Oil refining	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Natural gas	0.005	0.10	0.06	0.07	0.04	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.01
Flaring	0.11	0.08	0.06	0.07	0.10	0.11	0.11	0.15	0.09	0.07	0.08	0.07	0.07	0.09	0.08
Town gas	0.002	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO

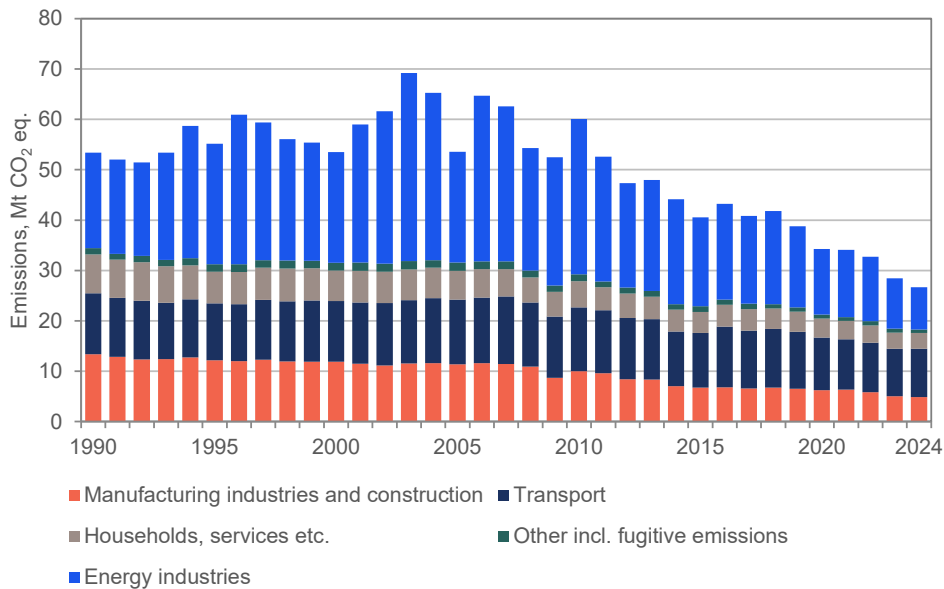


Figure 3.1-2 Emissions from the Energy sector by subcategory (Mt CO₂ eq.)

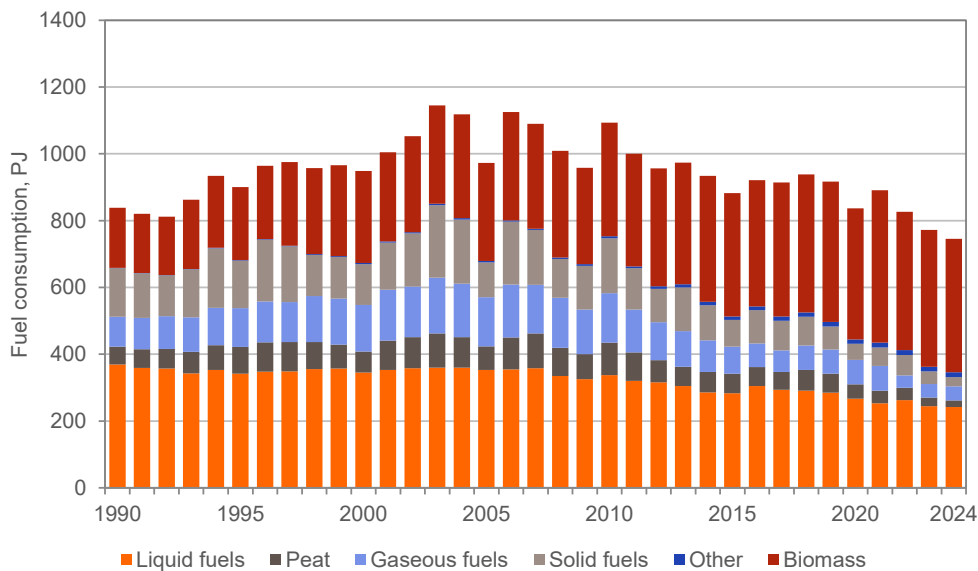


Figure 3.1-3 Consumption by fuel types (PJ)

3.1.2.1 Emissions from fuel combustion (CRT 1.A)

Total emissions from fuel combustion amounted 26.6 Mt CO₂ eq. in 2024 and were 6% less than the previous year. Emissions from fuel combustion are now 62% lower than the 2003 record level and 50% below the 1990 level.

CO₂ emissions from fossil fuel combustion (25.9 Mt) accounted for 97% of the Energy sector's total emissions and for 66% of total greenhouse gas emissions in 2024.

The share of N₂O emissions of the Energy sector's total emissions in 2024 was 1.6%. N₂O emissions come mainly from fluidised bed combustion and transport. The share of CH₄ emissions is 0.9% respectively. CH₄ emissions are mainly due to the incomplete combustion of wood fuels (small-scale combustion).

Fuel combustion by fuel (PJ) and related CO₂, CH₄ and N₂O emissions for total time series are given in Appendix_3b at the end of the Chapter 3.

3.1.2.2 Fugitive emissions from fuels (CRT 1.B)

Fugitive emissions from fuels comprise only about 0.2% of total greenhouse gas emissions in Finland. Emissions totalled 0.10 Mt in 2024 and 0.12 Mt in 1990. These emissions have decreased by 22% both from the 1990 level and from the previous year and have fluctuated somewhat during the time-series. (Table 3.1-3 and Figure 3.1-4).

The growth in the emission level in 2017 was partly due to the opening of two LNG terminals (late 2016 and 2017) and partly to unexpected disturbances in the start-up of a petrochemical plant after a maintenance shutdown. Some disturbances in oil refineries and the petrochemical industry in the beginning of the time-series caused higher than normal flaring emissions. After the beginning of 2000 flaring emissions started an increasing trend up to 2017.

Emissions from natural gas transmission vary depending on operation, maintenance and extension works; part of the emissions from gas transmission are caused by the normal running of older compressor stations in the transmission network, another source of emissions is the exhaustion of pipelines during maintenance breaks and extension work.

In October 2023 there was an offshore pipeline damage in Balticconnector gas pipeline between Finland and Estonia. Reason for this pipeline damage has been trying to examine, Finnish investigators found an anchor from near the damaged pipeline and it appeared to have caused the damage (<https://yle.fi/a/74-20057930>). Finnish natural gas transmission network company (Gasgrid Finland, 2024) reported in its annual report that damage in the gas pipe occurred in the Finnish economic zone, but outside the Finnish territorial waters. The total emission was 467.7 t CH₄ (0.013 Mt CO₂ eq.)

Natural gas distribution in the Helsinki area network started gradually in 1991. The previously distributed town gas included only 1% CH₄, and these almost negligible emissions are included in the inventory. Emissions from natural gas distribution were at their highest in 1994 and have declined 93% since. The amount of emissions from distribution depends on the amount of exhaustion of natural gas from distribution pipelines. Exhaustions are done during the maintenance and extension works. These emissions have decreased due to better maintenance and renewal of pipelines.

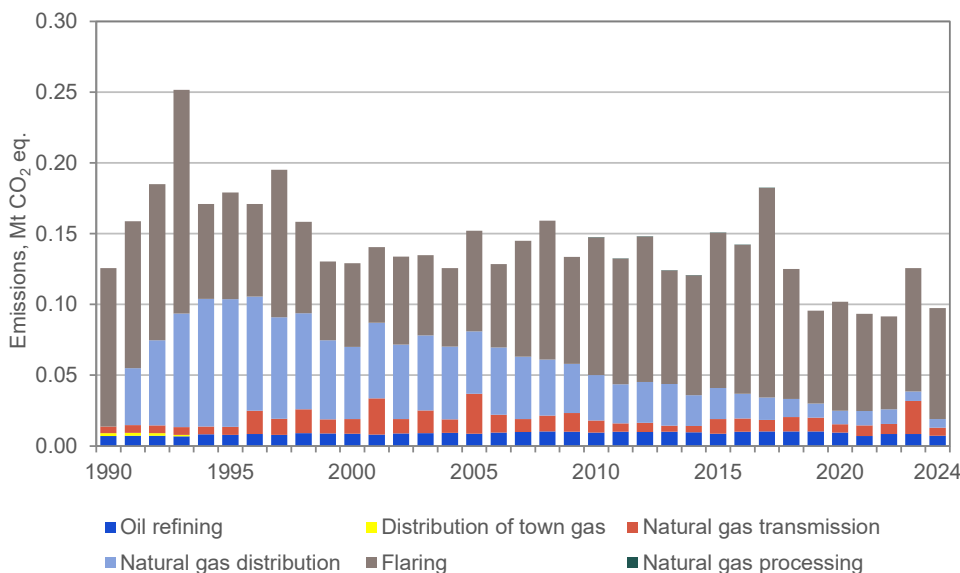


Figure 3.1-4 Fugitive emissions from fuels by subcategory (Mt CO₂ eq.)

3.1.3 Key categories

The key categories in Energy are summarised in (Table 3.1-4).

Table 3.1-4 Key categories in the Energy sector in 1990 and 2024 (Approach 1 and Approach 2)

	Gas	Identification criteria	Method
1.A.1 Energy industries – Liquid fuels	CO ₂	L, T	Tier 3
1.A.1 Energy industries – Solid fuels	CO ₂	L, T	Tier 3
1.A.1 Energy industries – Gaseous fuels	CO ₂	L, T	Tier 3
1.A.1 Energy industries – Other fossil	CO ₂	L, T	Tier 3
1.A.1 Energy industries – Peat	CO ₂	L, T	Tier 3
1.A.1 Energy industries – Biomass	N ₂ O	L, T	Tier 3
1.A.2 Manufacturing industries and construction – Liquid fuels	CO ₂	L, T	Tier 3
1.A.2 Manufacturing industries and construction – Solid fuels	CO ₂	L, T	Tier 3
1.A.2 Manufacturing industries and construction – Gaseous fuels	CO ₂	L, T	Tier 3
1.A.2 Manufacturing industries and construction – Other fossil	CO ₂	L, T	Tier 3
1.A.2 Manufacturing industries and construction – Peat	CO ₂	L, T	Tier 3
1.A.2 Manufacturing industries and construction – Biomass	N ₂ O	T	Tier 3
1.A.3.a Domestic aviation – Liquid	CO ₂	L	Tier 2, Tier 1*
1.A.3.b Road transportation – Liquid	CO ₂	L, T	Tier 2
1.A.3.b Road transportation – Diesel oil	CO ₂	L	Tier 2
1.A.3.b Road transportation – Diesel oil	N ₂ O	L	Tier 3
1.A.3.b Road transportation – Motor gasoline	CO ₂	L	Tier 2
1.A.3.b Road transportation – Motor gasoline	N ₂ O	L	Tier 3
1.A.3.d Domestic navigation – Liquid fuels	CO ₂	L	Tier 2
1.A.4 Other sectors – Liquid fuels	CO ₂	L, T	Tier 3, Tier 2, Tier 1**
1.A.4 Other sectors – Gaseous	CO ₂	T	Tier 2
1.A.4 Other sectors – Peat	CO ₂	L, T	Tier 2
1.A.4 Other sectors – Biomass	CH ₄	L, T	Tier 3, Tier 2, Tier 1***
1.A.4 Other sectors – Biomass	N ₂ O	L, T	Tier 3, Tier 2, Tier 1***
1.A.5 Other (not specified elsewhere) – Liquid fuels	CO ₂	L, T	Tier 2
1.B.2 Oil and Natural gas and other emissions from energy production	CO ₂	L	CS

* Tier 1 for Aviation gasoline (piston-engined aircrafts, see Section 3.2.5.3.) which covers 1% of CO₂ emissions from 1.A.3.a Liquid fuels in 2024.

** Tier 1 for 1.A.4.c.i which covers 9% of CO₂ emissions from 1.A.4 – Liquid fuels in 2024.

*** Tier 1 for 1.A.4.c.iii which covers 0.004% and 0.1% of CH₄ and N₂O emissions respectively from 1.A.4 – Biomass in 2024.

3.1.4 Description of the ILMARI calculation system

Calculation of emissions from fuel combustion are principally made with the ILMARI system developed in Statistics Finland. Emissions from mobile sources are mainly calculated with separate models, but aggregate results are included in the ILMARI system. The current version of the ILMARI calculation system was developed in 2002 and has been continuously improved since then. In addition, the calculation results of separate subsystems, which calculate fugitive emissions and emissions from the Industrial processes and product use sector (excl. F gases), are imported to the ILMARI system before compiling the CRT tables.

The ILMARI system has been specifically designed for the calculation of energy-based emissions. ILMARI uses mostly a bottom-up methodology consistent with the IPCC Tier 3 approach. ILMARI is closely connected to the energy statistics production and has links to economic statistics. The use of bottom-up data for emission calculation (fuel and emission data from environmental permits through the YLVA data, see Section 1.3 and Annex 6) makes it possible to take into account changes in the technology of combustion processes.

ILMARI combines three main types of activity source data of fuel combustion activities:

1. Detailed bottom-up data for point sources (around 2 500 boilers, covering > 2/3 of the total annual fuel combustion)
2. Aggregate transport and off-road vehicle data (covering ~1/6 of the total annual fuel combustion)
3. Aggregate sectoral/subsectoral data for other sources (covering ~1/6 of the total annual fuel combustion)

The ILMARI calculation system has been used for national emission estimations of CO₂, SO₂, NO₂, CO, CH₄, N₂O, NMVOC and PM (particulate matter) emissions of fuel combustion from 1990, except for 1991. The CRT

tables for 1991 are produced by top-down estimates based on data for 1990 and 1992. All emissions from fuel combustion are calculated using as detailed fuel consumption data as possible.

For point sources, ILMARI includes in addition to identification data (plant owner, name, location etc.) also technical data on the combustion processes, such as type of power plant, capacity, combustion technique, emission reduction technology, etc. In Finland, it is typical to use power plants fired by a combination of fuels in which the fuel mix varies according to the changes in the availability of fuels as well as their prices and taxes and to the price of CO₂ in the European Union Emissions Trading System. This causes annual changes in the fuel mix, emission estimates and implied emission factors for different types of plants. All these changes cannot be reported individually in the NID due to the number of boilers and fuels used (see also in Section 3.2.4.2 factors affecting implied emission factors).

The input data for ILMARI come from various databases, models and other information sources. The data sources of the ILMARI calculation system are presented in Figure 3.1-5 and the production process of ILMARI and CRT 1 data tables is described in Table 3.1-6.

In the production process, the data of point sources are firstly taken to ILMARI for checking and corrections (see also 3.2.4.4). Thereafter, the data from the transport models and heating energy model are imported and the statistical corrections of fuel consumption and non-specified consumption of fuels and are taken into account. The total fuel consumption figures are compared with the total figures taken from the Energy statistics. If this verification check reveals significant differences, the reasons will be studied and possible corrections made to either the Energy statistics data or the GHG inventory data, depending on the case. Generally, differences causing more than 50 kt of CO₂ will be checked immediately, smaller differences will be left to next submission, but this depends also on time available before submission date. Energy statistics and GHG inventory are prepared in the same unit in Statistics Finland, which enables fluent co-operation. In the draft EU submission on 15 January energy statistics data used for the inventory are preliminary and more updated data are available for the final EU submission on 15 March. Therefore, updates between draft and final submissions are often performed in the Finnish inventory. The more detailed QA/QC procedures of the subsectors of the Energy sector are described in the corresponding sections.

The calculation systems of mobile sources are described in detail in Section 3.2.5 Transport. The emission calculation of domestic transport and non-road machinery were until 2025 submission done in the LIPASTO model of VTT Technical Research Centre of Finland Ltd and from 2026 submission with transport energy and emission calculation system (LIKE) maintained by Statistics Finland (for details see Section 3.2.5). Statistics Finland also calculates emissions of civil aviation based on information received from Eurocontrol. Total diesel oil and gasoline consumption taken as a sum from the transport submodels is annually compared with total fuel sales data taken from the Energy Statistics. Models are calibrated to be consistent with this data. Statistics Finland aggregates the transport data to be used in ILMARI, following appropriate CRT categories, see Table 3.1-5. Until 2016 vehicle type data of road transportation in the ILMARI system is aggregated due to the procedure for handling comparisons to Energy Statistics. Therefore, emissions and activity data from categories 1.A.3.b.ii, 1.A.3.b.iii and 1.A.3.b.iv are included in category 1.A.3b.i for years 1990 to 2016. Emissions from 2017 to 2024 are reported disaggregated.

Table 3.1-5 The differences between transport calculation models and greenhouse gas inventory

Transport submodels	GHG inventory
Road transport models - data reported by vehicle types	1.A.3b.i–iv Road transport - Data taken from road transport models reported by fuel categories (vehicle types aggregated) - Emissions from categories 1.A.3.b.ii, 1.A.3.b.iii and 1.A.3.b.iv are included in category 1.A.3.b.i from 1990 to 2016. - Both fossil and biogenic fuels
Railways models - includes exhaust gas emissions and energy consumption caused by railway transport	1.A.3c Railways - fuels and emissions from fuels taken from railways model

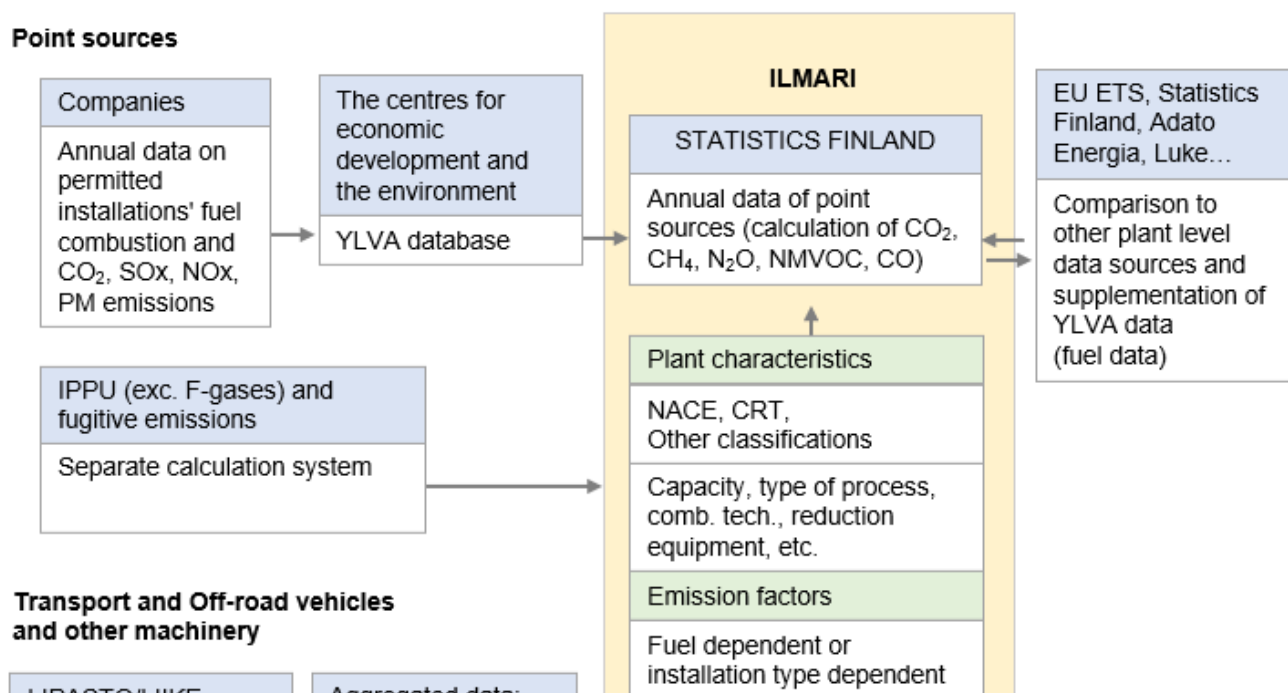
Transport submodels	GHG inventory
Navigation models - includes split to domestic navigation and foreign shipping traffic - breakdown by type of fleet/activity - includes fishing, reported separately	1.A.3d Navigation - Domestic navigation taken from navigation models- Bunkers are calculated separately (different definition) - Breakdown by fuel type - Fishing reported in 1.A.4c.iii
Off-Road vehicles and other machinery models) - breakdown by machine type and fuel type (over 50 combinations)	Breakdown by following Off-road vehicles and other machinery categories (and fuel types) aggregated from machinery models: - 1.A.2.g.vii Manufacturing industry and construction - 1.A.4.a.ii Commercial/institutional - 1.A.4.b.ii Residential - 1.A.4.c.ii Agriculture/forestry/ fisheries - additional calculation to estimate the fuel consumption in agriculture

Table 3.1-6 Production process of ILMARI and CRT 1.A data tables

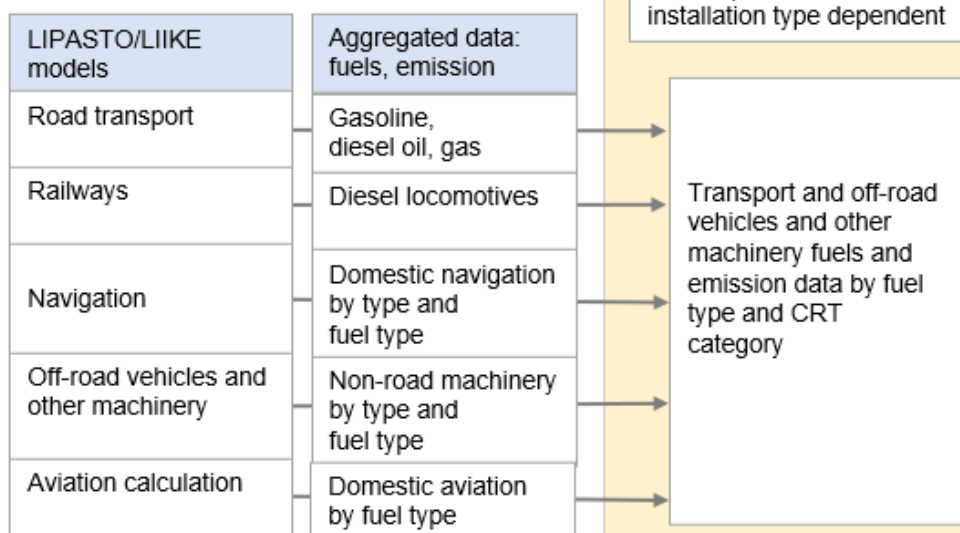
Production of CRT data tables for Energy sector	
1. YLVA data input to ILMARI	Point source data input from database
Checks, corrections	Missing data (plants, fuels, emissions) Erroneous data Order of magnitude errors Quantity units Fuel codes
New data for plants	Technical data Classifications New emission factors
Comparison	Totals by plants Previous years' data Other plant level data Companies' environmental reports
2. EU ETS data input to ILMARI	Point source data input for comparison and supplementation of YLVA data
3. Transport models and aviation data input to ILMARI	Manual input of transport and off-road vehicle and other machinery data
4. Energy Statistics data input to ILMARI	Manual input of heating fuels data and other fuel consumption data
5. Comparison to Energy Statistics and EU ETS data	Totals and plant level data by fuel
6. Fugitive emissions input to ILMARI	Manual input from subsystem in which fugitive emissions are calculated
7. Industrial processes and product use (excl. F gases) data input to ILMARI	Manual input from subsystem in which emissions from industrial processes and product use (excl. F gases) are calculated
8. Final annual data sheet (output to ILMARI, stored in SAS time series database)	2 000 plants + 50 sectoral sources identification data, classifications, technical data, fuels, emission factors etc.
9. CRT query from SAS database (output to excel sheets)	SAS database functions
10. CRT time series in excel sheets	Manual cut and paste or linking to ETF GHG Inventory Tool excel import sheets
11. QA/QC checks	SAS and manual checks to detect data transfer or other errors
Comparisons between ILMARI and CRT data	
Comparison of the results to previous submission	
Visual IEF checks	

Main data inputs of ILMARI

Point sources



Transport and Off-road vehicles and other machinery



Other emission sources

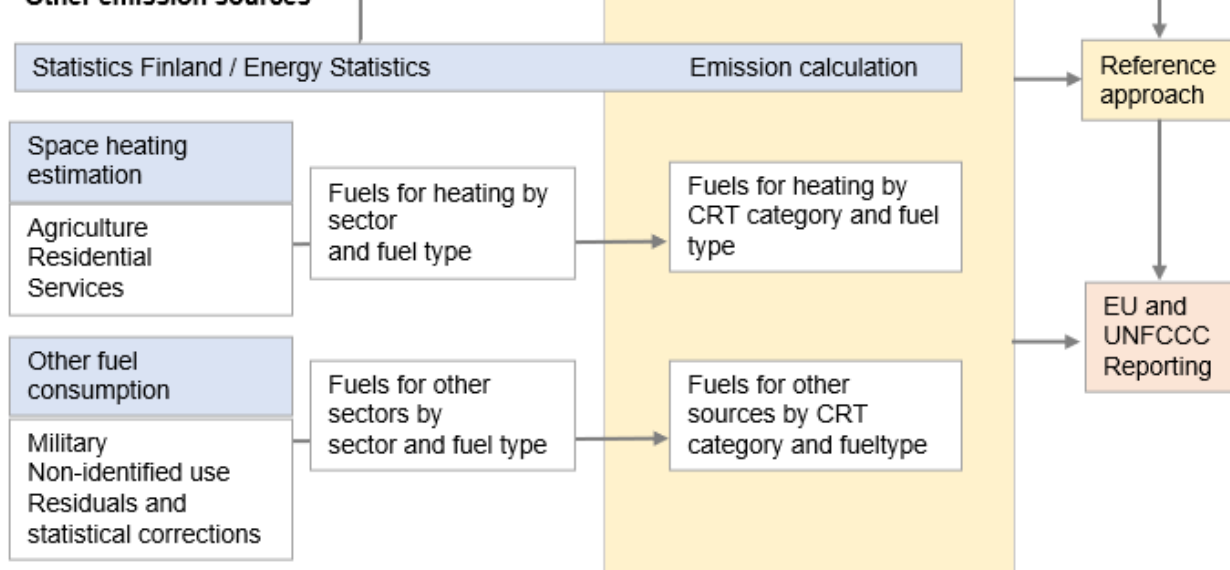


Figure 3.1-5 Data sources of the ILMARI calculation system.

3.2 Fuel combustion (CRT 1.A)

3.2.1 Comparison of the sectoral approach with the reference approach

The reference approach (RA) is carried out using import, export, production and stock change data from the energy balance (EB) sheet published in the Energy Statistics. However, the RA table requires liquid fuels reported at a more disaggregated level than in the EB sheet. These disaggregated data are taken from the background data files of the EB and for 1990 to 1994 from the published foreign trade statistics (National Board of Customs, 1990 to 1994). Another difference is that in the EB sheet, stock changes and statistical differences are combined for certain fuels, whereas in the RA table, only the stock changes are reported. Stock change data are not available as complete time series for each fuel separately. Therefore, certain stock change figures have been estimated using other available data.

Comparison of annual RA and SA data brings out uncertainties, which are not present in the SA, for example, errors in import/export and stock change data, different aggregation practises and, especially, treatment of statistical differences. Therefore, we have more confidence in the SA data than in the RA data.

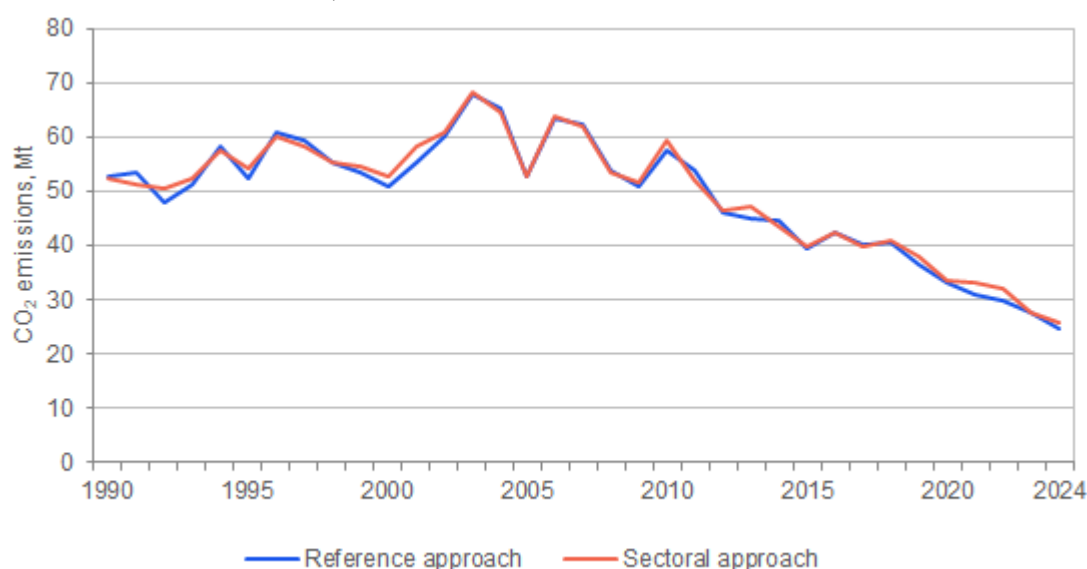


Figure 3.2-1 Carbon dioxide emissions of the Reference and Sectoral Approach in Finland

The difference between the CO₂ emissions in RA and SA was -4.8% for 2024 and 0.3% for 1990 (Figure 3.2-1). In 2024 difference in liquid fuels is -8.4%, in solid fuels 2.8%, in gaseous fuels 3.6%, in peat 0.1% and in other fossil fuels there is no difference.

The reasons behind the highest differences during the time series between the RA and SA are explained in below.

The largest difference occurs in 2021 (-6.7%) and 2022 (-6.4%). The difference is related to liquid fuels and reporting of bioshares in IEA reportings and their inclusion in RA calculations (see also Annex 7). Since the end of 2010s challenges for the RA-SA comparison have emerged, when more biocomponents have been included in transport fuels. It is not always clear, whether these biocomponents and biogenic feedstocks are included in import and export data. This subject has become important, because production and also import and export of transport biofuels are growing in Finland. Due to this problem, in the latest inventory submissions, the RA-SA difference for liquid fuels is highly dependent on whether biocomponents are included in gasoil or not.

SA figures are considered reliable as there are several independent sources for sales and/or consumption data on most of the fuels. Therefore, the difference is related to the RA background data, presumably to stock change data (very high stock changes in 2020, 2021 and 2023, especially in gas/diesel oil) and to bioshares in import and export data (the shares of biogenic additives/mixed hard to be separated from the total export and import).

In 2013, the difference between RA and SA was -4.9% for the CO₂ emissions. This difference is partly due to corrections in stock level data of certain oil products in 2012 to 2013; this correction affects in 2013 and 2014 data (opposite signs in RA-SA difference in Liquid fuels and also Total fuels).

During the timeseries, for the discrepancy in solid fuels there are some uncertainties related to stock change and feedstock data because the information received from companies is not completely suitable for the reference approach calculation and reporting. Meanwhile, the information for the sectoral approach is highly reliable because the point source data (fuel combusted in facilities) are checked annually from at least three independent data sources for each facility. Therefore, the fuel combustion data for the sectoral approach are the best available data and that the emissions are not under- or overestimated.

No obvious reasons for differences in 1991 (4.7%) and 1992 (-4.7%) have been found, although some possible explanations were identified in the background data of a study by Torniainen (2006). The final conclusions on the reasons for the differences cannot be made without further data, which are no longer available for 1991 and 1992. Therefore, explaining the differences between RA and SA fully would be resource consuming and require demanding investigations. In addition, these differences are not exceptionally high when compared with data reported by other countries, and within 5% range which the 2006 IPCC Guidelines gives the thresholds for explaining differences. Due to the resource demands of the task, as well as the low significance of the issue, there are no plans to further investigate the reasons for the differences in the RA and SA for 1991 and 1992.

There are statistical differences in oil balances, which can be seen in the RA-SA comparison. These differences, among other, were addressed in the study by Torniainen (see above). As an example, we could mention statistical differences of crude oil, which vary from -1,317 to +783 kt during 1990 to 1997. These figures alone correspond to several percentage differences in the RA-SA comparison.

Collaboration with energy statistics group, the greenhouse gas inventory unit, other authorities (the Customs and Tax Administration) and most important fuel producers and importers is continuous. Aim of this collaboration is to understand the reasons behind large annual statistical differences and different figures in oil balance, import/export statistics and Reference Approach. One result of this co-operation is the revision of fuel properties (density, NCV and CO₂ emission factor) for the latest years (especially fossil diesel) for the 2019 and 2020 submissions.

In addition, the energy statistics group and greenhouse gas inventory unit have combined plant-specific data from different reporting and data collection systems concerning refineries and petrochemical industry in single sheets for internal use. This has made the data more transparent, comparable and usable and has increased the understanding on how different types of feedstocks and fuels are reported in import and export statistics, refinery plant data, fuel surveys. As a result, energy statistics group can provide more accurate and correctly allocated data for IEA/Eurostat Joint Questionnaires.

In general, cumulative difference between RA and SA over 1990 to 2024 is -0.9% of total cumulative CO₂ emissions, which seems acceptable.

The energy balance for the 2024 inventory is included in Annex 3. Differences between RA and IEA data are explained in Annex 7/ Comparisons with other international reportings.

Recalculations

Compared to 2025 submission only small recalculations concerning 2023 data was performed; import data of peat and stock change data of peat and residual fuel oil was updated. Also, gaseous fuels used for steam reforming in hydrogen production were taken into account in carbon stored as also in sectoral approach. This affected the whole timeseries (-52 kt in 1990, -124 kt in 2005 and -63 kt in 2023). Recalculations in the sectoral approach also reflects to the RA-SA difference. The total difference between RA-SA changed from -1.1% to -0.6% in 2023.

3.2.2 International bunker fuels

International bunkers cover international aviation and navigation according to the IPCC Guidelines.

Emissions from international bunkers were 2.0 Mt CO₂ eq. in aviation and 0.9 Mt CO₂ eq in navigation in 2024. The amount of emissions in international aviation has increased gradually from 1993 until the 2008 recession, after which the trend stabilised until 2016. After that emissions increased due to continuing growth in Far East and North America travel (Figure 3.2-2). In 2020 and 2021 emission from international aviation dropped due to COVID-19 pandemic. In 2024 emissions increased 6% compared to previous year but are still 18% below the level in 2019.

The trend of emissions in international navigation has fluctuated during most of the period. The most important reason for these fluctuations has been the variation in bunker fuel prices. Especially the ferries between Finland and Sweden can refuel in one or the other country depending on fuel prices. The Finnish currency was devalued in the early 1990s, which affected fuel prices strongly. This effect has disappeared due to Finland's EU membership and the common currency. Since the beginning of the 2000s refuelling in Finland diminished to a very low level until 2015. Since then, marine bunker sales have increased again. In 2024 marine bunker emissions increased 5% compared to 2023. The use of LNG in international navigation started in 2016.

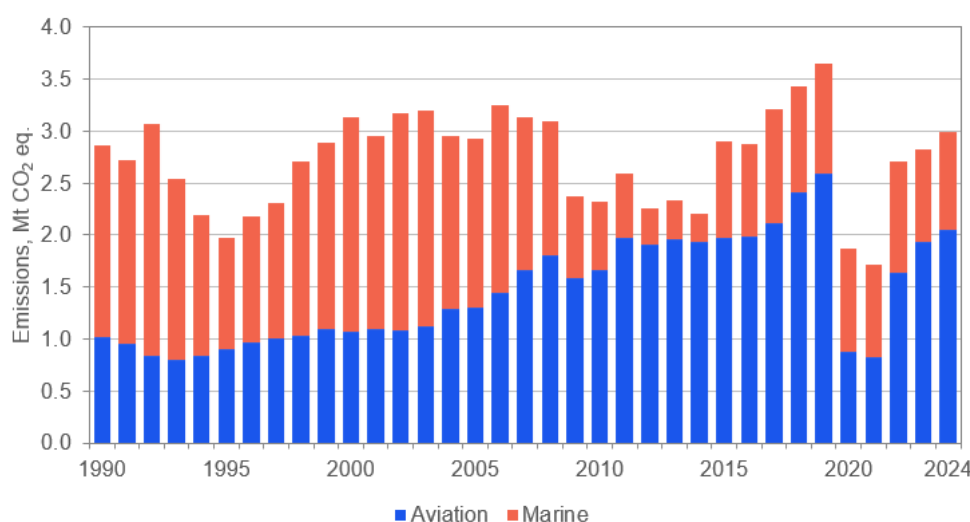


Figure 3.2-2 Emissions from international bunker, Mt CO₂ eq.

The emissions are calculated using the ILMARI calculation model of Statistics Finland (see Section 3.1.4 for more details). Fuel consumption data by transport mode are obtained from the energy statistics and they include fuel sales to ships and aircrafts traveling abroad. The country-specific CO₂ emission factors are the same as for domestic aviation and navigation. The average non-CO₂ emission factors have been partly selected from the IPCC Guidelines and partly derived from the results of ILMI calculation system (see Section 3.2.5.3) and Eurocontrol data.

The case of Åland could be seen as an exception to the IPCC definitions. In the present inventory, all trips to Sweden via Åland are treated as international, because the number of passengers (or cargo) leaving or entering the ships in Åland is very low. A small share of Åland transport has been allocated to domestic navigation (see Section 3.2.5.6). The fuel volumes (gasoil and residual fuel oil) of the Åland correction are subtracted from the original bunker fuel data and added to total domestic fuel consumption.

No uncertainty estimation for international bunkers has been carried out.

Bunker fuel quantities are originally taken from the Energy statistics. The data have been checked against the data reported to the IEA Oil Questionnaire. There were small differences (< 0.5%) in physical quantities, caused probably by differing roundings during the time series. The NCVs used by the IEA may differ from those used in the inventory. Also, the Åland correction mentioned above causes some difference, because it has not been included in the IEA bunker fuel data. Until 2008 and again from 2020 on, the difference has been less than 2%.

The difference is largest from 2012 to 2014 (13 to 15%), because the total marine bunker sales have been very low due to market situation.

The bunker fuel figures reported in Sectoral background data for energy tables; Table 1.D ‘International aviation and international navigation (international bunkers) and multilateral operations’ and Table 1.A (b) ‘CO₂ from fuel combustion activities— Reference approach’ are as consistent as possible. Note: the weighted average NCV for residual fuel oil used in the RA is slightly different from the value used for bunker fuels in the SA, which causes a small deviation.

Recalculations

Bunker fuel in navigation was updated for 2023 resulting 0.6 kt CO₂ eq. recalculation.

Sector-specific planned improvements

There are no sector-specific planned improvements.

3.2.3 Feedstocks and non-energy use of fuels

The emissions from the non-specified burning of feedstocks are calculated by a separate module in ILMARI. The ILMARI system includes point source (bottom-up) data on feedstock combustion in the petrochemical industry and these emissions are reported in corresponding subcategories of 1.A.2. These specified energy uses of feedstock are subtracted from the corresponding total amounts of feedstock. For the rest of the feedstock, 100% of carbon is estimated to be stored in products (mainly plastics).

Residual fuel oil, PCI-coal and coke are used as feedstocks in the metal industry and corresponding amounts are subtracted from the reference approach. Some of this carbon is estimated to be released as CO₂ during the process and emissions are reported in category 2.C.1 (see Section 4.4.2), while the rest of the carbon is mainly included in blast furnace gases and will be used for energy production (reported under category 1.A, see more details in Section 4.4.2.2). Natural gas, heavy fuel oil, LPG, naphtha and other oil products are used as feedstock in the chemical industry. Carbon included in these feedstocks is subtracted from the reference approach. Most of carbon is stored in the products, but certain process emissions are reported in sector 2.B.10 (see Section 4.3.6).

From other feedstocks, only carbon from paraffin waxes is estimated to be oxidised and these emissions are reported in sector 2.D.2 (Section 4.5.3).

The ILMARI system includes point source (bottom-up) data also on waste oil (used lubricants) combustion in different branches of industry, and these emissions are reported in corresponding subcategories of 1.A.2.

For the rest of lubricants, we use a top-down calculation methodology, presuming that 33% of carbon is stored in products (recycled lubricants) and 67% of carbon is released as CO₂ either in burning of lubricants in motors (two-stroke oil and part of motor oil in four-stroke engines) or illegal combustion of waste oil in small boilers. These non-specified emissions from burning of lubricants (excluding above mentioned emissions reported in 1.A.2) are included in category 2.D.1 (Section 4.5.2).

Table 3.2-1 Reporting of carbon stored and emissions related to use of feedstock and lubricants (figures show approximate ranges for the years from 2010 on.

	Use in kt	kt CO ₂	Reported in inventory
Feedstock for metal industry	1 100-1 400	1 700-2 400	2.C.1; in RA subtracted from residual fuel oil and coke oven coke
Feedstock for hydrogen production	280-430 (1 000 m ³)	550-870	2.B.10; in RA subtracted from natural gas
Feedstocks for petrochemical industry	1 100-1 200		
Combusted on site	150-210	420-550	1.A.2.c
Flaring	10-40	40-90	1.B.2.c
Stored in products (plastics, chemicals)	700-900	1900-600	RA carbon stored; subtracted from LPG, naphtha and other oil 'apparent consumption emissions'
Lubricants			
Combustion of recycled waste oil	10-30	30-100	1.A.1 and 1.A.2
Non-specified consumption	40-60		
- of which, estimated combustion (2/3)	25-40	80-120	2.D.1
- stored carbon (in recycled lubricants)	10-20	30-50	RA carbon stored; subtracted from lubricants 'apparent consumption emissions'
Paraffin waxes			
burning of candles	5-8, included in other oil	18-20	2.D.2; in RA subtracted from other oil

According to 2006 IPCC Guidelines emissions from 2-stroke oil should be reported in the Energy Sector. We do not have data on sales of 2-stroke oil separately, thus we have not separated these emissions from the use of 4-stroke oil and other lubricants. However, we have made a rough estimate for 2013, showing that CO₂ emissions from 2-stroke oil might be around (less than) 7 kt. To be able to reallocate these emissions to Energy Sector, we would have to split the figure to four subsectors (road transport, residential non-road machinery, commercial non-road machinery and leisure boats). As we do not have full time series of activity data to allocate these emissions to Energy subsectors, we are not able to do the split and have included them in 2.D.1, correspondingly to the top-down calculation methodology described above. This practise of aggregation and allocation does not result in an over- or underestimation of the emissions.

3.2.4 Energy industries and Manufacturing industries and Construction (CRT 1.A.1, CRT 1.A.2)

3.2.4.1 Category description

Energy industries (CRT 1.A.1) and Manufacturing industries and construction (CRT 1.A.2) include emissions from fuel combustion in point sources in energy production and industrial sectors (power plants, boilers $P_{\text{fuel}} > 5\text{MW}$ and industrial plants with boilers and/or other combustion). In addition to these point sources the emissions from off-road vehicles and other machinery in Manufacturing industry and construction are reported under this category. The emissions from Energy industries by relevant subcategory and gas are presented in Table 3.2-2 and emissions from Manufacturing industries and construction in Table 3.2-3.

In Finland, three pulp and paper mills, one paper mill and two hydrogen plants are capturing and directing part of their fuel combustion-based CO₂ emissions to PCC (Precipitated Calcium Carbonate). The calculated amount of this stored CO₂ (around 0.05 to 0.2 Mt annually) is reported as recovered in gaseous fuels in subcategory 1.A.2d (See Section 3.4).

In 2024, the greenhouse gas emissions from Energy industries amounted to 8.4 Mt CO₂ eq. and Manufacturing industries and construction 4.8 Mt CO₂ eq. The share of energy industries was 31% of the Energy sector's total emissions. The corresponding share was 18% for manufacturing industries and construction. These two subsectors together accounted for 34% of the total greenhouse gas emissions of Finland.

Table 3.2-2 The emissions from Energy industries by relevant subcategory and gas (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Energy industries	18.9	23.9	22.0	22.0	30.8	17.7	19.0	17.4	18.6	16.1	13.0	13.3	12.8	10.0	8.4
CO₂	18.8	23.8	21.8	21.8	30.5	17.4	18.8	17.1	18.3	15.8	12.7	13.1	12.5	9.7	8.1
Public electricity and heat production	16.5	21.1	19.1	18.9	27.7	14.9	16.9	15.3	16.4	14.0	11.0	11.6	10.9	8.0	6.6
Petroleum refining	1.99	2.4	2.4	2.5	2.6	2.1	1.6	1.6	1.5	1.6	1.5	1.1	1.3	1.4	1.2
Manufacture of solid fuels and other energy industries	0.35	0.32	0.35	0.39	0.24	0.33	0.34	0.33	0.30	0.29	0.27	0.33	0.32	0.32	0.34
CH₄															
Total	0.011	0.017	0.021	0.028	0.033	0.027	0.030	0.032	0.035	0.034	0.033	0.037	0.036	0.034	0.034
N₂O															
Total	0.10	0.16	0.18	0.22	0.31	0.22	0.23	0.22	0.25	0.24	0.21	0.23	0.23	0.21	0.19

Table 3.2-3 The emissions from Manufacturing industries and construction by relevant subcategory and gas (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Manufacturing industries and construction	13.4	12.1	11.9	11.3	10.0	6.7	6.8	6.6	6.7	6.5	6.2	6.4	5.8	5.0	4.8
CO₂	13.2	12.0	11.7	11.2	9.9	6.6	6.6	6.4	6.6	6.4	6.1	6.2	5.7	4.9	4.7
Iron and steel	2.50	2.66	3.69	3.67	3.00	0.83	0.91	0.88	0.90	0.83	0.81	0.89	0.80	0.76	0.77
Non-ferrous metals	0.34	0.11	0.15	0.10	0.11	0.10	0.11	0.10	0.12	0.11	0.10	0.08	0.09	0.09	0.09
Chemicals	1.19	1.29	1.05	1.24	0.75	0.73	0.75	0.60	0.66	0.68	0.65	0.68	0.66	0.56	0.65
Pulp, paper and print	5.33	4.77	3.86	3.39	3.44	2.68	2.64	2.48	2.55	2.46	2.19	2.21	1.87	1.30	1.09
Food processing, beverages and tobacco	0.83	0.70	0.33	0.21	0.24	0.15	0.17	0.15	0.13	0.15	0.13	0.10	0.10	0.09	0.09
Non-metallic minerals	1.37	0.80	0.89	0.95	0.72	0.59	0.64	0.67	0.60	0.58	0.57	0.58	0.57	0.42	0.39
Other	1.64	1.65	1.74	1.62	1.60	1.49	1.40	1.53	1.60	1.57	1.64	1.66	1.59	1.65	1.64
CH₄															
Total	0.018	0.020	0.021	0.019	0.021	0.024	0.024	0.025	0.025	0.024	0.023	0.024	0.022	0.021	0.020
N₂O															
Total	0.15	0.14	0.16	0.15	0.12	0.12	0.13	0.13	0.14	0.14	0.12	0.14	0.12	0.11	0.11

Fuel combustion CO₂, CH₄ and N₂O emissions by fuels are given in Appendix_3b at the end of the Chapter 3.

3.2.4.2 Methodological issues

Methods

Emissions from fuel combustion in point sources are calculated with the ILMARI calculation system (See Section 3.1.4). Emissions within CRT 1.A.1 and 1.A.2 (except off-road vehicles and other machinery) are based on actual bottom-up data. In the ILMARI system, emissions are calculated using the annual fuel consumption data. Fuel combustion data are available by installation and by fuel type. For each point source, SO₂, PM, NO_x and CO₂ emissions are reported by plant. In the ILMARI system, SO₂, PM and NO_x emissions are split into each fuel. CO₂, N₂O, CH₄ and NMVOC are calculated based on fuel combustion data. The calculated CO₂ emissions from each fuel in a certain plant are summarised and compared with total CO₂ emissions reported by the same plant.

The basic calculation formulas used in the calculations are the following:

Carbon dioxide:

$$E = F * EF(fuel) * OF(fuel),$$

Other greenhouse gases:

$$E = F * EF(technology)$$

F = fuel consumption (by combustion unit and by fuel type)

$EF(fuel)$ = fuel-specific emission factor

$OF(Fuel)$ = fuel-specific oxidation factor

$EF(technology)$ = technology-specific emission factor

Technology-specific emission factors depend on the type, capacity, main fuel and combustion technology of the installation (power plant/boiler/process), as well as on emission reduction equipment (for PM, SO₂ and NO_x).

Calculation of the CO₂ emissions is based on a country-specific method (consistent with Tier 3¹⁸, 2006 IPCC Guidelines) using detailed activity (fuel consumption) data and fuel-specific emission factors. For off-road vehicles and other machinery reported under CRT 1.A.2.g.vii see Section 3.2.5.7.

The SO₂ and NO_x emissions are based on the emission data reported by the plants and recorded in the YLVA system. The emissions of each plant are split into fuel-based emissions (CRT 1) by each fuel and non-fuel-based, i.e. process emissions (CRT 2).

The allocation of fuel combustion and process CO₂ emissions in the Iron and steel sector is described in Section 4.4.

The emissions of CH₄, N₂O and CO are based on a country-specific method (consistent with Tier 3, 2006 IPCC Guidelines), using detailed activity data and technology-based emission factors for each boiler or process type (emission factors are available for approximately 250 categories of boilers and processes).

In Finland, it is typical to use multi-fuel fired power plants in which the fuel mix varies according to the changes in the availability of fuels as well as fuel prices and taxes and to the price of CO₂ in the European Union Emissions Trading System. This causes annual changes in the fuel mix, emission estimates and implied emission factors for different types of plants. All these changes cannot be reported individually in the NID due to the number of boilers and fuels used and also due to confidentiality issues (see also subtitle Factors affecting implied emission factors in this Section).

Emission factors and other parameters

Mainly country-specific or plant-specific emission factors are used in the calculations, although IPCC default emission factors are used for some fuels of minor importance. CO₂ emission factors, oxidation factors and default net caloric values for different fuels are presented in Table 3.2-4.

Table 3.2-4 CO₂ emission factors, oxidation factors and net caloric values (NCV) by fuel

Fuels	Year	NCV	Unit	Emission g CO ₂ /MJ	factor	Oxidation factor	Source emission factor
Liquid fuels							
Town gas	all	16.9	GJ/1 000 m ³	59.4		1	Neste 1993
Refinery gas (+ other gases)		49.4 (30–55)	GJ/t	49.1–61.4		1	Plant-specific
LPG (liquefied petroleum gas)	1990-2012	46.2	GJ/t	65		1	Neste/ET2004
LPG (liquefied petroleum gas)	from 2013	46.3	GJ/t	64.9		1	SF 2014
Naphtha		44.3	GJ/t	72.7		1	EE
Motor gasoline (fossil part)	1990-2012	43	GJ/t	72.9		1	VTT/LIISA Model/Neste
Motor gasoline (fossil part)	from 2013	43.4	GJ/t	71.5		1	SF 2018
Aviation gasoline		43.7	GJ/t	71.3		1	EE/Neste
Jet fuel		43.3	GJ/t	73.2		1	EE /Fortum 2002

¹⁸ Bottom-up installation level activity and technology data; technology dependent non-CO₂ emission factors.

Fuels	Year	NCV	Unit	Emission g CO ₂ /MJ	factor	Oxidation factor	Source emission factor	of
Other kerosenes (vaporising oil, lamp kerosene)		43.1	GJ/t	71.5		1	EE/2006 IPCC GL	
Diesel oil (fossil part)	1990-2012	42.8	GJ/t	73.6		1	VTT/LIISA Model/Neste SF 2018	
Diesel oil (fossil part)	from 2013	42.8–43.2	GJ/t	72.9–73.4		1	Neste/EE	
Gasoil (light fuel oil, heating fuel oil) (fossil part)	1990-2012	42.7	GJ/t	74.1		1	SF 2018	
Gasoil (light fuel oil, heating fuel oil) (fossil part)	from 2013	43.2	GJ/t	73.1		1	EE (same as diesel oil)	
Gasoil (for non-road use) (fossil part)	1990-2004			74.1			SF 2018	
Gasoil (for non-road use) (fossil part)	2005-2012	42.8	GJ/t	73.6		1	EE (same as diesel oil)	
Gasoil (for non-road use) (fossil part)	from 2013	43.2	GJ/t	73.1		1	SF 2018	
Residual fuel oil (RFO, heavy fuel oil), low sulphur	1990-2012	41.1	GJ/t	78.8		1	Neste/EE	
Residual fuel oil (RFO, heavy fuel oil), low sulphur	from 2013	40.4	GJ/t	79.2		1	SF 2014	
Residual fuel oil (RFO, heavy fuel oil), normal	1990-2012	40.5	GJ/t	78.8		1	Neste/EE	
Residual fuel oil (RFO, heavy fuel oil), normal	from 2013	40.2	GJ/t	78.4		1	SF 2014	
Residual fuel oil (RFO, heavy fuel oil), sulphur < 0.1%	from 2015	42.1	GJ/t	76.1		1	SF 2014	
Residual fuel oil (RFO, heavy fuel oil), sulphur < 0.5%	from 2016	41.5	GJ/t	77.0		1	SF 2014	
Other residual fuel oil (heavy bottom oil)		40.2	GJ/t	79.2		1	Neste/EE	
Petroleum coke		33.5 (20–36)	GJ/t	97 (89–102)		1	Plant-specific	
Recycled waste oil		41	GJ/t	78.8		1	EE	
Other petroleum products		35 (30–47)	GJ/t	78.8 (65–78.8)		1	EE	
Solid fuels								
Anthracite		33.5	GJ/t	98.3		0.99	2006 IPCC GL	
Hard coal (bituminous)	1990-2004	25.2 (21–32)	GJ/t	94.6		0.99	StatFi 2005	
Hard coal (bituminous)	2005-2007	24.9–25.3 (23–31)	GJ/t	93.7–94.0		0.99	EE	
Hard coal (bituminous)	from 2008	24.6–25.2 (23–30)	GJ/t	92.7–94.1		0.99	ETS from 2008 onwards	
Coal briquettes		30	GJ/t	94.6		0.99	EE	
Coal tar		36.5	GJ/t	90.6		0.99	Plant-specific	
Coke		29.3 (25–35)	GJ/t	107		0.99	2006 IPCC GL	
Coke oven gas		16.7	GJ/1 000 m ³	41.5		0.99	Plant-specific	
Blast furnace gas (BFG)		3.6	GJ/1 000 m ³	263–265		0.99	Plant-specific	
Carbon monoxide		10.9–11.5	GJ/1 000 m ³	155		0.99	Plant-specific	
Gaseous fuels								
Natural gas	1990-2012	36	GJ/1 000 m ³	55.04		1	Gasum	
Natural gas	from 2013	36.3–38.20	GJ/1 000 m ³	55.19–55.81		1	Gasgrid	
LNG	2013-2018	49.3	GJ/t	55.8		1	EE2015	
LNG	from 2019	49.6–49.7	GJ/t	55.3		1	EE2020	
Biomass fuels								
Motor gasoline (biogenic part)		27.2–29.9	GJ/t	64.0–70.2		1	Neste, various sources	
Diesel oil (biogenic part)		38.5–43.9	GJ/t	71.4–81.0		1	Neste, various sources	
Gasoil (light fuel oil, heating fuel oil) (biogenic part)		43.5–44.0	GJ/t	70.9–71.8		1	Neste/EE	
Gasoil (for non-road use) (biogenic part)		44.1	GJ/t	70.9–71.8		1	Neste/EE	
Biogenic parts of MSW/REF etc.		5-33	GJ/t	110-140		1	EE2023	

Fuels	Year	NCV	Unit	Emission g CO ₂ /MJ	factor	Oxidation factor	Source emission factor	of
Biogenic parts of rubber waste		33	GJ/t	91		1	EE2015	
Wood fuels (solid, includes e.g. firewood, bark, chips, sawdust and other industrial wood residues, recycled wood, pellets and briquettes)		7.8–16	GJ/t	112		0.99	2006 IPCC GL	
Black and sulphite liquors		7.3–15	GJ/t	95.3		0.99	2006 IPCC GL	
Other by-products from wood processing industry								
pine oil and tar		37	GJ/t	77		0.99	EE	
methanol and turpentine		19.5–45	GJ/t	70		0.99	EE	
fibrous sludge		2.5	GJ/t	112		0.99	2006 IPCC GL	
wastepaper		11–13	GJ/t	112		0.99	2006 IPCC GL	
stink gas		20	GJ/1 000 m ³	59		0.99	EE	
other by-products		15	GJ/t	112		0.99	2006 IPCC GL	
Plant and animal residues		5–37	GJ/t	72–110		0.99	EE	
Biogas (landfill gas, biogas from wastewater treatment, industrial biogas and other biogas)		15–20.5	GJ/1 000 m ³	54.6		1	2006 IPCC GL	
Biogas (gasified biomass)		5	GJ/1 000 m ³	108		1	EE	
Hydrogen		10.8	GJ/1 000 m ³	0				
Other fuels, peat								
Peat (milled)	1990-2011	10.1	GJ/t	105.9		0.99	VTT 2003	
Peat (milled)	from 2012	9.5–10.2	GJ/t	106.3–107.9		0.99	ETS	
Peat (sod peat)	1990-2011	12.3	GJ/t	102		0.99	VTT 2003	
Peat (sod peat)	from 2012	11.7–12.4	GJ/t	103–104		0.99	ETS	
Peat (pellets and briquettes)		18.0	GJ/t	97		0.99	VTT 2003	
Other fuels, wastes etc. (fossil parts)								
Mixed fuels* (REF, RDF, PDF)		3–30	GJ/t	80–110		0.99	StatFi 2004, ETS, EE2015	
Mixed fuels* (MSW)		9-12	GJ/t	80		0.99	StatFi 2004, EE2015	
Gasified solid waste*		13.3 (7-30)	GJ/1 000 m ³	59		0.99	EE	
Demolition wood*		8–15	GJ/t	114		0.99	StatFi 2004, EE2015	
Impregnated wood*		12	GJ/t	114		0.99	StatFi 2004, EE2015	
De-inking sludge*		4	GJ/t	60		0.99	EE	
Other residues and by-products		30	GJ/t	78.8		0.99	EE	
Plastics waste		33 (25–40)	GJ/t	74.1		0.99	EE	
Rubber waste		33	GJ/t	91		0.99	EE2015	
Hazardous waste		15 (10–15)	GJ/t	117		0.99	Ekokem 2004	
Other non-specified waste (industrial waste, etc.)		15–30	GJ/t	75		0.99	EE	

* Mixed fuels: contains fossil and non-fossil carbon

REF = recovered fuel

RDF = refuse-derived fuel

PDF = package derived fuel

MSW = municipal solid waste

Sources:

EE, EE2015; EE2023: expert estimation Kari Grönfors, Statistics Finland

ETS: aggregated data or plant level data taken from EU Emissions Trading System

Neste 1993: Composition and properties of natural gas and liquefied petroleum gas (in Finnish, Neste 1993)

Neste: product data sheets, personal communications

Neste/ET2004: EF from Energy Statistics which is based on information from Neste (Energy Statistics, 2004)

VTT/LIISA Model: Calculation system of road traffic emissions

StatFi 2004: Mixed fuels in Finland's greenhouse gas inventory and on compilation of the energy statistics (Jokinen, M 2004)

StatFi 2005: Not published research of Oinonen, T. 2005Ekokem 2004: Environmental report 2004

Gasum, Gasgrid: annual personal communication (Nupponen)

VTT2045: Properties of fuels used in Finland, VTT 2000 (Alakangas, 2000)

Fortum 2002: Composition of kerosenes (Fortum, 2004)

Oxidation factors for liquid and gaseous fuels follow the 2006 IPCC Guidelines' default value (1). For solid fuels, the national default value 0.99 is used. The background for this decision is that there are a small number of coal fired power plants that measure the oxidation factor and report the values in ETS data. Based on these very few results, we regard 0.99 as a good approximation for solid fuels. The same decision was also applied to peat, waste-derived fuels and wood fuels.

The default NCVs are practically constant over time. There are some exceptions concerning plant-specific fuels like refinery gases and certain waste-derived fuels. For these fuels the range of the NCV values over time are given in the table above.

The operators should report both fuel quantities as well as energy contents of the fuels used to the YLVA system. Thus, in bottom-up data, there are some variations in the NCVs. The annual average values of reported data are compared to the default NCVs. In addition, plant level NCVs are compared to default NCVs, as described later in this Section.

Appendix_3b presents the shares of each fuel in the fuel combustion subsector.

The inventory and energy statistics team collaborate with the main operators/companies in the field to ensure that data on the fuel's properties are up to date. The collaboration is based on established contacts and discussions, among others during annual/periodic meetings.

Emission factors for liquid fuels prior 2013 are based on information received from Neste between 2004 and 2008. Properties of liquid fuels were checked and updated in a project during 2014. In the project, measurements and market data of liquid fuels in the Finnish oil market were gathered, and based on these data, average CO₂ emission factors and NCVs suitable for Finnish conditions were calculated for LPG, diesel oil, gas oil and low sulphur residual fuel oil. These CO₂ emission factors are used, starting from 2013.

In 2018 we received more information from the oil companies on the properties of gasoil, gasoline and diesel oil, and the emission factors were updated again, back to 2013. The use of fossil paraffinic diesel has increased fast since 2013, which has had a remarkable impact on the average properties of fossil diesel oil. The range of the NCV values and emission factors for diesel oil are given in the table above. From 2018 on, information on changes of the fuel properties is collected every few years from the most important oil suppliers.

In the Finnish inventory, solid fuels include hard coal, coke and other fuels (BFG, coke oven gas) derived from coal. These coal-based fuels are originally imported. Until 2004, the national CO₂ EF for hard coal was used based on a research study (Oinonen, 2005). In this study, the applicability of the default IPCC CO₂ emission factor of coal (94.6 g CO₂/MJ) in Finnish conditions was studied. The emission factor was found to be suitable for the Finnish inventory in years 1990 to 2003 even though there is annual variation between 93.2 to 94.9 g CO₂/MJ due to different properties of imported coal. Starting from 2008, the installations in EU ETS are obliged to monitor the CO₂ EF. The country-specific CO₂ EF for hard coal has been determined annually based on the ETS data, starting from 2008. The verified values taken from the EU ETS from 2008 on are considered to be accurate. For years 2005 to 2007, annual country-specific CO₂ emission factors were estimated using the annual average NVC taken from EU ETS data.

Peat is one of the main fuels in Finland and it is a domestic energy source. Due to local weather conditions in peat production and storage areas in 2012 and again in 2013, the quality of peat was lower than usually. This can be seen from measured plant level data: NCV and CO₂ emission factors have exceeded the normal range of accepted values (+/-1% variation has been seen as normal). Therefore, the annual CO₂ emission factors for milled peat and sod peat have been taken into account starting from 2012.

The CO₂ emission factor of natural gas (55.04 g/MJ, until 2012) is clearly lower than the IPCC default value (56.1 g/MJ). Until 2019, all natural gas used in Finland was imported from Russia and consisted almost totally (>98%) of methane. The sole importer of natural gas (Gasum Oy) has monitored monthly CO₂ EF from January 2005. Monthly emission factors from January to August 2005 varied between 54.99 and 55.09 g/MJ. Usually, the emission factor is lower in the wintertime and higher in the summertime. Based on this information, Statistics Finland decided to use 55.04 g/MJ as the annual average emission factor, although the second decimal represents

likely a “too accurate” value (personal communications with Arto Riikonen and Tuomo Saarni from Gasum Oy, 2005). During the centralised review of 2011 submission, more information on the CO₂ EF was requested. Gasum Oy provided monthly data for 2005 to 2010 (Nuppunen, A 2011). The range of EF was 54.98 to 55.22 g/MJ and the range of NCV was 35.838 to 36.408 MJ/m³n. Annual average EF varied from 55.02 to 55.07 g/MJ. Based on these results, the country-specific NCV and EF seem to be well applicable. However, later data received from Gasum (Nuppunen, 2015 and 2016) showed that the NCV and EF have started to change slightly. Starting from 2013 data, annual values have been used.

In 2020 the situation changed, as new import pipeline (Baltic Connector) was opened. From 2020 national grid operator Gasgrid is responsible for the natural gas data, including NCV and CO₂ EF. Figures were calculated as weighed average values from import pipelines. The import of pipeline gas from Russia to Finland ceased in May 2022. In October 2023 Baltic Connector pipeline was damaged and out of use for the rest of the year (see Section 3.3.2.1). For 2021, the CO₂ EF was 55.34 g/MJ, whereas the average NCV was 36.51 MJ/m³n and for 2022, the CO₂ EF was 55.37 g/MJ, whereas the average NCV was 36.76 MJ/m³n and for 2023, the CO₂ EF was 55.52 g/MJ, whereas the average NCV was 37.44 MJ/m³n and for 2024, the CO₂ EF was 55.81 g/MJ, whereas the average NCV was 38.20 MJ/m³.

In 2016 and 2017 two LNG terminals were opened. Preliminary estimates of properties (NCV and CO₂ EF) based on literature was used. Starting from 2019 we have received measured data from these terminals. As the import of pipeline gas ceased the import volumes of LNG increased considerably during 2023. Also new LNG terminals (incl. LNG floating terminal) were opened.

Each reported batch of mixed fuels (mainly different types of wastes and waste-derived fuels) has been split to fossil and biogenic part, using either a default share for each type of mixed fuel or plant-specific values based on the ETS data. In certain cases, the operators participating in EU ETS are obliged to measure plant-specific CO₂ emission factors for each fuel from 2008 onwards. Using these data, the share of fossil/non-fossil energy has been adjusted; this concerns a relatively small number of plants. In CRT tables biogenic part is reported in biomass and fossil part in other fuels in categories under 1.A.1.a and 1.A.2.

Table 3.2-5 Default biogenic shares of mixed fuels, calculated from the energy content

Mixed fuel	Percentage, %
SRF (REF, PDF, RDF)	60
MSW, until 2023	50
MSW, from 2024	48
Rubber waste	25
Demolition wood	90
Impregnated wood	90
Other (non-specified)	10

As described above, plant-specific values (from EU ETS) used for certain operators show annual variation.

Plant-specific NCVs and emission factors have been used for refinery gases. From 2005, EFs are based on ETS data. For 1990 to 2004 (prior to ETS), EF and NCV values have been estimated using ETS data (average values for 2005 to 2013). There are changes in refinery processes, which partly explain the declining trend in the CO₂ IEF of refinery gas. The output palette of the refineries has been developed to get lighter products (gasoline, LPG, diesel oil) instead of heavy fuel oil, which also led to much higher use of natural gas in one plant. These clearly affect the properties of refinery gases because releases of methane and hydrogen are also collected in the fuel gas system. This change has been taken into account in the estimation of CO₂ EF of one plant. Therefore, CO₂ EF is slightly higher in 1990 to 2004 than in later years.

The CH₄, N₂O, CO and NMVOC emission factors used in the Finnish inventory were originally based on the compilation of research data by Prosessikemia Oy (Boström et al. 1992; Boström 1994) and they have been revised using the results of the research study by VTT (Tsupari et al. 2005; Tsupari et al. 2006, see below).

Prosessikemia Oy provided the emission factors for the inventory calculations for 1990 for Finland’s first national communication to the UNFCCC. The emission factor database has been expanded to fit ILMARI’s more detailed classification of boilers and processes. As new boiler types have been included in the boiler database, the emission factors have been determined based on expert judgment (when no data have been available from other sources).

The research study at VTT Technical Research Centre of Finland Ltd. has evaluated the non-CO₂ (CH₄ and N₂O) emission factors used in the Finnish inventory. In 2005, VTT measured the non-CO₂ emissions at several power plants in Finland. The power plants were selected based on a literature survey of the emissions and advice from the project's management group with representatives from administration and industry. The emissions were measured at the plants during longer periods to cover start-ups, partial loads and other exceptional conditions as well. The results of the study were published in late 2005 and in 2006 and 2007 (Tsupari et al. 2005; Tsupari et al. 2006; Tsupari et al. 2007). The results of this study have been used in the calculation of time series.

CH₄ and N₂O emission factors by main category/fuel are presented in Table 3.2-6 and Table 3.2-7.

Table 3.2-6 CH₄ emission factors of stationary sources in the ILMARI calculation system

Type of installation	Main category	Combustion technique* / Fuel capacity, MW	Emission factor, mg/MJ
Coal fired boiler	10 (>80% coal) and 81 (50% - 80% coal)	CFB/BFB/PFB / < 15	4
		CFB/BFB/PFB / > 15	1
		Other (grate, pulverised comb., not specified / < 50	4
		Other (grate, pulverised comb., not specified / > 50	1
Peat fired boiler	40 (>80% peat) and 84 (50% - 80% peat)	CFB/BFB/gasification / > 50	3
		CFB/BFB/gasification / 5— 50	4
		CFB/BFB/gasification / < 5	10
Wood/bark fired boiler	50 (> 80% wood) and 85 (50% - 80% wood)	CFB/BFB/gasification / >50	3
		CFB/BFB/gasification / 5— 50	4
		CFB/BFB/gasification / < 5	10
Multi-fuel fired boiler	88 (no primary fuel > 50%)	CFB/BFB/gasification / > 50	3
		CFB/BFB/gasification / 5— 50	4
		CFB/BFB/gasification / <1	10
		Other (grate, pulverised comb., not specified / 5— 50	10
		Other (grate, pulverised comb., not specified / 1— 5	50
		Other (grate, pulverised comb., not specified / <1	200
		Other (grate, burner, not specified / > 50	2
Oil fired boiler	30 (> 80% oil) and 83 (50% - 80% oil)	All / > 1	1
		All / <1	5
Gas fired boiler	60 (> 80% gas) and 86 (50% - 80% gas)	All / >1	1
		All / <1	5
Soda recovery boiler	70 (> 80% black liquor)	All	1
Gas turbine	121 (gas turbine plant, oil) and 123 (gas turbine plant, other)	All / < 50	3
		All / > 50	1
Gas turbine	122 (gas turbine plant, gas) and 130 (combined cycle power plant)	All / < 5	3
		All / > 5	1
Engines	141 (diesel power plant, oil) and 143 (diesel power plant, other liquid fuel)	Diesel / < 50	4
		Diesel / > 50	2
Gas engines	142 (natural gas fired engines) and 143 (biogas fired engines)	Otto or Diesel engine	240
Processes	90 (other combustion, not specified)		1
	91 (mesa kiln)		1
	92 (hospital waste incineration)		1
	93 (asphalt station)		1
	94 (coking plant)		1
	95 (drying oven)		1
	96 (blast furnace)		1
	97 (sinter plant)		1
	98 (rolling mill)		1
	99 (melting oven)		1
	100 (brick furnace)		1
	101 (cupola oven)		1

* CFB = Circulating Fluidised Bed,
BFB = Bubbling Fluidised Bed
PFB = Pressurised Fluidised Bed

Sources:

Expert estimates by Statistics Finland based mainly on the VTT studies (Tsupari et. al., 2005, Tsupari et. al., 2006 and Tsupari et al., 2007)

<http://www.vtt.fi/inf/pdf/tiedotteet/2005/T2321.pdf>

<http://www.vtt.fi/inf/pdf/workingpapers/2006/W43.pdf>

Table 3.2-7 N₂O emission factors of stationary sources in the ILMARI calculation system

Type of installation	Main category	Combustion technique*	Emission factor, mg/MJ
Coal fired boiler	10 (>80% coal) and 81 (50% - 80% coal)	CFB	30
	10 (>80% coal) and 81 (50% - 80% coal)	BFB/PFB	20
	10 (>80% coal) and 81 (50% - 80% coal)	Grate + combined techniques, not specified	3
	10 (>80% coal) and 81 (50% - 80% coal)	Pulverised comb.	1
Peat fired boiler	40 (>80% peat) and 84 (50% - 80% peat)	CFB	7
		BFB + combined techniques	3
		Grate + combined techniques, pulverised	2
		comb., gasification, not specified	
Wood/bark fired boiler	50 (> 80% wood) and 85 (50% - 80% wood)	CFB	7
		BFB	3
		Grate + combined techniques, gasification, not specified	1
Multi-fuel fired boiler	88 (no primary fuel > 50%)	CFB	7
		BFB + combined techniques	3
		Grate + combined techniques, pulverised	2
		comb., not specified	
Oil fired boiler > 50 MW	30 (> 80% oil) and 83 (50% - 80% oil)	All	1
Oil fired boiler < 50 MW	30 (> 80% oil) and 83 (50% - 80% oil)	All	3
Gas fired boiler	60 (> 80% gas) and 86 (50% - 80% gas)	All	1
Soda recovery boiler	70 (> 80% black liquor)	All	1
Gas turbine	121 (gas turbine plant, oil) and 123 (gas turbine plant, other)	All	4
Gas turbine	122 (gas turbine plant, gas) and 130 (combined cycle power plant)	All	1
Engines	141 (diesel power plant, oil) and 143 (diesel power plant, other liquid fuel)	Diesel	4
Gas engines	142 (natural gas fired engines) and 143 (biogas fired engines)	Otto or Diesel engine	1
Processes	90 (other combustion, not specified)		2
	91 (mesa kiln)		1
	92 (hospital waste incineration)		1
	93 (asphalt station)		1
	94 (coking plant)		1
	95 (drying oven)		1
	96 (blast furnace)		1
	97 (sinter plant)		1
	98 (rolling mill)		1
	99 (melting oven)		1
	100 (brick furnace)		1
	101 (cupola oven)		1

* CFB = Circulating Fluidised Bed,
BFB = Bubbling Fluidised Bed
PFB = Pressurised Fluidised Bed

Sources:

Expert estimates by Statistics Finland based mainly on the VTT studies (Tsupari et. al., 2005, Tsupari et. al., 2006 and Tsupari et al., 2007)

<http://www.vtt.fi/inf/pdf/tiedotteet/2005/T2321.pdf>

<http://www.vtt.fi/inf/pdf/workingpapers/2006/W43.pdf>

Factors affecting implied emission factors

There are several factors which have an effect to the implied emission factors of different plants or fuel groups in different CRT categories:

1. In Finland, it is typical to use multi-fuel fired power plants in which the fuel mix varies according to the changes in the availability of fuels as well as fuel prices and taxes and to the price of CO₂ in the European Union Emissions Trading System. This causes annually changes in the fuel mix, emission estimates and implied emission factors for different types of plants. In addition, the use of peak and reserve boilers varies according to heating degree days and prices of fuels, etc.
2. In a bottom-up-system, there are always some sub-sectors, which consist of a very small number of plants. In a small set of plants (or actually plant- fuel combinations), there may be different technologies, which have different CH₄ and N₂O emission factors. The changes in annual operation of plants easily change the share of each fuel and each plant/technology within the sub-category, which is immediately reflected in the implied emission factors.

3. In the Finnish industries it is typical, that there are a lot of CHP plants and heat boilers at industrial sites, producing steam for the manufacturing industry. In some cases, these heat and power plants are owned by the industrial companies, and sometimes by energy companies. There may be changes in the ownership during the time series, for example a power plant belonging to industrial company may be outsourced to an energy company or vice versa. Due to these ownership changes allocation of plants with different technologies to CRT categories may change (1.A.1.a versus 1.A.2.x). In these cases, we may see unexpected variations for example in IEFs at aggregated level (combination of CRT source category and CRT fuel category), although time series of each plant are consistent (see example Figure 3.2-3).

All these changes cannot be reported individually in the NID due to the number of boilers and fuels used, and confidentiality. This type of bottom-up system differs from the situation where emission factors have been defined for sector-fuel combinations using top-down-estimates. It seems clear, that implied emission factors are more unstable in a bottom-up system, but this reflects actual variations in fuel palettes in each sector/technology (unlike in top-down calculations).

The effect of outsourcing (bullet point 3) can be seen for example in the increase of the CO₂ implied emission factor of Solid fuels in 1.A.1.a (Figure 3.2-3) from 2014 on. Correspondingly the CO₂ IEF in 1.A.2.a decreases. Power plants from iron and steel production were outsourced to energy industries (two new plants were built by energy companies, replacing older power plants and boilers owned by industry). These new power plants use a remarkable amount of BFG (EF 264 Gg/TJ) and carbon monoxide (CO-gas, 155 Gg/TJ). Together these two fuels affect to the CO₂ IEF of Solid fuels in these categories.

As it comes to changes in CO₂ IEF in 1.A.2.f, the share of coke, hard coal and CO-gas from coke varies annually in different plants. CO₂ IEF in 1.A.1.a peaks during the most recent years as the share of used hard coal from the total solid fuels has declined (see also 2.2.1 and Table 3.2-8).

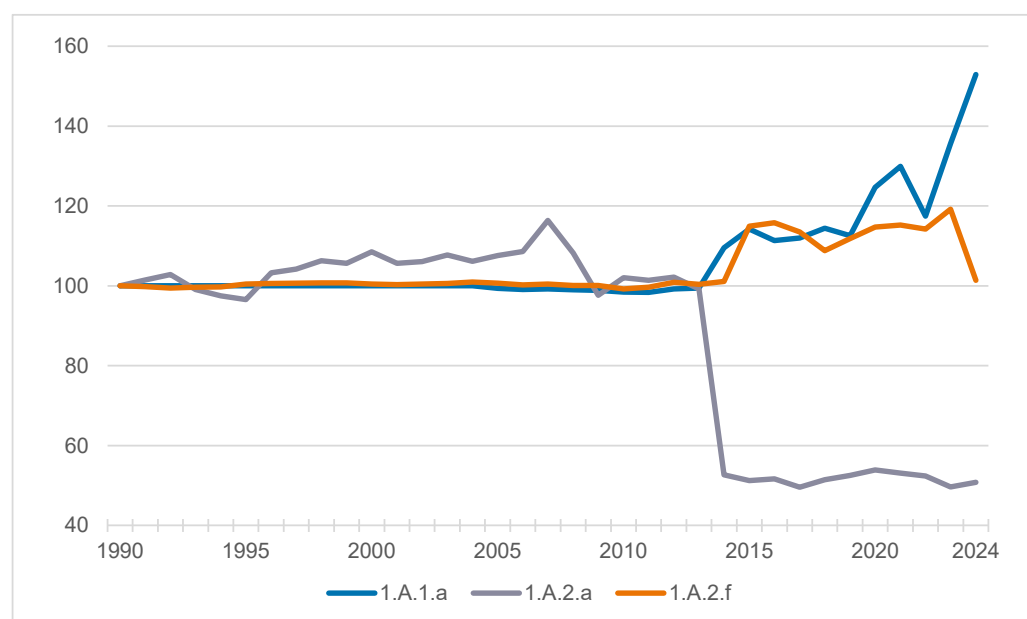


Figure 3.2-3 Indexed CO₂ implied emissions factor of solid fuels

Changes due to legislation can be seen for example, in the use of heavy fuel oil which has decreased rapidly (bullet point 1) in 1.A.1.a. Mostly heavy oil has been substituted by wood fuels. In reserve and peak load use there has also been a shift to lighter oil products due to legislation on SO₂ emissions. All in all, the use of oil has decreased, and the remaining use consists of lighter products, thus CO₂ emission factor becomes lower (Figure 3.2-4).

The petroleum refining industry (1.A.1.b) uses their own refinery gases and the petrochemical industry (1.A.2.c) uses their own fuel gases as energy source. These fuels are mapped under Liquid fuels. The CO₂ emission factor of these gases is much lower than other liquid fuels, for refinery gases 55-60 Mg/TJ and for fuel gases around 50 Mg/TJ varying annually. The share of these fuels is dominant in these categories, but it also has some annual variation which has an effect to CO₂ implied emission factor (bullet point 2, Figure 3.2-4). CO₂ emission factor of refinery gas is slightly higher in 1990 to 2004 than in later years due to changes in refinery processes (see also 3.2.4.2 Emission factors and other parameters).

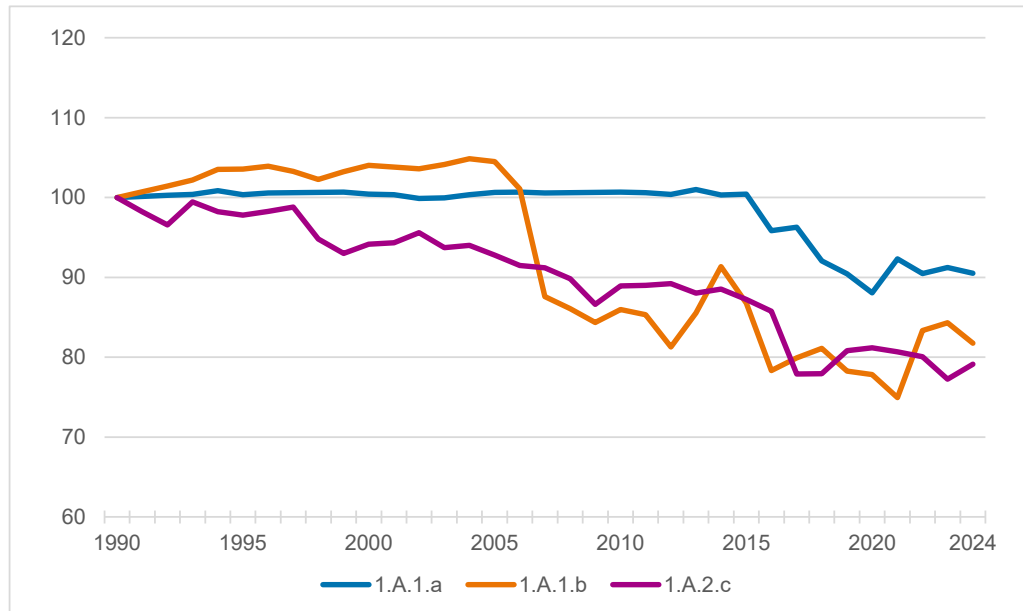


Figure 3.2-4 Indexed CO₂ implied emissions factor of liquid fuels

Activity data

Activity data for the ILMARI calculations are collected from several data sources. The detailed bottom-up data for point sources are collected mainly from the YLVA system (see also Section 1.3 and Annex 6). Supplementary data are obtained from other plant level data sources.

The YLVA data contain, for example:

- Basic data, like identification of plants, location, etc.
- Technical data, like boiler or process type, emission reduction technology, capacity, etc.
- Fuel consumption data, like fuels used by individual point sources (power plant units, boilers, industrial processes, etc.)
- Emission data (annual end-of-pipe emissions from these point sources.)

The YLVA system includes detailed (boiler/process level) data, which allows emissions calculation using technology-specific emission factors for non-CO₂ emissions. There are numerous emission components reported directly in the YLVA system; CO₂, SO₂, NO_x, PM emission data are used as input for the ILMARI system. These input data from the YLVA system are supplemented with plant level data taken from other sources like:

- Data from the EU Emissions Trading System (by the Energy Authority)
- Fuel consumption statistics of manufacturing industries (survey by Statistics Finland)
- Electricity and heat production statistics (survey by Adato Energia Oy and Statistics Finland)
- District heating statistics (survey by the Finnish District Heating Association)
- Fuelwood consumption data from Natural Resources Institute Finland (Luke)
- Structural business statistics (survey by Statistics Finland)
- Business Register (by Statistics Finland).

Individual plants and boilers from the YLVA data are linked to statistical data collection units (local kind-of-activity unit) to allow comparisons with fuel consumption surveys and business surveys made by Statistics Finland. This linking enables the use of standard classifications, such as the NACE code, which is a pan-European classification system of economic activities. Fuel codes used in the YLVA system are also linked to the national fuel classification (http://tilastokeskus.fi/tup/khkinv/khkaasut_polttoaineluokitus.html).

The total number of plants (sites) included in the ILMARI system is ~1,000, including ~2,500 individual combustion units or process installations annually.

Many point sources in this category are part of the EU Emissions Trading System. Monitored data for CO₂ emissions from these sources have become available from the Emissions Trading System for the inventory starting from 2005. In the Energy sector, ETS data have been mainly used in:

- Identifying (and completing) missing point sources
- Checking, updating or verifying fuel consumption data
- Verifying emission data
- Verifying NCVs and CO₂ emission factors by fuel type
- Defining plant-specific CO₂ emission factors for refinery gases, starting from 2005
- Defining plant-specific NCV and CO₂ emission factors for refinery gases for data prior to ETS
- Defining national NCV and CO₂ emission factors for hard coal, starting from 2008
- Defining plant-specific CO₂ emission factors for MSW/REF, starting from 2008
- Defining national annual NCV and CO₂ emission factors for peat, starting 2012.

Quality assurance of emissions trading data is described in Appendix_3e of Energy.

Fuel combustion totals by fuel (PJ), as well as greenhouse gas emissions and implied emission factors by fuel for 1990 to 2024 are given in Appendix_3b at the end of the Chapter 3.

The fuel consumption data by fuel categories in Energy industries and Manufacturing industries and construction are presented in Table 3.2-8 and Table 3.2-9.

Waste combustion

Energy use of waste has increased significantly in Finland over the last years. There are eleven waste incineration plants in operation in Finland at the moment, the oldest was built in 2007. Waste is also co-incinerated in Finland in boilers using typically peat and/or biomass as primary fuel. There are 20 co-incineration plants, which use significant amounts of waste in Finland. Different types of waste are used in incineration and co-incineration plants. Incineration plants typically use source separated municipal solid waste. In co-incineration plants, high quality industrial waste, solid recovered fuels and recovered wood are typically combusted (Finnish Energy, 2023).

All waste incineration/combustion plants are equipped with energy recovery, mostly combined heat and power production. Therefore, no MSW incineration has been reported in the Waste sector.

As described in Section 3.2.4.2, waste derived fuels are split to fossil and biogenic parts. The split is done as expert estimates by Statistics Finland (fuel data collection systems do not originally include this split, except indirectly in a very small number of ETS plants). Fossil shares are included in “Other Fuels” and biogenic shares in “Biomass”.

There are some plants licenced for incineration or co-incineration of hazardous wastes. Also these plants contain energy recovery, and they are included in subcategories of the Energy sector.

Table 3.2-8 Fuel consumption in Energy industries (CRT 1.A.1.) (PJ)

		1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Liquid fuels	Heavy fuel oil	16.1	21.1	17.1	16.8	17.5	8.5	7.1	5.6	2.8	2.2	0.9	1.7	1.7	0.9	0.9
	Light fuel oil	0.5	1.1	0.9	0.7	0.6	0.7	1.7	2.0	2.5	2.0	1.7	4.0	8.3	4.6	4.4
	Refinery gases	16.1	16.8	15.4	16.3	17.3	15.3	18.7	18.7	18.6	20.0	18.5	13.4	19.2	19.9	16.8
	Other liquid fuels	3.9	4.3	4.5	5.1	5.1	4.5	5.0	4.6	4.7	7.1	6.4	5.3	7.0	6.7	5.4
Solid fuels	Hard coal	99.2	105.9	88.0	73.2	139.3	58.3	75.7	66.2	63.4	49.0	28.7	32.5	41.2	20.8	11.3
	Other solid fuels	2.1	3.2	3.2	3.4	3.0	10.4	10.6	10.0	10.7	9.1	9.5	11.6	9.6	9.9	10.0
Gaseous fuels																
	Natural gas and other gaseous fuels	47.0	67.3	91.8	102.3	103.9	50.4	41.2	34.4	45.4	40.8	42.2	40.3	11.3	16.5	19.6
Biomass	Woodfuels	3.1	16.2	34.6	58.5	80.7	88.8	96.0	96.6	97.5	100.2	94.4	121.6	120.2	117.9	113.1
	Biogas	NO	0.1	0.1	1.0	0.4	0.4	0.4	3.5	3.1	2.9	2.4	2.6	1.9	2.3	1.3
	Other non-fossil fuels	NO	0.4	0.3	3.6	5.9	9.9	11.4	12.0	13.4	13.0	13.5	14.1	13.4	12.7	12.9
Peat	Peat	37.8	63.5	50.6	57.0	82.2	46.0	45.2	43.2	50.5	45.8	34.9	31.0	31.5	21.4	15.4
Other fuels	Mixed fuels and waste (fossil part)	0.01	0.4	1.4	1.5	2.2	5.8	6.9	7.8	8.2	8.5	8.3	8.9	8.1	8.3	9.3

Other liquid fuels includes e.g. petroleum coke, LPG, recycled waste oil and some other oil products.

Other solid fuels includes e.g. coke, coke oven gas and blast furnace gas.

Table 3.2-9 Fuel consumption in Manufacturing industries and construction (CRT 1.A.2.) (PJ)

		1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Liquid fuels	Heavy fuel oil	34.2	27.7	22.6	18.3	11.1	7.6	7.8	7.1	6.0	5.9	6.1	5.7	6.2	5.5	4.6
	Light fuel oil	14.4	14.2	16.1	16.1	17.1	15.1	14.1	16.0	16.9	16.9	17.4	16.9	17.5	16.9	17.5
	LPG	4.5	4.7	8.1	9.9	9.1	8.6	8.9	8.3	7.8	3.7	3.2	3.3	3.0	2.9	3.0
	Refinery gases	5.0	5.7	6.6	7.9	9.0	9.1	9.3	7.9	9.3	9.7	9.3	9.7	9.7	7.3	9.3
	Recycled waste oil	0.5	0.5	0.9	1.3	1.2	0.5	0.5	0.6	0.4	0.4	0.7	0.5	0.6	0.6	0.6
	Other liquid fuels	2.3	1.9	1.3	1.9	1.5	2.3	2.5	2.5	3.5	3.3	2.6	2.4	2.4	1.8	1.4
Solid fuels	Hard coal	28.4	16.4	10.3	7.3	5.4	3.8	5.5	5.3	4.5	4.2	3.4	3.9	3.8	1.3	0.5
	Coke	5.9	4.9	5.4	5.6	4.5	1.1	1.1	0.9	1.1	1.0	1.0	0.9	0.8	0.7	0.7
	Other solid fuels	9.0	11.9	15.2	14.7	12.5	5.8	6.5	6.2	6.1	5.9	5.4	6.2	5.5	5.4	5.0
Gaseous fuels																
	Natural gas and other gaseous fuels	39.9	43.0	39.2	36.3	35.5	24.7	23.4	22.1	23.5	26.0	26.4	28.3	22.0	18.7	18.5
Biomass	Woodfuels	42.1	43.9	51.2	39.1	35.6	41.6	44.2	45.5	44.2	44.9	42.4	47.8	43.0	43.1	44.6
	Black/sulphite liquor	87.4	111.1	139.8	129.4	135.7	142.1	146.3	154.8	167.0	169.7	158.1	166.2	142.4	141.8	141.3
	Biogas	0.1	0.3	0.3	0.3	0.8	1.8	1.7	2.9	3.8	4.0	3.6	4.1	3.9	3.9	4.5
	Other non-fossil fuels	1.3	1.5	2.1	2.2	3.9	4.4	4.7	4.7	4.8	4.5	4.1	5.2	5.4	4.7	5.0
Peat	Peat	14.1	14.9	11.4	12.2	13.0	9.9	8.8	8.3	9.1	8.6	6.7	5.8	3.8	2.9	2.7
Other fuels	Mixed fuels and waste (fossil part)	1.0	1.1	1.9	2.4	3.0	4.6	4.7	5.0	4.7	4.9	4.8	5.6	5.8	5.8	5.4

Other liquid fuels includes e.g. petroleum coke.

Other solid fuels includes e.g. coke oven gas and blast furnace gases.

3.2.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty analysis is carried out at a fairly detailed level, covering more than 30 fuel types mainly at the 4th CRT category level (e.g. 1.A.1.a). The disaggregation level is such that uncertainties of AD and EFs (within the same year) can be considered independent (in most cases).

Uncertainties in the activity data are based on expert estimates, taking into account both observed differences and errors in the plant level fuel consumption data and statistical differences in the national fuel balances.

The aggregation of fuels follows the level shown in Table 1_App_3b (around 30 fuel types, aggregated from originally around 50 different fuel categories).

The uncertainties in activity data vary from fuel type to another and from subcategory to another. CO₂ emission factors are independent of the subcategory. In most cases, CO₂ emission factors are not studied annually, but the same EF has been used throughout the time series.

The EU ETS started from 2005, the second period from 2008 and the third period from 2013. This has provided more reliable data on both activity data and properties of fuels. These new data have been taken into account in the revised uncertainty estimation. There are three main types of changes:

- The uncertainty of the activity data has become lower
- The uncertainty of the CO₂ EF has become lower, although the EF itself has not changed (the same EF has been used over the years)
- Annual CO₂ EF has been taken from ETS data; in addition, the uncertainty has become lower.

The first two bullet points are relevant to most of the fuel types. The third bullet point refers mainly to hard coal, peat, waste-derived fuels and refinery gases.

In the 2015 submission, a new type of time series correction was launched. Country-specific default values for NCV and CO₂ EF (prior to measured ETS data) were re-estimated using the data taken from EU ETS. This approach was taken for refinery gases (1990 to 2004) and hard coal (2005 to 2007).

Discussions with the refinery plant staff (Ryyppö, 2015) showed, that there are no reliable direct sources for revision of activity data available for the early years (beginning of 1990s). The most reliable (and the only reliable) data for the whole time series are feedstock input data [ktonnes of feedstocks]. A decision was made to use that data as starting point to estimate the total production of refinery gases. Annual production data of refinery gases in 1990 to 2004 are calculated as a constant share from the feedstock use. The share was judged based on the average from more reliable recent data (2005 to 2013).

In general, the uncertainties in activity data and CO₂ EFs for fossil fuels (oil, gas and coal) are lower than for domestic fuels (peat and wood). There are two reasons for this. First, the national balance of domestic fuels is more uncertain because both production and consumption figures are partly based on surveys instead of more accurate total sales statistics. Secondly, the properties of peat and wood fuels include higher variation (density, NCV, wet content, carbon content).

This variability of CO₂ EF for peat has been studied in a measurement project done at VTT Processes (Vesterinen, 2003). In the study, the CO₂ emission factor for peat combustion was measured from five different power plants. The selected power plants were located at different sites in Finland. Therefore, the peat they used represents fairly well the variation in peat quality in geographically different locations in Finland. The uncertainty estimate was based on the variation of the measured emission factors, and was $\pm 5\%$, which was chosen as the base year uncertainty. The uncertainty of EF for 2024 was chosen to be 2%. As described in Section 3.2.4.2 CO₂ EF for peat is based on monitored and verified ETS data from 2012 onwards.

Emission factors for CH₄ and especially N₂O from combustion are highly uncertain. The nitrous oxide emission factor depends strongly on combustion technology. For example, fluidised bed combustion has higher N₂O emissions than conventional combustion technologies. The emissions are also strongly dependent on fuel type, boiler design and maintenance and process conditions (e.g., temperature and residence time in furnace, air fraction, NO_x reduction technologies).

The research and measurement project at VTT on non-CO₂ (CH₄ and N₂O) emission factors from stationary sources in Finland (Tsupari et. al. 2005 and Tsupari et. al. 2006) has given new information on the emission factors and uncertainties of these emissions. Based on this study, a $\pm 60\%$ uncertainty was chosen for CH₄ and N₂O emission factors in all stationary combustion categories.

The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category (see Section 1.6).

Minor inconsistencies in the earlier inventories caused by missing data of some plants, changing classifications, etc. are corrected annually. Overall, methodologies and data sources are as consistent as possible with reasonable resource demands. The only exception is 1991; the point source data of 1991 are not included in the ILMARI system. Instead of the actual point source data, the inventory for 1991 is partly based on interpolation between 1990 and 1992 data at CRT category and fuel category level.

Due to ownership changes allocation of plants with different technologies to CRT categories may change (1.A.1.a versus 1.A.2.x) resulting unexpected variations for example in IEFs at aggregated level, although time series of each plant are consistent (see also subtitle *Factors affecting implied emission factors* in this Section).

3.2.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in the Energy sector in order to attain these quality objectives. The bilateral quality meeting or quality desk review is held annually between the inventory unit and the sectoral expert.

QC procedures

Several QC procedures are used in the ILMARI system. The most resource demanding and the most important QC procedure is the checking of point sources' bottom-up fuel data, which are used for emission calculation. Automatic checking routines are included in the YLVA data input process. For example, fuel data should be reported in physical quantities (t or 1,000 m³), as well as in energy quantities (TJ). If both quantity values are reported, the NCV is calculated and compared with the default NCV of this fuel. If the calculated value is out of range, data will be marked for checking. If either the physical quantity or energy is missing, the missing value will be calculated using the default NCV. If neither the quantity nor energy has been reported, then missing data will be taken from other available data sources. For certain non-standard fuel types both the fuel code and the fuel quantity data will be marked for checking in all cases.

Checking of installations' combustion technology and other technical properties is performed continuously and minor corrections are done annually.

The ILMARI system is a part of Statistics Finland's YEIS database system. The YEIS database has links between records from several different sets of bottom-up fuel data (see also Section 3.2.4.2/ Activity data), which are included in the same database system:

- ILMARI/YLVA, installation data
- ETS, installation data (in some cases production site data)
- Manufacturing industry fuel survey; local kind-of-activity-unit data
- Electricity and heat production survey; production site data.
- District heating statistics (survey by the Finnish District Heating Association)
- Fuelwood consumption data from Natural Resources Institute Finland (Luke)
- Other plant level data

Automatic SAS checks facilitate the comparison of different data sets at plant level. The checks include, for example, comparison with previous years' data (total and single values) and comparison with fuel data from EU ETS and surveys of Statistics Finland. The output of the automatic check is manually looked through and several corrections to point sources' fuel data are performed.

Both the original data from the YLVA system and possibly corrected data are stored in the ILMARI system, thus, corrections can be checked afterwards. The results of point source checks concerning year 2018 are presented in Table 3.2-10 as an example.

Table 3.2-10 An example of the results of the point source QC procedures concerning year 2018

	Number	Quantity	PJ
Fuel records total (final values)	4 000	47 500	620
Fuel records original (data from YLVA before corrections)	2 000	40 300	540
Non-corrected original (data from YLVA, accepted as such)	1 400	22 400	310
Imputed fuel records (missing from YLVA, taken from other sources)	1 850	7 100	80
TJ corrected	170	0	-80
Quantity corrected	70	-1 900	0
Quantity and TJ corrected	280	-2 800	-60
Fuel code corrected	180	-240	-400
Total corrected records (net Quantity and PJ corrections)	2 600	7 200	80

Note: Rounded values. Values of corrections do not add up; there are deleted records (double values) as well as imputed records (missing data). The last row shows total net corrections. Quantity includes figures in 1,000,000 m³ or in 1,000 tonnes depending on the fuel type. These figures represent the first round of calculation. After the second round there will be some more corrections, mainly more imputed fuel records.

After the point sources' data have been checked, the data from the transport models and heating energy model are imported to ILMARI system and the total fuel consumption figures are compared with the total figures taken from the Energy statistics. If there are notable differences, the reasons will be studied and possible corrections made to either the Energy statistics data or the GHG inventory data, depending on the case.

Both the Energy statistics compilation and the GHG inventory are prepared side by side and they have links to each other. For example, total use of peat in Finland is mostly based on a bottom-up calculation. This means that energy surveys, ETS data and GHG inventory data are used to complement each other to find out the total consumption of peat.

CO₂ emissions from the ILMARI system and ETS data are checked at CRT and plant level data. If the amount of CO₂ emissions in a specific CRT category or in some plant differs, the reason will be checked from plant level data. In some cases this comparison reveals different CO₂ emission factors which are then taken into account in the inventory.

One reason for deviations have been found to be wrong allocation of ETS plants in the ILMARI system; ETS plants in the ILMARI system have been classified as non-ETS plants or vice versa. As a result, this check has improved the quality of ETS plant classification in the ILMARI system and consistency between these data.

There is also another cross checking of plant level CO₂ emissions. The ILMARI system includes calculated CO₂ emissions from each fuel batch. It also includes plant level CO₂ emissions reported by the plant operators to the YLVA system, but those data are not split between different fuels and non-fuel-based emissions (although CO₂ from biomass is separated from fossil CO₂). The reported data are compared with the calculated data and out-of-range differences are checked. However, this checking is very resource-intensive, and is done only for a subset of plants, depending on the available time.

When transferring the ILMARI data to the ETF GHG Inventory Tool several QC checks are performed. SAS query is used to aggregate the ILMARI data at the CRT level. Results are compared to the ILMARI data. The data are imported to ETF GHG Inventory Tool with Excel. Finally, xml data exported from the ETF GHG Inventory Tool are checked against the original data in order to detect any errors in the data transfer.

QA procedures

Statistics Finland has its own internal quality audit system (statistical auditing). The objectives of this quality audit are, for example, to evaluate and question ways of working, methods and techniques, and to identify and search for good practices (Piela, 2011). The internal quality auditing of the greenhouse gas statistics was performed in autumn 2020 and its focus was on energy and IPPU (excl. F gases) calculation processes. Improvement needs identified during the audit included for example suggestions to reduce manual work during data checks (see also Section 1.5).

The documentation of Energy sector calculations in the NIR were audited in 2017 by an independent person who is not involved in the Finnish inventory but has some knowledge of Finland's Energy sector and in-depth knowledge of the greenhouse gas inventory system and calculation methodologies. The objective of this audit was to improve the transparency of the NIR. In the audit report it was concluded that in general the quality of the Finnish NIR is high but some improvements could be made to improve the transparency. For example, some significant changes in the time series should be explained and more comparisons could be presented at aggregate level (Nielsen, 2017). Results of the audit were taken into account when the 2018 and 2019 submissions were prepared.

During 2014, the comparison of different statistics of total amounts of sales of oil products, including bioshares, in the Finnish market was started together with Energy Statistics, Finnish oil companies and the Finnish Petroleum and Biofuels Association. The work continued until 2018. Starting from the end of 2018, the situation changed, as the operation of Petroleum and Biofuels Association ended. Statistics Finland has been responsible for oil statistics data collection since autumn 2018. This requires even more increasing direct co-operation with Finnish oil companies.

In 2014, the inventory unit together with the energy statistics team visited one Finnish steel production plant. During the visit, the material flows and emission measurements of the plant were studied and compared to the inventory information. As a result, a new fuel code was included in the Finnish fuel classification and as regards to classification, the Finnish response to the IEA questionnaire was slightly changed. Also, the assumptions behind the inventory calculations were checked and found suitable.

Nordic cooperation has occasionally been used as a quality assurance tool:

- A comparison and review of the emission factors in the Energy sector in Swedish and Finnish inventories was carried out in 2006.
- In the 2011 meeting between the Finnish and Swedish inventory teams, the use of EU ETS data in inventories was discussed.
- From 2015 on Nordic greenhouse gas inventory experts' meetings, which included participants from Finland, Sweden, Norway and Denmark, have been held almost annually. In these meetings, several issues concerning the Energy sector have been discussed and approaches and EFs have been compared. The topics discussed have included for example confidentiality issues, the use of ETS data, the use of emission and oxidation factors, small scale combustion, transport and SA-RA comparisons. It is decided to continue cooperation in order to get input to the QA and verification of inventory data and to create a network for sharing information.

A voluntary bilateral cross-country review on the testing of adjustment procedures was conducted between Finland and Germany in 2004. The review covered emission categories 1.A.1 and 1.A.2 in the Energy sector.

Verification

The sectoral approach of the Energy sector is annually compared to the Reference approach and differences are explained (see Section 3.2.1). Reference approach is compared to data reported to IEA (Annex 7/ Comparisons with other international reportings.).

Each year, the latest inventory calculations (activity data and CO₂ emissions) are verified by crosschecking the results against the national energy balance. This reference calculation is based on the energy balance and shows activity data (PJ) and CO₂ emissions. The idea of this crosschecking is to compare the results of the bottom-up calculation (reported as the Sectoral approach in the CRT data) with the top-down calculation (from the energy balance sheet). Figures based on the energy balance are aggregated to the best matching CRT and fuel categories.

The Finnish Environment Institute (Syke) calculates the final data for the UNECE Air Pollutant inventories and NEC directive. The calculation system is separate from the GHG calculation system but uses mostly the same basic data sources for calculating emissions from fuel combustion. This independent calculation system is used as a verification tool for the GHG inventory, and moreover, as a source of additional corrections in point source data. Comparisons between the data in these two calculations systems are performed continuously

during the inventory preparation. The annual calculation in Syke is performed a bit later than the GHG inventory and, thus, the source data set usually includes more updated data than used in the preliminary EU GHG inventory. The thorough comparison between the Air pollutant and GHG inventory in accordance with the EU Commission Implementing Regulation (EU) 2020/1208 is performed after 15 February and the differences are either corrected or accounted for by the 15 March submissions.

Calculation of emissions from fuel combustion are principally made with the ILMARI system. A new calculation system was under development during 2021 and 2022, but implementation has been delayed. During this development results received from the ILMARI system and new calculation system were compared. Deviations are explained and corrections were made when needed. Both systems calculated similar results for the most recent inventory years and comparisons work was a good verification tool.

ETS data

CO₂ emission data taken from the EU ETS (Emissions Trading System, see Section 1.3) are annually compared with the calculated emission data in the ILMARI system. Both systems include point source (bottom-up) data. In the ILMARI system, the boilers and plants included in the ETS are marked. Thus, summaries of total ETS and non-ETS plants can be made. Quality assurance of emissions trading data is described in Appendix 3e. The calculation method of the amount of transferred emissions in the GHG data is explained in Section 3.4.1.

Total CO₂ eq. emissions taken from the ETS data were 13.3 Mt in 2024 as also the corresponding emission data taken from the GHG inventory. The difference between the ETS and GHG emission data was -30 kt CO₂ eq in 2024 and has varied from 217 kt CO₂ eq. to -48 kt CO₂ eq. in 2005 to 2024 (Figure 3.2-5).

There are more differences in the allocation of emissions to CRT categories. The most important difference is in the Iron and steel sector, which is almost totally allocated to the Industrial processes and product use sector in the ETS data. All iron and steel plants calculate and report their emissions according to the mass balance approach in the ETS. In the GHG inventory, emissions are split between Energy and Industrial processes and product use sectors. Another difference is the emissions of combustion of catalytic cracking coke in oil refineries, which is included in the Energy sector in the inventory and in Industrial processes and product use sector in the ETS.

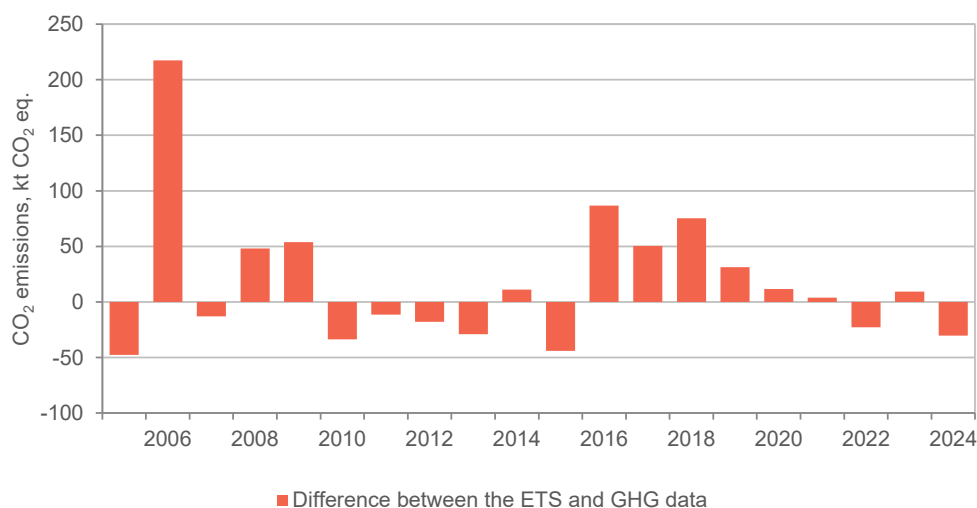


Figure 3.2-5 Difference between the ETS data in the inventory and ETS data reported to emissions trading system

Relatively high difference in 2006 requires some explanation. During the first period of ETS (2005 to 2007) plants were allowed to use default CO₂ emission factors for solid fuels (instead of monitored data). As described earlier (see Section 3.2.4.3), CO₂ EF for hard coal was re-estimated afterwards for inventory calculations 2005 to 2007. The difference between the original default value (94.6) used in ETS and corrected value used in the inventory (93.7) is highest in 2006, causing most of the difference seen in Figure 3.2-5.

NCVs, CO₂ emission factors and fuel consumption data taken from the ETS plants are aggregated at the most detailed fuel code level and compared with the corresponding data in the ILMARI system. If there are significant differences, corrections will be done in the ILMARI data (either plant-specific NCVs of emission factors or both). Concerning the most common and the most important fuels, the differences in aggregated NCVs and EFs are generally less than $\pm 1\%$. For different types of wood fuels, the differences in NCVs are somewhat larger (generally $\pm 2\%$ to 10%). This is mainly due to difficulties of plant operators in disaggregating different types of wood residues to the existing fuel code system, but also due to variations in the moisture content of wood fuels. The difference in total amount of woodfuels (incl. black liquor) in TJs was 1.3% in 2024.

3.2.4.5 Category-specific recalculations

Fuels used for steam reforming in hydrogen production were reallocated from energy sector to IPPU sector 2.B.10a according to the 2019 Refinement resulting recalculation for all-time series. Due to this change, emissions from 1.A.2b, 1.A.2c, 1.A.1b decreased 50 to 184 kt/a, in 1990 emissions decreased by 52 kt, in 2005 by 133 kt and in 2023 by 139 kt CO₂ eq.

In general, minor updates and corrections in the point sources' data (activity, combustion technology or allocation) to remove inconsistencies in plant level time series are performed annually. These corrections in some cases reflect also in category 1.A.5, which includes residuals of certain fuels. In most cases, the reasons for these recalculations are updates in the latest years' source data or minor, previously undetected, errors in the older data.

3.2.4.6 Category-specific planned improvements

There are no category-specific planned improvements.

3.2.5 Transport (CRT 1.A.3) and off-road vehicles and other machinery

3.2.5.1 Category description

In 2024, the greenhouse gas emissions from transportation amounted to 9.6 Mt CO₂ equivalent. Compared to 2023, emissions increased 2% in 2024 mainly due to decreased bio-share in gasoline and diesel. The share of the transport sector of the total greenhouse gas emissions was approximately 17% (12.1 Mt CO₂) in 1990 and 24% (9.6 Mt CO₂) in 2024. CO₂ emissions from transport decreased considerably in the early 1990s. The reason for the decrease was the economic depression that was much deeper in Finland than in other European countries. The bottom was reached in 1993 and after that, the increase has been fairly constant reaching the 1990 emission level in 2000. The increase has happened mainly in road transport due to the increased kilometrage. In 2008, the emissions deviated from the upward trend. The worldwide economic downturn that began that year decreased the kilometrage of all transport modes. At the same time the increased use of biofuels has lowered the CO₂ emissions from road transportation. In 2010s, the bioshare in diesel oil has varied annually and caused fluctuations in the annual emissions (see Table 3.2-15).

Transport (CRT 1.A.3) include all emissions from domestic transport sectors: civil aviation, road transport, railways and domestic navigation. Emissions from pipeline transportation (natural gas transmission pipelines) are addressed under Transport in Section 3.2.5.7 but reported in CRT 1.A.5.a due to confidentiality issues. Emissions from off-road vehicles and other machinery are reported in the Manufacturing industries and construction (CRT 1.A.2) and Other sectors (CRT 1.A.4). However, the calculation methodologies are described in Section 3.2.5.8 as off-road vehicles and other machinery model is part of the transport energy and emission calculation system (LIKE) maintained by Statistics Finland (see Section 3.2.5.2). More detailed information on the emissions sources and how the emissions are allocated is given in Table 3.2-11.

The trend in the emissions of these categories is given in Figure 3.2-7 and in Table 3.2-12. In Figure 3.2-6, the emissions of the transport category are given by gas. The fuel consumption in the transport sector in 1990 to

2024 can be seen in Table 3.2-13. Road transportation is the most important emission source in transport, covering 95% of the category's emissions in 2024. The emission trends for each sub-category are discussed in the corresponding sections.

Table 3.2-11 Reporting categories in the transport and off-road vehicles and other machinery categories

Reporting category	Description	Remarks
CRT 1.A.3		
a. Civil aviation	Jet and turboprop powered aircraft (turbine engined fleet) and piston engined aircraft, domestic flights only	Emissions from helicopters are not calculated separately. These emissions are included in calculation of category 1.A.5.
b.i-b.iv. Road transport	Transport on roads by vehicles with combustion engines: cars, vans, buses, coaches, lorries, articulated vehicles, motorcycles and mopeds and diesel microcars (light quadricycles).	Farm and forest tractors driving on roads are included in CRT 1.A.4.c.iii Agriculture/Forestry. Fuel consumption and emissions from military vehicles are included in category 1.A.5. Emissions from 1.A.3.b.i-iv are reported aggregated in 1.A.3.b.i for 1990 to 2016 (see Section 3.1.4).
c. Railways	Railway transport operated by diesel locomotives	
d. Navigation	Sea-going ships (between domestic ports), icebreakers, working boats, cruisers, ferryboats and leisure boats	Fishing boat emissions are included in the CRT 1.A.4.c.iii.
e.i Pipeline transportation	Emissions from pipeline transportation (natural gas transmission pipelines) are received from the YLVA system (see 3.1.4 and Annex 6).	Calculation methodologies of Pipeline transportation are described in Section 3.2.5.7 but reported in 1.A.5.a due to confidentiality issues.
Off-Road vehicles and other machinery	Off-Road vehicles and other machinery model cover several types of machines, for example road maintenance tractors, forklifts, all-terrain vehicles and snowmobiles.	Calculation methodologies of Off-Road vehicles and other machinery are described in Section 3.2.5.8 but reported in following CRT categories: 1.A.2.g.vii Manufacturing industry and construction 1.A.4.a.ii Commercial/institutional 1.A.4.b.ii Residential 1.A.4.c.ii Agriculture and forestry

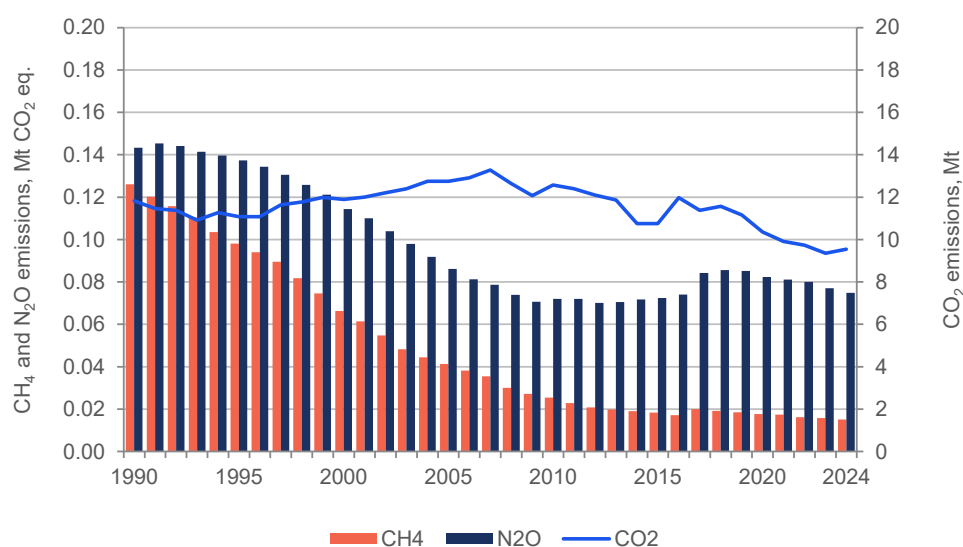


Figure 3.2-6 Emissions from transport sector by gas (Mt CO₂ eq.)

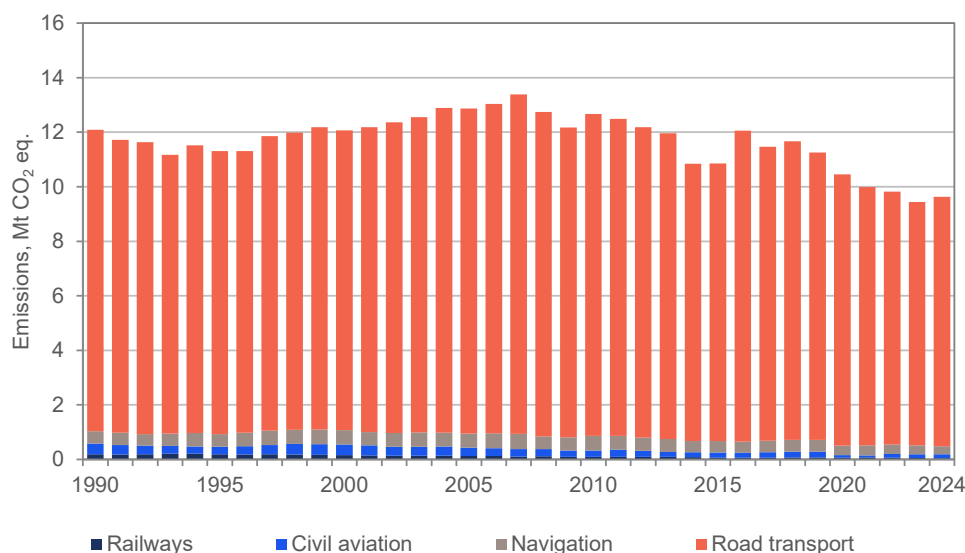


Figure 3.2-7 Emissions from transport by subcategory (Mt CO₂ eq.)

3.2.5.2 Methodological issues

In the Finnish calculation system, separate models have been developed for the different categories of transport, allowing detailed use of traffic data and data on transport equipment fleet. The emissions and energy consumption of all traffic modes except aviation were calculated with the LIPASTO models (LIISA, RAILI, MEERI, TYKO) developed by VTT Technical Research Centre of Finland Ltd until 2025 submission. From 2026 submission on, corresponding data are calculated with the transport energy and emission calculation system (LIIKE) maintained by Statistics Finland. LIIKE uses COPERT (COmputer Programme to calculate Emissions from Road Transport) to calculate emissions from road transportation (version 5.8.1).

Emissions and fuel use from different transport modes are calculated as follows:

- Road transportation from 1990 to 2016 with LIISA model and from 2017 on with [COPERT](#) (version 5.8.1)
- Railways from 1990 to 2019 with the RAILI model and from 2020 on with the LIIKE railway model
- Domestic navigation from 1990 to 2023 with the MEERI model and 2024 with the LIIKE navigation model.

For time series consistency see sections Uncertainty assessment and the time series' consistency under this Chapter. Statistics Finland also estimates the aviation emissions based on Eurocontrol data (see Section 3.2.5.3).

Transport fuel data

Statistics Finland has been responsible for oil statistics data collection, including gasoline, diesel oil and gasoil, since 2018. Before that, data was received from Petroleum and Biofuels Association. This data are used in the transport calculation systems LIPASTO and LIIKE and in the ILMARI system. Time series on biogas (CBG) use in transport starting from 2002 are available in the Energy statistics. Use of LBG started in 2017.

Calculations in transport submodels, are performed using total fuel consumption data, including biofuels. In the models, except in COPERT, the CO₂ emission data include only fossil emissions; thus CO₂ emission factors are defined to include the fossil share of total fuel mix.

After the transport data are imported to the ILMARI system (see Section 3.1.4), the fuel consumption data are split into fossil and biogenic parts using calculated bioshares. Shares of biofuels are calculated in the ILMARI system by Statistics Finland (more detailed description on bioshares below). Biogenic emissions are from 2008 onwards allocated to the transport and machinery subcategories according to the consumption of these fuel

types. CO₂ emissions are calculated separately in the ILMARI system for fossil parts and biogenic parts of transport fuels. All other emission components in the Transport sector are based on the transport models and split to fossil and biogenic parts according to energy (TJ) shares.

In order to ensure consistency between transport submodels, greenhouse gas inventory and Energy Statistics, Statistics Finland supply the information on the total diesel oil, gasoline and natural gas consumption, the share of biofuels and on the properties of fuels (bio additives change the density and NCV of fuels). Only small differences (average between 2014 to 2024 -0.1% and between 1990 to 2013 -0.6%) in total diesel oil and gasoline consumption data taken as a sum from the transport submodels compared with total fuel sales data taken from the Energy Statistics have been identified. These differences are caused by disaggregation, conversions between quantity units and roundings in different stages of the process, and the share of biofuels (bio additives change the density and NCV of fuels). Also, in some cases total fuel consumption figures are updated during the inventory process. These differences are taken into account in the ILMARI system (see Section 3.2) in road transport, which is the largest subcategory of diesel oil and gasoline consumption, to ensure full consistency between the Energy Statistics and the GHG inventory. The corresponding CO₂ emissions are updated as well; both updates in activity data and bioshares of fuels affect the final CO₂ emissions. All other emission components in the Transport sector are based on the LIIKE and LIPASTO models and split to fossil and biogenic parts according to energy (TJ) shares.

Table 3.2-12 Emissions from the Transport sector by subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total transport	12.1	11.3	12.1	12.9	12.7	10.9	12.1	11.5	11.7	11.3	10.5	10.0	9.8	9.4	9.6
CO₂															
3. Transport	11.8	11.1	11.9	12.7	12.6	10.8	12.0	11.4	11.6	11.2	10.4	9.9	9.7	9.4	9.5
a. Civil aviation	0.39	0.26	0.38	0.30	0.23	0.18	0.18	0.19	0.22	0.21	0.09	0.08	0.14	0.13	0.15
b. Road transportation	10.8	10.2	10.8	11.8	11.7	10.1	11.3	10.7	10.9	10.5	9.9	9.4	9.2	8.9	9.1
c. Railways	0.19	0.19	0.16	0.13	0.10	0.07	0.06	0.07	0.07	0.07	0.06	0.07	0.06	0.06	0.05
d. Navigation	0.44	0.46	0.53	0.50	0.53	0.42	0.41	0.42	0.42	0.43	0.35	0.35	0.34	0.32	0.29
e. Other transportation *	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
CH₄															
3. Transport	0.126	0.098	0.066	0.041	0.025	0.018	0.017	0.020	0.019	0.018	0.018	0.017	0.016	0.016	0.015
N₂O															
3. Transport	0.143	0.137	0.114	0.086	0.072	0.072	0.074	0.084	0.086	0.085	0.082	0.081	0.080	0.077	0.075
a. Civil aviation	0.003	0.002	0.003	0.002	0.002	0.001	0.001	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.001
b. Road transportation	0.137	0.132	0.108	0.080	0.066	0.068	0.070	0.080	0.081	0.081	0.079	0.078	0.077	0.074	0.072
c. Railways	0.0013	0.0012	0.0009	0.0006	0.0004	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003	0.0002	0.0002
d. Navigation	0.0025	0.0026	0.0031	0.0030	0.0035	0.0027	0.0025	0.0027	0.0027	0.0027	0.0022	0.0023	0.0022	0.0021	0.0020
e. Other transportation *	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C

* Reported in CRF 1.A.5a due to confidentiality

Table 3.2-13 Fuel consumption by fuel type in transport (PJ)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Civil aviation															
Aviation gasoline	0.11	0.08	0.08	0.04	0.04	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.02	0.03	0.03
Jet kerosene	5.15	3.51	5.11	4.09	3.07	2.42	2.46	2.61	2.92	2.85	1.19	1.07	1.85	1.81	1.98
Road transportation															
Gasoline	80.7	76.7	71.2	74.9	62.6	55.5	55.3	53.2	52.4	51.2	47.2	47.5	44.2	44.2	46.6
Diesel oil	66.9	62.1	76.5	86.2	97.1	83.8	100.7	93.9	96.8	92.4	88.0	81.4	81.8	76.9	77.5
Natural gas	NO	NO	0.05	0.11	0.20	0.15	0.17	0.20	0.29	0.46	0.58	0.68	0.80	0.94	0.90
Liquid biofuels	NO	NO	NO	NO	5.41	20.6	7.3	16.2	15.2	17.7	16.4	27.7	22.4	23.1	19.4
Gaseous biofuels	NO	NO	NO	0.0001	0.002	0.01	0.01	0.01	0.04	0.07	0.17	0.22	0.36	0.37	0.63
Railways															
Gasoil	2.58	2.61	2.17	1.73	1.30	0.93	0.87	0.91	0.98	0.95	0.87	0.97	0.81	0.76	0.62
Liquid biofuels	NO	NO	NO	NO	0.020	NO	NO	NO	NO	NO	NO	0.03	0.03	0.03	0.03
Navigation															
Residual oil	1.56	1.79	2.23	1.74	1.74	0.45	0.41	0.43	0.44	0.47	0.24	0.17	0.17	0.15	0.19
Gasoil	2.52	2.44	2.82	3.09	3.19	3.51	3.34	3.54	3.60	3.57	2.50	2.48	2.69	2.47	1.96
Gasoline	1.80	1.88	1.94	1.92	1.63	1.42	1.37	1.35	1.36	1.36	1.57	1.72	1.40	1.32	1.43
Diesel oil	NO	NO	NO	NO	0.52	0.35	0.39	0.35	0.35	0.34	0.38	0.35	0.30	0.28	0.28
LNG	NO	NO	NO	NO	NO	NO	0.064	0.10	0.08	0.16	0.18	0.19	0.13	0.14	0.13
Liquid biofuels	NO	NO	NO	NO	0.14	0.14	0.09	0.13	0.13	0.15	0.18	0.35	0.33	0.34	0.30
Other transportation *															
Natural gas	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C

* Reported in 1.A.5a due to confidentiality

There have been some changes in legislation and fuel tax decisions concerning the use of diesel oil and gasoil over time. A new fuel product, non-road gasoil, was introduced during 2005. Non-road gasoil is technically the same fuel as diesel oil but has lower taxes and includes a Euromarker to allow monitoring of illegal use. During 2011 to 2013 the situation changed again. Almost all gasoil is presently sold under the title “sulphur free gasoil”, which is in practice the same product as non-road-gasoil. In this report, we use the terminology “non-road-gasoil” to describe the use of gasoil in diesel engines in off-road vehicles and other machinery and domestic navigation (wherever it is allowed to use lower taxed gasoil instead of higher taxed diesel oil). All other uses of gasoil (heating, industrial use etc.) are allocated under heating gasoil.

In leisure boats, the use of diesel oil (instead of gasoil) was made obligatory from the beginning of 2008. Table 3.2-14 shows the changes in the allocation of diesel oil, non-road gasoil and heating gasoil used in different subsectors of the inventory.

Table 3.2-14 The allocation of diesel oil, heating gasoil and non-road gasoil (PJ); numbers include bioshares

PJ (including bio-shares)		1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Road transportation	Diesel oil	66.9	62.1	76.5	86.2	99.6	101.7	105.3	106.7	108.5	106.5	100.5	104.5	99.4	94.5	92.2
Leisure boats		0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3
Domestic navigation	Non-road gasoil	4.4	4.1	4.2	4.2	4.8	4.9	4.6	4.8	4.8	5.0	3.8	3.9	4.2	4.0	3.4
Railway transport		2.6	2.6	2.2	1.7	1.3	0.9	0.9	0.9	1.0	1.0	0.9	1.0	0.8	0.8	0.7
Off-road vehicles and other machinery		29.4	28.3	30.4	30.7	31.5	31.1	30.2	32.4	32.0	33.4	33.8	32.5	33.3	33.1	32.3
Energy production, heating, industry	Light fuel oil (=heating gasoil)	68.9	63.2	59.3	53.4	44.1	31.4	33.2	31.7	30.2	28.6	26.9	29.3	31.9	24.1	24.2
Total gasoil + diesel oil		172.6	160.8	173.0	176.7	181.9	170.5	174.5	176.9	176.9	174.9	166.4	171.6	170.0	156.8	153.1

Determining bioshares of transport fuels

Increasing amounts of biogenic additives or biofuels are mixed in road transport fuels and some other liquid fuels (Table 3.2-15) as well as in gas. In 2024 bioshares of gasoline and diesel oil were 9.0% and 16.0% respectively (calculated from TJ). The bioshare of gasoil was 4.9% in 2024 in transport, non-road machinery and heating sectors. The share of biogas (incl. LBG) in transport gas consumption was 38% in 2024. (Table 3.2-15 and Figure 3.2-8).

For the other fuels than gasoline and diesel the actual bioshares (data sources described below) have been used for all inventory years. Total fuel use of gasoline and diesel are divided into fossil and biogenic part in ILMARI system with following methods:

- In the beginning of a calendar year (2024) fossil and biogenic energy content of a fuel is estimated based on previous year's fuel sales (2023) data and information on biofuel blending obligation for that calendar year (2024). These estimated bioshares are then published in Statistics Finland's fuel classification.
- For the most recent inventory year (2024 in 2026 submissions) these estimated bioshares are used to calculate fossil and biogenic energy content and emissions of gasoline and diesel. In this calculation the total gasoline and diesel consumption is based on the latest fuel sales data (2024).
- For the other inventory years (2002 to 2023 in 2026 submission) the actual bioshares calculated based on data described below are used to calculate fossil and biogenic energy content and emissions of gasoline and diesel.
- In the next submission (2027 submission), the n-1 year data (2024) is recalculated with the actual bioshare information.

Actual shares of biofuels are calculated in the ILMARI system by Statistics Finland based on data received from Finnish Customs, Tax administration and/or Energy authority: The activity data of blended and pure biofuels from 2008 to 2015 was collected by Finnish Customs, data from 2016 to 2020 by Tax Administration and data from 2021 on by Energy authority. These data include the following biofuels and bio-components¹⁹:

- Bioethanol, BTL-gasoline, bioshares of ETBE, TAAE and tHxEE

¹⁹ TAAE = tertiary amyl ethyl ester, tHxEE = tert-hexyl ethyl ether, BTL = biomass to liquid, FAME = fatty acid methyl ester

- Biodiesel and synthetic renewable diesel (mostly BTL-diesel, bioshare of FAME)
- Biogasoil mixed in the non-road gasoil (mostly BTL-diesel, bioshare of FAME)

FAME is produced from glyceride and methanol. The end product contains fossil carbon if the methanol is produced from a fossil fuel (e.g. natural gas). Fossil content of FAME has been taken into account. Fossil share has been included in fossil diesel, correspondingly fossil shares of ethers have been included in fossil gasoline.

Activity data of blended biofuels for 2002 to 2007 are based on a separate survey made by Statistics Finland (Energy statistics team). The data includes the amount of blended biogasoline (ethanol), starting from 2002, as well as blended biodiesel, starting from 2007. Due to the expiration of the periodic deduction of fuel tax, there was no consumption of bioethanol in 2005 (Ministry of Economic Affairs and Employment, 2006), but in 2006 bioethanol re-entered the market. The data of other biogenic compounds, like ETBE (ETBE = ethyl tert-butyl ether, a bioethanol-based gasoline component), are not available for 2002 to 2007, but their shares are estimated to be almost negligible.

From 2013 until 2020 the bioshare of gasoil was at a very low level (0.1 to 0.2%). Because the share was so low, we decided to allocate this bioshare into road transport (diesel oil) instead of non-road use. By this way we could avoid the disappearance of very small figures in disaggregated data due to roundings. Distribution obligation of biofuel oil started in 2021.

The CO₂ emission factors for biogenic components of gasoline and diesel oil are based on the stoichiometric C-contents of 52% for bioethanol (C₂H₅OH) and 85% for biodiesel (C₁₈H₃₈); these give respectively 1.913 t CO₂/t of bioethanol and 3.12 t CO₂/t of biodiesel. Emission factor for bioethanol (per mass unit) has been used for all types of bioadditives in gasoline, and correspondingly EF for biodiesel have been used for different types of biodiesel (HVO and FAME). Emission factors per TJ in Table 3.2-4 have been calculated using NCVs and shares of different biocomponents in gasoline and diesel oil (see also Section 3.2.5.4). For biogas used in transport, the same CO₂ EF (56.1 t/TJ) has been used as for other uses of biogas.

Table 3.2-15 Amount of biocomponents in liquid fuels, amount of biogas and avoided fossil CO₂, 2002 to 2024 (TJ)

	Gasoline	Diesel oil	Non-road gasoil	Heating gasoil	Biogas	Avoided fossil CO ₂ , kt
2002	33	NO	NO	NO	0.01	2
2003	176	NO	NO	NO	0.07	13
2004	186	NO	NO	NO	0.07	14
2005	NO	NO	NO	NO	0.07	0.004
2006	34	NO	NO	NO	0.11	3
2007	71	5	NO	NO	0.22	6
2008	2 704	473	NO	NO	0.29	232
2009	3 209	2 456	393	544	1	483
2010	3 040	2 605	878	713	2	529
2011	3 881	4 564	670	641	3	715
2012	4 034	4 317	258	231	3	648
2013	2 943	6 789	IE	NO	4	706
2014	3 082	17 859	IE	NO	7	1 523
2015	2 899	18 027	IE	NO	6	1 524
2016	3 008	4 541	IE	NO	8	547
2017	3 586	12 929	IE	NO	14	1 205
2018	3 738	11 775	IE	NO	41	1 134
2019	3 918	14 178	IE	NO	65	1 323
2020	4 144	12 612	IE	NO	171	1 230
2021	4 998	23 212	1 244	925	222	2 228
2022	5 222	17 714	1 461	1 300	356	1 891
2023	6 006	17 617	1 543	1 047	373	1 928
2024	4 983	14 815	1 776	1 205	627	1 692

IE = included in diesel oil

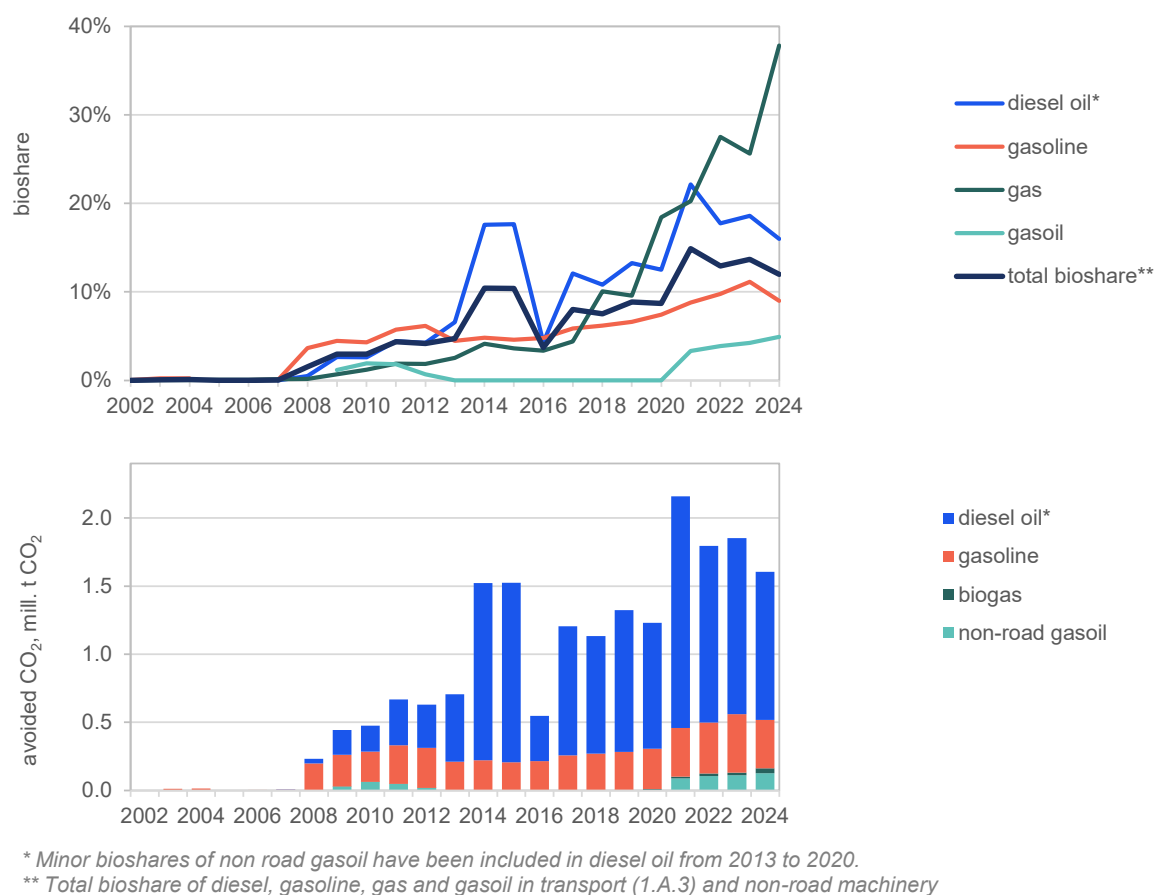


Figure 3.2-8 Bioshares in transport and non-road machinery fuels and avoided fossil CO₂ emission

3.2.5.3 Civil aviation

Emissions from civil aviation include all domestic civil aviation: jet and turboprop powered aircraft (turbine-engined fleet in air transport) and piston engined aircraft (mostly general aviation). Helicopters are not included in the calculations of civil aviation as a separate category due to the small number of flights and lack of emission factors. However, the fuel consumption of helicopters is included as part of sector 1.A.5 (part of jet fuel consumption).

The share of the emission from civil aviation of total emissions in the transport category was 1.5% and the amount of the emissions was 0.15 Mt CO₂ eq. in 2024. These emissions increased 9% compared to 2023. In 1990, the emissions were 0.39 Mt CO₂ eq. See Figure 3.2-9 and Table 3.2-16.

The variations in fuel consumption and emissions are caused by the variations in the number of flights, flight hours and aircraft fleet. The economic recession in the early 1990s decreased the number of flights. In the late 1990s, the demand on domestic air transport and the number of commercial flights increased. During the 2000s, the overall emission trend has been decreasing, partly due to renewed fleet and partly due to the recession that started in 2008. The years 2020 and 2021 are exceptional as the number of flights dropped due to COVID-19 pandemic. Since then, emission have increased but are still below the emission level in 2019.

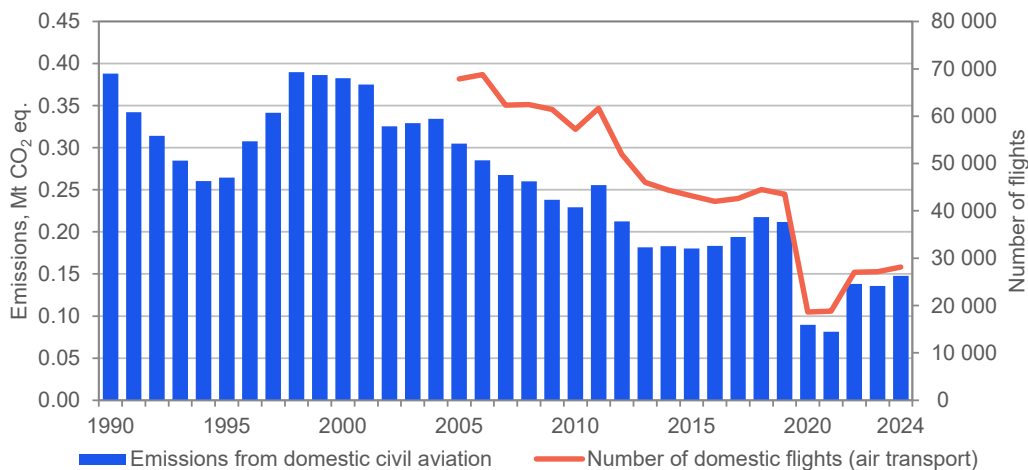


Figure 3.2-9 Emissions from domestic civil aviation (Mt CO₂ eq.)

Table 3.2-16 Emissions, fuel consumption and number of flights or flight hours by fuel type in the Civil Aviation (1.A.3.a) sector

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Civil aviation, emissions, Mt CO₂ eq.	0.39	0.26	0.38	0.30	0.23	0.18	0.18	0.19	0.22	0.21	0.09	0.08	0.14	0.14	0.15
Aviation gasoline															
Fuel consumption, PJ	0.11	0.08	0.08	0.04	0.04	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.02	0.03	0.03
Flight hours (general aviation)	-	-	-	52 662	51 104	33 964	26 448	25 923	35 005	31 117	32 692	36 435	26 585	30 100	33 550
Jet kerosene															
Fuel consumption, PJ	5.15	3.51	5.11	4.09	3.07	2.42	2.46	2.61	2.92	2.85	1.19	1.07	1.85	1.81	1.98
Number of flights (air transport)	-	-	-	67 857	57 203	43 185	42 014	42 618	44 488	43 503	18 633	18 800	27 053	27 135	28 148

number of flights and flight hours not available for 1990-2004.

Methods

From 2005 on jet fuel and emission data for domestic aviation (jet and turboprop engines) have been taken from Eurocontrol calculation system (see description Eurocontrol, 2018). The methods for calculating CO₂ emissions from turbine-engined fleet are comparable with the IPCC Tier 2 level.

Emissions from domestic aviation from 1990 until 2004 and partly until 2008 have been calculated by the ILMI calculation model maintained by Finavia. The results from ILMI (fuel consumption of jet fuel and aviation gasoline and emissions of air pollutant emissions) have been used for the years 1990 to 2004 (see description of ILMI model below). From 2010 on Finavia has not performed the calculations and ILMI model has not been updated since then (see also Section 1.2.1.2). Therefore we decided to use Eurocontrol data for jet and turboprop engines starting from 2005, as described above.

Calculation of piston-engined aircraft (using aviation gasoline) continued using ILMI results for 2005 to 2008, corrected with changes in flight hours for later years. Eurocontrol data could not be used here, because the system covers only a small portion of piston-engined flights. The methods for calculating CO₂, CH₄ and N₂O emissions from piston-engined aircrafts are estimated to be comparable with the IPCC Tier 1 level method for whole time series. In this method (Vol 2, Eq.3.6.1) emissions are calculated by multiplying fuel consumption data with emission factors (separate CH₄ and N₂O emission factors have been used for LTO and cruise).

The description of the ILMI model

Energy consumption of civil aviation within the Finnish Flight Information Region (FIR) have been calculated using the ILMI calculation model from 1990 to 2004 and for aviation gasoline also from 2005 to 2008 (Figure 3.2-10, Savola M. & Viinikainen M., 1995, in Finnish only). The model also includes calculation of air pollutants but the model has not been updated since 2009. Therefore, greenhouse gas emissions are calculated separately from the model in order to comply the requirements of the 2006 IPCC Guidelines and to ensure time series consistency. The model is meant for emission studies on jet and turboprop powered aircraft

(turbine-engined fleet in air transport). Furthermore, it includes a simplified routine for estimating emissions from piston-engined aircraft (mostly general aviation). The ILMI model has been prepared and maintained until 2009 by Finavia and the data have been fed to the ILMARI system (see Section 3.1.4).

In the ILMI model, each flight operation is divided into the following flight segments: taxi in, take-off, climb-out, cruise, descent, approach, taxi out. Only the flight segments and flight time within the Finnish FIR are included. It means that the full length of domestic flights is covered, but international flights and overflights are not (only the parts within the Finnish FIR). Domestic and international flights and overflights are shown separately in the summary results. The emissions from domestic flights are reported under CRT 1.A.3.a. The emissions from international flights, such as they are included in the ILMI model, do not follow the definition of bunker fuels in 2006 IPCC Guidelines (the coverage of flight segments is different). Therefore, the emissions from International bunkers are calculated separately (see Section 3.2.2).

In the ILMI model fuel burn is calculated separately for each aircraft type assuming fixed and representative aircraft type and engine type pairs, more detailed information of engine type of all turbine engine fleet are not available or applicable for the model. The model contains approximately 140 aircraft and jet engine pairs and 90 aircraft and turboprop engine pairs.

The calculation is based on traffic statistics and aircraft performance data of each flight segment from the ICAO (International Civil Aviation Organisation) database (Engine Emission Databank).

The fuel consumption per flight segment (fs) is calculated by the formula:

$$FUEL\ BURN\ per\ fs = FF\ per\ fs * FLIGHT\ TIME\ per\ fs * NUMBER\ OF\ ENGINES$$

The methodology for assessing fuel burn from general aviation (piston engine aircraft) is different from the one used for air transport. It is based on the statistics of total flight hours annually published by the Finnish Civil Aviation Authority. The fuel burn is generalised for two typical reference aircraft types only. Therefore, the results are not as reliable as for air transport.

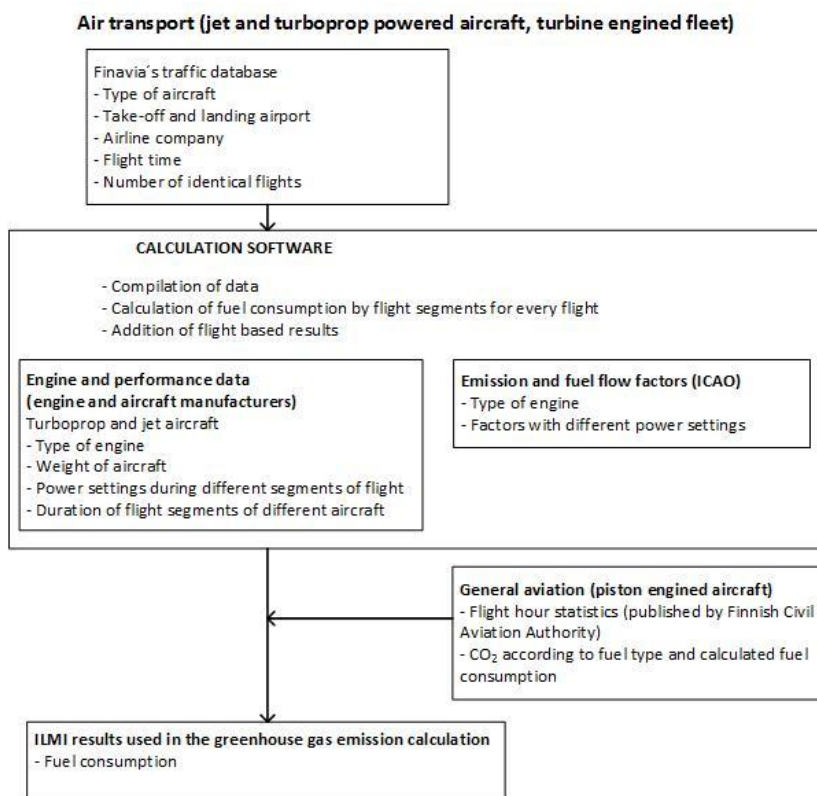


Figure 3.2-10 Calculation of jet fuel consumption data in the ILMI calculation model (inventory years 1990 to 2004)

Activity data

Jet fuel consumption data in civil aviation is taken from the ILMI model for 1990 to 2004. From 2005 on data is received from Eurocontrol separately for LTO and cruise. Aviation gasoline consumption data are taken from the ILMI model from 1990 to 2008 and calculated based on flight hours from 2008 on.

As regards to Eurocontrol fuel consumption data, for the LTO cycle average fuel consumption data are assumed for each combination of aircraft type and type of engine. For the cruise phase the masses of fuel burnt are calculated by flight segment basis. In this Eurocontrol method best estimate of the 4D trajectory for every EU-28 flight during the year exists. Then, the mass of fuel burnt during the LTO and cruise phases of every EU-28 flight are calculated by processing the trajectories with advanced emission model (AEM) (Eurocontrol, 2018).

In the ILMI model the traffic data for calculating the air transport were taken from Finavia's database for the calculation year for years 1990 to 2004. The database was adopted to serve as a source of flight data for statistics and also for charging the airlines for airport and air navigation services. Some of the information came electronically from the airlines; some was fed into the system manually at the airports. Calculation of fuel consumption data in the ILMI model is described in section 'Method'.

Emission factors and other parameters

Emission factor for N₂O (2 kg/TJ) is from the 2006 IPCC Guidelines (Volume 2, Table 3.6.5) for both jet fuel and aviation gasoline and for LTO and cruise. The emission factors for CH₄ are also taken from the mentioned table. For jet fuel cruise mode CH₄ emissions are assumed to be negligible. For LTO cycle emission factor 5 kg/TJ is used. The same factors are used for aviation gasoline.

CO₂ emission factors are country-specific (see Table 3.2-4: jet fuel 73.2 g/MJ and aviation gasoline 71.3 g/MJ).

Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis.

A summary of the uncertainty analysis methodology used in the inventory is given in Section 1.6. The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category.

Consistency of fuel consumption data between the two models (ILMI and Eurocontrol) has been studied. Before switching to using Eurostat jet fuel data, both data sets for 2005 to 2008 were compared. The results were fairly close, with a 3 to 10% difference. The result was expected because the latest changes in the fleet had not been fully updated to the ILMI system. After this comparison, it was decided that Eurostat jet fuel data could be used starting from 2005.

Category-specific QA/QC and verification

Jet fuel and aviation gasoline consumption data are summed up in the ILMARI system with other user's estimated consumption and the calculated totals are compared with total sales of these fuels. Also comparisons have been made to EU ETS aviation sector data. The differences were expected, taking into account slightly different coverage of flights and different set of operators (only data on domestic operators' flights were available from EU ETS).

Category-specific recalculations

There are no category-specific recalculations.

Category-specific planned improvements

There are no category-specific planned improvements.

3.2.5.4 Road transportation

Road transportation (CRT 1.A.3.b) covers all transportation on roads in Finland except farm and forest tractors and ATVs (all-terrain vehicles) driving occasionally on the roads (their emissions are included in emissions of off-road vehicles) or military vehicles. Types of vehicles with combustion engines are cars, vans, buses and coaches, lorries and articulated vehicles, motorcycles and mopeds.

In 1990 to 2016 vehicle type data of road transportation in the ILMARI system is aggregated due to the procedure for handling of differences in data between LIISA model and Energy Statistics and emissions and activity data from categories 1.A.3.b.ii, 1.A.3.b.iii and 1.A.3.b.iv are included in category 1.A.3.b.i (see also Sections 3.1.4 and 3.2.5.2). More disaggregated information provided in the NID are taken from the LIISA model. From 2017 to 2024 emissions and activity data are reported on a subcategory level.

Road transportation is the most important emission source under the Transport category. The emissions of road transportation were 9.1 Mt (CO₂ eq.) in 2024; that was 95% of the transport emissions and 23% of the total emissions. Compared to 2023, emissions increased 2%, mainly due to decreased bioshare in gasoline and diesel. Emissions were 11.1 Mt (CO₂ eq.) in 1990. Emissions in 2024 were 17% lower than in 1990 (Figure 3.2-11).

The road transport emissions decreased in early 1990s due to an economic depression causing a decrease in the road transport kilometrage. In 1997 a new decade long period of growth started due to yearly increasing kilometrage. From 2008 onwards, the emissions have decreased due to many simultaneous different factors, both societal and legislative.

- Economic depression in 2008, the COVID-19 pandemic in 2020 and 2021 and strong fluctuations in fuel prices in 2022 decreased kilometrage and thus emissions as well.
- The increasing proportion of BEVs and PHEVs in the vehicle fleet in service is gradually starting to have a more significant impact on overall emissions.
- The fuel consumption of cars has started a continuous steady decrease trend due to the CO₂ limits set to the car manufacturers by the EU.
- Biofuels have lowered the CO₂ emissions. The bioshare in diesel oil has varied annually (Figure 3.2-8) and caused fluctuations in the annual emissions. This is due to Finland's biofuel legislation which allows the distributors to fulfil the bio-obligation flexibly in advance (e.g. in years 2014 and 2015). While gasoline has a technical limit for the maximum ethanol blend diesel has no technical limit for HVO blending, which is used to fulfil the bioshare obligations. The bioshare of diesel oil calculated from TJ has been at the highest in 2021 (22.1%). In 2024 the bioshare in diesel oil was 16.0%.

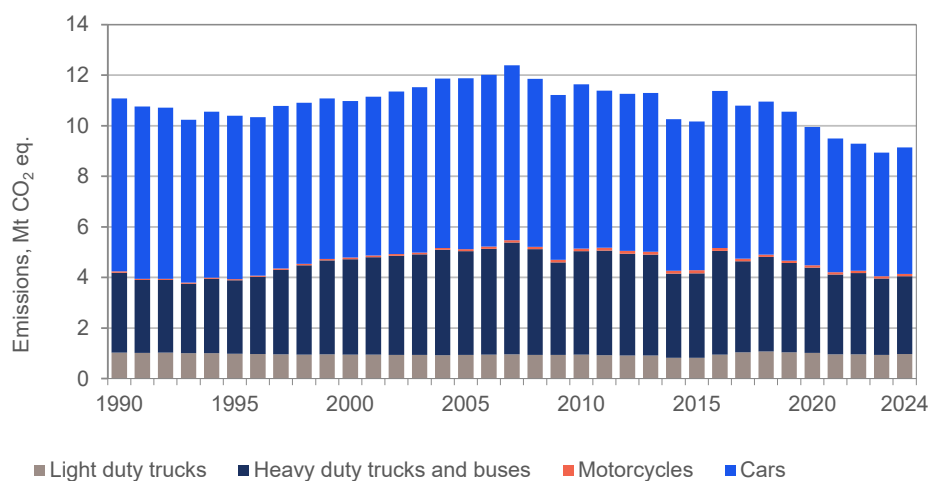


Figure 3.2-11 Emissions from road transportation by types of vehicle (Mt CO₂ eq.) (LIISA Model 1990 to 2016, COPERT from 2017 on)

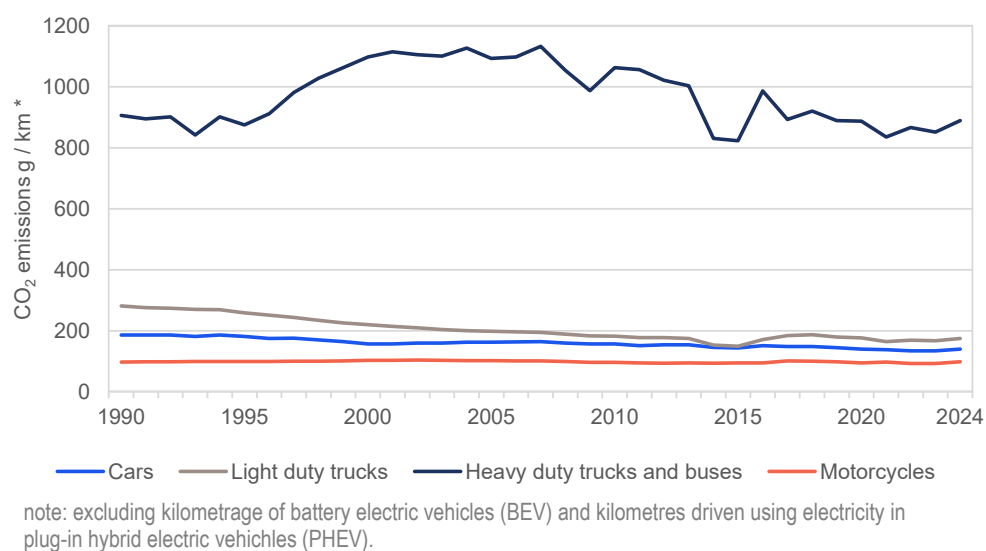


Figure 3.2-12 CO₂ emissions per kilometre (LIISA Model 1990 to 2016, COPERT from 2017 on)

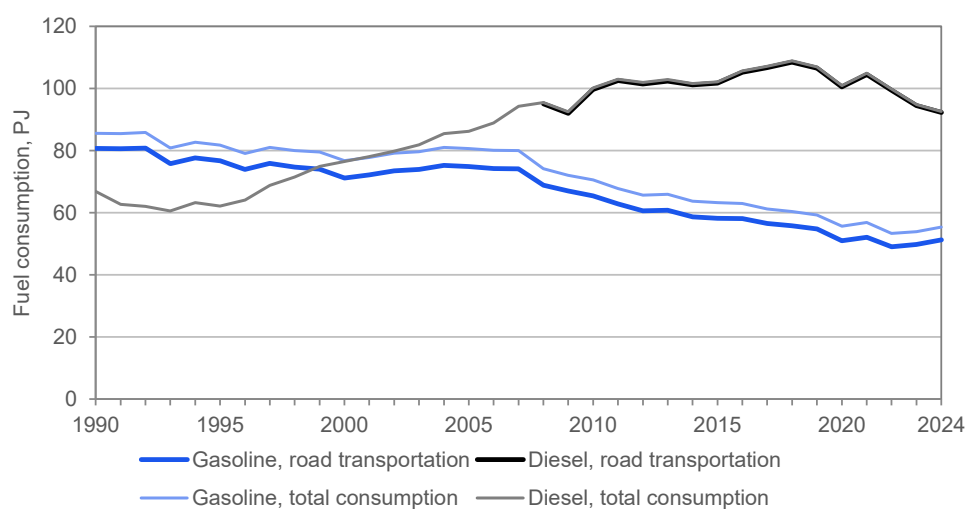


Figure 3.2-13 Consumption of diesel oil and gasoline (including bioshares) in road transportation in 1990 to 2024 (Energy Statistics, Statistics Finland).

Methods

Emission estimations from road transportation from 1990 to 2016 are made using the road traffic emission model LIISA, which is a part of the model for all transport modes, LIPASTO of VTT Technical Research Centre of Finland Ltd. Emission estimations from 2017 on are made with [COPERT](https://copert.emisia.com/copert/methodology/) version 5.8.1 (COmputer Programme to calculate Emissions from Road Transport). For time series consistency see section Uncertainty assessment and time series' consistency. The calculations comprise the emissions of CO₂, CH₄ and N₂O. The same models are also used for the calculation of SO₂, CO, NMVOC and NO₂ emissions.

Methods to calculate emission with LIISA model are described in Appendix 3a ii and methods to calculate emissions with COPERT on Emisia website (<https://copert.emisia.com/copert/methodology/>). N₂O and CH₄ emissions are based on kilometrage data (km/a) and CO₂ emissions on fuel consumption of road vehicles and country-specific emission factors. Total fuels consumption calculated by COPERT is adjusted to correspond total fuel use data from energy statistics (similar procedure as in LIISA model).

Activity data

The activity data in CO₂ calculation both in LIISA and COPERT models are the amount of fuel consumed in road traffic. Total fuel sales are from statistics compiled by the Finnish Petroleum and Biofuels Association until 2018 and Statistics Finland from 2018 on. These data are compared to and supplemented with the data received from the Tax administration. Unlike in many parts of Europe, where through traffic is heavy, in Finland, national fuel sales correspond well with the fuel used in Finland.

The main fuels for Road transport in Finland are reformulated gasoline and diesel oil. Besides road transport use, the gasoline is also used in working machines and leisure boats. The amount of gasoline and diesel used in other purposes than for road transportation is deducted from the total sales of gasoline and diesel. Emissions from gasoline used in working machines are calculated with the Off-Road vehicles and other machinery models (See Section 3.2.5.7). Emissions from gasoline and diesel used in leisure boats are calculated with the domestic navigation models (See Section 3.2.5.6). Gasoline used in road transport in Finland was 51.2 PJ and in leisure boats and working machines 4.1 PJ (7.5% of total sales) in 2024. Diesel fuel used in road transport was 92.3 PJ and in leisure boats 0.3 PJ (0.4% of total sales). Biodiesel and biogasoline are included in these figures.

The activity data for natural gas, LNG, LBG and biomethane used in road transport are taken from Energy Statistics. This data is based on annual surveys performed by Statistics Finland. Information about bioshares of transport fuels can be found in Section 3.2.5.2.

Kilometrage data for modelling purposes in LIISA model is described in Appendix 3a ii. For COPERT activity data sources are largely the same as in LIISA model but there are differences in the division into vehicle categories. Kilometrage data (street and urban) broken down into Euro class, vehicle type, segment and vehicle propulsion type is received from transport statistics (LIIVI) at Statistics Finland. This data are based on vehicle inspection data, which is maintained by Finnish Transport and Communications Agency, Traficom and automatic traffic measurement station data from the Finnish Transport Infrastructure Agency. The motorcycle, moped and microcars kilometrage is estimated based on unpublished literature study.

Road traffic kilometrage in Finland in 1990 to 2024 is presented in Table 3.2-17.

Table 3.2-17 Road traffic kilometrage in Finland [Million km/a] (LIISA Model 1990 to 2016, COPERT from 2017 on)

Year	Cars	Light duty trucks	Heavy duty trucks and buses	MC+Mopeds+ Diesel microcars	Total
1990	35 757	3 593	3 440	448	43 237
1995	34 740	3 743	3 272	447	42 203
2000	38 699	4 266	3 412	556	46 934
2005	41 195	4 676	3 732	781	50 385
2010	40 991	5 136	3 835	1 045	51 007
2011	40 682	5 145	3 906	1 131	50 864
2015	40 603	5 488	4 026	1 220	51 337
2016	40 682	5 511	4 128	1 226	51 547
2017	40 554	5 607	3 997	905	51 064
2018	40 601	5 689	4 023	915	51 228
2019	40 509	5 720	3 941	909	51 079
2020	38 708	5 659	3 774	911	49 053
2021	38 010	5 763	3 741	925	48 439
2022	37 090	5 574	3 678	932	47 275
2023	36 313	5 568	3 499	939	46 320
2024	35 506	5 527	3 417	931	45 381

note: figures do not include kilometrage of battery electric vehicles (BEV) and kilometres driven using electricity in plug-in hybrid electric vehicles (PHEV).

Emission factors and other parameters

Country-specific CO₂ emission factors and net calorific values are shown in Table 3.2-4. Table includes separate data for fossil and biogenic shares of blended liquid fuels and biogenic additives and transport fuels have been discussed more detailed in Section 3.2.5.2. CO₂ emission factors differ slightly from those in the 2006 IPCC Guidelines. CO₂ emission factors, as well as densities and NCVs for transport fuels have been estimated by Statistics Finland, based on product data received from refineries and the most important oil product importers.

Emission factors for CH₄ and N₂O are based on COPERT (version 5.8.1.). Cold driving has been taken into account. The same CH₄ and N₂O emission factors are used for the fossil and biogenic shares of the same fuel type.

The same CH₄ and N₂O emission factors are used for the fossil and biogenic shares of the same fuel type.

Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis.

A summary of the uncertainty analysis methodology used in the inventory is given in Section 1.6. The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category.

The activity data for fuels used in road transportation are very accurate due to accurate total fuel sales statistics. For the purposes of the uncertainty estimate, road transportation is divided into gasoline, diesel and natural gas driven vehicles. For the estimation of N₂O emissions, gasoline driven cars are divided into cars with and without catalytic converters.

Emissions of CH₄ and N₂O depend on driving conditions and hot and cold start-ups, for example, and vary greatly during the driving cycle and between different vehicles. Emission estimates also depend on the vehicle

kilometrage estimates and are, thus, more uncertain than CO₂ emissions. CH₄ emission factors are estimated to contain uncertainty of around $\pm 60\%$.

N₂O emissions vary more than CH₄ emissions and are highly dependent on the type and age of the catalytic converters used. N₂O emission factors are estimated to contain uncertainty of 150%.

The properties of fuels and hence the CO₂ emissions factor change over time. In some cases, small annual changes are identified and taken into account only afterwards, e.g. when measurements become available on the impacts.

Two different models for the estimation of emissions from road transportation has been used during the time series. For the 2026 submission data from 2017 on has been calculated with the COPERT model and results are compared with LIISA model data. Differences have been found to be small, therefore timeseries can be considered consistent (Figure 3.2-14).

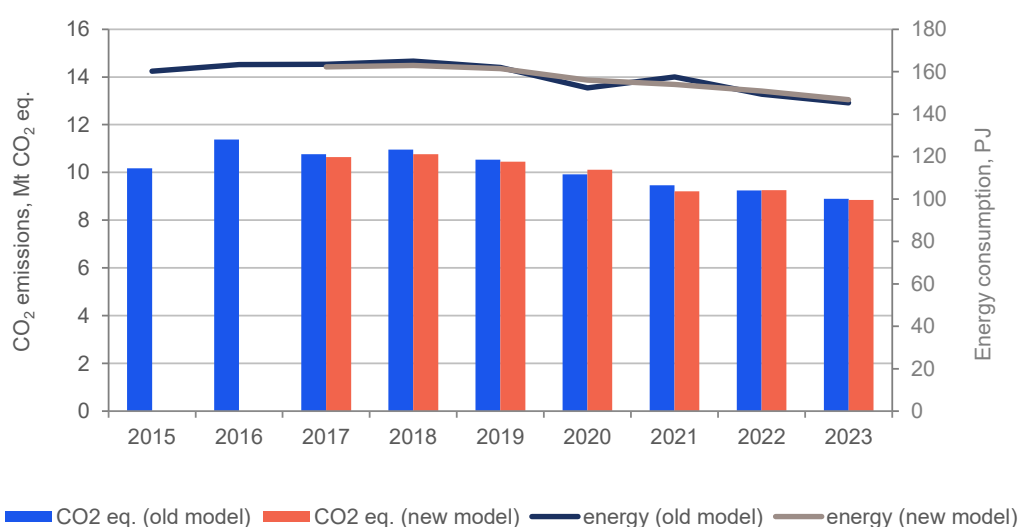


Figure 3.2-14 Comparison of energy consumption and emissions calculated with the LIISA and Copert.

Total diesel oil and gasoline consumption taken as a sum from the transport submodels is annually compared with total fuel sales data taken from the Energy Statistics. Models are calibrated to be consistent with this data. Therefore, possible inconsistencies between emissions in subcategories in LIPASTO and LIIKE calculation systems do not affect the total emissions from diesel oil and gasoline.

Category-specific QA/QC and verification

The quality management process and the QA/QC plan for the whole inventory are presented in Section 1.5. The QA/QC plan for the transport sector includes the QA/QC measures based on 2006 IPCC Guidelines. These measures are implemented every year during the transport sector inventory. Potential errors and inconsistencies are documented and corrections are made, if necessary. A bilateral quality meeting is held annually between the inventory unit and the sectoral expert.

Total diesel oil and gasoline consumption taken as a sum from the transport submodels is annually compared with total fuel sales data taken from the Energy Statistics. Only small differences (average between 2014 to 2024 -0.1% and between 1990 to 2013 -0.6%) have been identified (see also Section 3.2.5.2). Reasons for larger differences have been explained and necessary updates are made to the inventory figures and to the transport submodels in order to ensure consistency between ILMARI system, energy statistics and transport models.

Category-specific recalculations

Emissions from 2017 on were calculated with COPERT. Due to this change, emissions from 1.A.3b increased by 8 kt CO₂ eq. in 2024.

Category-specific planned improvements

CO₂ emission factors for fossil and biogenic components will be checked and revised for the 2027 submission.

3.2.5.5 Railway transportation

Railway transportation is a minor emission source in the transport sector. The emissions of railway transportation were 0.05 Mt (CO₂ eq.) in 2024, which was 0.5% of the transport category's emissions. Emissions decreased 18% from the previous year. The emissions were 0.19 Mt (CO₂ eq.) in 1990 (Figure 3.2-15). Greenhouse gas emissions from diesel trains have decreased since 1994, because the electrification of railway lines has progressed and transportation in minor, non-electrified railway lines has ceased. The recession and the rapid restructuring in Finland's forest industry significantly reduced freight carryings on rail in 2008 and 2009. There was a decrease to a lower transport volume level in 2015 due to the economic situation in Finland and Russia. In 2022 and 2023, transport activity (gross tonne kilometres) reduced substantially especially in diesel-powered freight transport mainly due to the economic sanctions against Russia. In 2024 total rail transport activity increased by 2% compared to the year before, with freight transport activity increasing by 3 % and passenger transport by 2%. However, energy consumption in rail transport decreased by 5% in totality. Electricity use increased by 1% and diesel fuel use decreased by 18%. Energy efficiency has been improved by developing driving techniques and traffic control systems.

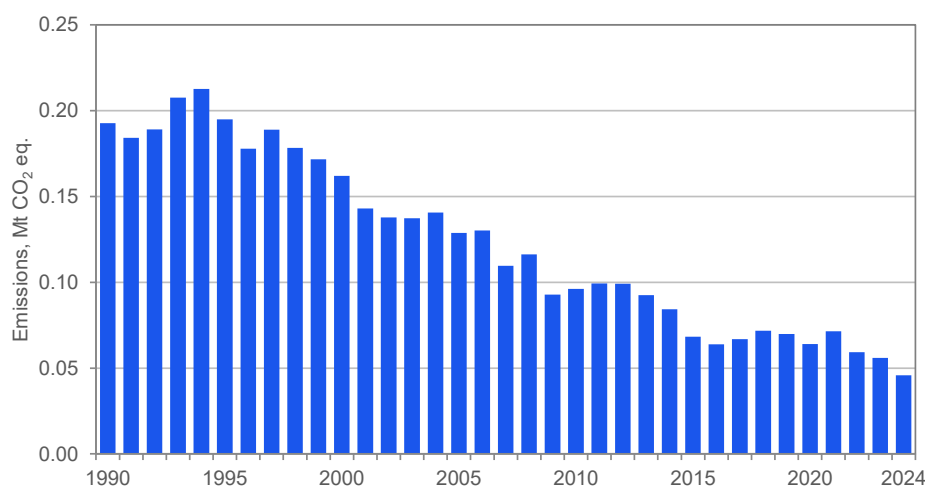


Figure 3.2-15 Emissions from railway transportation (Mt CO₂ eq.)

Methods

In Finland, railway emissions and fuel use from 1990 to 2019 are calculated using the RAILI model developed by VTT Technical Research Centre of Finland Ltd. Emissions and fuel use from 2020 on are calculated with LIIKE railway model maintained by Statistics Finland. In these models, almost all calculation methods, activity data and emission factors are the same and time series can be considered to be consistent (see Section Uncertainty assessment and time series' consistency). The same models are also used for the calculation of SO₂, CO, NMVOC and NO₂ emissions.

Gross tonne kilometres for each train and locomotive type and rail section (in total 602 sections) are used as activity data. Activity data is needed in determining the regional emissions and in the detailed calculation of consumption of trains by weight category. Fuel consumption of a train is calculated by multiplying activity data with the specific fuel consumption of the locomotive. In Finland there are three railway operators. The calculated fuel consumption figures are calibrated to be consistent with the total reported consumption by the April 2026

operators. This ensures that the consumption results are consistent with reality. Calibration is particularly important as the specific consumption figures for new locomotive types can only be obtained from the technical specifications given by the manufacturers.

The amount of fuel used is calculated separately for passenger transport, freight transport and locomotives without wagons, and for rail yard operations. To include the mobilisation time of the fleet, preparation and finishing times, extra transfer, wagon heating and use of aggregates for electricity production the amount of fuel is multiplied by factors defined by the main operator in Finland. In Finland, all diesel locomotives use gasoil for non-road use, which is technically the same product as sulphur free diesel oil.

In general, emissions are calculated by multiplying the amount of fuel used (kg) with the specific emission factor (g/kg fuel). In the railway models the relevant emission compounds are CO, HC, NO_x, SO₂, CH₄, N₂O, CO₂ and thereto fuel consumption and energy usage. For the national and energy statistics purposes, also the energy use of electric trains is calculated. The formula for diesel trains in the railway models are described in Appendix_3ai at the end of Chapter 3. The calculation method is consistent with the 2006 IPCC Guidelines (corresponds to the Tier 2 level method).

Activity data

The activity data in the railway models consisting of gross tonne kilometres of all operators is collected by the Finnish Transport Infrastructure Agency (the national authority) and stored in their database. In detail, the gross tonne kilometre data used in the models is segregated by train type, locomotive type, train weight (10 weight categories) and gross tonne kilometres hauled by rail section (in total 602 rail sections). Also, information on locomotives driving without wagons is included. Shunting locomotive use is expressed as time (h/a) in all rail yards. In addition, railway operators' reports on their fuel consumption are essential for the calibration (described above).

In the calculation of CO₂ emissions from railway transportation terajoules (TJs) received from railway models have been used as activity data. Gasoil consumption in railway transportation in Finland is presented in Table 3.2-13.

Emission factors and other parameters

The specific fuel consumption of locomotives of the largest operator, has been defined by measuring the actual fuel consumption of locomotives hauling trains of different weights. The specific consumption of locomotives of the two other operators, was defined based on the total consumption of the first year of their operation, in 2017 and 2020 respectively, and the gross tonne kilometres hauled.

In the calculation of CO₂ emissions from railway transportation terajoules (TJs) received from the railway models have been used as activity data. The country-specific CO₂ emission factor follows Table 3.2-4.

In 2024, the bio share of gasoil was 4.9% for all users.

CH₄ emission factors have been taken from 2006 IPCC Guidelines. N₂O EFs have been chosen based on an expert estimate to get consistent time series and comparable results to other relevant subcategories of mobile sources (non-road machinery, domestic navigation, fishing boats, etc.), which are basically using the same kind of diesel engines and the same type of fuel (non-road gasoil). The N₂O emission factor for wagon heating (0.0071 g/kg fuel) is derived from U.S. EPA (2010) (residential furnace).

Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

A summary of the uncertainty analysis methodology used in the inventory is given in Section 1.6. The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category.

All non-electric locomotives in Finland use gasoil as fuel. As the fuel quality is rather constant and carbon in the fuel is nearly completely oxidised, uncertainty in CO₂ emissions is estimated to be low. This was also shown in a measurement project of Kymenlaakso Polytechnic (Korhonen & Määttänen, 1999). In the current inventory, CO₂ uncertainties are estimated at CRT category level 1.A.

Uncertainties of CH₄ and N₂O emission factors are larger than those of CO₂. These emissions vary depending on engine design and maintenance, and the start-ups and shutdowns of the engines are likely to affect emissions. Uncertainty in the emission factor for CH₄ was estimated based on the variation in hydrocarbon emissions in a measurement project (Korhonen & Määttänen, 1999). Uncertainty in the N₂O emission factor was based on expert judgement (see Monni et al., 2003) and on uncertainty in emission factors for diesel engines used for other purposes.

Two different models for the estimation of emissions from railways has been used during the time series. Almost all calculations methods, emissions factors and activity data are same in both models. For the 2026 submission data from 2020 on has been reported with the new LIIKE railway model maintained by Statistics Finland. Results have been compared with RAILI model from 2017 on (Figure 3.2-16). Differences have been found to be small, therefore timeseries can be considered consistent.

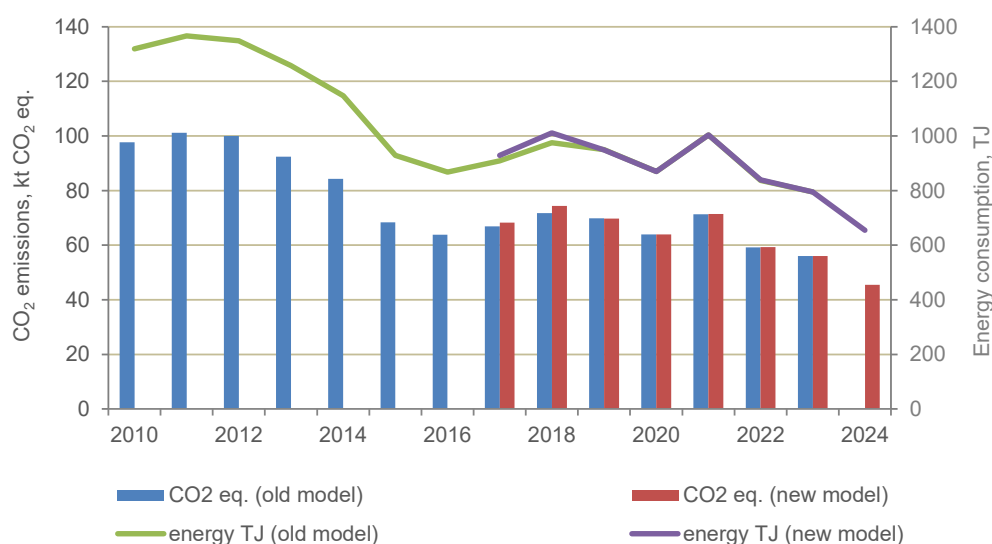


Figure 3.2-16 Comparison of energy consumption and emissions calculated with the RAILI and new railway model.

Category-specific QA/QC and verification

The quality management process and the QA/QC plan for the whole inventory are presented in Section 1.5. The QA/QC plan for the transport sector includes the QA/QC measures based on 2006 IPCC Guidelines. These measures are implemented every year during the transport sector inventory. Potential errors and inconsistencies are documented and corrections are made, if necessary. A bilateral quality meeting is held annually between the inventory unit and the sectoral expert.

The calculated fuel consumption results are calibrated to be consistent with the operators' yearly consumption reports. This ensures that the consumption calculations are consistent with the reality.

Category-specific recalculations

Emissions from 2020 on were calculated with new LIIKE railway model. Emission in 2023 remained nearly unchanged.

Category-specific planned improvements

There are no category-specific planned improvements.

3.2.5.6 Domestic navigation

Domestic navigation includes the most important domestic waterway transport in Finland: sea-going ships, icebreakers, working boats, cruisers (sightseeing), ferryboats and leisure boats. Fishing boat emissions are included in the Agriculture, forestry and fisheries' sector (CRT 1.A.4.ciii) but the emission estimation method is described in this section.

Domestic navigation is a minor emission source in Transport category. The emissions of domestic navigation were 0.29 Mt (CO₂ eq.) in 2024, which was 3% of the sector's emissions. Emissions decreased 9% compared to 2023 (Table 3.2-12). The emissions were 0.45 Mt (CO₂ eq.) in 1990. Emissions from domestic navigation by ship types are presented in Figure 3.2-17.

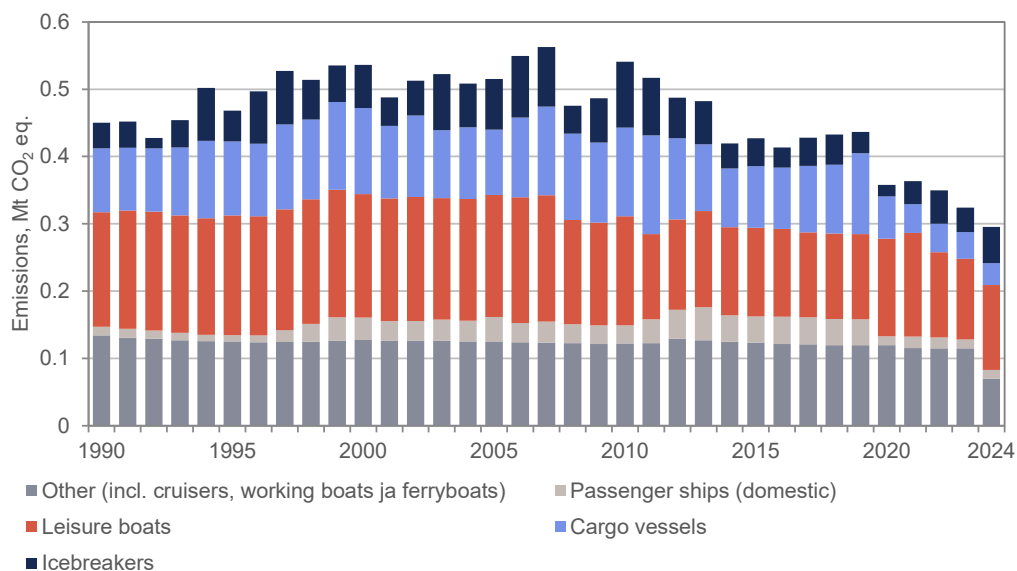


Figure 3.2-17 Emissions from domestic navigation by ship types (Mt CO₂ eq.)

The emissions from leisure boat increased little but steadily from 1990 to 2007. In 2008, two contemporaneous changes concerning leisure boating took place, namely a significant increase in fuel price and a change in legislation stating that all diesel driven boats had to use higher taxed diesel fuel instead of lower taxed gasoil. All this led up to a lower use of leisure boats. In 2021, the second pandemic year, the leisure boating increased after which the registration numbers of leisure boats began to stabilize towards the pre-pandemic levels.

Before the pandemic, emission from passenger ships showed a stable increasing trend for the whole time series. For cargo vessels the upward trend since 1990 changed to a downward trend in 2012 due to the prolonged economic downturn. The situation had stabilized to a lower level with a little increase, until the drop in 2020 due to the crisis. Depending on the ice conditions at the Baltic Sea, the fuel consumption of icebreakers can vary substantially.

Methods

Calculations of emissions from domestic navigation from 1990 to 2023 are made with the waterway traffic emission model MEERI, which is a part of the model for all transport modes LIPASTO. Most of the 2024

emissions (fishing boats, leisure boats, ferryboats and icebreakers) are calculated with new navigation model maintained by Statistics Finland. Emissions from cargo vessels, cruisers, passenger ships and working boats are estimated based on 2023 data or estimates based on other statistics. Time series consistency is described in section Uncertainty assessment and time series' consistency.

Calculation comprises emissions of CO₂, CH₄ and N₂O. The models are also used for the calculation of SO₂, CO, NMVOC, NO₂ and PM emissions. Calculation methods are different depending on the vessel category. The methods are described below and are equivalent with the IPCC Tier 2 method.

Icebreaker and ferryboat emission estimations are calculated using total fuel consumption (kg/a) from operator statistics and corresponding emission factors (g/kg fuel). Method is used for both MEERI and new navigation model.

Fishing boat emission estimation is based on the number of fishing boats (N), average fuel use of a fishing boat per year (kg/boat/a) and corresponding emission factors (g/kg fuel). Method is used for both MEERI and new navigation model.

Leisure boat emission estimations are based on the use of energy (kWh) and corresponding emission factors (g/kWh). Energy use is calculated by boat category (eight in new model, six in MEERI), engine type (four), average engine power class (10) (kW), engine load (%) and average operation time per year (h/a). Total emissions are calculated by multiplying total energy use (kWh) of engine types with corresponding emission factors (g/kWh). Method is used for both MEERI and new navigation model.

Methods to calculate emissions from working boats, cargo vessels, cruisers and passenger ships with the MEERI model are described in Appendix 3a.ii. 2024 emissions from cargo vessels, working boats, cruisers and passenger ships are estimated based on 2023 data or estimates based on other statistics. The new navigation model is under development (see category-specific planned improvements).

Calculation formulas and MEERI model are described in Appendix_3a.ii at the end of Chapter 3.

Activity data

Data on total fuel consumption of icebreakers are obtained from operator.

Data on the total fuel consumption of ferryboats and small ferries are obtained from road authorities (Ferryboats are used to transport road vehicles across narrow water straits on the public road network and small ferries are used for transport connections between islands in the Finnish Archipelago).

The number of larger leisure boats is received from the Transport Register in the Finnish Transport and Communications Agency (Traficom), the number of smaller boats (under 20 hp) is an estimation based on a thorough study made by VTT in 2004. The Transport Register data include information on the type of engine(s), engine power and age.

Activity data of working boats, cargo vessels, cruisers and passenger ships used in the MEERI model are described in Appendix_3a.ii. The amount of fuels used by ship type are described in Table 3.2-18.

The amount of fuels used (TJ) taken from navigation models have been used as activity data to calculate CO₂ emissions of domestic navigation.

Liquefied natural gas (LNG) data (consumption, import and export) for the energy balance are collected by Statistics Finland directly from the terminals, from the information on related fuel taxes and from point sources in energy and manufacturing industries. This, the best available data, is also used for LNG consumption in domestic and international navigation as activity data.

Table 3.2-18 Amount of fuels used in domestic navigation by ship type, PJ

	Leisure boats	Cruisers and passenger ships (domestic)	Cargo vessels	Icebreakers, ferryboats and working boats
1990	2.25	0.27	1.19	2.17
1995	2.35	0.22	1.39	2.16
2000	2.43	0.57	1.63	2.37
2005	2.40	0.60	1.24	2.52
2010	2.24	0.46	1.69	2.82
2015	1.92	0.60	1.22	2.15
2016	1.84	0.63	1.23	1.96
2017	1.83	0.62	1.33	2.12
2018	1.84	0.60	1.38	2.14
2019	1.85	0.60	1.64	1.96
2020	2.12	0.26	0.88	1.77
2021	2.33	0.31	0.62	1.99
2022	1.92	0.30	0.60	2.20
2023	1.83	0.27	0.57	2.03
2024	1.90	0.27	0.48	1.64

Emission factors and other parameters

The CO₂ emission factors are presented in Table 3.2-4. They are based on national data which differ slightly from those in the 2006 IPCC Guidelines.

In 2024 bioshares of gasoline and diesel oil were 9.0% and 16.0% respectively (calculated from TJ). The bioshare of gasoil was 4.9% in 2024.

The CH₄ and N₂O emission factors for ships are the IPCC default values for ocean-going ships (2006 IPCC Guidelines).

The CH₄ and N₂O emission factors for working boats, cruisers, ferryboats and leisure boats are not available in the 2006 IPCC Guidelines or EMEP/EEA 2019. Therefore, CH₄ factors are based on EMEP/EEA 2019 locomotive values and N₂O on EMEP/EEA 2019 HDV values (see also the description in Section 3.2.5.5).

Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category. A detailed description of the uncertainty analysis method has been presented in Monni & Syri (2003) and Monni (2004).

In Finland, fuels used in waterborne navigation include residual oil, gasoil and gasoline and starting from 2008, diesel oil. Diesel oil and gasoline are used mainly by leisure boats. The share of fuels sold for leisure boats is rather poorly known due to lack of consumer surveys. The use of LNG in navigation started in 2016.

Uncertainties in CH₄ and N₂O emission factors are greater than for CO₂. These emissions vary depending on engine design and maintenance, and the start-ups and shutdowns of the engines are likely to affect emissions. Measurements done for diesel engines in ships have shown that variation in N₂O emissions is larger than in CH₄ emissions. Reducing the uncertainty in CH₄ and N₂O emission estimates would require more measurement data and more information on the use of engines in ships (frequency of start-ups, shutdowns, etc.).

Two different models for the estimation of emissions from navigation has been used during the time series. For the 2026 submission 2024 data on leisure boats, ferryboats, icebreakers and fishing boats has been reported with the new navigation model maintained by Statistics Finland. However, calculations are also performed for 2023 and energy consumptions and emissions are compared with MEERI model (Figure 3.2.18). Differences

in leisure boats, ferryboats, icebreakers have been found to be small (mainly 10% in diesel for leisure boats), therefore timeseries for those vessels can be considered consistent.

In working boats the difference is higher (Figure 3.2.18). Very preliminary estimates for working boats show that emissions are clearly lower than the results of previous MEERI model for 2023. 2024 emissions have been estimated using 2023 data as a starting point, since final data for 2024 has not yet been available. Revised stock data seems to be the main reason for differences between previous calculation and new calculation system, judged by results for 2023. We will investigate whether recalculation of time series is needed as a result of more representative stock data.

Fuel consumption data taken from transport models are summed up in the ILMARI system and calibrated to be consistent with the total fuel use from energy statistics (see Section 3.1.4). Therefore, total energy sector emissions are not over- or underestimated even though there might be slight allocation errors between sectors due to estimated data on ships and working boats.

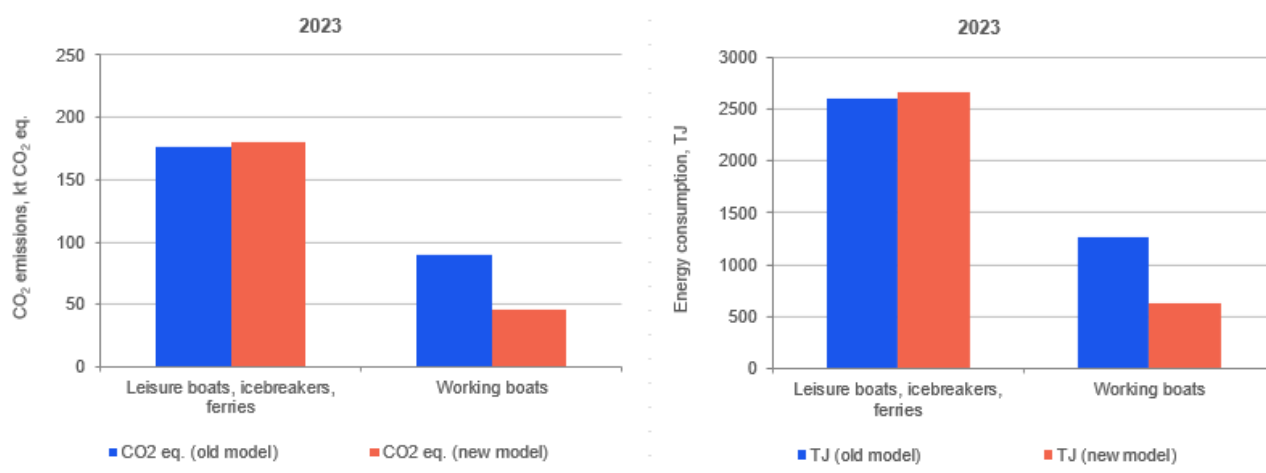


Figure 3.2-18 Comparison of energy consumption and emissions calculated with the MEERI and new navigation model.

Category-specific QA/QC and verification

The quality management process and the QA/QC plan for the entire inventory are presented in Section 1.5. The QA/QC plan for the transport sector includes the QC measures based on 2006 IPCC Guidelines. These measures are implemented every year during the transport sector inventory. Potential errors and inconsistencies are documented and corrections are made, if necessary. Also, a bilateral quality meeting is held annually between the inventory unit and the sectoral expert.

Statistics Finland crosschecks the fuel consumption data calculated within the navigation models. Gasoline, gasoil and heavy fuel oil consumption data taken from models are summed up in the ILMARI system with other user's consumption and the calculated totals are compared to total sales of these fuels (see Section 3.1.4).

Category-specific recalculations

No recalculations were done in this category.

Category-specific planned improvements

Development project of sub-models in transport energy and emission calculation system (LIIKE) is ongoing concerning cargo vessels, cruisers and passenger ships. Therefore, 2024 emissions from these vessel types are estimated based on 2023 data or estimates based on other statistics. Altogether cargo vessels, cruisers and passenger ships account for 13% from the total CO₂ emissions from domestic navigation and 0.2% from total energy sector CO₂ emissions in 2024. In addition, time series consistency and need for possible time-series

recalculation of working boats will be further studied. Results from the projects will be reported in the 2027 submission.

3.2.5.7 Other transportation

Emission sources of other transportation include pipeline transport (fuel used in compressor units in natural gas transmission grid). The data is reported in 1.A.5.a due to confidentiality.

The trend follows loosely total consumption of natural gas: until 2003 the consumption increases (also the grid is expanding), but from 2003, the consumption starts to decrease, thus emissions are also decreasing due to lower running time of the compressors. A new compressor unit supporting the natural gas grid was started in 2005. This new unit is an internal combustion CHP-engine while all previous compressor units are gas turbines. These units have different CH₄ emission factors and natural gas consumption in different parts of the grid varies annually resulting interannual fluctuations in the CH₄ implied emissions factor.

Methods

Emission data from pipeline transportation are received from the YLVA system (Annex 6), ETS and partly directly from companies. The data are included in the ILMARI calculation system (Section 3.1.4).

Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category.

Category-specific QA/QC and verification

The quality management process and the QA/QC plan for the whole inventory are presented in Section 1.5. The QC measures based on 2006 IPCC Guidelines implemented in the sector other transportation are described in Section 3.2.4.4.

Category-specific recalculations

There were no category-specific recalculations done.

Category-specific planned improvements

There are no category-specific planned improvements.

3.2.5.8 Off-road vehicles and other machinery

Emissions of off-road vehicles and other machinery are allocated to CRT categories 1.A.2.g.vii Manufacturing industry and construction, 1.A.4.a.ii Commercial/institutional, 1.A.4.b.ii Residential, and 1.A.4.c.ii Agriculture/forestry/fishing. A complete list of machine types included in each CRT category is presented in Table 3.2-20. The emissions from off-road vehicles and other machinery amounted 2.4 Mt (CO₂ eq.) in 2024, they were 6% of total greenhouse gas emissions. In 2024, emissions from off-road vehicles and other machinery were 3% lower than in 2023 and at the same level as in 1990. Total emissions from by CRT categories in are presented in Mt CO₂ eq. in Table 3.2-19.

The economic depression at the beginning of the 1990s can be seen in the emission trend of off-road vehicles and other machinery as slightly decreasing emissions. Since then, especially emissions from leisure time

activities have increased (gasoline; ATV (all-terrain vehicle), snowmobiles), while emissions from business activities have decreased (gasoil/diesel). The economic depression that began in 2008 has lowered leisure time activity and hence the emissions in 2008. In 2010, the market began to recover and the use of these vehicles and other machinery increased. The market has been fairly stable including some fluctuation.

Table 3.2-19 Greenhouse gas emissions from the TYKO model by CRT categories (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Off-road vehicles and other machinery	2.45	2.38	2.55	2.60	2.56	2.55	2.47	2.62	2.58	2.68	2.70	2.52	2.55	2.52	2.45
1.A 2gvii Manufacturing and construction	0.94	0.93	1.02	1.07	1.16	1.02	0.95	1.10	1.13	1.13	1.17	1.14	1.13	1.11	1.10
1.A 4aii Commercial/Institutional	0.43	0.41	0.45	0.43	0.37	0.36	0.35	0.34	0.33	0.33	0.32	0.30	0.29	0.27	0.28
1.A 4bii Residential	0.14	0.16	0.18	0.19	0.19	0.20	0.20	0.19	0.18	0.18	0.17	0.17	0.16	0.16	0.15
1.A 4cii Agriculture/Forestry	0.94	0.88	0.91	0.91	0.84	0.96	0.97	0.99	0.94	1.05	1.04	0.91	0.98	0.98	0.92

Methods

Emissions from off-road vehicles and other machinery from 1990 to 2023 are calculated using the TYKO model developed by VTT Technical Research Centre of Finland Ltd. 2024 emissions are calculated with LIIKE off-road vehicles and other machinery model maintained by Statistics Finland. In these models, same calculation methods and emission factors have been used and time series is consistent (see Section Uncertainty assessment and time series' consistency).

Emissions and energy consumption of agricultural machinery (reported under 1.A.4.c.ii Agriculture/forestry/fishing) are based on TYKO model until 2014. From 2015 onwards, information from other sources have been used as additional data sources to estimate the fuel consumption in agriculture.

The machinery included in the models are divided into five main categories: Drivable diesel, drivable gasoline, moveable diesel, moveable gasoline and handheld gasoline, totalling 51 different machine types. The models calculate emissions for the machinery in the categories mentioned above. Emissions by CRT subcategories are presented in Table 3.2-19.

Emissions are calculated separately for gasoline, diesel and LPG machinery. The main method is to sum up the product of the machinery population, engine power, load factor, activity hours and emission factors. The machinery population is based on previous year's population, wastage factor, sales, and imports and exports.

The calculation formula, which applies to all non-road machinery in the models, is presented in Appendix_3ai at the end of Chapter 3.

The calculation method is in general consistent with the 2006 IPCC Guidelines (corresponds to the Tier 2 level method).

Table 3.2-20 Breakdown of different machine types in the TYKO model to CRT subcategories

CRF subcategory	Type of machine	Fuel
1.A 2gvii Off-road vehicles and other machinery (in Manufacturing and construction)	Cranes	diesel
	Bulldozers	diesel
	Rollers	diesel
	Wheel loaders	diesel
	Backhoe loaders	diesel
	Excavators, skid steer	diesel
	Excavators, rubber tire	diesel
	Tractors in industry	diesel
	Dumpers	diesel
	Telehandlers	diesel
	Generator sets	diesel, gasoline
	Compressors	diesel
	Compactors	diesel
	Plate compactors	diesel
	Other lifts	diesel
	Forklift	gasoline
	Forklift	gas
	Mini excavators, skid steer	diesel
	Other moveable machines	diesel
1.A 4aii Off-road vehicles and other machinery (in Commercial/Institutional)	Graders	diesel
	Maintenance tractors	diesel
	Skid steer loaders	diesel
	Forklifts	diesel
	ATV, 2-stroke, professional	gasoline
	ATV, 4-stroke, professional	diesel, gasoline
	Snowmobiles, 2-stroke professional	gasoline
	Snowmobiles, 4-stroke professional	gasoline
	Other drivable machines	diesel
	Other tractors	diesel
1.A 4bii Off-road vehicles and other machinery (in Residential)	Riding mowers	gasoline
	Lawn tractor	diesel
	Lawn movers, handheld	gasoline
	ATV, 2-stroke, leisure	gasoline
	ATV, 4-stroke, leisure	gasoline
	Snowmobiles, 2-stroke leisure	gasoline
	Snowmobiles, 4-stroke leisure	gasoline
	Other movable machines	gasoline
	Snow blowers	gasoline
	Chain saws, hobby	gasoline
	Trimmers	gasoline
	Other drivable	gasoline
	Other handheld machines	gasoline
	Farm tractors	diesel
	Combine harvesters	diesel
1.A 4cii Off-road vehicles and other machinery (in Agriculture)	Soil cultivator	gasoline
	Forest harvesters	diesel
	Forwarders (forest tractors)	diesel
1.A 4cii Off-road vehicles and other machinery (in Forestry)	Professional chain saws	gasoline
	Clearing saws	gasoline

Activity data

In the off-road vehicles and other machinery models, data on machine population are based on national machinery registrations, sales figures and knowledge on the life expectancy of machinery. Activity data include annual usage hours separately for each machine type. This basic machine-specific data on annual usage hours is adjusted based on the annual index on working hours, combined from civil engineering and mining and quarrying statistics. The activity data in the models are based on national and international research as well as national expert estimations. Some additional sources of information have been used to produce a revised fuel consumption estimate for agricultural machinery from 2015 onwards. These data sources include fuel

survey for agriculture (every 3 – 4 years) and annual profitability survey (both carried out by Natural resources Institute Finland), annual energy tax refund data and national accounts data.

Emission factors and other parameters

The CO₂ emission factors for off-road vehicles and other machinery are presented in Table 3.2-4. In 2024, the bioshare of gasoline was 9.0% and diesel oil 16.0% (calculated from TJ). The bioshare of gasoil was 4.9% in 2024.

The emission factors of CH₄ and N₂O are based on EMEP/EEA 2019 (see also description in Section 3.2.5.5).

Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category.

Two different models for the estimation of emissions from off-road vehicles and other machinery has been used during the time series. Calculations methods, emissions factors and activity data are same in both models. For the 2026 submission only 2024 data has been reported with the new model maintained by Statistics Finland. However, most of the calculations (excl. CO₂ emissions from tractors) have been performed with the new model from 2020 on and the results have been compared with TYKO model (Figure 3.2.19). Differences have been found to be small and timeseries can be considered consistent.

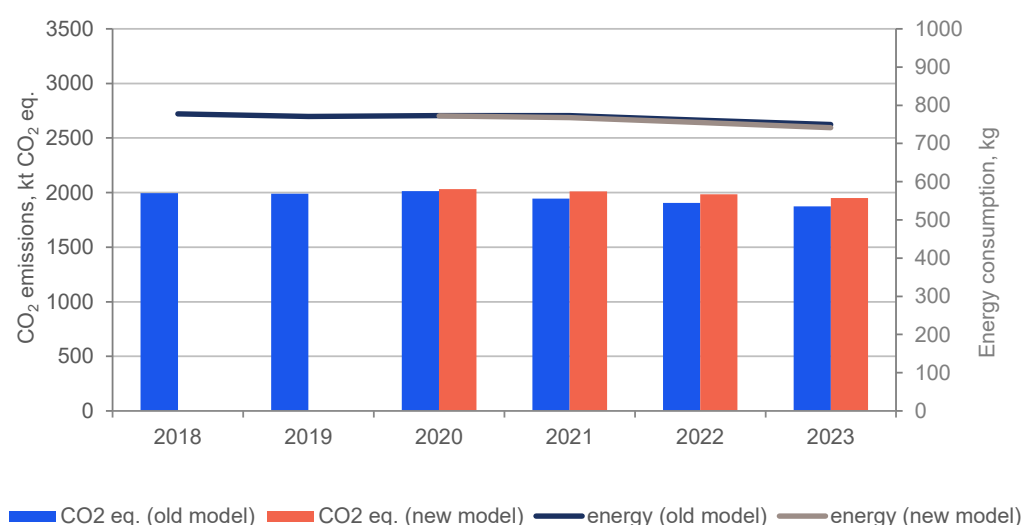


Figure 3.2-19 Comparison of energy consumption and emissions (excl. tractors) in the TYKO and new off-road vehicles and other machinery model.

Category-specific QA/QC and verification

The quality management process and the QA/QC plan for the entire inventory are presented in Section 1.5. The QA/QC plan for the transport sector includes the QC measures based on the 2006 IPCC Guidelines. These measures are implemented every year during the transport sector inventory. Potential errors and inconsistencies are documented and corrections are made, if necessary. Also, a bilateral quality meeting is held annually between the inventory unit and the sectoral expert.

Statistics Finland crosschecks the fuel consumption data calculated within the off-road vehicles and other machinery models. Gasoline, gasoil and LPG consumption data taken from models are summed up in the ILMARI system with other user's estimated consumption and the calculated totals are compared to total sales of these fuels.

Category-specific recalculations

New fuel survey for agriculture was published by Natural resources Institute Finland. This information included 2023 data on fuel use in agricultural machinery and resulted recalculation in subcategory 1.A.4.cii. Also years 2021 and 2023 were recalculations as new information revealed previous results to be underestimated. Due to this change, 144 kt CO₂ eq. was reallocated to 1.A.4.cii from 1.A.5, which include residuals of certain fuels.

Category-specific planned improvements

There are no category-specific planned improvements.

3.2.6 Other sectors and Other (CRT 1.A.4, CRT 1.A.5)

3.2.6.1 Category description

Subcategory CRT 1.A.4 includes emissions from stationary combustion and off-road vehicles and other machinery in commercial, institutional and residential sectors. In addition, emissions from heating of agricultural buildings, non-road machinery in agriculture and forestry, as well as fishing boats are included in this category. Subcategory CRT 1.A.5 includes emissions from non-specified consumption of fuels, military use and statistical corrections of fuel consumption. In addition, emissions from CRT 1.A.3.e pipeline transport (fuel used in compressor units in natural gas transmission grid) are reported in 1.A.5.a due to confidentiality reasons.

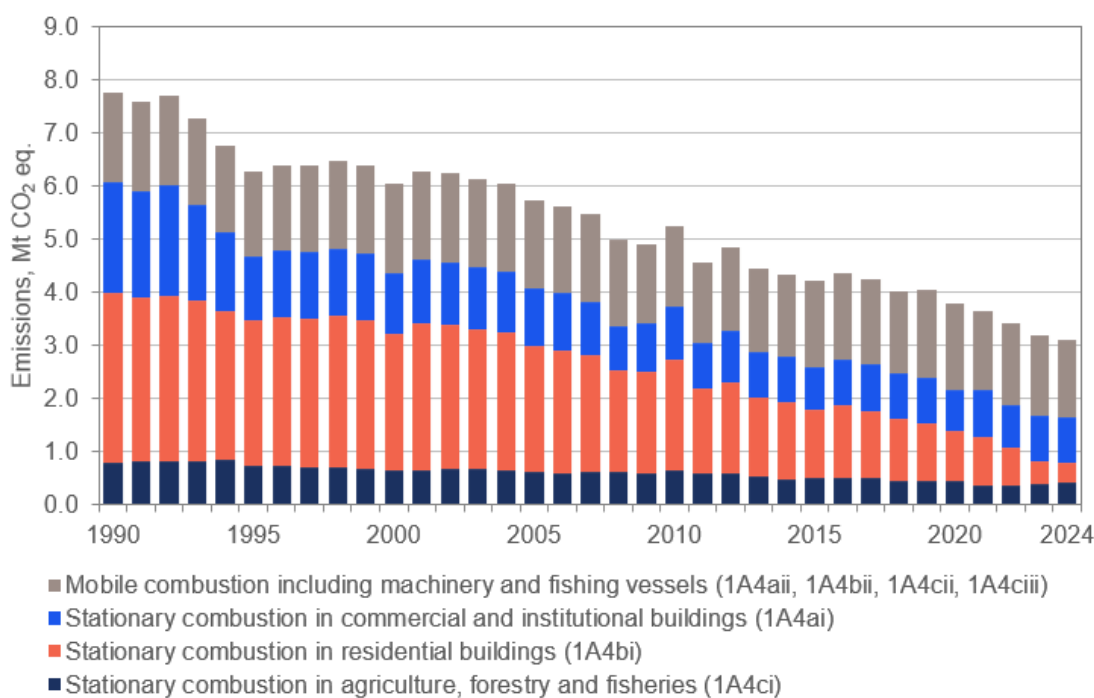


Figure 3.2-20 Emissions from stationary and mobile sources in the Other Sector (CRT 1.A.4)

The emissions of Other sectors (1.A.4) were 3.1 Mt and Other (1.A.5) 0.6 Mt (CO₂ eq.) in 2024. The emissions of these subcategories covered 14% of the Energy sector's emissions and 9% of total greenhouse gas emissions of Finland. Emissions of these two sectors (1.A.4 and 1.A.5) have declined by 4% since 2023 and 58% since 1990. The main reason for the decrease from 1990 is the increased use of district and electric heating in

residential, commercial and public buildings. The peak in 2010 heating energy consumption is due to exceptionally high heating degree days.

Emissions from stationary combustion (1.A.4.a.i, 1.A.4.b.i, 1.A.4.c.i) accounted for 50% of the emissions in the Other sectors (1.A.4) in 2024. Mobile combustion in agriculture and forestry (1.A.4.c.ii) accounted for 32% of sectors' emissions, stationary combustion in commercial and institutional buildings (1.A.4.a.i) for 28% and stationary combustion in residential buildings (1.A.4.b.i) for 12%.

Emissions from these sectors in 1990 to 2024 by subcategory are presented in Table 3.2-21.

Table 3.2-21 Emissions from CRT categories 1.A.4 Other sectors and 1.A.5 Other by subcategory (Mt CO₂)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CO₂															
4. Other sectors	7.49	6.02	5.77	5.42	4.89	3.93	4.05	3.96	3.74	3.76	3.54	3.37	3.16	2.96	2.87
a. Commercial and institutional	2.47	1.58	1.57	1.48	1.34	1.13	1.20	1.19	1.17	1.17	1.06	1.16	1.09	1.13	1.12
i. stationary	2.05	1.17	1.13	1.06	0.98	0.77	0.85	0.85	0.84	0.84	0.75	0.87	0.81	0.86	0.85
ii. mobile	0.42	0.41	0.44	0.42	0.36	0.36	0.35	0.34	0.33	0.32	0.31	0.29	0.28	0.27	0.27
b. Residential	3.15	2.69	2.53	2.31	1.98	1.26	1.29	1.20	1.11	1.02	0.91	0.84	0.64	0.38	0.34
i. stationary	3.01	2.54	2.36	2.13	1.80	1.07	1.10	1.02	0.94	0.85	0.75	0.68	0.48	0.23	0.20
ii. mobile	0.14	0.15	0.17	0.19	0.19	0.19	0.19	0.18	0.17	0.17	0.17	0.16	0.16	0.15	0.15
c. Agriculture, forestry and fisheries	1.87	1.74	1.67	1.63	1.57	1.55	1.56	1.56	1.46	1.57	1.57	1.37	1.43	1.45	1.41
i. stationary	0.77	0.72	0.63	0.61	0.63	0.49	0.51	0.48	0.44	0.43	0.43	0.36	0.37	0.37	0.41
ii-iii. mobile	1.10	1.03	1.04	1.02	0.95	1.06	1.06	1.08	1.02	1.14	1.13	1.00	1.07	1.07	1.00
5. Other	1.13	1.32	1.43	1.49	1.20	0.94	0.89	0.93	0.72	0.75	0.70	0.66	0.76	0.66	0.62
CH₄															
4. Other sectors	0.18	0.19	0.19	0.23	0.26	0.22	0.24	0.24	0.23	0.23	0.19	0.21	0.19	0.19	0.18
i. stationary	0.01	0.004	0.004	0.004	0.004	0.003	0.004	0.004	0.004	0.004	0.003	0.004	0.004	0.004	0.003
ii-iii. mobile	0.176	0.18	0.19	0.23	0.26	0.22	0.24	0.23	0.23	0.22	0.19	0.21	0.19	0.18	0.17
5. Other	0.004	0.004	0.004	0.005	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003
N₂O															
4. Other sectors	0.077	0.066	0.064	0.066	0.069	0.055	0.058	0.057	0.055	0.054	0.051	0.054	0.049	0.046	0.045
i. stationary	0.016	0.010	0.009	0.009	0.009	0.007	0.007	0.007	0.007	0.007	0.007	0.008	0.007	0.008	0.008
ii-iii. mobile	0.061	0.056	0.055	0.058	0.060	0.048	0.051	0.049	0.048	0.047	0.044	0.046	0.042	0.039	0.037
5. Other	0.008	0.009	0.009	0.009	0.007	0.006	0.006	0.006	0.004	0.005	0.004	0.004	0.004	0.004	0.004

Table 3.2-22 Fuel consumption in CRT categories 1.A.4 and 1.A.5 (PJ)

		1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Liquid fuels	Heavy fuel oil	19.2	7.5	6.7	7.0	5.4	3.1	2.7	2.7	2.3	1.9	1.7	2.0	1.9	1.9	1.8
	Light fuel oil	85.7	78.3	74.5	68.9	57.9	48.0	48.9	47.2	44.0	44.5	42.9	40.1	38.1	34.6	33.0
	LPG	2.0	2.4	2.7	3.0	3.4	3.2	2.6	3.0	3.6	3.8	3.9	4.3	5.8	3.9	3.9
	Other liquid fuels	3.5	4.5	5.2	5.9	6.0	5.0	5.5	5.2	4.6	5.1	4.9	4.0	4.0	4.7	4.2
Solid fuels	Hard coal	0.52	0.29	0.21	0.17	0.19	0.11	0.11	0.09	0.11	0.09	0.08	0.10	0.08	0.07	0.00
Gaseous fuels	Natural gas and other gaseous fuels	3.1	5.8	8.2	8.1	8.1	6.1	6.2	7.3	4.4	4.5	3.8	3.9	3.2	3.5	3.4
Biomass	Woodfuels and other biofuels	45.3	45.6	46.8	59.4	71.6	60.0	65.5	64.7	63.8	62.9	57.5	66.1	61.3	58.9	56.3
Peat	Peat	1.4	1.0	1.3	1.6	2.6	2.0	2.3	2.3	2.3	2.3	1.3	1.5	1.4	1.4	1.8
Other	Mixed fuels and waste	0.003	0.001	0.001	0.0003	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO

3.2.6.2 Methodological issues

Methods

Emissions from stationary sources of subcategories 1.A.4 and 1.A.5 are calculated within the ILMARI system, which has been described in Section 3.1.4, Table 3.1-6 and Figure 3.1-5. Calculation of the greenhouse gas emissions from stationary sources in 1.A.4 and 1.A.5 is mostly based on a Tier 2 method using fuel consumption data and fuel-specific emission factors. Emission factors are either country-specific or default

depending on a fuel. There are parts of the calculation, which are more likely Tier 3 and some parts Tier 1, but in general Tier 2 seems to be the best corresponding choice.

Emissions from off-road vehicles and other machinery, which are reported in 1.A.4.a.ii and 1.A.4.b.ii are calculated with off-road vehicles and other machinery models. The calculation method for agricultural off-road vehicles and other machinery (1.A.4.c.ii) is described in Section 3.2.5.8. Emissions from fishing (1.A.4.c.iii) derive from the navigation models (See descriptions in Section 3.2.5.6). Emission data from pipeline transportation (1.A.3.e) are received from the YLVA system, ETS and partly directly from companies (See descriptions in Section 3.2.5.7).

Activity data

The activity data for stationary sources of category CRT 1.A.4 are taken from annual energy statistics. Only a small part of the emissions is based on actual installation bottom-up data (depending on the fuel type). The fuel consumption data for CRT 1.A.4 are presented in Table 3.2-22. It covers fuels used for the heating of commercial, institutional and residential buildings, which are estimated by the space heating estimation model (Raklam) maintained by Statistics Finland. Fuel consumption data are estimated using building stock statistics, average specific consumption (MJ/m³/a) and annual heating degree days.

The Raklam model takes into account secondary heating systems in residential buildings, which are increasingly popular in Finland. For example, the number of air-to-air heat pumps has grown rapidly in the last few years; they are used as a secondary heat source, substituting fuel or electricity consumption of the primary heating system.

Activity data for off-road vehicles and other machinery in the residential and commercial/institutional sectors are taken from off-road vehicles and other machinery models. Activity data for off-road vehicles and other machinery in agriculture and forestry is based on TYKO model until 2014. From 2015 to 2024, information also from other sources were used to estimate the fuel consumption (See descriptions in Section 3.2.5.8). Activity data for fishing derive from the navigation models (See descriptions in Section 3.2.5.6).

Activity data for category CRT 1.A.5 include military fuel consumption, which are partly based on estimates. The category also includes residuals of certain commercially traded fuels (light fuel oil, heavy fuel oil, natural gas and LPG). Statistical corrections are taken into account in these residuals.

Emission factors

The CO₂ emission factors are presented in Table 3.2-4.

In 2024 bioshares of gasoline and diesel oil were 9.0% and 16.0% respectively (calculated from TJ). The bioshare of gasoil was 4.9% in 2024 both in off-road vehicles and machinery and heating.

The other emission factors used are partly default from 2006 IPCC Guidelines and partly based on national sources (Table 3.2-23).

Table 3.2-23 Emission factors of small combustion in the ILMARI calculation system

Small combustion boilers < 1 MW	CH ₄ kg/TJ	N ₂ O kg/TJ
Oil	10 ^{b, a}	2 ^b
Coal, residential buildings	300 ^a	4 ^b
Natural gas	3 ^b	1 ^b
Peat	50 ^b	1.4 ^a
Wood, commercial buildings and agriculture	3 ^{c, d}	1.73–1.8 ^{c, d}
Wood, residential buildings	129–146 ^{c, d}	2.08–2.16 ^{c, d}

References: ^a 2006 IPCC Guidelines (Table 2.4), ^b Boström (1994), ^c Tsupari et al. (2005, 2006), ^d Savolahti et al. (2019), Syke 2022

As described earlier in Section 3.2.4.2 (subtitle: “Factors affecting implied emission factors”), annual variation can be seen in implied emission factors, as there are changes in the shares of different fuel/technology combinations. This is also the case for subcategories 1.A.4 and 1.A.5, because part of the activity data is plant-specific; thus there are different emission factors for different type of plants (fuel/technology combinations). Especially this involves peat and wood fired boilers, which are typical in Finland in these subsectors.

3.2.6.3 Uncertainty assessment and time series’ consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

Uncertainties in the activity data were based on energy statistics expert estimates.

In general, the uncertainties in subcategories 1.A.4 and 1.A.5 are clearly higher ($\pm 10\%$ to 50% depending on a sector and fuel) than in other subcategories of the Energy sector. In the case of natural gas, the uncertainties are slightly lower, $\pm 5\%$ to 15% .

Uncertainties in emission factors for CH₄ and N₂O are high, because these emissions vary largely between different boilers, furnaces, etc. Especially in biomass combustion in small-scale applications, CH₄ emissions depend much on the fuel and furnace used. There is also very little information available about the emissions from these sources. International data cannot be applied directly, because the design of furnaces, fuel used and the means of combustion vary. To decrease uncertainty, more measurement data would be needed from different types of furnaces. In addition, more data on currently used furnaces and small-scale boilers, and about the amount and type of fuels used, would be needed. Results from a research study done by VTT in 2005 are used as a data source for CH₄ and N₂O emission factors, as well as uncertainties of these emission factors. Emission factors for small scale wood combustion are taken from Syke model (Syke 2022), which includes estimated annual shares of different furnaces.

The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category.

The consistency of the time series of stationary sources of subcategory 1.A.4 is fairly good. The space-heating model (Raklam) of Statistics Finland includes years starting from 1995. Prior to that year, fuels for different subsectors of space heating are based on estimated disaggregation. As a result of a model revision, there is a break in the time series of the residential heating model results between 2007 and 2008. This affects mostly electricity consumption for heating. Heating oil consumption has been corrected for the GHG inventory by interpolation between 2005 and 2008.

Category 1.A.5 includes residuals and statistical corrections, which reflect the problems in the energy balance in some years. Some fuel consumption figures have been adjusted to prevent negative consumption figures and to correct too big annual changes in this category’s total emissions. A part of these adjustments may reflect not-so-well-known customers’ annual stock changes. All and all, it can be said that the consistency of the

original data in this subcategory is not as good as in other subcategories of the Energy sector, but it has been improved using the adjustments mentioned above. These adjustments are checked annually by cumulative sums to prevent systematic continuous over or under estimations.

3.2.6.4 Category-specific QA/QC and verification

There are numerous automatic and manual QC procedures used in the ILMARI system (see Section 3.2.4.4).

Each year, the latest inventory calculations (activity data and CO₂ emissions) are crosschecked against the national energy balance (Annex 3). This reference calculation is based on the energy balance, showing activity data (PJ) and CO₂ emissions.

The allocation of different working machine types was checked against the CLRTAP reporting in order to improve consistency between the greenhouse gas and air pollutant inventories for the 2020 submission.

3.2.6.5 Category-specific recalculations

For 1990, 2005 and 2023 following recalculations were performed:

N₂O emission factor for peat in stationary combustion in the commercial and institutional category (1.A.4) was updated from 1996 IPCC guidelines to 2006 guidelines resulting recalculation of -0.8 kt in 1990, -1.1 kt in 2005 and -0.8 kt in 2023.

2021 to 2023 emissions from agriculture (1.A.4ci and 1.A.4cii) were recalculated due to new information received from Natural Resources Institute Finland (Luke) concerning fuel use in agriculture. Emission in 2023 increased 138 kt CO₂ eq. This recalculation resulted 51 kt CO₂ eq. decrease of emissions in 1.A.5.

Gaseous fuels used for steam reforming in hydrogen production were reallocated from energy sector to IPPU sector 2.B.10a according to the 2019 Refinement resulting recalculation for all-time series. Due to this change, emissions from in 1.A.5 decreased 10 kt CO₂ eq. since reformers were removed from total fuel used for combustion.

Corrections in other categories' fuel data are reflected as a recalculation in this category (CRT 1.A.5), which includes residuals of certain fuels. These corrections include minor corrections in the point sources' data (activity, combustion technology or allocation) to remove inconsistencies in plant level time series. In most cases, the reasons for these corrections are updates in the latest years' source data or minor, previously undetected, errors in the older data.

3.2.6.6 Category-specific planned improvements

There are no category-specific planned improvements.

3.3 Fugitive emissions from solid fuels and oil and natural gas and other emissions from energy production (CRT 1.B)

3.3.1 Fugitive emissions from solid fuels (CRT 1.B.1)

There are no emissions reported under this sector in Finland. Emissions from peat production are reported in the LULUCF sector (category Wetlands, CRT 4.D) consistent with the 2006 IPCC Guidelines (see Section 6.7).

There are no coal mines in Finland.

3.3.2 Fugitive emissions from oil and natural gas (CRT 1.B.2)

3.3.2.1 Category description

This category includes CO₂, CH₄ and N₂O emissions from flaring at oil refineries and in the petrochemical industry and at LNG terminals from 2016 onwards, fugitive methane emissions from oil refining and methane emissions from natural gas processing, transmission and distribution. The reasons behind the emission trends are addressed in Section 3.1.2.2. Fugitive CO₂ emissions from natural gas transmission and distribution are estimated to be insignificant (see Section 3.3.2.2 and Section 1.7.5).

Methane emissions from oil refining result from evaporation during the refining and storage of oil and from the processing of liquified natural gas (LNG). Some of the emissions from gas transmission are caused by the normal running of older compressor stations in the transmission network. Another source of emissions in transmission is the emptying of pipelines during maintenance breaks and extension work. The emissions of distribution originate from leaks from valves in certain old pipeline types.

Flaring is a part of the safety system in refineries and the petrochemical industry and in a normal situation gases are recovered, not flared. Carbon dioxide from flaring is emitted in emergency situations when the pressure in any production equipment has risen over the permissible pressure and, therefore, gases are burned in flares. Flaring is not conditional on output and the attempt is to minimise the amount of it and, therefore, flaring it is always related to problems in the process and it is more cost effective to generate energy or products for sale. Some of the refinery plants have been modernised during the time series.

There are no emissions from venting, since all process gases are directed to a fuel gas system during normal function and burned in different process heaters and boilers and reported as Fuel combustion in the Energy sector. There are, however, other types of fugitive or venting emissions, which are reported as NMVOC emissions in '1.B.2'. These include, for example, venting of oil storages, drainage systems, etc.

In 2024, the combined fugitive and flaring emissions from oil refining (and flaring emissions from the petrochemical industry), and emissions of natural gas transmission and distribution totalled 0.10 Mt CO₂ eq. This is about 0.3% of Finland's total emissions. Emissions decreased by 22% compared to 2023 and they are 22% lower than in 1990.

In October 2023 there was an offshore pipeline damage in Balticconnector gas pipeline between Finland and Estonia. Reason for this pipeline damage has been trying to examine, Finnish investigators found an anchor from near the damaged pipeline and it appeared to have caused the damage (<https://yle.fi/a/74-20057930>). Finnish natural gas transmission network company (Gasgrid Finland, 2024) reported in its annual report that damage in the gas pipe occurred in the Finnish economic zone, but outside the Finnish territorial waters. The total emission was 467.7 t CH₄ (0.013 Mt CO₂ eq.)

Other NMVOC emissions originate from the storage of chemicals at the refineries, road traffic evaporative emissions from cars, the gasoline distribution network and refuelling of cars, ships and aircrafts and natural gas transmission. Indirect CO₂ emissions from NMVOCs and CH₄ are reported separately and aggregated as one category in the national totals (see Chapter 9).

There is no exploration or production of oil or natural gas in Finland. Also transport of crude oil in pipelines does not take place in Finland. All our crude oil is shipped to the refinery ports and used nearby.

Table 3.3-1 Fugitive emissions from oil and gas (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CO₂															
1.B.2c Flaring	0.111	0.075	0.058	0.070	0.096	0.109	0.104	0.147	0.091	0.065	0.076	0.068	0.065	0.086	0.078
1.B.2d Distribution of town gas	0.001	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
CH₄															
1.B.2a Oil refining	0.007	0.008	0.009	0.009	0.009	0.009	0.010	0.010	0.010	0.010	0.009	0.007	0.008	0.008	0.007
1.B.2b* Natural gas	0.005	0.096	0.061	0.072	0.041	0.032	0.027	0.024	0.023	0.020	0.015	0.018	0.017	0.030	0.012
1.B.2c Flaring	0.00006	0.00004	0.00003	0.00004	0.00005	0.00006	0.00005	0.00007	0.00005	0.00003	0.00004	0.00004	0.00004	0.00005	0.00004
1.B.2d Distribution of town gas	0.001	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
N₂O															
1.B.2c* Flaring	0.0011	0.0007	0.0006	0.0007	0.0009	0.0011	0.0010	0.0014	0.0009	0.0006	0.0007	0.0007	0.0007	0.0009	0.0008
Total Mt CO₂ eq.	0.13	0.18	0.13	0.15	0.15	0.15	0.14	0.18	0.12	0.10	0.10	0.09	0.09	0.13	0.10

* CH₄ emissions from 1B2b Natural gas includes also emissions from LNG processing for 2010-2017

3.3.2.2 Methodological issues

Methods

Refining/storage (CRT 1.B.2.a.iv)

The fugitive methane emissions from the refining and storage of oil have been calculated on the basis of the 2006 IPCC Guidelines using the default emission factors for oil refining and data from Energy Statistics on oil refining activities.

Flaring (CRT 1.B.2.c.ii)

Flaring takes place at oil refineries and in the petrochemical industry and since 2016 also in LNG terminals. Estimates of carbon dioxide emissions from flaring are for the recent years calculated using data from the EU ETS and earlier the YLVA system and fuel-specific emission factors in the ILMARI calculation system.

Processing (CRT 1.B.2.b.iii)

Estimates of methane emissions from liquefied natural gas (LNG) processing and storage are reported by a company to the YLVA system. The company informed that the LNG processing has been ended in September 2017 (Gasum, 2018) and therefore there are no emissions from LNG processing since 2018. This category includes also fugitive CH₄ emissions in LNG terminals.

Transmission and storage (CRT 1.B.2.b.iv)

Fugitive CH₄ emissions from gas transmission are calculated by Gasgrid Oy (Tolonen M, 2025). The calculations are based on measurements for 1996 to 2024. Emissions of earlier years have been estimated by Statistics Finland in collaboration with Gasum Oy (Slioor S, 2004), based on the volume of transmitted gas and knowledge of malfunctions and repairing works resulting in gas releases. According to Gasgrid Oy, the data of the composition of natural gas used in Finland contains only 0.5% by volume CO₂, so these emissions are estimated to be insignificant (see Section 1.7.5 and Tolonen M, 2022).

The volume of methane leakage of earlier mentioned pipe break of the Balticconnector sea pipeline in October 2023 was included in this subcategory.

Distribution (CRT 1.B.2.b.v)

Methane emissions from natural gas distribution are based on measurements (leakage in the distribution network) for the years since 1996. For the years 1996 to 2015 the measurements were made by Gasum Oy and since 2015 they have been made by Auris Kaasunjakelu Oy (Harju T, 2025). For the earlier years (1991 to 1995), the emissions are rough estimates based on the volume of total distributed gas. The amount of

distributed gas has increased and CH₄ emissions decreased due to less leakage in the distribution network, which led to a reduction of the IEF, see Section 3.1.2.2.

Since 1974 natural gas has been distributed in “newer parts” of pipeline in the Southern Finland. These pipes are made of polyethylene and no leaks nor emissions are expected (Slioor S, 2004).

The distribution of town gas (LPG, butane) started in 1973 and it continued until 1993. Town gas was distributed only in Helsinki area. The distribution of town gas was gradually replaced by natural gas between 1991 and 1994. Since 1994, only natural gas has been distributed in Helsinki area. The pipeline in the Helsinki area is made of steel, cast iron and polyethylene and some leakage is expected to happen.

Town gas contained greenhouse gases, 1% methane and 20% carbon dioxide (Neste, 1993), and these emissions are included in the inventory for years 1990 to 1993. Methane and carbon dioxide emissions are calculated using leakage of town gas in the distribution network and percentage of them in town gas.

Emission factors and other parameters

Emission factors for the calculating emissions from the refining and storage of oil are based on the default factor given in the 2006 IPCC Guidelines, since country-specific factors are not available. The IPCC Guidelines offer a wide range for emission factors. Due to a lack of knowledge about the applicability of the factors to Finnish circumstances, the mean value of the factors is used.

Plant and fuel-specific emission factors are used to calculate emissions from flaring. These can be found in Table 3.2-4. Flaring consists of refinery gases and a very small amounts of LPG, natural gas and gasoil, used in pilot flame, and from 2016 also LNG.

The percentages of methane and carbon dioxide in town gas are used to calculate emissions of town gas distribution (1% methane and 20% carbon dioxide).

Activity data

Activity data for oil refining are taken from Energy Statistics, indicating the quantity of refined oil.

The amounts of flared fuels are reported to the YLVA system, and these data are used as activity data in the calculation of emissions from flaring also ETS data have been used in the most cases from 2005. Activity data are received from refineries and petrochemical plants, including point source data for each plant either by plant or by each flare. Flaring includes both the pilot flame and the burning of process gases released in start-ups, shutdowns and malfunctions.

No activity data are used to calculate emissions from gas transmission and distribution because estimates are based on measurements and expert estimates. However, the quantity of gas transmitted and distributed is reported as background information in the CRT tables. For the 2025 submission data on transmitted natural gas were harmonised with the Energy Statistics for the whole time series.

Town gas sales has been used as activity data. The average of the leakage percentages (20%) of natural gas has been used to estimate the leakage of town gas for years 1990 to 1993.

3.3.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents the assumptions made for the analysis. A description of the review and update of uncertainty analysis is included in Section 1.6.

Sources of uncertainty for the estimates concerning 2024 are:

- Oil refining:
 - Accuracy of activity data, which introduces only a small uncertainty
 - Accuracy of default emission factors, which introduces a very large uncertainty

The uncertainty in the emissions from oil refining was estimated to be 90%.

Gas transmission and distribution:

- Accuracy of measurements, which introduces only a small uncertainty.

The uncertainty in the emissions from gas transmission was estimated to be $\pm 5\%$ and the uncertainty in the emissions from gas distribution $\pm 3\%$.

Flaring:

- Uncertainties as in the ILMARI system, see Section 3.2.4.3.

Transmission of gas: the figures concerning 1990 to 1995 are not based on measurements; instead, they are estimated by experts within the industry.

For gas distribution the emission estimates of 1991 to 1995 are also more uncertain than the measurement-based estimates for later years.

Methane emissions from oil refining and storage are calculated with the same method for the whole time series. In addition, the accuracy of activity data for oil refining and storage remains constant over all inventory years.

Emission estimates for all subcategories under Fugitive emissions from fuels are calculated using the same methodology for the whole time series.

3.3.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. In 2024, a quality meeting was held between the inventory unit and the sectoral expert.

In the calculation of fugitive methane emissions from oil refining and methane emissions from gas transmission and distribution, several general inventory quality control procedures have been done as mentioned in 2006 IPCC Guidelines (Chapter 1.6, Table 6.1). Some of the checks are performed annually, such as comparing with previous emissions of the subcategory of the calculated emissions and ensuring that there are no transcription errors in calculations and some when the calculation method has been developed.

The quality control procedures, which are mentioned in Section 3.2.4 are also used in the calculation of emissions from flaring.

3.3.2.5 Category-specific recalculations

Amount of refined oil was corrected for 2023, emissions decreased by 0.01 kt CO₂ eq. No recalculations were done for 1990 nor 2005 emissions.

3.3.2.6 Category-specific planned improvements

No improvements are planned.

3.4 CO₂ transport and storage (CRT 1.C)

3.4.1 CO₂ capture, transfer and storage in PCC

3.4.1.1 Category description

In Finland, two pulp and paper mills and one paper mill are currently capturing and directing a part of their fuel combustion-based CO₂ emissions to nearby PCC (Precipitated Calcium Carbonate) plants via pipelines between CO₂ producer and user. There used to be six pulp and paper mills in Finland at the beginning of the 2000s, but since that three plants have ceased operation in 2011, 2019 and 2021. The CO₂ capture in pulp production takes place in the lime kiln and in paper production in associated industrial power plants. There are also two hydrogen producing plants, which capture their process-based CO₂ emissions and transport part of it to PCC producing plants. The first PCC plant using transferred CO₂ in Finland started operating in 1993.

In the Finnish system the CO₂ producers, which transfer their CO₂ to PCC production, report their emissions as total CO₂ emissions minus CO₂ emissions calculated from the amount of PCC produced. The calculation process is similar for both pulp and paper mills as well for hydrogen plants. In this way, any losses during capture, transfer and production are accounted for as only the amount of CO₂ that has been converted to PCC is deducted from the total emissions. Therefore, fugitive emissions from pipeline transport (1.C.1.a) are reported as IE in the inventory.

PCC is widely used in various types of paper and paperboard as a filling or coating material. PCC in paper and paperboard will form a long-term storage for the captured CO₂ except in cases where the paper or recycled paper sludge is combusted. The emissions from combustion are taken into account separately under relevant categories in the Energy sector (in the emissions factors (fossil/biological part) of paper or sludge) and in the Industrial processes and product use sector (2.A.4.d Other; limestone containing sludge). Long-term storage is the main criterion used for the inclusion of CO₂ capture and storage in the inventory.

3.4.1.2 Methodological issues

In the lime kilns of the pulp production process lime mud (basically CaCO₃) is burned back to lime (CaCO₃ --> CaO + CO₂) and after that, the lime is reused in causticising. The lime kiln has been chosen for the CO₂ source of PCC production because of the excess amount of CO₂ is produced in the process. This is captured and transferred to the PCC plant and used in the production of PCC. In addition, a part of the CO₂ comes from the fuels used in the kilns.

In hydrogen production hydrocarbons react with water and CO₂ and hydrogen are produced (see Section 4.3.6.2). The formed CO₂ is captured, a small part of it is bottled and transported to PCC plants. Most of the CO₂ captured from hydrogen production is used in other applications from which the captured CO₂ is released on short term and this part is therefore not deducted from emissions reported for hydrogen production. For example, the CO₂ is widely used in food processing for cooling, preservation and pH control. It is also used to blanket chemicals, to control pH in water treatment, as a shield gas in metal welding, to stimulate biological growth and as a fire-extinguishing agent.

The amount of CO₂ transferred to PCC production is estimated based on the amount of PCC produced, because the pulp and paper mills do not measure their CO₂ emissions or the amount of CO₂ captured. In this way, any losses during the capture, transfer and production are accounted for.

Finland exports more than 90% of its paper and paperboard. In addition, the PCC contained in these products is exported. Possible emissions from PCC in exported paper are not taken into account, as these emissions are not occurring within the national borders of Finland.

$$CO_{2captured\ and\ stored} = PCC_{production} * [CO_2]/[CaCO_3]$$

The calculated amount of stored CO₂ is subtracted from gaseous fuels in subcategory 1.A.2.d as a major part of transferred CO₂ is from combustion of natural gas. The amount of CO₂ from hydrogen production is also included in the same subcategory due to confidentiality reasons. The calculations are presented in more detail in Appendix_3c. They are in accordance with the guidance for reporting given in the 2006 IPCC Guidelines.

The characteristics of the captured CO₂ were clarified from the calculation of the emissions of plants capturing CO₂ for PCC production.

- Before 2011, in 2013 and after 2017, part of the fuel used in the plants capturing CO₂ from lime kilns in pulp production is of biogenic origin, the biogenic share of total transferred CO₂ is less than 30%. Finland deducts all captured CO₂ from the emissions in accordance with the guidance in the 2006 IPCC Guidelines, which states that once captured, there is no differentiated treatment between biogenic carbon and fossil carbon.
- In the paper mills, one of the power plants capturing CO₂ has used exclusively fossil fuels for the whole time series. The other power plant has used fossil fuels until 2001, after which the share of biofuels was about 60%. The operation of this power plant ceased in 2013.
- In the hydrogen producing plants, the hydrogen has been produced from natural gas (fossil fuel)
- Since 2012, a pulp mill which is transferring a part of its CO₂ emissions to PCC production is not included in the EU ETS. In 2018, the same mill started to use only biomass in its lime kiln.

Statistics Finland has calculated the share of fossil CO₂ used in PCC production on the above-described plant-specific information since 2000 (the plant-level PCC production data were available only since 2000). For plants using fossil and biomass fuels, the share was calculated assuming that the CO₂ captured would be proportional to the amount of fossil and biomass fuels used at a plant. Of the total amount of transferred CO₂, the average share of fossil CO₂ is 86% for 2000 to 2011. In 2012, 2014, 2015 and 2016, all transferred CO₂ was of fossil origin. In 2013, and since 2017 a larger part of transferred CO₂ has been of biogenic origin (since 2017 the average of share of biogenic origin has been over 20%). More details can be found in Appendix_3c.

Table 3.4-1 PCC production and transferred CO₂

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PCC production, 1000 t	NO	123	417	417	450	316	315	303	307	283	231	220	110	118	117
CO ₂ transferred and subtracted from 1.A.2d (Gaseous fuels), kt	NO	54	183	184	198	139	138	133	135	124	102	97	49	52	51

A small amount of carbonate (either PCC or other carbonates) based CO₂ is released in the combustion of recycling sludge as well as part of MSW or REF (mostly in subsectors 1.A.1.a, 1.A.2.d and 1.A.2.g). These emissions are taken into account in the Energy sector in the corresponding emission factors. When deinking sludge is combusted, the CO₂ emissions from carbonates included in PCC are reported in 2.A.4.d Other process uses of carbonates. The emissions are reported under industrial processes because the fuel (deinking sludge) does not contain fossil energy but the fossil CO₂ emissions are generated from PCC. No distinction is made whether the carbonates originate from a process using fossil or biomass-based CO₂ when the CO₂ emissions from combustion of PCC are reported.

3.4.1.3 Category-specific QA/QC and verification

Statistics Finland clarified the characteristics of CO₂ storage in PCC in 2008 through literature and discussions with experts. According to the Finnish experts²⁰, PCC in paper and recycled sludge disposed in landfills or used in landscaping constitute a long-term storage for CO₂. Support for the long-term nature of storage when the recycled sludge is disposed in landfills or used in landscaping is also given in the following references: Appelo and Postma, 1996, Garrels and Christ, 1965. However, CO₂ will be released when PCC containing paper or sludge is incinerated.

²⁰ Prof. Eero Hanski, University of Oulu, prof. Olli Dahl, Helsinki University of Technology and Docent Kauko Kujala, University of Oulu (see Appendix_3d).

The PCC production data have been crosschecked with other data sources. Statistics Finland has collected plant-specific data on the production amounts by PCC plant for the relevant years from the YLVA system (national environmental permit registry), from PCC plants and from the production statistics (plant-specific data from Statistics Finland's manufacturing industry surveys). The data have also been crosschecked with the amount of captured and transferred CO₂ reported under the EU ETS. This data exist since 2005 and include the captured and transferred amount of CO₂ by plant.

The differences in the PCC production data from the different sources have been very small. The emission data reported to EU ETS for 2008 to 2012 have been approximately 94% of the amount calculated and reported by Statistics Finland in the greenhouse gas inventory. The amount reported to the EU ETS for 2013 to 2024 is about 99% of the data reported to the greenhouse gas.

3.4.1.4 Category-specific recalculations

There were no category-specific recalculations done.

3.4.1.5 Category-specific planned improvements

No planned improvements.

Appendix_3ai

The formulas used in calculating yearly emissions from the transport sector (1.A 3)

This appendix contains formulas used for yearly emissions from the transport sector in models currently in use. Calculation methods, activity data and emissions factors are described in Sections 3.2. During the time series, part of the transport emissions are calculated with the LIPASTO models. Formulas and methods for these models previously in use are presented in Appendix_3aii.

Road transportation

Formula for CO₂ emissions in road transportation:

$$E^{CO_2} = \sum_{f=1}^{N_f} (S_f - O_f) e^{CO_2}$$

E^{CO_2}	total CO ₂ emissions
f	fuel type
N_f	number of fuel types
S	total sales of fuel
O	total use of fuel for other purposes than road traffic
e^{CO_2}	CO ₂ emission factor

Railway transportation model

Formula for diesel trains in the RAILI model (for years 1990 to 2018):

$$E^c = \sum_{x=1}^2 \left(\left(\sum_{l=1}^4 \sum_{w=1}^{10} d_{x,l,w} f_{x,l,w}^d \right) g_x e_x^{c,f} + d_x (f_x^h e^{c,h} + f_x^a e^{c,a}) + \left(\sum_{r=1}^N \sum_{l=1}^4 t_{x,l,r} f_{x,l}^t \right) e_x^{c,f} + \left(\sum_{l=1}^4 k_l f_l^k \right) e_x^{c,f} \right)$$

E^c	total emissions of compound c
c	compound
x	train type: person/freight train
l	type of locomotive (4 types)
w	train weight class (10 classes)
d	gross tonne kilometre
g	a factor for extra fuel consumption of non-line driving *
r	rail yard
N	number of rail yards
t	shunting time
k	locomotive kilometre
f^d	specific fuel consumption per gross tonne kilometre
f^h	specific fuel consumption per hour
f^h	specific fuel consumption of heating per gross tonne kilometre
f^a	specific fuel consumption of aggregate per gross tonne kilometre
f^k	specific fuel consumption per locomotive kilometre
$e^{c,f}$	emission factor of compound c per fuel used
$e^{c,h}$	emission factor of compound c per fuel used for wagon heating
$e^{c,a}$	emission factor of compound c per fuel used for aggregates

* mobilisation time of the fleet, preparation and finishing times and extra transfer of the fleet

Civil navigation model

Formula for icebreakers and ferries:

$$E^c = \sum_{f=1}^{N^f} S_f e_f^c$$

E^c	total emissions of compound c
c	compound
f	fuel type
N^f	number of fuel types
S	total fuel use by fuel type
e^c	emission factor for compound c

Formula for leisure boats:

$$E^c = \sum_{l=1}^8 \sum_{y=1}^3 \sum_{r=1}^{10} N_{l,y,r} p_r g_{l,y,r} t_l e_y^c$$

E^c	total emissions of compound c
c	compound
l	type of leisure boat (6 types in MEERi, 8 in current model)
y	engine type and fuel: gasoline two/four-stroke engine and diesel engine (3 combined types)
r	engine power class (10 classes)
N	number of boats
p	nominal engine power (class centre)
g	engine load factor
t	activity (hours in use per year)
e^c	emission factor for compound c

Formula for fishing boats:

$$E^c = \sum_{l=1}^4 N_l s_l e^c$$

E^c	total emissions of compound c
c	compound
l	type of fishing boat (4 types)
N	number of fishing boats
s	average fuel use of a fishing boat per year
e^c	emission factor for compound c

Off-road vehicles and other machinery model

Formula for all off-road machinery in the off-road vehicles and other machinery models:

$$E^c = \sum_{l=1}^{N^l} g_l \sum_{r=1}^4 p_{l,r} \sum_{x=1}^3 \sum_{f=1}^3 \sum_{s=1}^6 \left(\sum_{u=1}^3 \sum_{a=1}^{40} N_{l,r,x,f,s,u,a}^m t_{l,r,x,f,s,u,a} \right) e_{l,r,x,f,s}^c$$

E^c	total emissions of compound c
c	compound
l	type of machinery
N^l	number of machinery types (presently 50)
g	engine load factor by machinery type
r	engine power class (4 classes)
p	nominal engine power (class centre)
x	engine type (presently 3: two/four-stroke gasoline and diesel engines)
f	fuel type (3 types)
s	emission standard level (Stage) by model year of machinery (6 classes)
u	type of usage (3 types: professional/leisure/both)
a	age of machine (max 40)
N^m	number of machines by detail (machinery fleet in the calculation year by age)
t	activity (hours in use per year)
e^c	emission factor for compound c

Formula for detailed machinery fleet calculation:

$$N_y^m = N_{y-1}^m (1 - w_y^m) + S_y^m + (I_y^m - E_y^m)$$

N_y^m	machinery fleet by type (detailed) in the year y
w_y^m	scrapping factor of machinery in the year y
S_y^m	new sales of machinery in the year y
I_y^m	imports of machinery in the year y
E_y^m	exports of machinery in the year y

Appendix_3aii

The formulas and methods used in LIPASTO models

During the time series, part of the transport emissions are calculated with the LIPASTO models. Formulas and methods for these models previously in use are presented in this Appendix_3aii. Calculation methods, activity data and emissions factors currently in use are described in Sections 3.2 and formulas in Appendix 3ai.

Road transportation LIISA model

Emission estimations from road transportation from 1990 to 2016 are made using the road traffic emission model LIISA, which is a part of the model for all transport modes, LIPASTO of VTT Technical Research Centre of Finland Ltd. From 2017 on, emissions are calculated with COPERT at Statistics Finland and methods are described in section 3.2.5.4.

Methods in LIISA

Calculation of the CO₂ emissions is based on fuel consumption of road vehicles and country-specific emission factors both in LIISA and COPERT (see Section 3.2.5.4 and appendix 3ai).

N₂O and CH₄ emissions are based on kilometrage data (km/a) and calculated for gasoline and diesel vehicles separately. The kilometrage (km/a) of each automobile type and model year on different road types and in different speed classes are multiplied with the corresponding CH₄ and N₂O emission factors (g/km). Finally, all emissions are summed up. The LIISA calculation formulas are described below in this Annex.

The kilometrage [km/a] data for automobiles consist of two main categories: kilometrage on public roads (roads governed by the Finnish Transport Infrastructure Agency²¹) and kilometrage on streets (governed by municipalities).

Automobile kilometrage on public roads consists of aggregated kilometres driven by five vehicle types (cars, vans, buses and coaches, lorries and articulated vehicles) in six speed limit classes (50, 60, 70, 80, 100 and 120 km/h). The model uses municipality-level data which allow detailed calculations to be performed on smaller areas than the country. For nation-wide calculations the kilometrage is summed up.

Street kilometrage is based on a total kilometrage estimation made by the Finnish Transport Infrastructure Agency and crosschecked by the studies made at inspection stations. The estimated street kilometrage data are further divided into street types (main street, collector street, residential street, local plan road) based on information from traffic calculations in some cities.

Both public road and street mileage are divided according to the vehicle technology for every vehicle type: vehicles with/without catalytic converters, diesel, and gas (CNG). Part of the diesel technology vehicles (light and heavy-duty vehicles) use SCR technology to lower NO_x emissions by means of urea solution (AdBlue). The consumption of AdBlue is calculated separately for each vehicle category and reported in the subcategory 2.D.3 (See Section 4.5.4). The division of kilometrage by vehicle types and technologies is done by an ALIISA model, which is a vehicle fleet model and submodel to LIISA. The ALIISA model has 45 different vehicle types including gasoline, diesel, FFV (Flexible-fuel vehicle), ED95 (ethanol-diesel vehicle), gas, PHEV (plug-in hybrid electric vehicle), BEV (battery electric vehicle) and FCEV (fuel cell electric vehicle, hydrogen). Besides kilometrage, the ALIISA model comprises data on vehicle sales, fleet, fuel consumption, biofuels, energy and CO₂ emissions. The ALIISA model ensures that all foreseeable technologies can be included in the emission calculations. Furthermore, kilometrage is divided according to vehicle age (model year) thus defining the emission standard (Euro class).

²¹ The Finnish Transport Agency is from 1 January 2019 the Finnish Transport Infrastructure Agency (in Finnish, Vaylā)

Motorcycle, moped and diesel microcar (light quadricycle) kilometrage is specified in a separate model using the number of motorcycles, mopeds and microcars (from Statistics Finland) and estimation of annual kilometrage of each vehicle type on two road types (roads and streets). Mopeds have only one engine type but kilometrage is further divided according to different emission standards (Euro 0 to Euro 5). Motorcycles have two main type of engines, two-stroke and four-stroke. Kilometrage is divided into these main types and further to three engine volumes (under 250 ccm, 251 to 750 ccm and over 750 ccm) and according to emission standards (Euro 0 to Euro 5). Diesel microcars (light quadricycles) are using diesel technology and the emission standards are Euro 2 to Euro 5.

For each automobile type, the cold driving emissions and fuel consumption surplus are calculated according to the EMEP/EEA emission inventory guidebook 2019 (EMEP/EEA GB2019).

Activity data in LIISA

For modelling purposes, the fuel data are broken down into different vehicle types and road types. However, this does not affect the country-level CO₂ emission calculation because at the end, these sub-results are summed up and total fuel consumption remains unchanged.

For activity data for N₂O and CH₄ calculations, the Finnish Transport Infrastructure Agency has provided the kilometrage [km/a] on public roads as a database. Further division to subcategories is done at VTT. Data for total street kilometrage in Finland are obtained from the Finnish Transport Infrastructure Agency. Further division is made at VTT. Division of kilometrage to subcategories is based on vehicle fleet data from Statistics Finland and the vehicle fleet model ALIISA at VTT, street kilometrage systems of the cities of Helsinki and Espoo and population data of the cities.

The motorcycle, moped and microcars kilometrage is specified in a separate model (submodel to LIISA) using the number of motorcycles, mopeds and microcars (from Statistics Finland) and an estimation of the annual kilometrage of each vehicle type on two road types (roads and streets).

The source of the number, types and age of vehicles is the Finnish Transport Register (data obtained from Statistics Finland, the Finnish Transport and Communications Agency maintain the register, Traficom).

Emission factors in LIISA

For CO₂ emission factors see Section 3.2.5.4. Emission factors for CH₄ and N₂O are based on the EMEP/EEA 2023 report. Cold driving has been taken into account in defining the final factors following the methodology outlined in EMEP/EEA GB2019.

EMEP/EEA GB2023 includes emission factors for microcars (L6e-B light quadri-mobile, moped cars). The separate factor file “1.A.3b.i-iv Road Transport Appendix 4 Emission Factors 2023” has the right emission factors under the name diesel microcar which are now used in the model.

The same CH₄ and N₂O emission factors are used for the fossil and biogenic shares of the same fuel type.

Formula for N₂O and CH₄ emission estimation in the LIISA model:

$$E^c = \sum_{r=1}^6 \sum_{v=1}^6 \sum_{l=1}^5 \sum_{x=1}^6 \sum_{f=1}^6 \sum_{y=1}^7 \left(M_{r,v,l,x,f,y} \left(e_{r,v,l,x,f,y}^{c,h} + e_{r,v,l,x,f,y}^{c,s} \right) \right)$$

E^c	total emissions of compound c
c	compound
r	road type (6 types)
v	speed limit class (6 classes)
l	type of vehicle (5 types)
x	type of driving power (6 types)
f	fuel type (6 types)
y	emission standard level (Euro) (7 classes)

M	kilometrage (given by road type, speed limit class and main type of vehicle, and divided to vehicle subclasses using a car fleet model called ALIISA)
$e^{c,h}$	emission factor for hot driving
$e^{c,s}$	emission factor for cold start-ups

Civil navigation MEERI model

Calculations of emissions from domestic navigation from 1990 to 2023 are made with the waterway traffic emission model MEERI, which is a part of the model for all transport modes LIPASTO. From 2024 on, emissions are calculated with new navigation model maintained by Statistics Finland and methods are described in section 3.2.5.6.

Methods to calculate emissions from working boats, cargo vessels, cruisers and passenger ships in MEERI:

In the MEERI model total emissions of working boats and cruisers are calculated by multiplying the total fuel use (kg/a) of boats by emission factors (g/kg fuel). Fuel consumption of these boats is calculated using the number of boats in different boat categories, engine power classes (kW) and average fuel consumption of a corresponding boat per year (kg/boat/a).

In the MEERI model, the activity data of ships driving in shipping channels outside ports (km/a) are calculated using the number of port visits and the distances between the ports (km). The total energy use (kWh) is calculated for every ship type using the data on engine power (kW), engine load (%) and speed (km/h). There are nine different ship types in the model. Ships are further divided into different engine types (two-stroke and four-stroke). These are further divided into different emission levels, at the moment from Tier 0 to Tier 2. Ships have seven size categories. Emissions are calculated based on the fuels ships are using: Heavy fuel oil (HFO), HFO + scrubber, Marine diesel oil / Marine gas oil (MDO/MGO), Diesel and LNG.

For calculating emissions in ports, the time (h) of manoeuvring and berthing is determined. Using engine power (kW), engine load (%) and time (h) taken for manoeuvring and berthing, the total energy use in ports (kWh) is calculated for every ship type. Total emissions are obtained by multiplying the total energy use (kWh) of ships by the emission factors (g/kWh) of different engine types (2-stroke and 4-stroke and auxiliary engines) (g/kWh).

The methods for calculating emissions from domestic navigation are equivalent with the IPCC Tier 2 method.

Activity data in MEERI

For the MEERI model, a detailed database on every ship visit in Finnish ports is obtained from the Finnish Transport Infrastructure Agency. The database contains data on ship type, age, size (GT = gross tonnage), engine power, speed, engine load, port, previous port, destination, nationality, and trip type (domestic/international). In the database, the accurate and detailed ship movement division to domestic and international transportation enables the calculation of domestic transportation based on this data. Ferry traffic between Finland and Sweden is very frequent. Since 1999, all ferries have put in at the ports of Åland (which is an archipelago between Sweden and Finland belonging to Finland) but only a very small portion of passengers on these ferries are actually travelling between the mainland and Åland (e.g. 0.2% of all passengers using the Helsinki to Sweden lines travel between Helsinki and Åland in 2015). The method used to separate domestic ferry traffic from international traffic to Sweden is to define domestic ship kilometres according to the share of passengers travelling to the archipelago of Åland.

The number of cruisers (sightseeing boats, etc.) comes from the Finnish Transport Infrastructure Agency. The number of working boats is obtained from various official organisations (e.g. customs, sea rescue).

The database from the Finnish Transport Infrastructure Agency is analysed to produce power and speed classes for the ships. In addition, origin-destination matrices are produced using the data.

The Finnish Meteorological Institute has a world leading ship emission model STEAM, where the ship emission calculations are based on data from AIS (Automatic Identification System) on the entire Baltic Sea. The detailed results of this model have been used to estimate characteristics of ships, auxiliary engines, speeds and fuel types.

The results of STEAM model mentioned above have been used to verify the emission calculation of the MEERI model. Also, ship emission experts from the Finnish Meteorological Institute (Dr. Jukka-Pekka Jalkanen, February 2014) have been used to verify the calculation methods of the MEERI model.

Emission factors in MEERI

The CO₂ emission factors are presented in Table 3.2-4. Same emission factors are in use in current navigation models. The CH₄ and N₂O emission factors for ships are the IPCC default values for ocean-going ships (2006 IPCC Guidelines). The CH₄ and N₂O emission factors for working boats, cruisers, ferryboats and leisure boats are not available in the 2006 IPCC Guidelines or EMEP/EEA 2019. Therefore, CH₄ factors are based on EMEP/EEA 2019 locomotive values and N₂O on EMEP/EEA 2019 HDV values (see also the description in Section 3.2.5.5).

Formula for all ships in the MEERI model (icebreakers excluded):

$$E^c = \sum_{x=1}^2 \sum_{l=1}^9 \sum_{w=1}^7 \left(\frac{\sum_{i=1}^{N_{l,w}} d_{l,w,i}}{v_{l,w}^a} g_{l,x}^d p_{l,w,x}^a \sum_{y=1}^{10} \sum_{f=1}^5 (r_{x,y} s_{x,f} e_{x,l,w,y,f}^{c,d}) \right. \\ \left. + N_{l,w} \left(t_{l,w}^m g_{l,x}^m p_{l,w,x}^a \sum_{y=1}^{10} \sum_{f=1}^5 (r_{x,y} s_{x,f} e_{x,l,w,y,f}^{c,m}) \right. \right. \\ \left. \left. + t_{l,w}^b g_{l,x}^b p_{l,w,x}^a \sum_{y=1}^{10} \sum_{f=1}^5 (r_{x,y} s_{x,f} e_{x,l,w,y,f}^{c,b}) \right) \right)$$

E^c	total emissions of compound c
c	compound
x	engine function type (2 types): main engine / auxiliary engine
l	type of ship (9 types)
w	gross register ton (GRT) class (7 classes)
N	number of trips / port visits
d	distance of an individual trip
v^a	average design speed
p^a	average nominal engine power
g^d	engine load factor during driving
g^m	engine load factor during manoeuvre
g^b	engine load factor during berthing
y	engine type by two/four-stroke engine and emission standard level (Tier) (10 combined types)
r	share of engines by engine type
f	fuel type of engine (5 types)
s	share of engines by fuel type
t^m	time used for manoeuvre
t^b	time used for berthing
$e^{c,d}$	emission factor of compound c for driving
$e^{c,m}$	emission factor of compound c for manoeuvre
$e^{c,b}$	emission factor of compound c for berthing

Formula for (diesel) working boats:

$$E^c = \sum_{l=1}^3 N_l s_l e^c$$

E^c	total emissions of compound c
c	compound
l	type of working boat (3 types)
N	number of working boats
s	average fuel use of a working boat per year
e^c	emission factor for compound c

Appendix_3b

Fuel combusted, greenhouse gas emissions and implied emission factors for CO₂ from combustion by fuel**Table 1_App_3b.** Fuel combustion by fuel, PJ

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Solid fuels	145.1	142.6	122.4	104.4	164.8	79.4	99.5	88.7	85.9	69.3	48.0	55.2	61.1	38.2	27.5
Hard coal	128.1	122.6	98.5	80.6	144.8	62.2	81.3	71.6	68.0	53.3	32.1	36.5	45.1	22.2	11.8
Coke	5.87	4.89	5.45	5.65	4.57	1.10	1.06	0.93	1.06	1.02	0.96	0.95	0.83	0.73	0.75
Blast furnace gases	6.9	7.5	11.2	11.0	8.6	9.2	9.8	9.2	9.9	8.0	8.5	11.0	8.3	8.6	8.2
Coke oven gas	4.16	7.21	7.14	7.01	6.60	6.86	7.30	7.00	6.87	6.95	6.39	6.79	6.76	6.72	6.77
Other coal	0.02	0.38	0.08	0.13	0.26	0.04	0.02	0.03	0.07	0.06	0.07	0.01	0.02	0.01	0.01
Liquid fuels	369.5	342.2	345.2	353.0	337.3	283.8	305.3	293.5	290.9	285.2	266.8	253.1	262.9	244.8	241.7
Heavy fuel oil	71.1	58.0	48.7	43.8	35.8	19.6	18.1	15.8	11.5	10.6	9.0	9.6	9.9	8.4	7.5
Light fuel oil	105.7	98.7	96.5	90.5	80.0	68.3	68.8	69.7	68.0	68.0	65.4	64.5	67.5	59.4	57.5
Motor gasoline	85.6	81.7	76.7	80.7	67.5	60.3	59.9	57.6	56.7	55.4	51.5	51.9	48.1	47.9	50.4
Diesel oil	66.9	62.1	76.5	86.2	97.6	84.1	101.1	94.2	97.1	92.8	88.4	81.7	82.1	77.2	77.8
LPG	6.7	7.1	10.9	12.8	12.5	11.8	11.6	11.4	11.6	7.8	7.5	7.9	9.1	7.2	7.2
Refinery gases	21.0	22.6	22.0	24.2	26.2	24.4	28.0	26.6	27.8	29.7	27.8	23.1	28.9	27.2	26.1
Town gas	0.14	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Recycled waste oil	0.52	0.52	0.93	1.34	1.20	0.47	0.50	0.61	0.43	0.40	0.70	0.46	0.56	0.61	0.58
Petroleum coke	4.9	4.9	4.7	5.5	5.2	5.5	6.1	5.7	5.0	5.3	5.7	4.8	5.3	4.7	4.1
Jet fuel	5.5	4.9	6.8	6.3	5.8	4.1	4.8	4.8	4.7	5.2	3.4	2.5	3.4	4.2	3.9
Aviation gasoline	0.17	0.13	0.14	0.15	0.08	0.04	0.04	0.03	0.04	0.04	0.04	0.03	0.03	0.03	0.03
Process gases	0.08	0.31	0.34	0.29	3.97	3.83	4.98	5.82	5.09	5.39	4.45	4.17	4.25	4.59	4.21
Other oil	1.22	1.21	0.95	1.27	1.29	1.11	1.20	1.25	2.94	4.74	3.01	2.54	3.67	3.35	2.26
Gaseous fuels	89.8	116.1	139.3	146.9	147.7	81.4	71.1	64.2	73.8	72.0	73.2	73.5	37.4	39.9	42.5
Natural gas	89.8	116.1	139.3	146.9	147.7	81.3	70.7	63.7	72.4	66.7	67.3	67.1	31.5	32.5	34.3
LNG	NO	NO	NO	NO	NO	0.1	0.3	0.5	1.3	5.3	5.9	6.3	5.9	7.4	8.2
Peat	53.3	79.4	63.3	70.9	97.8	58.0	56.3	53.9	61.9	56.7	42.9	38.3	36.7	25.7	20.0
Other	1.1	1.5	3.3	3.9	5.2	10.4	11.5	12.8	12.9	13.4	13.0	14.5	14.0	14.1	14.7
Mixed fuels (MSW/REF /RDF/PDF etc.)	0.2	0.5	1.7	2.5	4.2	8.8	10.0	10.9	11.1	11.6	11.1	12.3	11.9	12.2	12.8
Other fossil wastes etc.	0.89	0.99	1.67	1.37	0.99	1.63	1.52	1.84	1.84	1.76	1.96	2.19	2.09	1.84	1.90
Biomass	179.3	218.9	275.3	293.4	340.1	369.6	377.5	400.9	412.9	420.1	392.7	456.0	414.8	409.1	399.3
Black/sulphite liquor	87.4	111.1	139.8	129.4	135.7	142.1	146.3	154.8	167.0	169.7	158.1	166.2	142.4	141.8	141.3
Other woodfuels	90.5	105.4	132.2	156.4	185.6	188.9	203.8	204.5	203.2	205.7	191.9	231.6	220.6	215.9	210.1
Biogas ¹	0.09	0.65	0.86	1.75	1.69	2.66	2.63	7.15	7.80	7.85	7.08	8.14	7.36	7.75	7.54
Bio diesel	NO	NO	NO	NO	2.6	18.0	4.5	12.9	11.8	14.2	12.6	23.2	17.7	17.6	14.8
Bio gasoline	NO	NO	NO	NO	3.04	2.90	3.01	3.59	3.74	3.92	4.14	5.00	5.22	6.01	4.98
Bio gasoil	NO	NO	NO	NO	1.7	NO	NO	NO	NO	NO	NO	2.2	2.7	2.6	3.0
Bio mixed fuels	0.62	0.88	1.11	3.86	6.56	10.97	12.18	12.89	13.81	13.60	13.16	14.34	13.83	12.81	13.19
Hydrogen	0.62	0.95	1.10	1.13	1.10	0.97	1.00	1.08	1.34	1.10	1.44	1.52	0.88	0.83	0.77
Other non-fossil fuels	0.07	0.03	0.3	0.9	2.2	3.2	4.1	4.0	4.2	4.0	4.2	3.8	4.0	3.7	3.7
Bunker fuels	37.3	26.1	40.9	38.2	31.1	38.6	38.3	42.8	45.7	48.7	24.6	22.7	36.2	38.0	40.6
Jet fuel	13.8	12.3	14.5	17.6	22.6	26.8	26.9	28.7	32.6	35.2	11.9	11.3	22.3	26.3	27.8
Light fuel oil	5.1	6.6	6.7	2.0	2.6	1.5	1.4	2.6	2.1	2.7	3.0	4.2	5.8	2.9	2.6
Heavy fuel oil	18.4	7.3	19.7	18.6	5.9	10.3	10.0	11.4	10.9	10.8	9.7	7.3	8.1	7.9	7.6
LNG	NO	NO	NO	NO	NO	NO	0.01	0.20	0.05	0.02	0.06	0.05	0.07	0.94	2.58

¹ Includes biomethane and LBG

Table 2 App 3b. CO₂ emissions from combustion by fuel, Mt

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Solid fuels	14.5	14.2	12.9	11.1	16.2	8.3	10.1	9.1	8.9	7.1	5.2	6.3	6.4	4.4	3.4
Hard coal	12.0	11.5	9.2	7.5	13.4	5.7	7.5	6.6	6.3	4.9	3.0	3.4	4.2	2.0	1.1
Coke	0.63	0.52	0.58	0.60	0.49	0.12	0.11	0.10	0.11	0.11	0.10	0.10	0.09	0.08	0.08
Blast furnace gases	1.73	1.86	2.79	2.72	2.03	2.12	2.22	2.11	2.26	1.77	1.90	2.53	1.90	2.00	1.90
Coke oven gas	0.17	0.30	0.29	0.29	0.27	0.28	0.30	0.29	0.28	0.29	0.26	0.28	0.28	0.28	0.28
Other coal	0.002	0.037	0.008	0.013	0.024	0.004	0.002	0.003	0.007	0.006	0.007	0.001	0.002	0.001	0.001
Liquid fuels	27.3	25.2	25.3	25.8	24.2	20.1	21.5	20.6	20.5	20.0	18.7	17.8	18.5	17.2	16.9
Heavy fuel oil	5.6	4.6	3.8	3.5	2.8	1.6	1.4	1.3	0.9	0.8	0.7	0.8	0.8	0.7	0.6
Light fuel oil	7.8	7.3	7.2	6.7	5.9	5.0	5.0	5.1	5.0	5.0	4.8	4.7	4.9	4.3	4.2
Motbr gasoline	6.2	6.0	5.6	5.9	4.9	4.3	4.3	4.1	4.1	4.0	3.7	3.7	3.4	3.4	3.6
Diesel oil	4.9	4.6	5.6	6.3	7.2	6.1	7.4	6.9	7.1	6.8	6.5	6.0	6.0	5.7	5.7
LPG	0.43	0.46	0.71	0.83	0.81	0.77	0.76	0.74	0.75	0.51	0.48	0.51	0.59	0.47	0.47
Refinery gases	1.2	1.3	1.3	1.4	1.4	1.3	1.5	1.5	1.5	1.6	1.5	1.2	1.6	1.6	1.5
Town gas	0.009	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Recycled waste oil	0.04	0.04	0.07	0.11	0.09	0.04	0.04	0.05	0.03	0.03	0.06	0.04	0.04	0.05	0.05
Petroleum coke	0.48	0.47	0.46	0.56	0.50	0.55	0.59	0.56	0.51	0.49	0.51	0.44	0.52	0.46	0.38
Jet fuel	0.40	0.36	0.50	0.46	0.43	0.30	0.35	0.35	0.34	0.38	0.25	0.18	0.25	0.31	0.29
Aviation gasoline	0.01	0.01	0.01	0.01	0.01	0.003	0.003	0.002	0.003	0.003	0.003	0.002	0.002	0.002	0.002
Process gases	NO	NO	NO	NO	0.02	0.01	0.02	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00
Other oil	0.09	0.09	0.07	0.10	0.10	0.09	0.09	0.10	0.23	0.37	0.23	0.20	0.28	0.26	0.19
Gaseous fuels¹	4.9	6.3	7.5	7.9	7.9	4.4	3.8	3.4	3.9	3.9	4.0	4.0	2.0	2.2	2.3
Natural gas	4.9	6.4	7.7	8.1	8.1	4.5	3.9	3.5	4.0	3.7	3.7	3.7	1.7	1.8	1.9
LNG	NO	NO	NO	NO	NO	0.003	0.02	0.03	0.08	0.29	0.33	0.35	0.33	0.41	0.45
Peat	5.6	8.3	6.6	7.4	10.2	6.1	6.0	5.7	6.5	5.9	4.5	4.0	3.9	2.7	2.1
Other	0.10	0.15	0.27	0.33	0.44	0.80	0.89	0.99	0.99	1.03	1.01	1.13	1.10	1.13	1.17
Mixed fuels (MSW/REF/ RDF/PDF etc.)	0.01	0.04	0.11	0.19	0.34	0.70	0.81	0.88	0.89	0.93	0.90	0.99	0.96	1.00	1.01
Other fossil wastes etc.	0.09	0.11	0.17	0.14	0.10	0.10	0.09	0.11	0.10	0.10	0.11	0.14	0.14	0.13	0.16
Biomass	18.3	22.2	27.9	30.1	34.8	37.4	38.7	40.7	41.9	42.6	39.8	46.1	42.2	41.5	40.6
Black/sulphite liquor	8.2	10.5	13.2	12.2	12.8	13.4	13.8	14.6	15.8	16.0	14.9	15.7	13.4	13.4	13.3
Other woodfuels	10.0	11.6	14.5	17.2	20.4	20.8	22.4	22.4	22.3	22.5	21.1	25.4	24.3	23.7	23.0
Biogas ²	0.005	0.035	0.047	0.10	0.09	0.14	0.14	0.58	0.68	0.69	0.61	0.71	0.63	0.67	0.64
Bio diesel	NO	NO	NO	NO	0.2	1.3	0.3	0.9	0.9	1.0	0.9	1.7	1.3	1.3	1.1
Bio gasoline	NO	NO	NO	NO	0.21	0.20	0.19	0.25	0.26	0.27	0.28	0.32	0.33	0.37	0.31
Bio gasoil	NO	NO	NO	NO	0.12	NO	NO	NO	NO	NO	NO	0.16	0.20	0.19	0.21
Bio mixed fuels	0.08	0.11	0.13	0.43	0.76	1.35	1.51	1.61	1.71	1.70	1.64	1.79	1.73	1.62	1.67
Hydrogen	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Other non-fossil fuels	0.007	0.003	0.028	0.09	0.20	0.26	0.34	0.33	0.34	0.34	0.34	0.31	0.32	0.30	0.31
Bunker fuels	2.8	2.0	3.1	2.9	2.3	2.9	2.9	3.2	3.4	3.6	1.8	1.7	2.7	2.8	3.0
Jet fuel	1.0	0.9	1.1	1.3	1.7	2.0	2.0	2.1	2.4	2.6	0.9	0.8	1.6	1.9	2.0
Light fuel oil	0.38	0.49	0.50	0.15	0.19	0.11	0.10	0.19	0.15	0.20	0.22	0.30	0.42	0.21	0.19
Heavy fuel oil	1.45	0.57	1.55	1.47	0.47	0.81	0.79	0.89	0.86	0.84	0.76	0.57	0.63	0.62	0.59
LNG	NO	NO	NO	NO	NO	NO	0.000	0.011	0.003	0.001	0.003	0.003	0.004	0.052	0.142

¹ Sum of gaseous fuels includes amount of captured CO₂ which is reported in 1A2d² Includes biomethane and LBG

Table 3 App 3b. Implied CO₂ emission factors

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Solid fuels	100.1	99.6	105.3	106.6	98.2	104.0	101.9	102.2	104.0	101.8	109.0	113.5	105.2	115.3	121.9
Hard coal	93.6	93.7	93.7	93.1	92.4	92.2	92.3	91.8	92.2	91.8	92.2	92.1	92.2	92.4	93.2
Coke	106.7	106.8	106.8	106.7	106.8	105.9	105.9	105.9	105.9	105.9	105.9	105.9	105.9	105.9	105.9
Blast furnace gases	250.6	247.0	248.2	247.9	237.3	229.6	227.6	230.3	229.0	220.8	223.9	229.7	227.8	233.6	231.1
Coke oven gas	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1	41.1
Other coal	106.9	97.0	97.1	98.0	91.4	106.6	106.9	106.9	106.9	106.9	106.9	106.8	106.9	106.8	106.9
Liquid fuels	73.8	73.6	73.3	73.1	71.8	70.7	70.4	70.3	70.3	70.1	70.3	70.3	70.3	70.3	70.1
Heavy fuel oil	78.8	78.8	78.8	78.8	78.8	79.1	79.1	79.0	78.8	78.7	78.7	78.6	78.4	78.9	78.8
Light fuel oil	74.1	74.1	74.1	74.1	73.9	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1
Motor gasoline	72.9	72.9	72.9	72.9	72.9	71.5	71.5	71.5	71.5	71.5	71.5	71.5	71.5	71.5	71.5
Diesel oil	73.6	73.6	73.6	73.6	73.6	73.0	73.0	73.3	73.4	73.3	73.3	73.3	73.3	73.3	73.3
LPG	65.0	65.0	65.0	65.0	65.0	64.9	64.9	64.9	64.9	64.9	64.9	64.9	64.9	64.9	64.9
Refinery gases	57.2	57.2	56.8	55.8	53.9	53.8	53.2	54.6	54.3	54.9	54.0	53.9	56.0	57.5	56.2
Town gas	59.4	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Recycled waste oil	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8	78.8
Petroleum coke	97.5	97.5	97.5	102.0	95.7	99.6	97.5	99.7	101.4	93.5	90.4	92.3	97.0	97.0	92.5
Jet fuel	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2
Aviation gasoline	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3	71.3
Process gases	NA	NA	NA	NA	4.4	3.1	3.7	1.8	1.7	1.9	2.8	0.3	0.6	0.9	0.0
Other oil	77.7	78.1	78.7	77.1	78.8	77.6	78.8	79.4	79.6	78.3	76.2	77.9	77.2	78.1	84.0
Gaseous fuels¹	55.0	54.6	53.7	53.8	53.7	53.6	53.4	53.3	53.5	53.6	54.0	54.0	54.1	54.2	54.5
Natural gas	55.0	55.0	55.0	55.0	55.0	55.3	55.3	55.3	55.3	55.3	55.4	55.3	55.4	55.5	55.8
LNG	NO	NO	NO	NO	NO	55.8	55.8	55.8	55.8	55.3	55.3	55.3	55.3	55.3	55.3
Peat	104.4	104.4	104.5	104.6	104.5	105.7	106.1	106.1	105.5	104.9	105.0	105.4	105.1	104.7	104.9
Other	95.6	99.7	82.5	84.4	84.5	76.7	77.4	77.2	76.9	77.2	77.5	78.3	78.6	80.0	80.0
Mixed fuels (MSW/REF/ RDF/PDF etc.)	79.2	78.7	65.3	75.3	80.7	80.2	80.3	80.3	80.3	80.3	81.0	80.5	80.6	81.5	79.4
Other fossil wastes etc.	98.9	110.9	99.5	101.2	100.7	58.3	58.4	58.6	55.9	57.2	57.8	65.7	66.9	70.5	84.1
Biomass	102.1	101.5	101.5	102.4	102.2	101.2	102.5	101.6	101.5	101.4	101.3	101.1	101.7	101.4	101.6
Black/sulphite liquor	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3	94.3
Other woodfuels	110.2	110.0	110.0	110.2	109.9	109.9	109.9	109.8	109.6	109.6	109.7	109.8	109.9	109.7	109.5
Biogas ²	54.6	54.6	54.6	54.6	54.6	54.6	54.6	81.8	86.8	87.4	86.0	87.7	85.4	86.2	84.8
Bio diesel	NO	NO	NO	NO	71.4	72.1	71.9	72.1	73.0	72.9	73.4	72.2	72.6	73.0	73.3
Bio gasoline	NO	NO	NO	NO	69.8	68.1	64.2	68.5	69.3	68.7	66.5	64.0	63.5	60.9	62.2
Bio gasoil	NO	NO	NO	NO	70.9	NO	NO	NO	NO	NO	NO	71.6	71.6	71.6	71.6
Bio mixed fuels	121.7	128.3	118.9	111.1	115.9	123.2	124.2	125.0	124.0	124.7	124.4	124.6	125.4	126.1	126.8
Hydrogen	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other non-fossil fuels	99.0	99.0	94.5	96.5	89.2	80.9	81.3	82.1	81.8	83.7	81.9	81.5	79.4	80.3	83.1
Bunker fuels	76.1	75.0	76.0	76.0	74.3	74.6	74.6	74.5	74.4	74.3	75.2	74.8	74.3	73.8	73.0
Jet fuel	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2
Light fuel oil	74.1	74.1	74.1	74.1	74.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1
Heavy fuel oil	78.8	78.8	78.8	78.8	78.8	78.4	78.4	78.4	78.4	78.4	78.4	78.4	78.4	78.4	78.4
LNG	NO	NO	NO	NO	NO	NO	55.8	55.8	55.8	55.3	55.3	55.3	55.3	55.3	55.3

¹ amount of captured CO₂ not included in the IEF calculation² Includes biomethane and LBG

Table 4 App 3b. CH₄ emissions from combustion by fuel, t

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Solid fuels	286	181	146	123	184	91	112	99	103	83	56	64	68	41	30
Hard coal	269	161	122	99	163	72	93	81	84	65	38	43	50	25	12
Coke	6.0	4.9	5.5	5.7	4.7	1.1	1.1	0.9	1.1	1.0	1.0	1.0	0.8	0.7	0.8
Blast furnace gases	6.9	7.5	11.2	11.0	9.1	10.4	10.9	9.9	11.4	9.6	10.2	12.6	9.8	9.4	9.9
Coke oven gas	4.2	7.2	7.1	7.0	6.6	6.9	7.3	7.0	6.9	7.0	6.4	6.8	6.8	6.7	6.8
Other coal	0.02	0.38	0.17	0.29	0.32	0.10	0.04	0.09	0.12	0.09	0.10	0.02	0.04	0.02	0.01
Liquid fuels	5 875	4 687	3 525	2 618	1 888	1 487	1 450	1 509	1 445	1 385	1 318	1 270	1 195	1 103	1 076
Heavy fuel oil	257	134	126	120	98	52	48	45	36	32	27	30	29	27	26
Light fuel oil	802	744	701	659	568	451	454	445	426	412	392	384	359	315	309
Motor gasoline	4 205	3 266	2 296	1 493	972	808	765	846	816	780	758	735	675	642	628
Diesel oil	546	480	337	270	173	105	109	100	91	82	69	56	52	45	43
LPG	29.6	27.8	29.9	34.6	32.2	29.5	27.3	27.0	28.2	25.1	25.3	28.3	32.2	26.9	27.7
Refinery gases	21.8	22.4	21.5	24.7	26.8	24.4	28.1	26.7	28.2	30.1	28.3	23.1	28.9	27.2	26.1
Town gas	0.43	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Recycled waste oil	0.53	0.52	0.94	1.36	1.22	0.48	0.51	0.62	0.44	0.41	0.71	0.47	0.56	0.61	0.58
Petroleum coke	4.90	4.86	4.69	5.50	5.24	5.51	6.08	5.84	5.02	5.27	5.67	4.78	5.33	4.73	4.12
Jet fuel	5.80	5.16	7.14	7.39	7.21	5.12	5.99	5.84	5.90	6.42	4.05	3.05	4.46	5.01	4.60
Aviation gasoline	0.17	0.13	0.14	0.15	0.08	0.03	0.03	0.02	0.03	0.03	0.03	0.02	0.03	0.02	0.02
Other oil	2.38	1.59	1.09	1.29	1.12	1.21	1.21	1.37	3.16	5.38	3.19	2.56	3.94	3.97	2.70
Process gases	NO	NO	NO	NO	4.32	4.80	5.15	5.94	5.19	5.52	4.60	4.19	4.29	4.65	4.21
Gaseous fuels	111	193	261	338	227	109	98	92	111	105	109	129	71	70	72
Natural gas	111	193	261	338	227	103	91	84	93	86	84	89	52	52	49
LNG	NO	NO	NO	NO	NO	6.9	6.2	7.7	17.7	19.7	24.9	39.7	18.9	18.6	22.9
Peat	231	306	292	353	510	341	373	366	391	374	278	266	266	240	241
Other	5.3	3.2	7.7	13.5	14.9	36.1	34.2	37.1	33.2	34.4	32.9	40.1	40.7	40.2	41.5
Mixed fuels (MSW/REF/ RDF/PDF etc.)	0.2	1.3	2.5	10.3	13.1	33.4	31.4	33.7	29.8	31.3	29.4	36.1	36.1	36.9	38.0
Other fossil wastes etc.	5.1	1.9	5.3	3.2	1.8	2.7	2.8	3.3	3.4	3.0	3.5	3.9	4.6	3.3	3.5
Biomass	5 703	6 313	6 530	8 097	9 542	8 451	9 160	9 188	9 064	8 985	7 725	8 725	8 067	7 817	7 472
Black/sulphite liquor	87	111	140	129	136	142	146	155	167	170	158	166	142	142	141
Other woodfuels	5 610	6 140	6 308	7 878	9 128	7 872	8 589	8 570	8 463	8 393	7 161	8 113	7 496	7 253	6 922
Biogas ¹	0.37	59	76	75	191	324	331	345	318	303	283	288	273	261	262
Bio diesel	NO	NO	NO	NO	4.61	22.53	4.90	13.68	11.00	12.57	9.86	15.79	11.25	10.38	8.20
Bio gasoline	NO	NO	NO	NO	43.73	38.84	38.39	52.68	53.83	55.21	60.97	70.79	73.27	80.47	62.09
Bio gasoil	NO	NO	NO	NO	13.40	NO	NO	NO	NO	NO	NO	13.26	14.57	14.01	16.09
Bio mixed fuels	3.8	2.3	4.9	10.8	20.1	41.2	37.2	39.1	37.4	36.6	35.6	41.8	41.9	39.9	39.5
Hydrogen	0.6	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.5	1.2	1.5	1.6	0.9	0.9	0.8
Other non-fossil fuels	0.30	0.11	0.74	1.93	5.02	8.96	12.44	11.96	12.49	13.56	15.11	15.74	13.87	15.97	19.73
Bunker fuels	136	74	156	129	64	113	108	131	118	121	112	109	123	128	163
Jet fuel	0	1	1	5	13	33	31	34	30	31	29	36	36	37	38
Light fuel oil	22	29	31	10	13	9	8	14	12	15	15	21	29	14	16
Heavy fuel oil	113	45	123	114	38	71	69	79	75	74	67	51	56	55	42
LNG	NO	NO	NO	NO	NO	NO	0.2	4.5	1.2	0.4	1.4	1.3	1.6	21.5	66.4

¹ Includes biomethane and LBG

Table 5 App 3b. N₂O emissions from combustion by fuel, t

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Solid fuels	293	274	240	241	257	180	248	216	207	193	134	146	147	57	36
Hard coal	274	248	215	215	233	157	224	195	182	171	112	121	125	37	14
Coke	6.6	5.3	6.1	6.4	5.3	1.4	1.2	1.1	1.2	1.2	1.1	1.1	1.0	0.8	0.8
Blast furnace gases	7.1	7.5	11.2	11.2	10.3	13.4	14.0	12.2	15.1	13.5	14.1	16.6	13.1	11.8	13.5
Coke oven gas	4.2	7.9	8.0	7.9	7.3	7.5	8.0	7.7	7.5	7.4	6.9	7.5	7.3	7.4	7.5
Other coal	0.60	5.05	0.24	0.41	0.37	0.23	0.09	0.20	0.22	0.16	0.17	0.05	0.09	0.03	0.01
Liquid fuels	958	891	785	663	569	465	509	519	541	529	483	441	469	431	423
Heavy fuel oil	154	119	101	92	75	36	33	28	20	18	15	17	16	13	12
Light fuel oil	210	197	190	168	140	110	112	111	109	105	99	101	104	88	88
Motbr gasoline	300	321	281	196	108	62	56	56	52	49	47	43	41	40	41
Diesel oil	220	179	129	112	141	163	202	218	229	224	222	197	204	194	193
LPG	10.1	10.2	15.4	18.3	17.3	16.3	16.3	15.2	15.6	11.8	10.8	11.3	12.2	10.1	10.3
Refinery gases	40.2	43.3	42.4	48.9	53.2	47.9	54.7	52.4	55.1	58.3	54.9	45.0	54.6	51.7	49.5
Town gas	0.14	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Recycled waste oil	0.54	0.52	1.22	2.27	2.44	0.82	0.91	1.18	0.79	0.70	1.30	0.86	1.03	1.13	1.05
Petroleum coke	9.8	9.7	9.4	11.0	10.5	11.0	12.2	11.7	10.0	10.5	11.3	9.6	10.7	9.5	8.2
Jet fuel	11.1	9.9	13.7	12.7	11.7	8.2	9.6	9.6	9.3	10.3	6.9	5.0	6.8	8.5	7.8
Aviation gasoline	0.34	0.26	0.29	0.30	0.17	0.08	0.08	0.07	0.08	0.07	0.07	0.06	0.06	0.06	0.06
Other oil	1.8	1.7	1.5	1.7	1.7	1.6	1.8	4.3	29.9	31.4	5.6	2.9	9.8	7.0	3.7
Process gas	NO	NO	NO	NO	7.9	7.7	9.9	11.6	10.2	10.8	8.9	8.4	8.5	9.2	8.4
Gaseous fuels	102	130	162	166	162	94	84	77	87	85	87	87	46	50	54
Natural gas	102	130	162	166	162	94	83	76	85	78	79	78	39	41	43
LNG	NO	NO	NO	NO	NO	0.12	0.65	1.14	2.26	6.37	7.74	8.34	7.38	9.04	10.57
Peat	166	288	256	308	414	242	236	219	270	238	182	167	173	107	75
Other	2.1	3.5	5.1	12.0	18.0	28.5	32.3	37.5	39.5	37.9	38.2	44.6	41.6	40.9	42.2
Mixed fuels (MSW/REF/RD)	0.18	1.30	1.01	8.7	16.2	25.1	28.7	33.0	35.0	34.0	33.5	39.3	36.4	36.8	37.9
Other fossil wastes etc.	1.96	2.21	4.04	3.30	1.74	3.38	3.65	4.52	4.46	3.83	4.70	5.32	5.26	4.10	4.34
Biomass	288	364	534	594	750	792	802	833	864	879	835	1020	958	995	972
Black/sulphite liquor	88	111	140	129	136	142	147	155	167	170	158	166	143	142	141
Other woodfuels	197	249	388	442	569	567	594	587	602	611	582	726	703	742	729
Biogas ¹	0.10	0.67	0.89	1.83	1.75	3.08	2.98	7.54	8.30	8.34	7.58	8.74	8.15	8.44	8.39
Bio diesel	NO	NO	NO	NO	3.76	34.99	9.08	29.96	27.72	34.21	31.74	55.97	44.03	44.17	36.71
Bio gasoline	NO	NO	NO	NO	4.85	2.99	2.82	3.48	3.45	3.44	3.77	4.15	4.45	4.96	4.02
Bio gasoil	NO	NO	NO	NO	3.03	NO	NO	NO	NO	NO	NO	3.49	4.21	3.89	4.59
Bio mixed fuels	0.98	2.28	3.15	16.30	24.30	33.20	37.18	40.04	44.46	41.49	40.47	46.00	42.57	40.35	39.28
Hydrogen	0.63	1.07	1.22	1.33	1.20	1.04	1.08	1.16	1.44	1.19	1.54	1.63	0.97	0.90	0.78
Other non-fossil fuels	0.52	0.20	1.08	2.90	6.61	7.08	8.68	8.38	9.01	9.09	9.16	7.99	8.44	7.77	7.68
Bunker fuels	48	29	55	49	32	46	49	58	59	58	56	60	61	57	55
Jet fuel	0	1	1	8	16	25	29	33	35	34	33	39	36	37	38
Light fuel oil	10	13	13	3.9	5.0	2.9	2.6	4.8	3.8	5.0	5.5	7.6	10.5	5.3	5.1
Heavy fuel oil	38	15	41	37	11	19	18	21	20	19	18	13	15	14	11
LNG	NO	NO	NO	NO	NO	NO	0.00	0.06	0.02	0.01	0.02	0.02	0.02	0.30	0.94

¹ Includes biomethane and LBG

Appendix_3c

Data on CO₂ capture and transfer to PCC production from lime kilns, industrial power plants and hydrogen production

Table 1_App_3c Amount of produced PCC.

	1993	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Produced PCC using transferred CO ₂ , kt	2.0	123.2	417.2	417.4	449.8	316.3	314.9	303.4	307.0	282.6	230.9	220.0	110.3	117.9	116.5

The Finnish Forest Industries collected the total produced amount of PCC for years 1993 to 2007. Statistics Finland have collected PCC data for years since 2008 from Production statistics (plant specific data from Statistics Finland's manufacturing industry surveys), from YLVA database or from PCC producing plants directly. Annual production (years 1993 to 2007) has been compared with added up plant level PCC data received from production statistics, only small differences (+/-2%) were noticed (years 2000 to 2007).

Table 2_App_3c The share of fossil fuels of total transferred CO₂.

	1993	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
The share of biological emission of total transferred CO ₂ (%)			6	14	17	0	0	12	21	21	25	27	28	33	33
The share of fossil fuels and other emissions of total transferred CO ₂			94	86	83	100	100	88	79	79	75	73	72	67	67

All fuels used in the lime kilns and industrial power plants for the whole time series have been collected unit level and the percentage of emissions from fossil fuels have been calculated separately.

Table 3_App_3c Reported (negative emission figure in 1.A 2d Transferred CO₂) emissions in the inventory.

	1993	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2023
Reported transferred CO ₂ , kt	0.9	54.2	183.4	183.5	197.8	139.1	138.4	133.4	135.0	124.3	101.5	96.7	48.5	51.9	51.2

Statistics Finland has received kiln and plant level data of transferred CO₂ from 2005 to 2024 from the Energy Authority (one company is not in EU ETS anymore, the data on transferred CO₂ are received from the company). The pulp and paper companies do not measure the amount of transferred CO₂ but calculate it based on the amount of produced PCC. The amount of transferred CO₂ from 1993 to 2004 has been calculated at Statistics Finland using the total amount of produced PCC (based on production data received from the Finnish Forest Industries). The amount of transferred CO₂ since 2013 has been calculated at Statistics Finland using the amount of produced PCC (Production statistics as mentioned in Table 1_3c). Statistics Finland has also checked that CO₂ amount of every single plant (years 2005 to 2012) summed up is the same as the amount calculated from the total amount of PCC production.

Appendix_3d

Statement on potential CO₂ emissions from Calcium Carbonate in fibre sludge

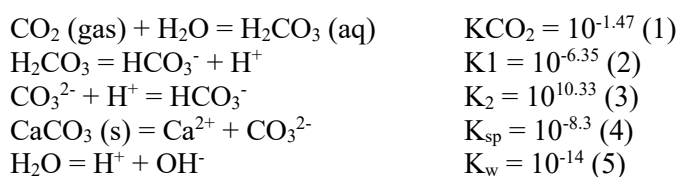
Concerning the potential emission of CO₂ from calcium carbonate-water interaction in fibre sludge-bearing earth structures, we state the following:

Precipitated Calcium Carbonate, also known as PCC, is a widely used artificial additive in paper making processes, particularly as a filler in fine paper production. Depending on the material efficiency in papermaking, minor amounts of PCC will be carried along to effluent, where PCC will be recovered mainly by using a simple external purification method based on gravity. Since the essential part of papermaking is the use of chemical pulp, certain amounts of wood-based fibres can also be found from this recovered fraction.

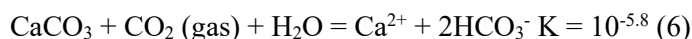
PCC-bearing fibre sludge is nowadays mainly utilised in many earth construction applications, e.g., as a hydraulic barrier in landfill cover structures, in impermeable reactive walls and in the sub-base filter in roads and sport areas. Under these circumstances, it will be occasionally exposed to acid rainwater. Infiltration of water into a fibre sludge layer depends on its hydraulic conductivity, which is typically lower than 10⁻⁹ m/s.

The crystal forms of PCC are aragonite and calcite, depending upon manufacturing conditions. Typical for aragonite are needles and aggregates of needles, whereas calcite precipitates as scalenohedral or rhombohedral agglomerates, or prismatic particles. PCC is a very stable compound in moisture-free, neutral or alkaline conditions. When the pH of water containing calcium carbonate is between 8.4 and 9.9, the solubility of calcium carbonate as such is very small, only 25 mg/dm³. However, the solubility in that case is also greatly dependent on the content of dissolved carbon dioxide in water. With very high carbon dioxide concentration, the solubility could even be 1,500 mg/dm³. This is due to the decomposition of the bicarbonate formed in the solution. If the pH drops below 6.5–7.0, the solubility increases dramatically. A complex mixture is formed, including different soluble calcium cations and carbonate anions, depending on pH, concentration, and time.

Equilibrium relations between CO₂ in atmosphere, pH and carbonic acid components in water and precipitation/dissolution of calcium carbonate can be calculated using the following reactions and related equilibrium constants (Appelo and Postma, 1996, Garrels and Christ, 1965):



By summing up equations one to four, the following net carbonate dissolution reaction is obtained:



From the above equation, important stoichiometric conditions can be seen:

- 1) For two bicarbonate ions that are formed, one carbon ion is from calcium carbonate and the other one is from CO₂
- 2) For one Ca²⁺ ion dissolved one CO₂ molecule is consumed from the solution. In the open system, this CO₂ is replaced from the CO₂ in the atmosphere. In other words, dissolution of calcium carbonate contributes to the atmospheric CO₂ sink rather than causes emission of CO₂ gas.

What happens when rainwater is equilibrated with calcium carbonate in soil or sediment? This is demonstrated below under two different conditions:

- 1) A contact with atmospheric CO₂ is retained (open system) or
- 2) The system becomes closed to atmosphere before the reaction with calcium carbonate is started.

Results are shown in Table 1_App_3d. Rainwater, which is in equilibrium with the present CO₂ pressure of the atmosphere (10–3.5 atm) has a pH value of 5.66 and a total dissolved carbon content (CT) of 10–4.9 mol. In an open soil system, calcium carbonate will dissolve until the Ca²⁺ concentration of pore water reaches a value of around 20 mg/l and the total carbon content 10–3.0 mol. As far as calcium carbonate is present, the pH value of water is buffered by this reaction at 8.3. In a closed system, the dissolution of calcium carbonate is more restricted resulting in a Ca²⁺ concentration of around 6 mg/l, pH of 9.9 and a lower CT content compared to the open system. Evidently, the external source of atmospheric CO₂ in the open system promotes the solution reaction.

Table 1_App_3d. Contents of carbon species (mol) and Ca²⁺ (mg/l), pH, and PCO₂ (atm) in rainwater before and after equilibration in soil with calcium carbonate in open and closed systems

	Rainwater	Carbonate-water Open system	Carbonate-water Closed system
logPCO ₂	-3.5	-3.5	-6.0
pH	5.7	8.3	9.9
logH ₂ CO ₃	-5.0	-5.0	-7.5
logHCO ₃ ⁻	-5.7	-3.0	-4.0
log CO ₃ ²⁻	-10.3	-5.0	-4.4
logCT	-4.9	-3.0	-3.9
Ca ²⁺	-	20	5.7

In conclusion, based on the above discussion, no CO₂ emission to the atmosphere can be expected from the dissolution of PCC if fibre sludge is used as a material in earth construction.

References

- Appelo, C.A.J., Postma, D. 1996. Geochemistry, Groundwater and Pollution. A.A. Balkema, Rotterdam, 536 p.
- Garrels, R.M., Christ, C.L., 1965. Solutions, Minerals, and Equilibria. Harper and Row, New York, 450 p.

14 September, 2007

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Quality assurance of emissions trading data (emissions and energy)

An installation under the EU emissions trading System requires an emission permit, on the basis of which it has the right to release greenhouse gases to the atmosphere. The permits are granted by the Energy Authority. In the emission permit application, the operator presents a monitoring plan showing the monitoring methods for the installation's greenhouse gas emissions. The European Commission has issued Regulation (EU) No 2018/2066 on the monitoring and reporting of greenhouse gas emissions, where the monitoring requirements and accuracy levels of emission data are defined. The operators report on their emissions by submitting annual emission reports to the Energy Authority for accounting the installations' emission volumes in the previous year. The emission reports must be verified before submitting them to the emissions trading authority. Verification is made by independent accredited actors approved by the Energy Authority.

For monitoring the installation's emissions, the operator must decide whether to apply calculation-based methodology (standard and mass-balance methodology) or measurement-based methodology (CEMS, Continuous Emission Measurement Systems) for the monitoring. In special cases, emissions can be defined with a method that is not based on determination levels (the so-called fall-back methodology).

In the standard methodology, emissions caused by the combustion of each fuel are calculated based on the amount of fuel used. The net calorific value, emission factor and oxidation factor are used in calculating emissions. The used values are mainly fuel-specific values according to the classification of fuels published by Statistics Finland or the installation's fuel/fuel load-specific values determined in accredited laboratories.

In the methodology based on mass balance, the amount of the entering and leaving material is compared, and the carbon content of the material is taken into account in determining emissions. The mass-balance methodology is used in the steel industry, for example, where carbon is bound to products manufactured in the production process.

In methodology based on continuous emission measurement systems (CEMS), emissions must be determined by direct or indirect content measurement from flue gases. The measurement must be made with a method based on standards and the operator must ensure that the calibration of the measurement equipment is performed according to the standards.

Measuring equipment approved in the monitoring plan is used in determining the volume of fuel used or emissions. In the monitoring plan, requirements are set for determining emissions (and the measurement equipment) concerning calibration and the highest allowed uncertainty, for example. The requirement level depends on the installation's total emission volume and the annual emission volume of the fuel in question, so with larger emission volumes, the measurement accuracy must be better. For example, the highest allowed uncertainty for combustion plants can be, depending on what was mentioned above, $\pm 7.5/5.0/2.5/1.5\%$. Determining the quantity of fuel can take place when the fuel arrives at the installation (e.g. weighing with a weighbridge) or closer to the actual use (e.g. flow measurement of boiler fuel).

In verifying the emission report, the operator must use a verifier approved and accredited in Finland on the basis of the Emissions Trading Act. The verification concerns the reliability, credibility and accuracy of the monitoring system and the reported emission figures and data. The verifiers belonging to the scope of the Emissions Trading Act are approved by the Energy Authority. The FINAS accreditation service acting as the external reviewer required by the act is responsible for assessing the competence of verifiers.

In the verification task, the verifier must comply with the Verification Regulation (EU) 2018/2067 issued by the European Commission. In the verification, the verifier examines that the operator has acted according to the requirements of the installation's monitoring plan and that the data reported in the emission report are accurate. The starting point is that the verifier visits each installation every year. In the verification, the calculation of the installation's emission data is reviewed and the reliability of the data is assessed. For example, the correctness of fuel volume data can be reviewed from indicators and correspondingly, the correctness of the emission factor/caloric value from the laboratory analysis certificate.

4 INDUSTRIAL PROCESSES AND PRODUCT USE (CRT 2)

4.1 Overview of the sector

4.1.1 Description and quantitative overview

The following technical challenges of the ETF inventory tool have been identified:

- *The notation key explanations and information from documentation boxes are missing from CRT tables but included as a separate attachment to the NID, Annex 8.*
- *Part of the notation keys are not aggregated from sub-categories to upper CTR levels*
 - o *For the year 2024 the notation key of CO₂ EF of 2.D.3 does not include the notation key of 2.D.3.b (D).*
- *For F gases, the problems that were noticed during the uploading of the inventory data in the ETF Reporting Tool concern incorrect saving of notation keys for some tables. All the errors are listed below.*
 - o *Notation key C prevents the aggregation in parent cells resulting incorrect emission figures. Therefore notation key IE is used instead of C for confidential data of F gases.*
 - o *In categories where for some years or for the whole time series, only notation keys have been reported for emissions (e.g. IE) instead of emission figures in the gas specific tables/nodes, the notation keys for Method and Emission factor information are not saved in the upper-level category-specific tables and only NA is shown instead of the correct notation keys from the import Excel file. This applies to tables/categories 2.C.4 Magnesium production for years 1994-2009 and 2012, 2.E.1 Integrated circuit or semiconductor for 1990-2022, 2.F.2.b Open cells for years 2000-2019 and 2021-2022, 2.F.3 Fire protection for years 1997-2022, 2.F.4.a Metered dose inhalers for years 1995-2022, 2.G.2.d Adiabatic properties: shoes and tyres for years 1990-2007 and 2.G.2.e.ii Research for years 2003-2004, 2007-2011 and 2013-2022)*
 - o *The correct notation keys are not shown for SF₆ for Method and Emission factor information in category 2.H.3. Grouped confidential data of halocarbons and SF₆. The correct notation keys for Method should be "OTH" for years 1990-2001 and "T2,OTH" for years 2002-2023. The correct notation keys for Emission factor information should be "D" for years 1990-2014 and "D,CS" for years 2014-2023.*
 - o *The Method and Emission factor information notation keys in table 2.F.4.b Aerosols and one-component foam are shown as NO for gases "Unspecified mix of HFCs", "SF₆" and "NF₃". The correct notation key was NA in the import Excel file for this category. The correct notation key cannot be manually changed in the ETF Reporting tool.*
 - o *The notation keys of the Method and Emission factor information in table 2.H.3 Grouped confidential data of halocarbons and SF₆ are shown as NO for gases "Unspecified mix of HFCs" and "NF₃". The correct notation key was NA in the import Excel file for this category. The correct notation key cannot be manually changed in the ETF Reporting tool*
 - o *For categories 2.F.4.b (Aerosols and one-component foam), 2.G.2.e.ii (Research) and 2.H.3 (Grouped confidential data of halocarbons and SF₆) emission figures are not shown in the gas specific tables/nodes. However, figures are shown in the upper-level tables.*
 - o *For category 2.E.1 notation keys (IE) are not shown for year 2024 for gases SF₆, CF₄, C₂F₆, C₃F₈ and c-C₄F₈*
 - o *For category 2.F.4.b notation key IE is shown for gas HFC-43-10-mee for year 2023 even though it should be NO.*

Greenhouse gas emissions from the Industrial processes and product use sector contributed 12% to the total anthropogenic greenhouse gas emissions in Finland in 2024 (Figure 4.1-1), totalling 4.6 million tonnes of CO₂ equivalent (Mt CO₂ eq.).

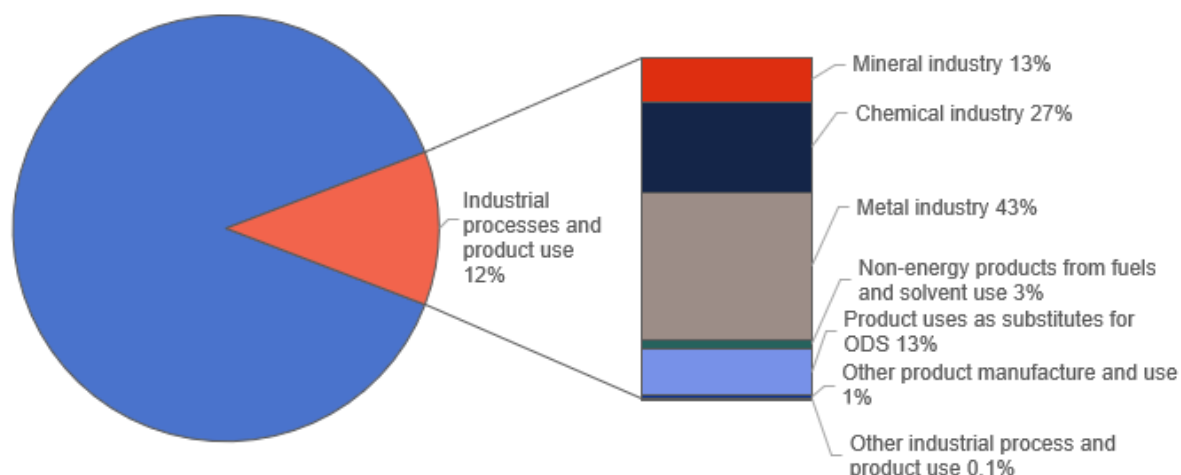


Figure 4.1-1 Emissions from the Industrial processes and product use sector compared with total emissions in 2024

Finnish greenhouse gas emissions from the Industrial processes and product use sector are divided into the following emission categories:

- Mineral industry (CRT 2.A) includes CO₂ emissions from cement, lime and glass production, and other process uses of carbonates
- Chemical industry (CRT 2.B) includes CO₂ emissions from hydrogen, phosphoric acid and formalin production and limestone and dolomite use in Chemical industry, fugitive CH₄ emissions from ethylene production and N₂O emissions from nitric acid
- Metal industry (CRT 2.C) includes CO₂ emissions from coke and heavy bottom oil used in blast furnaces, zinc, copper and nickel production, and limestone and dolomite use and CH₄ emissions from coke production
- Non-energy products from fuel and solvent use (CRT 2.D) includes CO₂ emissions from lubricant, paraffin wax and urea use in NO_x control and use of urea-based catalyst, also CH₄ and N₂O emissions are included from lubricant use
- All emissions from Electronics industry (2.E) are confidential and are, therefore, included in Other (2.H)
- Product uses as substitutes for ODS (CRT 2.F) covers emissions of F gases from refrigeration and air conditioning, foam blowing and aerosols. Emissions from some smaller sources, such as semiconductor manufacturing and fixed fire protection systems are reported in Other (2.H) due to confidentiality issues.
- Other product manufacture and use (2.G) includes SF₆ emission from electrical equipment and N₂O emissions from Product uses. PFC emissions from electrical equipment and SF₆ emissions from other product use are reported in Other (2.H) due to confidentiality issues.
- Other (2.H) includes emissions of grouped confidential data of halocarbons and SF₆ (semiconductor manufacturing, fixed fire protection systems, magnesium die casting (until 2012), shoes (until 2007), ski wax (for 1999), research and other individual confidential emissions from 2.F and 2.G.1)

Emissions from limestone and dolomite use (other than in cement and lime production) are reported in several CRT categories: 2.A.4.a Ceramics, 2.A.4.d Other uses of carbonates, 2.B.10.b Other; Limestone and Dolomite use and 2.C.1.a Steel.

NMVOC emission from the Industrial processes and product use sector are reported under CFR 2.B Chemical industry (2.B.10 Other), CRT 2.C Metal industry (2.C.1 Iron and steel production and 2.C.7 Other), CRT 2.D Non-energy products from fuels and solvent use (2.D.3 Other) and 2.H Other (2.H.1 Pulp and paper and 2.H.2 Food and beverages industry).

Indirect CO₂ emissions from NMVOC and CH₄ emissions are reported aggregated in national totals, see Chapter 9.

A general assessment of completeness can be found in Section 1.7 and a more detailed assessment is included in Annex 5.

The emissions from the Industrial processes and product use sector had an increasing trend until 2008. After that emissions decreased within a short period of time, the biggest decrease could be seen in the Chemical industry, where emissions from nitric acid production decreased due to the implementation of N₂O abatement technology in 2009. (Figure 4.1-2). In the Mineral and Metal industry changes have been slower, but the trend since 2008 is also decreasing. The use of F gases increased significantly in the beginning of the timeseries and it was at the highest level in 2008. The main reason for the earlier growth was increased use of F gases in refrigeration and air-conditioning. Emissions from the Industrial processes and product use sector have decreased by 14% since 1990 and 7% since 2023.

The most important greenhouse gas emission sources of the Industrial processes and product use sector in the Finnish inventory in 2024 were CO₂ emissions from iron and steel, hydrogen and cement production with 5.0%, 2.5% and 0.8% shares of the total national greenhouse gas emissions, respectively. F gas emissions comprised together 1.6% of the total greenhouse gas emissions in Finland.

Industrial CO₂ emissions (3.8 Mt in 2024) decreased considerably at the beginning of the 1990s, increased since 1996 until 2008, and fell by 25% in a year due to the economic downturn. In 2024, CO₂ emissions were 6% lower than in 2023 and 1% higher than in 1990.

N₂O emissions (0.1 Mt CO₂ eq. in 2024) have fluctuated during the period 1990 to 2024; the first significant decrease due to the closing of a plant and after that a slow increase of emissions, the second decrease originated from the above-mentioned implementation of N₂O abatement technology. On the whole, N₂O emissions have decreased by 90% since 1990. In 2024, emissions were 11% higher than in 2023.

Emissions of F gases (0.6 Mt CO₂ eq. in 2024) have increased significantly since 1990 and were at the highest level in 2008 being then about 25-fold compared to 1990. Since 2008 F gas emissions have had a decreasing trend. In 2024, emissions were 12% lower than in 2023 but 12-fold compared to 1990. There are no fugitive emissions from manufacturing because F gases are not produced in Finland. There has not been any manufacturing of other fluorinated gases either, such as HCFCs or CFCs, which could lead to by-product emissions (e.g. HFC-23 from HCFC-22 manufacturing). Other point sources, which make a considerable contribution to F gas emissions elsewhere, but are absent in Finland, include the primary aluminium and magnesium industry.

CH₄ emissions (0.002 Mt CO₂ eq. in 2024) have decreased by 70% since 1990 but their contribution to the total industrial emissions were only 0.04% in 2024.

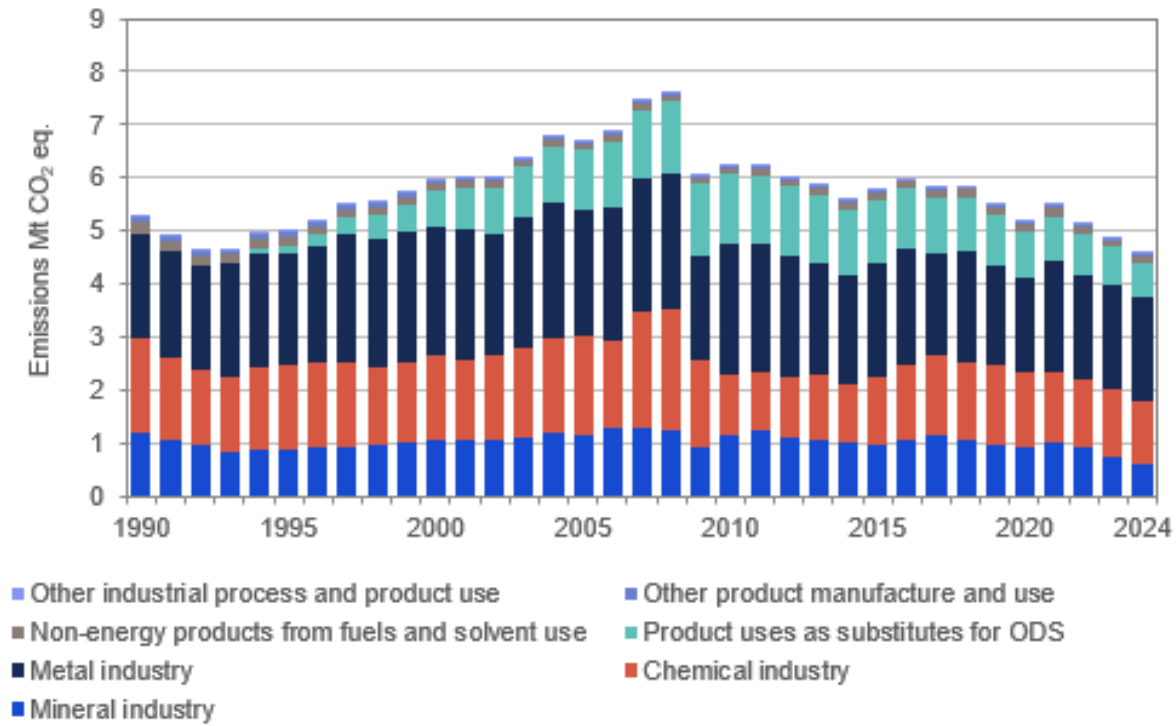


Figure 4.1-2 Total greenhouse gas emission from the Industrial processes and product use sector in Finland (Mt CO₂ eq.)

Total industrial emissions are divided between three sectors (Figure 4.1-3):

- Industrial process emissions are reported in Industrial processes and product use sector
- Emissions from fuel combustion in industry are reported in Energy sector
- Waste and wastewater generated emissions in industry (except lime, dolomite and calcite use in wastewater treatment) are reported in Waste sector. Emissions from combusted waste are reported in the Energy sector.

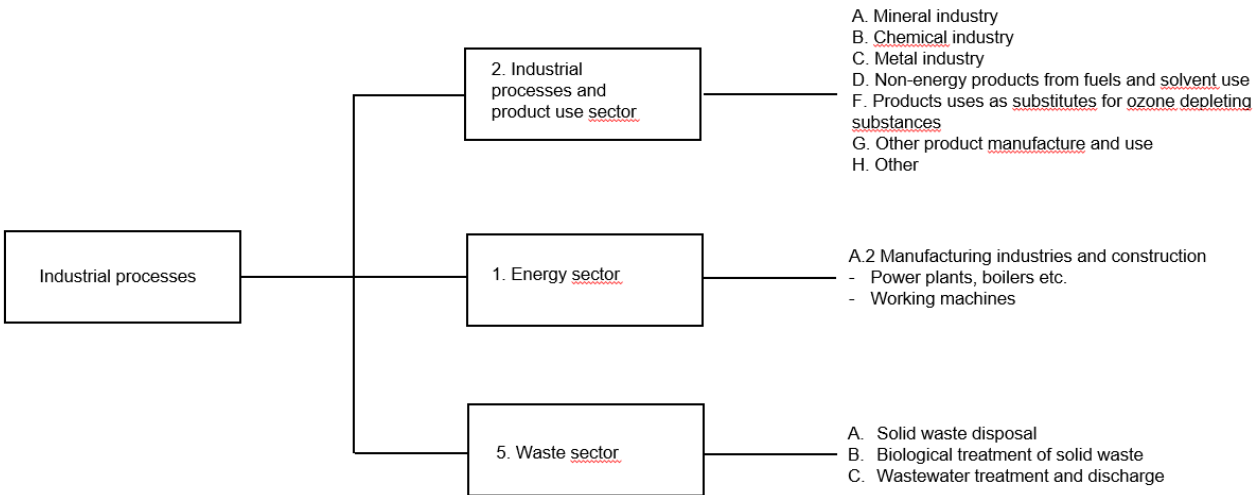


Figure 4.1-3 Reporting categories of emissions from industrial sources in the national greenhouse gas inventory

4.1.2 Key categories

The key categories in the Industrial processes and product use sector are summarised in Table 4.1-1.

Table 4.1-1 Key categories in the Industrial processes and product use sector (CRT 2) in 1990 and 2024 (Approach 1 and Approach 2).

Category	Gas	Criteria	Method
2.A.1 Cement production	CO ₂	L, T	Tier 3 (1990 CS)
2.A.2 Lime production	CO ₂	L, T	Tier 3 (1990 CS)
2.B.2 Nitric acid production	N ₂ O	L, T	Tier 3 (1990 Tier 2)
2.B.10.a Hydrogen production	CO ₂	L, T	Tier 2
2.C.1 Iron and steel production	CO ₂	L, T	Tier 3, CS
2.F.1 Refrigeration and air-conditioning	HFCs	L, T	Tier 2

Table 4.1-2 Trend in greenhouse gas emissions from Industrial processes and product use sector (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CO₂															
2.A Mineral industry	1.22	0.87	1.08	1.18	1.17	0.97	1.08	1.14	1.06	0.97	0.95	1.02	0.94	0.76	0.59
2.B Chemical industry	0.33	0.35	0.43	0.43	0.99	1.04	1.18	1.30	1.27	1.31	1.20	1.11	1.12	1.15	1.09
2.C Metal industry	1.98	2.08	2.39	2.40	2.44	2.15	2.20	1.93	2.10	1.87	1.76	2.09	1.97	1.98	1.97
2.D Non-energy products from fuel and solvent use	0.22	0.19	0.14	0.10	0.11	0.14	0.14	0.14	0.16	0.15	0.13	0.15	0.13	0.12	0.12
CH₄															
2.B Chemical industry	0.0052	0.0052	0.0028	0.0027	0.0027	0.0020	0.0012	0.0041	0.0027	0.0010	0.0013	0.0016	0.0014	0.0030	0.0015
2.C Metal industry	1.4E-06	2.6E-06	2.5E-06	2.5E-06	2.3E-06	2.5E-06	2.1E-06	2.1E-06	2.2E-06	2.3E-06	2.1E-06	2.3E-06	2.3E-06	2.3E-06	2E-06
2.D Non-energy products from fuel and solvent use	0.00032	0.00027	0.0002	0.00013	0.00013	0.00017	0.00017	0.00016	0.00018	0.00018	0.00014	0.00016	0.00014	0.00012	0.00012
N₂O															
2.B Chemical industry	1.42	1.25	1.17	1.39	0.14	0.23	0.19	0.21	0.19	0.18	0.20	0.22	0.14	0.11	0.12
2.D Non-energy products from fuel and solvent use	0.0015	0.00129	0.00093	0.00062	0.00063	0.00079	0.0008	0.00077	0.00087	0.00084	0.00068	0.00078	0.00065	0.00058	0.00056
2.G Other product manufacture and use	0.057	0.057	0.049	0.043	0.029	0.021	0.022	0.023	0.020	0.016	0.014	0.030	0.021	0.023	0.021
HFCs	2E-05	0.149	0.693	1.123	1.321	1.193	1.134	1.064	1.015	0.969	0.904	0.833	0.763	0.698	0.614
PFC	0.00019	0.00152	0.00316	0.00358	0.00253	0.00139	0.00138	0.0015	0.00159	0.00177	0.00149	0.00159	0.00154	0.00156	0.00122
SF₆	0.054	0.038	0.027	0.023	0.022	0.023	0.032	0.028	0.025	0.024	0.026	0.0279	0.0280	0.0290	0.0286
NF₃	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Total	5.28	4.99	5.98	6.70	6.23	5.76	5.99	5.83	5.84	5.50	5.18	5.48	5.13	4.88	4.56

4.2 Mineral industry (CRT 2.A)

4.2.1 Introduction

This category consists of non-fuel carbon dioxide emissions from cement, lime and glass production and other process uses of carbonates (Table 4.2-1 and Table 4.2-2). The use of limestone and dolomite other than for clinker and lime production are reported by branch of businesses according to the 2006 IPCC Guidelines. In Finland under the Mineral industry, these emissions are reported from ceramics and mineral wool production, from wastewater treatment, from the neutralisation, from energy industry for sulphur dioxide control and use of soda ash and combustion of limestone content of de-inking sludge. Emissions from the use of graphite electrodes in a mineral industry plant are now re-allocated to the time-series of mineral products, in to 2.A.4.d Other uses of carbonates. Emissions from limestone and dolomite use in the chemical or metal industries are reported under corresponding categories.

Lime production includes lime production in the iron and steel industry. All soda ash used in Finland are included in the inventory. All other uses of soda ash than use in glass production (2.A.3) are reported in CRT category 2.A.4.b.

Cement and lime production are identified as key categories in 2024 using Approach 1 and Approach 2 assessment.

Production capacity of clinker in Finland at the end of the time series is about 1,300,000 t (1,600,000 t cement), but in 2024, altogether 672,000 t clinker were produced (EU ETS). The production capacity has been increasing during the time series when old cement kilns have been modernised or replaced.

Table 4.2-1 Reported emissions, calculation methods and type of emission factors for the Mineral industry in the Finnish inventory

CRT	Source	Emissions reported	Method	Emission factor
2.A.1	Cement production	CO ₂	Tier 3 (2005-2024) CS (1990-2004)	PS CS
2.A.2	Lime production	CO ₂	Tier 3 (2008-2024) CS (1990-2007)	CS
2.A.3	Glass production	CO ₂	Tier 3	CS
2.A.4	Other process uses of carbonates			
	- Ceramics	CO ₂	Tier 3	CS
	- Other uses of soda ash	CO ₂	Tier 1	D
	- Other uses of carbonates*	CO ₂	Tier 3	CS

*includes also CO₂ emissions from the use of graphite electrodes

The emissions of the Mineral industry were 23% of the emissions of the Industrial processes and product use sector in 1990 and 13% in 2024 as well as 1.5% of Finland's total greenhouse gas emissions in 2024. The amount of emissions was 1.2 Mt in 1990 and 0.6 Mt in 2024 (Figure 4.2-1). The emissions in 2024 were 52% lower than in 1990 and 23% lower than in 2023. The main reasons for emission reduction in the beginning of the time series were a closing down of a cement plant and glass plants. After that emissions gradually increased to 1990 levels. Emissions fell in 2009 due to the economic downturn but returned almost to the previous levels the following year. Since 2011 emissions of lime production have decreased 58% and it contributed to a reduction in emissions for the whole category. In the 2020s also emissions of cement production have decreased rapidly.

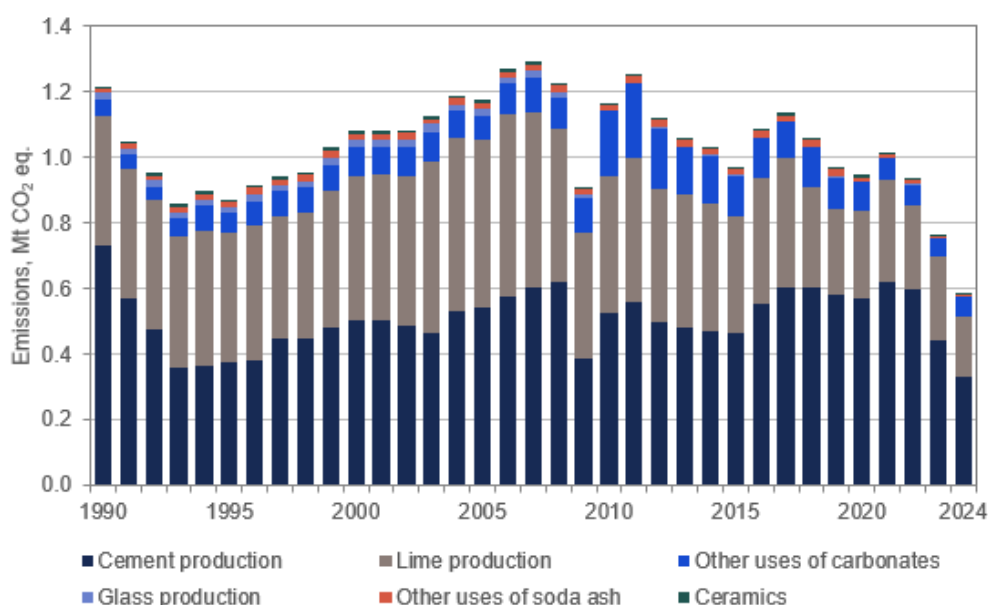


Figure 4.2-1 Greenhouse gas emission from the Mineral industry (Mt CO₂ eq.)

Cement production is the biggest source of greenhouse gas emissions in the Mineral industry, being 0.3 Mt in 2024. The emissions were 14% in 1990 and about 7% in 2024 of the emissions in the Industrial processes and product use sector and 0.8% of Finland's total emissions in 2024. The production volume decreased rapidly at the beginning of the 1990s due to the reduced need for clinker during the recession and the closing down of a plant in 1993. The output grew slightly until 2008, but due to the economic downturn in 2009, the demand for clinker decreased fast and the output in 2009 was 40% smaller than in 2008. The second rapid change of emissions started in 2021 and after that emissions have decreased 47%. In 2024, there were 55% less emissions from cement production than in 1990 and 26% less emissions than in 2023.

Lime production is the second largest source in the Mineral industry, the emissions were 0.2 Mt in 2024. The emissions have been less than 9% of this sector's emissions for the whole time series. The production of lime has been slowly increasing until 2006, but after that production has decreased by 65%. One lime plant was not used at all in 2011 due to decreased demand of lime, in 2012 the operation continued, but in 2019 that plant was closed down. The production of another lime plant ceased in 2014. In 2018 the competitive situation was very challenging, one plant lost a significant customer, therefore production was lower than in 2017. Demand of lime turned to a rise, but it folded in 2021, therefore emissions were in 2023 18% lower than in 2021. In 2023 one plant decided to stop production for the time being. The emissions from lime production were 53% lower than in 1990.

Other process uses of carbonates is the third largest source in the Mineral industry, emissions were 0.07 Mt in 2024. The most important sources were limestone and dolomite used in wastewater treatment and neutralisation of waste streams 64%, soda ash use 10% and limestone and dolomite use in the energy industry for sulphur dioxide control 12% of emissions of this subcategory in 2024. Emission in 2024 were at the same level than in 1990. Emissions of other process uses of carbonates were 4% higher in 2024 than in 2023.

Glass production is a minor source in the Mineral industry, emissions were 0.002 Mt in 2024. These emissions have been less than 0.5% of this sector's emissions for the whole period. Due to the economic downturn in 2009, two plants in the Finnish glass industry were closed down. The emissions from glass production have decreased by 93% since 1990. In 2024, emissions from glass production were about 0.03% of the emissions of the Industrial processes and product use sector and 0.3% of the Mineral industry.

Table 4.2-2 CO₂ emissions from the Mineral industry (Mt)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2.A.1 Cement production	0.73	0.38	0.50	0.54	0.53	0.46	0.55	0.60	0.60	0.58	0.57	0.62	0.60	0.44	0.33
2.A.2 Lime production	0.40	0.39	0.44	0.51	0.42	0.36	0.39	0.40	0.31	0.26	0.27	0.31	0.26	0.25	0.19
2.A.3 Glass production	0.021	0.020	0.021	0.020	0.002	0.002	0.002	0.003	0.003	0.002	0.002	0.002	0.002	0.001	0.002
2.A.4 Other process uses of carbonates	0.07	0.08	0.11	0.10	0.22	0.14	0.14	0.13	0.15	0.13	0.11	0.08	0.08	0.07	0.07
- Ceramics	0.007	0.007	0.011	0.009	0.007	0.004	0.005	0.006	0.006	0.009	0.007	0.007	0.006	0.004	0.004
- Other uses of soda ash	0.013	0.016	0.017	0.018	0.017	0.017	0.019	0.017	0.021	0.022	0.013	0.010	0.015	0.006	0.006
- Other uses of carbonates	0.047	0.060	0.085	0.072	0.200	0.123	0.120	0.110	0.121	0.094	0.090	0.067	0.060	0.055	0.057
Total of mineral industry	1.22	0.87	1.08	1.18	1.17	0.97	1.08	1.14	1.06	0.97	0.95	1.02	0.94	0.76	0.59

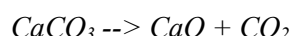
4.2.2 Cement production (CRT 2.A.1)

4.2.2.1 Category description

In the production of cement, CO₂ is emitted when an intermediate product, clinker, is produced. In that process, limestone is heated to a high temperature in rotary kiln ovens, which results in CO₂ emissions, as the main component of limestone, calcium carbonate breaks down, calcinates, into calcium oxide and carbon dioxide. Limestone also contains small amounts of magnesium carbonate (MgCO₃), which will also calcinate in the process causing CO₂ emissions (Slioor, 2004). In Finland average CaO content for clinker is 65% and MgO 3% (Leveelahti, 2015)

CRT category 2.A.1 covers CO₂ emissions from clinker production. Clinker is mixed with gypsum and other materials that together make up the cement.

The mixture of raw material fed into the oven is called the raw mix. The main carbonaceous components of the raw mix are limestone (CaCO₃) and dolomite (CaCO₃ * MgCO₃). When heated to 1,400 to 1,500 degrees centigrade, CO₂ is released. For example, the reaction for limestone is:



There are currently two operating plants in Finland. Production at a third plant ceased in 1993.

4.2.2.2 Methodological issues

The emissions were calculated using the Tier 3 methodology from the 2006 IPCC Guidelines (Equation 2.3). The Tier 3 is based on the collection of disaggregated data on the types and quantities of carbonates consumed to produce clinker using respective emission factors. The share of different types of carbonates in raw mix varies annually and therefore CO₂ IEF changes between years. Also emissions from other carbon bearing non-fuel materials were calculated. The Tier 3 approach includes emissions from cement kiln dust. At the moment cement kiln dust calcinates only at one plant as dust is removed before the calcination process at the other plant. The process was changed in 2004.

Correction factors for non-carbonate CaO or MgO sources (e.g. blast furnace slag, nickel granule slag, diabase, fly ash, gypsum, bauxite, mineral waste, Finnsementti Oy, 2021) in the raw mix are used in the calculations. Fly ash is the main substance of carbon bearing non-fuel materials used in the production process. The plant-specific correction factors differ but average value is about 0.88. (Leveelahti, 2016). This means that there is about 12% of CaO and MgO in clinker from non-carbonate raw materials and therefore IEF of cement production is lower than average.

Since 2005 (Emissions trading periods) data on the amount and emissions of produced clinker, cement kiln dust and used fly ash are available. Emissions for the inventory for these years are as reported to the EU ETS. Emission factors are plant-specific.

For the years prior to 2005 data on emissions or amount of fly ash are not available, and data on cement kiln dust is not complete. Only clinker production data of all plants is available for the whole time series. Therefore, to calculate emissions for years 1990 to 2004 annual emission factors were calculated by dividing total emissions from the EU ETS (years 2005 to 2015) with amount of produced clinker by plant in each year. The average value of these plant-specific emission factors was multiplied with clinker data for 1990 to 2004 for the plant in question to calculate the plant-specific emissions. The average value of both plants was used to calculate emissions for the closed plant for years 1990 to 1993. This method is described as country-specific.

4.2.2.3 Uncertainty assessment and time series' consistency

The quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of uncertainty analysis is included in Section 1.6.

The uncertainty for activity data is 2% and for emission factors 5%.

All activity data (clinker data) for years 1990 to 2007 had been received directly from the company. After a comparison of directly received and EU ETS data for years 2005 to 2007, it was decided to give up separate inquiries because data were equal. Time series of activity data are therefore proved to be consistent.

As two different methods are used to calculate emissions, country-specific method for 1990 to 2004 and Tier 3 for 2005 to 2016, question of time series' consistency arises. To check if the reported time series of emissions are consistent, the total time series were calculated using the country-specific method. The time series were proved to be consistent because the difference between these two calculations was 2% at most, average value being 1% (Figure 4.2-2).



Figure 4.2-2 Time series' consistency of emissions from cement production

4.2.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Mineral industry in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and the improvement plans were discussed.

The auditing of working instructions by summer trainee in 2021 reassured the adequacy of written instructions to perform the calculation for the first time. The summer trainee found a couple of linking errors in the calculation sheets for 2020, these errors were corrected for the sheets used for reporting. The summer trainee also gave some suggestions for improvement for the working instructions to clarify the method of calculation.

Activity data have been checked using available independent sources and only slight differences between the data have been noticed. All activity data are site-specific, received from a company or reported due to monitoring of the environmental or emissions trading permit of a company. The sum of the individual plant-level emission estimates and emission estimates based on national clinker production figures and IPCC default Tier 1 factors were compared to verify emission calculation. Differences between these annual emission data were at average less than 5% which is even less than the uncertainty of emissions data of cement production.

4.2.2.5 Category-specific recalculations

There are no category-specific recalculations.

4.2.2.6 Category-specific planned improvements

There are no category-specific planned improvements.

4.2.3 Lime production (CRT 2.A.2)

4.2.3.1 Category description

Limestone is a sedimentary carbonate rock consisting mainly of calcite mineral i.e. calcium carbonate. In Finland pure limestone contains 95% to 100% calcium carbonate. (Quick) Lime is produced by heating crushed and assorted limestone to a high temperature (about 1,000°C) in a rotary or a shaft kiln. Lime (CaO) is granular or powdery, different products are made crushing, screening and grinding. The production process causes CO₂ emissions. Hydrated lime, Ca(OH)₂, is produced via (quick)lime by adding water to it.

At the moment there are four lime-producing plants in Finland, but one plant decided to stop production for the time being in 2023. The most there were six plants altogether, however one plant was closed down at the end of 2014 and another one was closed down in 2019.

4.2.3.2 Methodological issues

The emissions are calculated using a Tier 3 methodology for since 2008, and for 1990 to 2007 using a country-specific method, which corresponds to the Tier 2 method. Plant-specific emissions from lime production are calculated by multiplying emission factors with lime production.

Activity data for the different plants for years 1990 to 1997 have been estimated by using the proportion of the average of production data of these plants in 1999 to 2003 as only national total production data could be collected from the industrial statistics. For 1998 to 2004, production data have been partly collected from the industry and partly taken from industrial statistics and environmental permits or the YLVA system. Emissions from 2005 onwards have been calculated using production data reported to the EU ETS data. The total amount of produced lime has also been crosschecked with data from industrial statistics.

Plant-specific emission factors have been calculated dividing the EU ETS emissions (since 2008) with lime production data. All emissions from the production processes have been taken into account; because these emissions are generated not only from produced lime, but also from lime recovered from electric filter dust and downgraded lime which are generated as by-products during the process. Lime dust has normally been used in agriculture or in industry and downgraded lime has been dumped or used to fill up quarries, and amounts of lime dust or downgraded lime are not included in produced lime. Data on emissions or amounts of recovered lime and downgraded lime were not available prior to 2008. Therefore, only the emission data for 2008 to 2016 have been used to calculate plant-specific emission factors. The emission factor for a plant is an average of these annual emission factors.

For 1990 to 2007, the emissions for each plant have been calculated with the plant-specific emission factor multiplied with corresponding lime production data. Since 2008, the EU ETS data have been used for the emissions.

The implied emission factors and the total activity data of the time series can be found in Table 4.2-3.

4.2.3.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

For 2024, the uncertainty in lime production is partly due to the small margin of error associated with the measurements of lime produced. The uncertainty of the emission factors (to calculate emissions for 1990 to 2007) is slightly less than in those estimated using the earlier method as they are based on total emissions of a plant for nine years. Uncertainty for activity data were 2% and for emission factor 3%.

As two different methods are used to calculate the emissions, country-specific method for 1990 to 2007 and Tier 3 from 2008 on, the time series' consistency was checked by calculating the 2008 to 2016 emissions also with the country-specific method. Results were compared with the emissions calculated with the Tier 3 method. Differences between the emissions were -0.2% to 0.8%. Therefore, the time series can be considered to be consistent.

4.2.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Mineral industry in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from lime production, general inventory quality control procedures have been done as mentioned in the 2006 IPCC Guidelines, Table 6.1. Some of the checks are performed annually, like comparing with previous emissions of subcategory of the calculated emissions and ensuring that there are no transcription errors in calculations.

In addition, the category-specific quality control procedures have been carried out during calculation. The used emission factors have been compared with the IPCC default emission factors. The used emission factors are based on accurate measurements of CaO and MgO content of lime, lime dust and downgraded lime and represent therefore the best possible knowledge of the plant-specific production processes and used raw materials. Activity data have been checked using available independent sources and only very small differences between figures have been noticed. All activity data are plant-specific and reported to industrial output statistics or reported due to monitoring of the environmental or emissions trading permits (EU ETS) of a company.

The sum of the plant level emissions calculated with the method introduced in 2018 submission and emission estimates based on total produced lime and IPCC default Tier 1 factors were compared to verify the emission calculation. Differences between these annual emission data were from 6% to 9% (default factor gives lower emissions), which can be explained with the information that the part of the emissions are not from the produced lime but from lime dust and downgraded lime which are generated as by-products during the process.

4.2.3.5 Category-specific recalculations

The beginning of the timeseries was recalculated due to the BTR1 review recommendation in which it was recommended to use another method consistent with the 2006 IPCC GL to estimate missing activity data for the years 1990-1997. The missing plant-specific activity data were estimated using the proportion of

production of five years average instead of the proportion of production of year 1999. Recalculated emissions increased 0.07 kt in 1990 and 0.02 kt in 1997.

4.2.3.6 Category-specific planned improvements

The calculation method will be checked due to changed production data of lime (this will not affect the emissions as they are as reported to the EU ETS).

4.2.4 Glass production (CRT 2.A.3)

4.2.4.1 Category description

The glass industry in Finland has produced a wide range of different glass types with different chemical compositions, for example container, flat, domestic and special glass and glass wool. Emissions are calculated using the use of carbonates as activity data.

Limestone, dolomite and soda ash are typically used in the glass industry. Barium and potassium carbonate are used as raw materials in the production of special glasses and lithium carbonate is used to strengthen glass products. Emissions from the use of barium, lithium and potassium carbonate in glass production are also included in the inventory.

In production, homogenous glass mixtures combining primary and secondary raw materials are melted down at temperatures of about 1,550 °C. The process-related CO₂ emissions are released from the raw material carbonates during the melting process in the furnace.

4.2.4.2 Methodological issues

Emissions are calculated using the Tier 3 method (Equation 2.12 from 2006 IPCC Guidelines), as various types of carbonates consumed for glass production have been collected at plant level. Process emissions in glass production are generated from limestone, dolomite, soda ash (= sodium carbonate), barium carbonate, lithium carbonate and potassium carbonate use, and they are calculated by multiplying emission factors with the amount of used carbonates.

Emission factors are the IPCC's default factors and stoichiometric ratio of chemical reactions. For barium carbonate the emission factor is 0.223 t CO₂ / t BaCO₃, lithium carbonate 0.595 t CO₂ / t Li₂CO₃ and potassium carbonate 0.318 t CO₂ / t K₂CO₃.

The consumption of limestone and dolomite has been used as activity data when calculating emissions from limestone and dolomite use. Activity data for 2024 are collected directly from individual companies and the EU ETS data. Most of the data for the earlier years have been received from individual companies, the EU ETS and a smallish part has been estimated using industrial statistics.

Activity data of used sodium carbonate are collected directly from individual companies. For some early years not all activity data have been received directly from companies. In these cases, the data of industrial statistics or estimations based on the data of other years have been used.

Activity data for consumption of barium, lithium and potassium carbonate are collected from companies for years 1995 to 2004 and 2007 to 2024. Activity data for the remaining years are estimated using partly production data and partly activity data from other years (Forsell, 2012).

4.2.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty for activity data were 5% and for emission factors 3%.

4.2.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in Mineral industry in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from glass production, general inventory quality control procedures have been performed as mentioned in 2006 IPCC Guidelines, Table 6.1 Some of the checks are performed annually, like comparing with previous emissions of subcategory of the calculated emissions and ensuring that there are no transcription errors in the calculations. Some of the checks have been performed when the calculation method has been developed.

Also, category-specific quality control procedures have been carried out during calculation. The default emission factors have been defined to be adequate for Finnish circumstances and processes. Activity data have been checked using as many independent sources as possible and only small differences between figures have been noticed. All activity data are site-specific and reported to industrial output statistics or reported due to monitoring of the environmental permit of a company. The calculated emission data have been compared with the ETS data and emissions have been found to be almost equal ($\pm 2\%$). Quality assurance of emissions trading data is described in Appendix 3e.

4.2.4.5 Category-specific recalculations

No category-specific recalculations were done.

4.2.4.6 Category-specific planned improvements

No category-specific improvements have been planned.

4.2.5 Other process uses of carbonates (CRT 2.A.4)

4.2.5.1 Category description

Other process uses of carbonates comprises limestone, dolomite, barium carbonate and sodium bicarbonate uses in ceramics and mineral wool production, in wastewater treatment, in neutralisation of waste streams and in the energy industry for sulphur dioxide control and use of soda ash and clay. The use of graphite electrodes in mineral wool production are included in to this category due to confidentiality reasons, they have been used since 2009 and reported earlier as energy-based emissions. Combustion of limestone content of de-inking sludge is also included in Other process uses of carbonates. There is no non-metallurgical magnesia production in Finland.

4.2.5.2 Methodological issues

Ceramics (CRT 2.A.4.a)

Emissions from limestone, dolomite, barium carbonate and clay use in production of light expanded clay aggregate (leca), tiles and porcelain are included in the subcategory of ceramics.

Emissions from limestone, dolomite and barium carbonate use are calculated using the Tier 3 method by multiplying emission factors with activity data. Activity data are collected mainly directly from the industry but industrial statistics have also been used to calculate emissions at the beginning of the time series.

The emission factors are default emission factors, for limestone 0.44 t CO₂/t carbonate, dolomite 0.48 t CO₂/t carbonate (Table 2.1, Vol 3. 2006 IPCC Guidelines) and barium carbonate 0.223 t CO₂/t carbonate. The correction factor from Equation 2.16 (2006 IPCC Guidelines) is 1.0. The C content and moisture of the clay has a big effect on the CO₂ emissions from use of clay. The EF varies highly between the loads of clay, for instance C content of a plant for one sort of clay it was 0.6% and for the other sort 1.2%. This leads to big variation of amount of CO₂ emissions in ceramics. If the emissions for clay were not available, emission were estimated using amount of wet clay, moisture content and EF (3.664 t CO₂/t C) (Forsell, 2019).

Emissions from the use of clay in ceramics production are since 2008 reported for the EU ETS. Amounts of used clay in different plants for 1990 to 2007 were not available and therefore surrogate method (Equation 5.2, Vol 1, Chapter 5, 2006 IPCC Guidelines) was used to determine emissions from the use of clay. Energy use of a plant was the only information available for the whole time series and therefore it was decided to use this information as a surrogate statistical parameter. Firstly, the ratio between emissions from the use of clay and amount of used energy of a plant was calculated for each year between 2008 and 2017. Secondly, the average of three plant level ratios and use of energy in a particular year were used to calculate emissions of the use of clay for 1990 to 2007.

In the ceramics production, activity data available for the whole time series are limestone, dolomite, barium carbonate use. Data on the use of clay is available only since the start year of the EU ETS and these data are not coherent for all years. For some years data are reported only as carbon in clay and for other years as total use of clay. Therefore, the data on the use of clay is not reported. For 1990 to 2007, due to calculation of the emissions using surrogate method there are no activity data of clay available.

Other uses of soda ash (CRT 2.A.4.b)

All the uses of soda ash in Finland are assumed to release CO₂ emissions. However, the soda ash that is used in glass production is subtracted and corresponding emissions are reported under CRT 2.A.3. Even if this methodology may lead to a slight overestimation of emissions, Finland has not planned to clarify which soda ash uses are emissive and which non-emissive because it would be too resource demanding considering the size of this category.

CO₂ emissions from soda ash (Na₂CO₃) use are released when it is heated at high temperatures. Emissions are calculated by multiplying emission factors with the amount of used soda ash (Tier 1 method from Equation 2.14 (2006 IPCC Guidelines)).

The emission factor is the IPCC's default factor, 0.415 t CO₂/ t carbonate (Table 2.1, Vol 3. 2006 IPCC Guidelines).

Activity data are calculated using Customs Statistics by subtracting annual export of soda ash from import (there is no production of soda ash in Finland). Also, the amount of soda ash, which is used in glass production, is subtracted from that amount. Imported and exported amounts are received from the Customs statistics database Uljas.

Other (CRT 2.A.4.d)

In the category Other (Other uses of carbonates), Finland reports emissions from limestone, dolomite and sodium bicarbonate use in mineral wool production, in wastewater treatment, in neutralisation of waste streams and in the energy industry for sulphur dioxide control. Emissions from the use of graphite electrodes in mineral wool production are now included in the category Other due to confidentiality reasons. These emissions were previously defined as energy-related, however, they have now been reported as process-related emissions in the EU ETS data. Therefore, these emissions have been re-allocated to process-related emissions in the greenhouse gas inventory.

The ESD review of 2016 submission recommended that Finland allocate emissions of combustion of de-inking sludge containing PCC (see Section 3.4) to the Industrial processes and product use sector. Therefore,

combustion emissions of de-inking sludge are included in the category Other and at the same time, the same amount of CO₂ emissions were subtracted from Energy (1.A.2.d).

Emissions limestone, dolomite and sodium bicarbonate use are calculated using the Tier 3 method by multiplying emission factors with activity data. Activity data are collected mainly directly from the industry but industrial statistics have also been used to calculate emissions at the beginning of the time series.

The emission factors are default emission factors, for limestone 0.44 t CO₂/t carbonate, dolomite 0.48 t CO₂/t carbonate (Table 2.1, Vol 3. 2006 IPCC Guidelines) and sodium bicarbonate 0.524 t CO₂/t carbonate. The correction factor from Equation 2.16 (2006 IPCC Guidelines) is 1.0 if the fraction of calcination is unknown. For the mineral wool production the correction factor has been 0.90 to 0.96 and in energy industry 0.95 to 0.99. These correction factors have been used for plants for which emissions for the EU ETS have been calculated using the same correction factor.

Table 4.2-3 Activity data and emission factors for the Mineral industry

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2.A.1 Cement production															
Clinker production, 1 000 t	1 470	760	1 017	1 110	1 049	934	1 117	1 181	1 187	1 142	1 141	1 220	1 185	874	672
EF t/t	0.496	0.497	0.496	0.488	0.501	0.495	0.495	0.511	0.507	0.511	0.499	0.510	0.504	0.509	0.491
2.A.2 Lime production															
Lime production, 1 000 t	488	479	540	632	514	445	480	495	384	327	332	394	329	318	239
EF t/t	0.821	0.820	0.817	0.815	0.811	0.808	0.806	0.800	0.806	0.801	0.800	0.785	0.790	0.798	0.786
2.A.3 Glass production															
Carbonate consumption, 1 000 t	44.7	39.5	44.1	47.4	4.1	5.1	5.3	6.3	7.2	5.0	4.0	4.5	4.9	3.5	3.6
EF t/t	0.469	0.494	0.487	0.430	0.389	0.404	0.402	0.405	0.408	0.402	0.400	0.398	0.411	0.417	0.422
2.A.4 Other process uses of carbonates															
2.A.4.a Ceramics															
Carbonate consumption, 1 000 t	6.9	8.6	13.6	10.5	6.5	3.2	3.6	3.9	4.6	5.0	5.5	6.1	4.8	4.1	3.7
EF t/t	1.064	0.797	0.793	0.866	1.016	1.139	1.332	1.558	1.272	1.809	1.310	1.198	1.323	0.992	1.003
2.A.4.b Other uses of soda ash															
Soda ash consumption, 1 000 t	31.5	39.2	41.8	44.2	41.4	39.9	44.8	41.5	51.0	53.9	32.4	23.4	37.2	15.3	15.6
EF t/t	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415	0.415
2.A.4.d Other uses of carbonates															
Other carbonate consumption, 1 000 t	107.9	140.0	201.5	167.9	457.3	279.7	271.9	248.4	274.2	213.0	203.7	151.1	135.0	123.3	129.6
EF t/t	0.436	0.431	0.421	0.426	0.438	0.440	0.440	0.441	0.441	0.440	0.441	0.441	0.444	0.444	0.442

4.2.5.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. The description of the uncertainty analysis is included in Section 1.6.

Uncertainty in activity data of limestone, dolomite, soda ash and other carbonate use of this category were estimated to be $\pm 4\%$ and uncertainty of emission factors of these emissions is 2%. The share of MgO in dolomite has been assumed to be constant and the possibility that limestone can also be include in a small amount of MgO has been taken into account. Another source of uncertainty is the amount of carbonates that actually reacts by releasing carbon dioxide in the various processes.

Due to lack of data concerning some earlier years, the time series are calculated using partly estimated data. For years prior to 2000, all activity data have not been gathered directly from companies, but industrial statistics or estimations based on data from other years have been used. The time series are consistent.

4.2.5.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Mineral industry in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from limestone, dolomite and soda ash use, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 6.1. Some of the

checks are performed annually, like comparing with previous emissions of subcategory of the calculated emissions and ensuring that there are no transcription errors in calculations. Some of the checks have been performed when the calculation method has been developed.

In addition, category-specific quality control procedures have been carried out during calculation. In use of limestone and dolomite, the default emission factor multiplied with the correction factor has been defined to be adequate for Finnish circumstances and processes, because default emission factors are stoichiometric; based on chemical equations and the content of carbonate in limestone and dolomite used in Finland is very high. The fluctuations in emission factors of limestone use have been checked, and the reason for it has been originated from different calcium carbonate content in used limestone. In the use of soda ash, the default emission factor has been defined to be adequate for Finnish circumstances and processes. The default emission factor is stoichiometric and the content of carbonate in sodium carbonate used in Finland is very high.

Activity data have been checked using as many independent sources as possible and only small differences between figures have been noticed, the results of the comparisons are included in the calculation sheets. This activity data are site-specific and reported to industrial output statistics or reported due to monitoring of the environmental or emissions trading permit of a company.

The calculated emission data of most plants have been verified with ETS data and differences have been found to be 1% to 2%. Quality assurance of emissions trading data is described in Appendix 3e.

4.2.5.5 Category-specific recalculations

CO₂ emissions from the use of graphite electrodes are now re-allocated in to the process-related emissions since 2009, when the use was started. Annual emissions of IPPU increased 0.1 to 0.3 kt. No recalculations for 1990 nor 2005 emissions.

4.2.5.6 Category-specific planned improvements

No category-specific improvements have been planned.

4.3 Chemical industry (CRT 2.B)

4.3.1 Introduction

In the Finnish inventory this category includes emissions of carbon dioxide from the hydrogen, phosphoric acid, ammonia, formalin and certain chemicals production (use of limestone in the chemical industry is included this category), methane emissions from ethylene production (fugitive) and nitrous oxide emissions from nitric acid and fertilizer production. CO₂ emissions from titanium dioxide production are included in the Mineral industry since emissions are from limestone used in wastewater treatment and not from the production of titanium dioxide. Ammonia was produced from hydrocarbons only in 1990 to 1992.

Table 4.3-1 Reported emissions, calculation methods and type of emission factors for the Chemical industry in the Finnish inventory

CRT	Source	Emissions reported	Methods	Emission factors
2.B.1	Ammonia production	CO ₂	Tier 1 (1990-1992)	D
2.B.2	Nitric acid production*	N ₂ O	Tier 3 (2009-2024) Tier 2 (1990-2008)	PS
2.B.6	Titanium dioxide production	NO		
2.B.8.b	Ethylene	CO ₂ (IE) CH ₄	Tier 2	PS
2.B.10	Other			
	a. Hydrogen production	CO ₂	Tier 2	CS
	b. Other:			
	- Phosphoric acid production	CO ₂	CS	PS
	- Limestone and dolomite use	CO ₂	Tier 3	CS
	- Chemicals production	CO ₂	Tier 3	PS

* Emissions from nitric acid production also includes emissions from fertilizer production.

Nitric acid and hydrogen production use are identified as key categories in 2024 using Approach 1 and Approach 2 assessment.

All emissions of this category are presented in Table 4.3-2 by gas and subcategory. Ammonia, adipic acid, caprolactam, glyoxal, glyoxylic acid, carbides, soda ash, carbon black, dichloroethylene, ethylene oxide, acrylonitrile and methanol are not produced in Finland. Ethylene is produced in Finland, emitted methane from ethylene production is used as fuel in the ovens of cracking, in the benzene and cumene units. All CO₂ emissions are reported in the Energy sector, therefore CO₂ emissions from ethylene production are reported as IE. Fugitive CH₄ emissions from flanges, valves, and other process equipment from ethylene production are included in the inventory and reported in 2.B.8.b.

In 2024, process emissions of the Chemical industry were 1.2 Mt CO₂ eq. and represented 27% of the sector's emissions and 3.1% of Finland's total emissions. Emissions from the Chemical industry decreased by 51% between 2008 and 2010. The main reason for this was the installation of a new N₂O abatement system for all three nitric acid plants during 2009. Emissions of hydrogen production have increased by 58% from 2007 to 2024 and they are now three-fold compared to the time before the launching of the hydrogen plant in 2006 (Figure 4.3-1). Total emissions of the Chemical industry in 2024 were 31% lower than in 1990 and 4% lower than in 2023. The biggest reason for increased emissions in the last few years has been the growth of production of hydrogen due to launching of new plants.

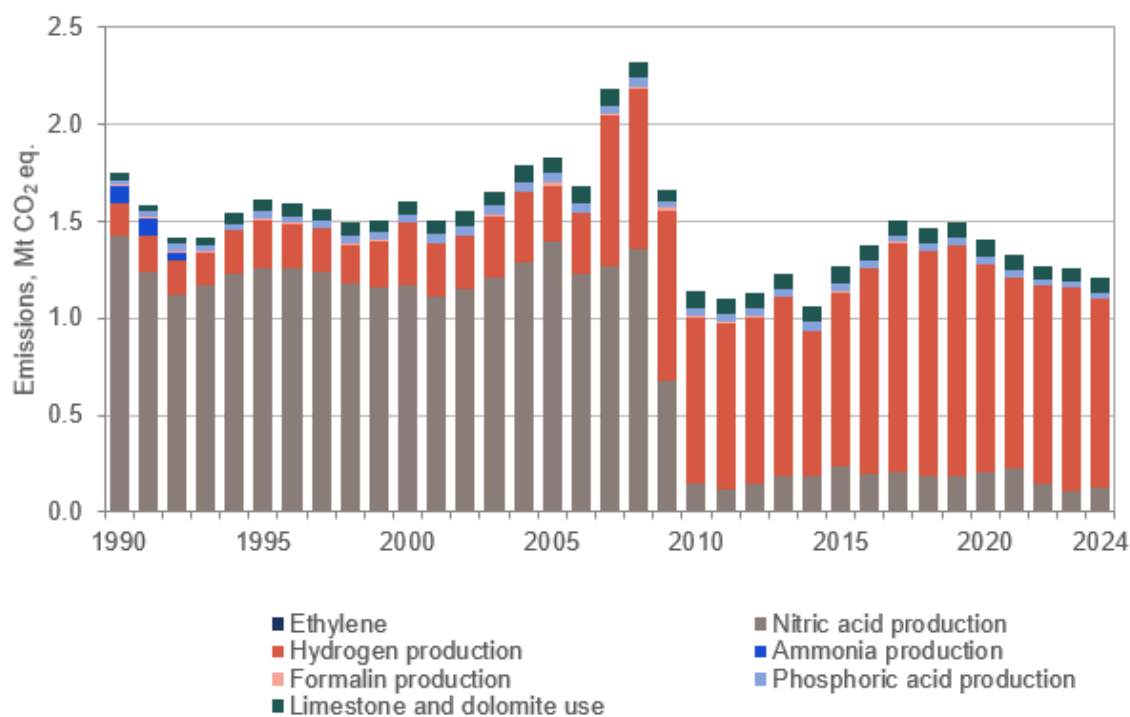


Figure 4.3-1 Greenhouse gas emission from the Chemical industry (Mt CO₂ eq.)

Emissions of CO₂ from hydrogen production were about 1.0 Mt in 2024, which was 21% of emissions of the Industrial processes and product use sector. These emissions now include also emissions from fuel combustion in hydrogen production, previously those emissions were included in the emissions of energy sector. Not all hydrogen production causes CO₂ emissions. Emissions occur only processes in which hydrocarbons are used as feedstock (and as fuels). In Finland, natural gas is the most common feedstock in hydrogen production. Theoretically, all the carbon contained in hydrocarbons will be emitted as CO₂ in the processes but, in practice, a small amount of feedstock does not react. Two hydrogen producing companies capture formed carbon dioxide for recovery and bottle it, but only the amount used for PCC production has been subtracted from the total emissions (See Section 3.4.1). In 2024, emissions from hydrogen production were over five-fold compared to emissions in 1990 and 7% lower than in 2023.

Phosphoric acid is produced from apatite and in the production process calcite, which is a host rock in apatite deposits, calcinates and emits CO₂. Calcite has also been used for neutralisation of wastewater in phosphoric acid plant. These emissions are calculated together and reported in this category due to confidentiality reasons, the emissions were approximately 0.03 Mt in 2024. In 2024, emissions from phosphoric acid production and neutralisation of wastewater were 26% higher than in 1990 and 4% higher than in 2023.

There are only few chemical production companies in Finland that emit emissions from the use of limestone or dolomite. These CO₂ emissions were 0.08 Mt in 2024 and they had doubled compared to 1990 and were 14% higher than in 2023.

The production of formalin and resin adhesives are included in the inventory (see Section 4.3.6). CO₂ emissions have been quite insignificant during the whole time series, they have fluctuated from 0.002 to 0.016 Mt in a year. In 2024 CO₂ emissions were 72% lower than in 1990 and 2% higher than in 2023.

All ammonia currently used in Finland is imported. In 1990 to 1992 small amounts of ammonia (12 to 30 kt per year) were produced using mainly peat and heavy oil as feedstock for the needed hydrogen. From 1993 on, there has been no ammonia production in Finland. The CO₂ emissions from these processes have been estimated and included in the inventory.

In the Chemical industry there are only fugitive CH₄ emissions and they are formed in the ethylene production. Emissions were 0.002 Mt in 2024, they have decreased 71% since 1990 and 50% lower than in 2023. According to the information received from the production plants they have paid attention to minimize VOC emissions over the years. For example, regular leakage measurements, low-emission equipment and better maintenance work have been introduced in recent years. The disturbance-free operation has also decreased

emissions. Reasons for higher emissions in 1997 and 2017 are related to leakages in the production process and exhausts before shutdowns.

Emissions of N₂O from nitric acid production were approximately 0.5 kt (0.1 Mt CO₂ eq.) in 2024, which was 0.3% of Finland's total greenhouse gas emissions and 2.7% of emissions of the Industrial processes and product use sector. In 1990, emissions from nitric acid production represented almost 30% of emissions of the Industrial processes and product use sector. Then there were four nitric acid plants in Finland. Emissions of this subcategory include also N₂O emitted from two fertilizer production plants. One nitric acid plant was closed down in 1992 that could be also seen in a rapid decrease of the emissions. In October 2004, a plant (relocated from Belfast, Northern Ireland) was commissioned at an existing site and, therefore, the amount of produced nitric acid increased. A new plant replaced an older one, which was closed in 2005. Finally, the N₂O abatement technology were installed in 2009, emissions decreased in all nitric acid plants, emissions are now approximately 98% less than the time prior to instalment. In 2015, the temporary increase in the IEF was due to malfunctions in the production process of fertilizers.

Emissions from nitric acid production have been a part of EU ETS since 2013. In 2024, emissions from nitric acid production were 91% lower than in 1990 and 16% higher than in 2023.

Emissions by gas and subcategory in the Chemical industry are presented in Table 4.3-2.

Table 4.3-2 Emissions by gas and subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CO₂															
2.B.1 Ammonia production	0.093	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
2.B.10 Other															
a. Hydrogen production	0.17	0.25	0.32	0.29	0.86	0.90	1.06	1.18	1.15	1.19	1.07	0.98	1.02	1.05	0.98
b. Other															
- Phosphoric acid production	0.025	0.037	0.040	0.050	0.040	0.040	0.033	0.033	0.037	0.032	0.040	0.036	0.032	0.030	0.031
- Limestone and dolomite use	0.037	0.061	0.062	0.081	0.080	0.089	0.082	0.082	0.079	0.079	0.082	0.083	0.065	0.070	0.080
- Chemicals production	0.007	0.007	0.007	0.016	0.011	0.006	0.004	0.004	0.004	0.004	0.003	0.002	0.002	0.002	0.002
N₂O															
2.B.2 Nitric acid production	1.42	1.25	1.17	1.39	0.14	0.23	0.19	0.21	0.19	0.18	0.20	0.22	0.14	0.11	0.12
CH₄															
2.B.8.b Ethylene	0.005	0.005	0.003	0.003	0.003	0.002	0.001	0.004	0.003	0.001	0.001	0.002	0.001	0.003	0.002
Total of chemical industry	1.75	1.61	1.60	1.83	1.14	1.27	1.37	1.51	1.46	1.49	1.40	1.33	1.26	1.26	1.21

4.3.2 Ammonia production (CRT 2.B.1)

4.3.2.1 Category description

Small amounts (12 to 30 kt per year) of ammonia have been produced only in 1990 to 1992, mainly peat and heavy oil as feedstock for the needed hydrogen (Finnish Chemical Industry, 1990). In Finland there was experimentation of use sod peat to produce synthesis gas for ammonia, hydrogen peroxide and formic acid production in 1988 to 1991. The experiment ended uneconomic and instead of peat gasification, the gasification of oil products was continued (Bioenergy, 2015).

Time series of emissions from hydrogen peroxide and formic acid production are included in 2.B.10a Other; Hydrogen production, see Section 4.3.5.2.

4.3.2.2 Methodological issues

CO₂ emissions from ammonia production were calculated by multiplying the amount of produced ammonia with the emission factor. Activity data have been received directly from the company and the emission factor is the default factor from the 2006 IPCC Guidelines.

Emission factors

Emissions have been calculated with the highest default emission factor from the 2006 IPCC Guidelines (Table 3.1, Factor derived from European average values for specific energy consumption (a mix of modern and older plants, not natural gas)) since the plant was very old and it used solid or liquid raw material instead of natural gas to produce hydrogen for ammonia. The used emission factor was 3.273 tonnes CO₂/tonne ammonia produced).

Activity data

The amount of produced ammonia has been received from a company, which was producing it at the beginning of the time series. The amount of produced ammonia is shown in Table 4.3-5.

4.3.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty of activity data in ammonia production was estimated to be 5% and emission factor 50% (Forsell, 2014).

4.3.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Chemical industry sector in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert.

4.3.2.5 Category-specific recalculations

There were no category-specific recalculations.

4.3.2.6 Category-specific planned improvements

No category-specific improvements are planned.

4.3.3 Nitric acid production (CRT 2.B.2)

4.3.3.1 Category description

Nitric acid is nowadays produced in Finland in three single-stage medium pressure plants (3.8, 6.5 and 7.5 bar). Two of these plants are situated at the same site and the produced nitric acid is mainly used for the integrated fertilizer production. Since 2013, nitric acid production has been included in the EU ETS, however fertilizer production is not included in the EU ETS and therefore emissions of the inventory and the EU ETS differ in 2.B.2.

4.3.3.2 Methodological issues

In 2005, Statistics Finland cooperated with the nitric acid manufacturers to produce the annual emission estimates for 1990 to 2004. To calculate emissions of nitric acid production, the manufacturers provided the activity data and emission factors (Table 4.3-3), and Statistics Finland carried out the calculations using an agreed methodology that corresponds to the 2006 IPCC Guidelines' Equation 3.6. For emissions of fertilizer production, data received from the producer were used for 1990 to 2004 (Gåpås, 2005a).

Since no abatement or destruction took place at the Finnish plants before 2009 the Equation 3.6 simplifies to

$$N_2O \text{ emissions} = \text{specific emission factor} \times \text{production level}$$

Since 2005 both emission and activity data of nitric acid and fertilizer production have been received from the YLVA system for each plant separately. The specific emission factors rather than emissions have been calculated by the inventory unit.

Emissions are calculated for each plant separately and then summed up to give the reported figure.

Emission data of fertilizer production are included in the total emissions of this subcategory; neither activity data nor emission factors of fertilizer production are reported in this inventory due to confidentiality reasons.

A project to cut down N_2O emissions of nitric acid plants was started in 2009. A N_2O abatement technology- a pelleted catalyst- was installed directly in the ammonia oxidation reactor underneath the ammonia oxidation catalyst (Pt-Rh) in all the three existing nitric acid plants. Due to catalyst, emissions have decreased by 86% in this subcategory in 2008 to 2017, which also reflects the emission factors used in the inventory. For more detailed information about the project, see the project reports (YARA, 2009 to 2012).

The work to decrease N_2O emissions from nitric acid production has continued. One of the plants continued to develop new kind of catalyst in 2018 and emissions were succeeded to reduce (Yara, 2019). Emissions of that plant have decreased 80% since 2017. In the other plant the ammonia oxidation reactor was renovated in the summer 2022, the new reactor is larger and therefore more catalyst could be fitted in it. After the renovation N_2O emissions have decreased by 92%. For the third plant it was also done some replacements of used parts of reactor and catalyst, it also led to decidedly lower emissions.

For 1990 to 2008, the Tier 2 method was used to calculate emission but after the project, plant level emission factors were obtained from direct measurements of emissions and the Tier 3 method has been used to calculate emissions from nitric acid and fertilizer production.

Emission factors

Before 2009, only one of the three plants was equipped with a continuous N_2O emission measurement unit. From 2005 onwards, the company also used a portable measurement device at the other two plants. A consultant made periodical measurements at the plants in 1999 to 2004. No measurements are available prior to 1999. Since 2009 all three nitric acid plants have been equipped with automatic systems according to EU standards to continuously measure the concentration of N_2O in the tail gas and gas volume.

Based on the measurements, the emission factors presented in Table 4.3-3 are defined and used in the Finnish inventory for 1990 to 2024.

Table 4.3-3 N_2O emission factors for nitric acid production (mass of N_2O emitted per mass of nitric acid produced)

Plant	Emission factors			Plant in operation
	value (kg/t)	years	source	
A	7.6	1990-2005	Information from plant A	- 2005
B	9.5	1990-2004	Information from plant B	
	5.7-7.4 ¹	2005-2008	Calculated based on YLVA data	
	0.1-3.5	2009-2024	Calculated based on YLVA data	
C	9.3	1990-2008	Information from plant C	- 1992 2004 -
	0.2-4.3	2009-2024	Calculated based on YLVA data	
D	9.2 ²	1990-1992	(Pipatti, 2001)	
E	8.0-10.1 ³	2004-2008	Calculated based on YLVA data	
	0.1-6.6	2009-2024	Calculated based on YLVA data	

¹ plant B started to use a new kind of catalyst in May 2005.

² the process of a plant D was similar to plant B

³ during the first years of operation the plant was not performing optimally and the emission factor was higher than expected

The average emission factor for all three plants in 2008 was 8.1 kg N₂O/t nitric acid (emissions from fertilizer plants are included). The use of the pelleted catalyst started during the inventory year 2009. The target of the project, which was tightened during the project, was that nitrous oxide emissions measured in those three plants will not exceed the level 1.85 kg N₂O/t nitric acid for the end of 2012 (Yara, 2009 to 2012). These projects were very successful and the average emission factor for all those plants was 0.9 kg N₂O/t nitric acid in 2012 (emissions from fertilizer plants are included). Emission factors for the nitric acid plants have still decreased and emissions have declined over 85% since 2012.

The 2006 IPCC Guidelines provide a default emission factor for processes similar to those used in Finland; for medium pressure plants it is 7 kg N₂O/t nitric acid $\pm$ 20%. The oldest, still operational, of our plants started commercial nitric acid production in 1973. Emission factors presented in Table 4.3-3 are in that range before the catalyst installation but well under the highest value.

Emission factors of two fertilizer plants are determined with FT-IR measurements. At the moment the measuring device is shared by those two plants, it first measures the N₂O content of the flow of plant 1, then the sample line will be flushed and after that the N₂O content of flow of plant 2 will be measured. N₂O emission factors for fertilizer production are not presented here due to confidentiality issues.

Activity data

As described before, the annual nitric acid and fertilizer production figures have been obtained from the production plants (Gåpås, 2005b) or from the YLVA system (see description in Annex 6). Production amounts of nitric acid are presented in Table 4.3-5. Production amounts of fertilizers are confidential and, therefore, not included in Table 4.3-5.

N₂O emission data are from the EU ETS since 2013.

4.3.3.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

Statistics Finland performed a sensitivity study in 2010 to explore how the different parameters used in the calculation of the emissions for 2008 affect the uncertainty. The study showed that emission factors account for most of the uncertainty. Since 2009, an online measurement has been introduced to all plants, and this has further lowered the uncertainties of the emission factors.

According to the uncertainty assessment (see Section 1.6), the uncertainty of N₂O emissions from nitric acid production is $\pm$ 15% (2021). Uncertainty for N₂O emissions in 90's was determined by the company (Gåpås, 2005).

The continuous monitoring of measurement has been done according to QAL3 requirements and a third party reviews the measurements annually. Emission calculations and quality assurance mechanisms are verified by a third party every half year.

All activity and emission data have been received from the production plants or they are reported to the YLVA database and the EU ETS (2013-) by the production plants. The time series are considered to be consistent.

4.3.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Chemical industry sector in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from nitric acid production, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 6.1. Some of the checks are performed annually, like comparing with previous emissions by subcategory of the calculated emissions and ensuring that there are no transcription errors in calculations. Some of the checks have been performed when the calculation method has been developed.

In addition, category-specific quality control procedures have been carried out during calculation. Plant-based emission factors have been compared with IPCC defaults to verify that the plant-specific factors are reasonable. It was noticed that plant-based emission factors for 2009 are higher than the default factors from the 2006 IPCC Guidelines. For other years (since 2009), plant-based factors are well lower than the default factor. Secondly, emission factors are based on accurate measurements of plants and, therefore, they represent the best possible knowledge of that production process and equipment.

Production data have been checked with YLVA data and industrial output statistics and only small differences (+/-1%) between figures have been noticed. All activity data are site-specific and reported to industrial output statistics or reported due to monitoring of the environmental or emissions permit of a company. According to the project reports, the monitoring of measurement has been done according to QAL3 requirements and a third party reviews the measurements annually. During the project and afterwards, emission calculations and quality assurance mechanisms are verified by a third party every half year. Emission data for 2013 to 2024 have been compared with EU ETS data and only a 0.0 to 0.6% difference between figures has been noticed. Quality assurance of emissions trading data is described in Appendix 3e.

In 2015, a Nordic greenhouse gas inventory experts meeting, which included participants from Finland, Sweden, Norway and Denmark, was held in Helsinki. In this meeting, issues concerning verification of decreasing N₂O emissions from nitric acid production due to improved abatement technologies were discussed. After the meeting, Norway, Sweden and Finland shared descriptions of their methodologies via email and Norway presented a graph of N₂O IEF for the Nordic countries. The graph had been updated since using information from the [UNFCCC website](#). The three Nordic countries show similar N₂O IEF trends, and since 2011, derive roughly on the same IEF. See Figure 4.3-2.

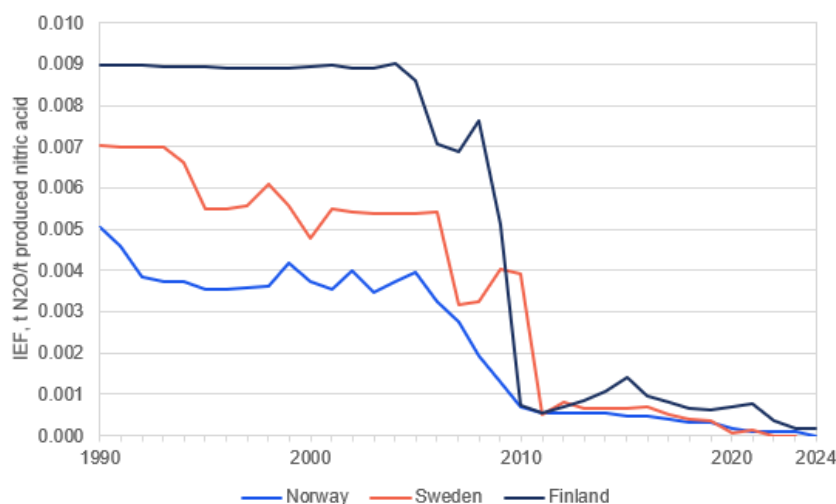


Figure 4.3-2 Verification of decrease of N₂O IEF with Nordic countries

4.3.3.5 Category-specific recalculations

No category-specific recalculations have been done.

4.3.3.6 Category-specific planned improvements

No category-specific improvements are planned.

4.3.4 Titanium dioxide production (CRT 2.B.6)

4.3.4.1 Category description

Titanium dioxide has been produced using sulphate route process in Finland since the 1950s. Ilmenite and sulphuric acid are the main raw materials used. According to the 2006 IPCC Guidelines, the sulphate route process does not give rise to process greenhouse gas emissions that are of significance.

4.3.4.2 Methodological issues

According to the EU ETS data, there are CO₂ emissions from titanium dioxide production as limestone or other carbonates are used for wastewater treatment and neutralisation of waste streams. These emissions are, however, included in the Mineral industry, subcategory Other where all other limestone and dolomite (and other carbonate) uses for wastewater treatment are reported.

4.3.5 Ethylene production (CRT 2.B.8.b)

4.3.5.1 Category description

Ethylene is produced in Finland, but only fugitive methane emissions are reported in CRT category 2.B.8.b as the methane produced in this production process is used as fuel in the ovens of cracking, in the benzene and cumene units at the petrochemical plants. The corresponding CO₂ emissions are reported in the Energy sector. According to the experts in the petrochemical plants, some fugitive CH₄ emissions may occur from flanges, valves, and other process equipment during ethylene production. These emissions have not been measured (Leino, 2020), but they are calculated based on total VOC measurements.

4.3.5.2 Methodological issues

VOC emissions have been measured at the petrochemical plants since 1997. These emissions are total VOC emissions which include also CH₄. CH₄ emissions have not been measured separately from these fugitive emissions. Therefore, the estimation of the amount of CH₄ emissions is based on the amount of total VOC emissions. The share of methane in the total VOC emissions is based on information received from petrochemical plants (Anttila, 2019) and has been estimated to be the same for the total time series.

There are some years, when no measurements for total VOC were done, then the fugitive CH₄ emissions from flanges, valves and other process equipment have been calculated using the average of measured data from two previous years. The annual emissions in 1990-1996 have been calculated using the average of the four first measured years (1997-2000). The method is country-specific, but it corresponds to a Tier 2 method.

4.3.5.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

According to experts at the production plants, the uncertainty of total VOC emissions has been $\pm 20\text{-}30\%$, therefore the uncertainty for methane emissions has been assessed to be higher than total VOCs. An expert estimation (Leino, 2020) was that the uncertainty of the CH₄ emissions is $\pm 40\%$, and for those years for which average measured data has been used, the uncertainty is $\pm 60\%$. The time series are considered to be consistent.

4.3.5.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Chemical industry sector in order to attain these quality objectives. A bilateral quality meeting or a quality

desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

4.3.5.5 Category-specific recalculations

There were no category-specific recalculations done.

4.3.5.6 Category-specific planned improvements

No category-specific improvements are planned.

4.3.6 Other (CRT 2.B.10)

4.3.6.1 Category description

In the category Other, Finland reports emissions from hydrogen, phosphoric acid and formalin production and limestone and dolomite use in the chemical industry.

4.3.6.2 Methodological issues

Hydrogen production (CRT 2.B.10.a)

Under Hydrogen production all the greenhouse gas emissions from steam reforming and gasification of fossil materials, including the fuel combustion and chemical process emissions from the fuels and feedstock are reported in IPPU sector. Before this inventory submission emissions from fuel combustion in hydrogen production were reported in the Energy sector, but now these emissions are included in the emissions of hydrogen production (2.B.10.a) and excluded from the Energy sector. This description concerns only hydrogen production which causes greenhouse gas emissions. In Finland this category also includes emissions from the hydrogen production in the refineries.

Hydrogen is produced in Finland in two types of processes. Most used is continuous steam reforming process, where hydrocarbons dissociate on the metal surface. Also, partial oxidation with a controlled amount of oxygen and steam is used to produce hydrogen. There are several hydrogen production plants in Finland, the newest one started in 2016. The newest unit replaced an older production facility in the same site, increasing the refinery's capacity to produce hydrogen. The plant (steam reforming process) is providing one fifth of the needed hydrogen and uses natural gas as raw material (Linde, 2016).

Two of these hydrogen producing plants have a system to capture the formed carbon dioxide from hydrogen production process. A small part of CO₂ has been bottled and transported to PCC producing plants, bigger part has been used in other ways. Only the CO₂ which has been used for PCC production has been deducted from the total greenhouse gas emissions of Finland (see Section 3.4.1). The amount of CO₂ used in PCC production is being deducted from the CO₂ emissions of 1.A.2.d due to confidentiality reasons (see Section 3.4.1).

Pressure swing adsorption (PSA) is used in Finland for the recovery of pure hydrogen from different hydrogen-rich streams. In the PSA purification process, the impurities in the gas are adsorbed into the fixed adsorbent bed at high pressure. The offgases (also called purge gas) from the PSA unit may contain hydrogen and impurities as N₂, H₂O, CO, CO₂ and inert feedstock. Offgases are collected and used in reformer furnaces to heat the reformer. To avoid double-counting, the carbon in offgases is not included in the CO₂ emissions of combustion in Energy Sector (CO₂ EF for these offgases is set to be 0).

In partial oxidation, carbon from hydrocarbon reacts with steam to produce carbon monoxide and hydrogen. Hydrogen is used for hydrogen peroxide production and carbon monoxide for other processes. Part of the carbon from CO is bound in products and part is emitted to the atmosphere. Therefore, total emissions of these processes have been calculated using a mass balance (carbon in incoming hydrocarbon streams minus carbon in outgoing hydrocarbon streams).

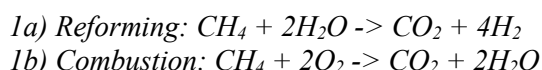
Emissions from hydrogen production are calculated by multiplying activity data with emission factors.

Activity data are collected directly from individual companies. Data for the first half of the 1990s have been partly taken from industrial statistics and partly estimated on the basis of data from other years or output of a company. The activity data from EU ETS have been also used to calculate emissions. In the beginning of the [Kyoto Protocol's first commitment period](#) there were only one hydrogen plant in the EU ETS, but when the second period ended there were four plants. Since this submission there is only one smaller hydrogen plant which is not in the EU ETS.

For the mass balance calculation, all activity data for incoming hydrocarbon streams are collected from the company except for years 1990 and 1991 (uses of hydrocarbon for those years have been estimated using data of 1992). Most of the activity data of out coming hydrocarbons are received from the company, part of the earlier year's activity data have been estimated using average of the ratios of incoming and outgoing hydrocarbons.

The emission factor for calculating emissions from hydrogen production is based on the stoichiometric ratios of chemical reactions.

Steam reforming of natural gas (overall reactions):



Emission factors of hydrogen production are reported by feedstock.

Table 4.3-4 Average of emission factors by feedstock, kt CO₂/ kt feedstock (note that emission factors from the mass balance calculation are not included in the table)

Feedstock	Emission factor
Natural gas	2.71
LNG	2.75
Naphtha	3.18
Propane	3.00
Membrane gas (refinery gas)	2.62

The consumption of hydrocarbons is used as activity data in calculating emissions from hydrogen production. The feedstocks and fuels used are natural gas (LNG as well), heavy fuel oil, naphtha, propane and membrane gas. Membrane gas is the same as refinery gas. The composition of membrane gas varies a lot but the composition is analysed eight times a month and the analysed data are used to calculate emissions (Neste Oyj, 2015).

The amount of used hydrocarbons is shown in Table 4.3-5.

Other (CRT 2.B.10.b)

Phosphoric acid production

Phosphoric acid is produced from phosphorus containing minerals, the most important mineral is phosphorite (= apatite $3\text{Ca}_3(\text{PO}_4)_2 \cdot \text{CaF}_2$). There are two different methods to produce phosphoric acid; thermal and wet process; in Finland, the wet process has been used. In the wet process, the raw phosphate is dissolved into sulphur acid and the released phosphoric acid is separated from calcium sulphate.

The most common impurity in phosphoric mineral is carbonate, and in Finland it is calcite. Sulphuric acid causes carbonate to degrade and carbon dioxide to be released. The amount of released CO₂ has been defined from a collected daily sample of apatite.

Calcite has also used in phosphoric acid plants as a neutraliser in waste water handling. The amount of released CO₂ has also been defined from a daily collected sample of calcite.

The total amount of CO₂ released from phosphoric acid plant has been calculated multiplying the use of apatite and calcite with CO₂ content of defined annually average of daily samples. Emission factors used amount of apatite and calcite and calculated CO₂ emissions were received from the phosphoric acid producing company.

Emission factors for apatite and calcite have been defined as an annually average of daily samples. Emission factors are received directly from the phosphoric acid producing company and are confidential.

The activity data are the used amount of apatite and calcite. The amounts of them are received from the company and are also confidential.

Limestone and dolomite use in chemical industry

Emissions from limestone and dolomite use in production of chemicals are included in this subcategory.

Emissions from limestone and dolomite use are calculated using the Tier 3 method by multiplying emission factors with activity data. Activity data are collected mainly directly from the industry but industrial statistics have also been used to calculate emissions at the beginning of the time series.

The emission factors are default emission factors. The correction factor from Equation 2.16 (2006 IPCC Guidelines) is 1.0, except for a plant which reported that the average of the CaCO₃ content of limestone is 96%.

Formalin production (Chemicals production in the ETF GHG Inventory)

According to the EU ETS data, there are CO₂ emissions from formalin production. Formaldehyde is produced by oxidation of methanol using metal oxide catalyst in a steam phase oxidation reactor as a continuous process. The formaldehyde gas is directed to the bottom part of absorber tower, it will be absorbed to process water and the formed formalin will be removed from the tower. The concentrated formalin will be used for resin production.

For CO₂ emission calculation from formalin production is the mass balance calculation used, activity data (methanol and formaldehyde) are collected from the YLVA system for years since 1997 (formaldehyde) and since 2003 (methanol). Activity data of formaldehyde for earlier years have been calculated using average of data for 1997-2000. Activity data of used methanol for the earlier years (1990-2002) have been calculated using an average ratio of produced formalin and used methanol (2003 to 2022) and amount of produced formalin. Activity data in the ETF GHG Inventory Tool are reported as “C” for confidentiality reasons (2.B.10.b Other; Chemicals production).

Emission factors for the emission estimations were calculated by dividing emission or sink data with produced methanol or formaldehyde data from the EU ETS of years 2021 to 2024. Used emission factors were average of those years and were for methanol is 1.37 t CO₂/t (CO₂ source) and for formaldehyde 1.47 t CO₂/t (CO₂ sink).

Table 4.3-5 Amount of used or produced materials (kt)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ammonia	28.4	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Nitric acid	549	476	451	582	566	621	596	667	650	655	659	654	572	599	634
Ethylene	188	225	256	327	374	416	399	319	408	431	397	405	407	296	365
Used hydrocarbons	70	98	128	124	349	356	422	470	460	471	425	390	388	405	381
Limestone and dolomite	83	140	142	187	184	206	188	188	181	181	187	191	149	161	183

4.3.6.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty of activity data in hydrogen production was estimated at $\pm 5\%$ and the uncertainty in emission factors $\pm 3\%$. The lack of knowledge concerning the exact number of reagents that actually react in the various processes have an effect on uncertainty. Activity data have improved in recent years, mainly due to increased availability of measured data. Therefore, uncertainties in recent years are smaller than at the beginning of the 1990s.

The uncertainty in emissions in phosphoric acid production was $\pm 7\%$.

The uncertainty of activity data in limestone and dolomite use in chemical industry was estimated to be $\pm 5\%$ and the uncertainty for emission factor is $\pm 3\%$.

The uncertainty of activity data in formalin production was estimated at $\pm 5\%$ and the uncertainty of emission factors $\pm 3\%$. For the activity data of the earlier years, the uncertainty is $\pm 10\%$.

Due to lack of knowledge concerning some earlier years, the time series are calculated using partly estimated data (that is: all data are not as accurate as the data for 2000 to 2021). For years prior to 2000, all activity data have not been gained directly from companies, but industrial statistics or estimations based on data from other years have been used.

Time series are considered to be consistent.

4.3.6.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Chemical Industry in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement of the consistency of fuel data used in Energy and IPPU sector were discussed.

Hydrogen production

In the calculation of emissions from hydrogen production, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 6.1. The checks are performed annually, for example comparing with previous emissions of the subcategory of the calculated emissions and ensuring that there are no transcription errors in the calculations.

A few category-specific quality control procedures have been carried out during calculation. The stoichiometric emission factors are considered to be adequate. Activity data have been checked using as many independent sources as possible and only minor differences between figures have been noticed. All activity data are site-specific and reported to industrial output statistics or reported due to monitoring of the environmental or emission permit of a company.

For the 2024 inventory, the calculated emission data of eight plants (out of nine) have been verified with ETS data and emissions have been found to be almost equal. Two of these plants are the biggest emitters in this category, the amount of their emissions represents almost 90% of category's emissions. Quality assurance of emissions trading data is described in Appendix 3e.

Phosphoric acid production

In the calculation of emissions from phosphoric acid production, several general inventory quality control procedures have been planned to perform as mentioned in the 2006 IPCC Guidelines, Table 6.1. Some of the checks are performed annually, like comparing with previous emissions of the subcategory of the calculated emissions and ensuring that there are no transcription errors in the calculations, and some when the calculation method was developed or changed. For this inventory, submission emission estimates have been compared with emissions reported to the YLVA system, emissions have observed to be equal.

Limestone and dolomite use in chemical industry

In the calculation of emissions from limestone and dolomite use, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 6.1. Some of the checks are performed annually, like comparing with previous emissions of the subcategory of the calculated emissions and ensuring that there are no transcription errors in the calculations. Some of the checks have been performed when the calculation method was developed.

In addition, category-specific quality control procedures have been carried out during calculation. In use of limestone and dolomite, the default emission factor multiplied with the correction factor has been defined to be adequate for Finnish circumstances and processes, because default emission factors are stoichiometric; based on chemical equations and the content of carbonate in limestone and dolomite used in Finland is very high. The fluctuations in emission factors of limestone use have been checked and the reason for it originates from different calcium carbonate content in used limestone.

Activity data have been checked using as many independent sources as possible and only minor differences between figures have been noticed, the results of the comparisons are included in the calculation sheets. This activity data are site-specific and reported to industrial output statistics or reported due to monitoring of the environmental or emissions trading permit of a company.

Formalin production

In the calculation of emissions from hydrogen production, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 6.1.

4.3.6.5 Category-specific recalculations

Fuel combustion emission in the hydrogen production are now included in 2.B.10.a Hydrogen production. These emission were earlier reported in the Energy Sector. Emissions of hydrogen production increased 50 – 210 kt/a, in 1990 emissions increased by 50 kt, in 2005 by 130 kt and in 2023 by 160 kt (CO₂)

4.3.6.6 Category-specific planned improvements

No category-specific improvements are planned.

4.4 Metal industry (CRT 2.C)

4.4.1 Introduction

This category in the Finnish inventory includes CO₂ emissions from coke and heavy bottom oil used in blast furnaces and from zinc, copper and nickel production and CH₄ emissions from coke production (reported in CRT 2.C.1.f). Also, emissions from limestone used in steel industry are included in this category. SF₆ emissions from magnesium die-casting are included in the inventory until 2012 but reported under the CRT category 2.H.3 due to confidentiality issues.

CO₂ emissions from ferroalloys production in Finland are reported in CRT 2.C.1.a, because ferrochromium production is part of an integrated stainless steel plant (Table 4.4-1). Emissions from lime production in a steel plant are included in the CRT category 2.A.2. Lime production.

There is no primary aluminium production in Finland.

Indirect CO₂ emissions from NMVOC and CH₄ emissions in the Metal industry are described in Section 9.1.2.

Iron and steel production (CO₂ emissions) is a key category in the Finnish inventory.

Table 4.4-1 Reported emissions, calculation methods and type of emission factors for the subcategory Metal industry in the Finnish inventory

CRT	Source	Emissions reported	Methods	Emission factors
2.C.1	Iron and steel production			
	Steel	CO ₂	Tier 3, CS	CS
	Limestone use	CO ₂	Tier 3	CS
	Pig iron	IE (Steel)	Tier 3, CS	CS
	Sinter	IE (Steel)	Tier 3, CS	CS
	Other: Coke	CH ₄	Tier 1	D
2.C.2	Ferroalloys production	IE (2.C.1)	Tier 3, CS	CS
2.C.4	Magnesium production	CO ₂	NA	NA
		SF ₆ IE (2.H.3)	Tier 2	NA
2.C.6	Zinc production	IE (2.C.7)	Tier 2	CS
2.C.7	Other	CO ₂	Tier 2	CS
	- Zinc, copper and nickel production			

Process emissions of the Metal industry were 2.0 Mt CO₂ eq. in 2024 and this was about 43% of the sector's and about 5% of Finland's total greenhouse gas emissions. The emissions in 2024 were at the same level than in 1990 and 2023. Iron and steel production contributes 99% of emissions of the Metal industry.

Table 4.4-2 Emissions by gas and subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CO₂															
2.C.1 Production of steel	1.97	2.07	2.38	2.39	2.42	2.13	2.18	1.91	2.07	1.85	1.73	2.08	1.96	1.95	1.95
2.C.7 Other metal industry	0.009	0.008	0.013	0.013	0.017	0.020	0.017	0.020	0.022	0.023	0.025	0.019	0.017	0.022	0.022
CH₄															
2.C.1 Coke production	1.4E-06	2.6E-06	2.5E-06	2.5E-06	2.3E-06	2.5E-06	2.1E-06	2.1E-06	2.2E-06	2.3E-06	2.1E-06	2.3E-06	2.3E-06	2.3E-06	2.2E-06
Total of metal industry	1.98	2.08	2.39	2.40	2.44	2.15	2.20	1.93	2.10	1.87	1.76	2.09	1.97	1.98	1.97

There was a sudden growth in the production of steel in the beginning of the 2000s because one steel plant increased production and improved its energy efficiency. From 2007 to 2009, the production of steel was lower due to the market situation (Figure 4.4-1). The trend turned upward in 2010 and the amount of produced steel increased by 32% in a year. Until the economic downturn in 2007 to 2009, the amount of produced steel had increased by 54% since 1990, while total emissions of the iron and steel industry increased only by 36% at the same time. The economic downturn caused higher CO₂ IEF, because the energy efficiency of the processes becomes lower when full capacity cannot be used (Hemminki, 2008). In 2012, fuel combustion emissions in

iron and steel production declined due to closing of one sintering plant. This can be clearly seen in Figure 4.4-1 and Figure 4.4-2. In 2019 the production of one steel plant was clearly lower, partly due to maintenance breakdown of blast furnaces. Later the other blast furnace was temporary closed due to bad market situation. The emissions from iron and steel production are split to fuel-based (combustion, reported under categories 1.A.1.a and 1.A.2.a) emissions and process emissions; Figure 4.4-1 and Figure 4.4-2 include both types of emissions.

CO₂ emissions from zinc, copper and nickel production have more than doubled since 1990 due to increased productions. The proportion of these emissions were only 0.5% of the emissions of the Industrial processes and product use sector.

Methane emissions from coke production almost doubled in 1993 due to the opening of a second coke oven in a steel factory but emissions are negligible compared to CO₂ emissions from this sub-category (Table 4.4-4).

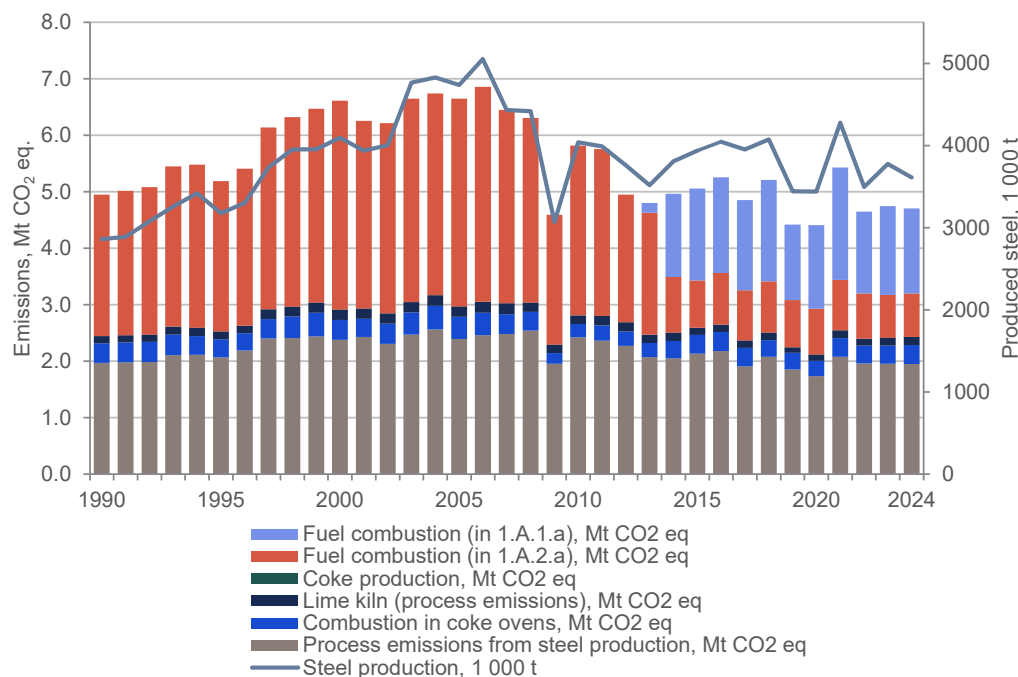


Figure 4.4-1 Total emissions from steel production and amount of produced steel

4.4.2 Iron and steel (CRT 2.C.1.a) and coke (CRT 2.C.1.f) production

4.4.2.1 Category description

The plants included in this sector are:

- One iron and steel plant including coke oven, blast furnace, lime production plant and steel converter
- One iron and steel plant including blast furnace and steel converter (closed down in 2012)
- One integrated ferrochromium and stainless steel plant
- One steel plant with electric-arc furnace, using scrap iron only

In addition, there are approximately 20 iron and steel foundries; the emissions from these plants are not included in this section, since all greenhouse gas emissions are allocated as combustion emissions to CRT 1.A.2.a.

4.4.2.2 Methodological issues

The calculation method of CO₂ emissions from the iron and steel industry is a country-specific bottom-up methodology. Both fuel-based emissions and process emissions are calculated in connection with the ILMARI calculation system (see Section 3.1) using plant/process level data. The methodology is plant-specific, because all plants differ from each other. Inclusion of plant-level carbon balances in the NID is not possible, due to confidentiality restrictions (see Section 1.5.7 in the NID).

The main common feature for all plants is that fuel-based emissions for each installation are calculated in the ILMARI system from the use of fuels, excluding coke, PCI-coal and heavy bottom oil used in blast furnaces, and subtracted from total CO₂ emissions (described below). Fuel-based emissions are allocated to CRT 1.A.2.a, CRT 1.A.1.a and CRT 1.A.1.c (coke ovens). The rest of the emissions are allocated to process emissions in CRT 2.C.1 (and CRT 2.A.2 in the case of lime kilns).

According to the 2006 IPCC Guidelines (Volume 3, p. 4.11) carbon used in blast furnaces should be considered process-related IPPU emissions. Finland aims to maintain comparability of the inventory and energy statistics data (both IEA and national statistics) and continues to report part of these emissions under the Energy sector. As described in Section 3.1.4, the bottom-up data collection system follows this principle. Thus, energy and emissions from combustion of blast furnace gases are collected and reported under the actual process/unit (e.g., power plant, sintering plant, coking plant). With this allocation principle Finland has maintained times series consistency and avoided massive emission shifts between main categories IPPU and Energy as the industry has outsourced its BFG-fired power plants to energy companies.

Total CO₂ emissions for each installation (coke oven, sintering plant, blast furnace, lime kiln, steel converter, rolling mills and power plants/boilers) in each plant are taken from the YLVA system until 2004 (see also Section 1.3 and Annex 6). These emissions are basically calculated by the plant operators using carbon inputs (fuel inputs and reducing materials) and they are reported by installations separately. From 2005 on, all four iron and steel plants in Finland report to the EU ETS, however in 2012 one plant was closed down. Starting from the 2007 submission (2005 data), the total CO₂ emissions for the GHG inventory have been taken from the ETS data, although the split between process and fuel-based emissions has been done in the same way as in the previous years' calculations.

The time series of CO₂ emission data are not fully complete in the original data taken from YLVA system. Emissions for 1990 to 1995 have not been reported to YLVA. Therefore, total CO₂ emissions for these years are calculated from the input of fuels, reducing agents and carbonates in each installation (excluding blast furnace gases to avoid double counting). The time series data of fuels and reducing agents are sufficiently consistent, although some corrections had to be made to the original fuel data taken from the YLVA system. The corrections were based on several data sources (updated time series directly from the plants, energy statistics and energy consumption survey of manufacturing industries). This fuel and carbonate-based calculation was also done for later years to compare the methodology and results for 1996 to 2006 (cross-check calculation). The reported total emissions (by installation) are fairly close to the calculated emissions, and the method has been judged reliable to be used for years prior to 1995.

In this methodology used for 1990 to 2004, some streams of carbon inputs and outputs (for example, C input in scrap iron and C output in steel) are not taken into account. According to the EU ETS (Emissions Trading System, see Section 1.3) monitoring plans of the largest iron and steel producers in Finland, these streams are part of very small streams with an overall cumulative effect on the emissions of less than 1% of the plants' total CO₂ emissions. These small streams of carbon are included in the EU ETS data, which are used in the inventory from 2005 on.

Emissions are reported in the CRT categories using the allocations as mentioned in Table 4.4-3.

Table 4.4-3 Allocation of emissions from iron and steel production in Finland

CRT category	Emission source
CRT 1.A.1.a	Power plants from 2014
CRT 1.A.1.c.	Emissions from fuels used in coking plants (coke oven gas and BF gases)
CRT 1.A.2.a.	Emissions from fuels used in iron and steel plants' processes and power plants: (LPG, LNG, residual fuel oil, gasoil, coke oven gas and BF gas, excluding BF gas used for blast furnaces' air pre-heaters)
CRT 2.A.2.	Process emissions from lime production in an iron and steel plant
CRT 2.C.1.	Process emissions from iron and steel production (includes ferroalloys production in integrated stainless steel plants and limestone used in iron and steel production)

Personal communications (Perander 2005 and 2006) with iron and steel plant staff showed that the present method used in the GHG inventory gives the best results, taking into account the availability of the data for the whole time series. The mass balance approach was in principle seen as a more accurate methodology, but the complete data are not available for earlier years. In addition, stock changes were not reported in the early 1990s accurately enough to allow for a full mass balance approach calculation.

Emissions from limestone use are calculated using the Tier 3 method by multiplying emission factors with activity data. Activity data are collected directly from the industry until 2004 and from the EU ETS since then.

The calculation method for CH₄ emissions from coke production is from the 2006 IPCC Guidelines.

CH₄ emissions from pig iron and sinter production are calculated as energy-based emissions and included in the CRT category 1.A.2.a.

Emission factors

The CO₂ emission factors used in the calculation are presented in Table 3.2-4. Plant-specific CO₂ emission factors have been used as far as possible. Implied emission factors for CO₂ emissions in iron and steel industry can be seen in Figure 4.4-2.

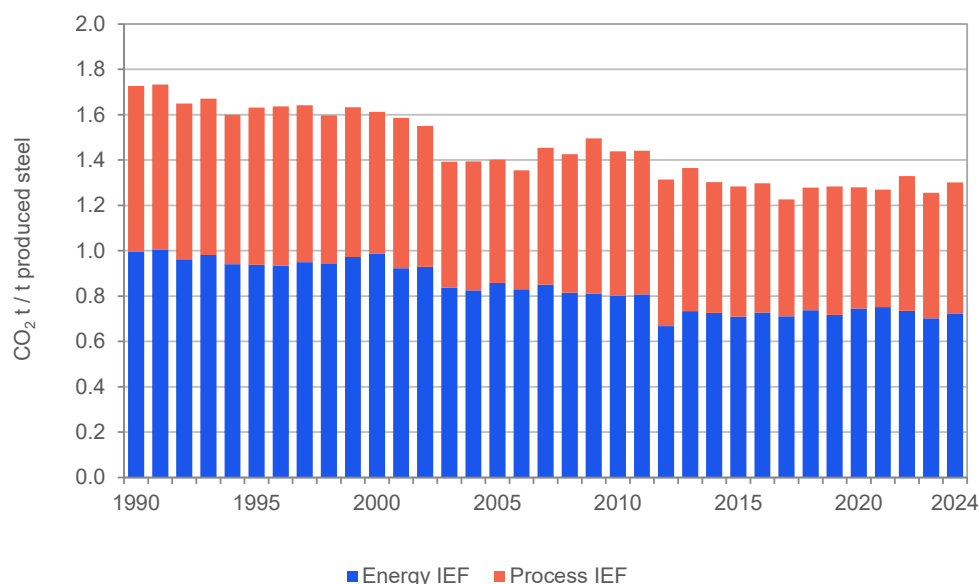


Figure 4.4-2 Implied emission factors for CO₂ in energy production and Industrial processes and product use sector in the steel industry

The emission factor for limestone use is a default emission factor and the correction factor is 1.

The emission factor 0.1 g/t produced coke is used in the calculation of CH₄ emissions from coke production is the 2006 IPCC Guidelines' default value.

Activity data

Activity data for the calculation and comparison of CO₂ emissions are taken from the YLVA system, energy statistics (Energy Statistics), manufacturing industry statistics and special surveys by Statistics Finland. The production of steel can be found in Table 4.4-4.

Fuel data and reducing agent data are available for all years and all plants, but this has required combining of several data sources. CO₂ emission data are available starting from 1996. ETS data are available from 2005 on.

There are also supplementary data for some plants and some years:

- mass balance data for 1990 and 2004 (the biggest plant)
- mass balance data and CO₂ emissions for all years before ETS (1990 to 2004) (the second biggest plant)

The quality of the data varies over time. Below is a qualitative assessment of the data for the three biggest plants. These data have been used for the calculations for 1990 to 2004 (before using ETS data). In addition, actions needed to complete calculations have been briefly described.

Plant 1

Time series, data quality

Data from operator (mass balance)

1979 to 2004; data set is very consistent and reliable

YLVA data (fuels and emissions by installations)

1990 to 1995; only partial data, poor quality, one-third of CO₂ missing
1996 to 2004, fairly good

Actions: hardly any estimates needed, because data from the operator could be used to complete YLVA time series.

Plant 2

Time series, data quality

Data from operator (mass balance)

1990 and 2004; data set is very consistent and reliable

YLVA data (fuels and emissions by installations)

1990 to 1995; only partial fuel data, poor quality, CO₂ data missing
1996 to 2004, fairly good

Actions: Fuels and reducing agents for 1990 to 1994 have been complemented from many sources. The allocation for each process/installation has been partly estimated. Total CO₂ emissions for these years have been calculated using fuel data, reducing agents and CaCO₃ input data. Process emissions have been partly estimated using data from later years and supplementary information (mass balance data) for 1990.

Plant 3

Time series, data quality

Data from operator (mass balance)

no separate operator data set available

YLVA data (fuels and emissions by installations)

1990 to 1995; only partial data, poor quality, CO₂ data missing
1996 to 2004, fairly good; (process emissions are included since 2003)

Actions: Fuels and reducing agents for 1990 to 1994 have been complemented from many sources. The allocation for each process/installation has been partly estimated. Total CO₂ emissions for these years have been calculated using fuel data, reducing agents and CaCO₃ input data. Process emissions have been partly estimated using data from later years.

Activity data for the calculation of CH₄ emissions from coke production are obtained from Energy Statistics. Coke production data are presented in Table 4.4-4. Coke production almost doubled in 1993 due to the opening of a second coke oven; increased production substituted imported coke.

Activity data for limestone use in the iron and steel industry have been received directly from the producers, but due to confidentiality reasons the data are not reported.

Table 4.4-4 Production of coke and crude steel, kt

	Production of coke	Production of crude steel
1990	487	2 861
1995	920	3 176
2000	910	4 096
2005	894	4 738
2010	828	4 040
2015	876	3 939
2016	765	4 048
2017	743	3 953
2018	793	4 074
2019	836	3 444
2020	762	3 440
2021	835	4 279
2022	808	3 495
2023	811	3 778
2024	785	3 613

4.4.2.3 Uncertainty assessment and time series' consistency

As described in the previous sections, there are three different periods of calculation methodologies:

1990 to 1995: 'coke and carbonates' method (includes fuels, reducing agents and carbonates, excludes BFG)

1996 to 2004: emissions taken mostly from the YLVA system, cross checked using 'coke and carbonates' method

since 2005: emissions taken from EU ETS data: crosschecked with YLVA data and 'coke and carbonates' method

The results of these periods are crosschecked using several comparisons. After these cross-checkings, the time series can be judged consistent (read: as consistent as possible), taking into account, that there are remarkable changes in the data availability.

The most important change from the methodological point of view is, that in the pre-ETS era, certain small streams of carbon are not accounted, as described in Section 4.4.2.2. We have studied the amounts of these small streams based on the ETS data. 'Small streams' here include tens of streams of carbon, for example scrap iron, steel products, other by-products, graphite electrodes, slag, dust, etc., basically everything except the main reducing agents, fuels and calcium carbonates. The sum of these small streams seems to lie within +/- 1% of the total emissions of these plants; it varies according to plant and year. This variation is far less, than the estimated pre-ETS uncertainty level, which is mostly affected by the uncertainties in activity data of coke and heavy bottom oil inputs.

The changes in the methodologies are reflected in the uncertainty calculations as described below.

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty calculation was revised for the 2013 submission. The EU ETS data, which is used as the primary source for the total CO₂ emission of the iron and steel industry from 2005 on, has clearly lower uncertainty than the data for 1990 to 2004. The uncertainty estimates for 1990 have remained the same as in previous submissions. For the latest inventory year, the total uncertainty for categories 2.C.1+1.A.2.a is

deducted from the ETS information. This uncertainty is split between 2.C.1 and 1.A.2.a in a way that the effect on total uncertainty does not change.

In 1990 the uncertainty of 2.C.1 was estimated at $\pm 10\%$ (Grönfors, 2007). For 2023, the overall uncertainty of 2.C.1+1.A.2.a was $\pm 2\%$, based on ETS data. A summary of the uncertainty analysis has been described in Section 1.6.

The uncertainty for activity data in coke production was estimated to be around $\pm 3\%$ and for emission factors around $\pm 20\%$ (Slioor, 2004).

As described in Section 4.4.2.2, the time series are considered to be consistent.

4.4.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the Metal Production sector in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert.

As a part of sector-specific QA/QC, energy and GHG experts from Statistics Finland made a plant visit to an iron and steel plant in January 2013. During the visit, the monitoring methods, definitions and system boundaries of the complex integrated plant were discussed. The main object was to harmonise the reporting practises and data on energy use, production, feedstocks and emissions, so that comparable results can be achieved both in Energy Statistics and GHG inventory and also in the EU ETS monitoring. Quality assurance of emissions trading data is described in Appendix 3e.

The main annual quality checks are:

- Comparison of different methodologies (reported and calculated emissions)
- Comparison to the mass/balance approach for certain years
- Checking of activity data from several independent sources.

All calculations are performed in a single sheet (by each plant), and emissions calculated by each subcategory/process are compared to total reported emissions in the ETS data. In the plant level calculation sheets differences between reported total and aggregated sums of each process can be seen immediately. The data have been produced and allocated in a such way, that double-counting of emissions between the energy and IPPU sectors is not possible.

In the metallurgical coke production, the calculated emissions have been compared with previous emissions of the subcategory and all activity data are site-specific and reported to industrial output statistics or due to monitoring of environmental permit of a company. Activity data have been checked using as many independent sources as possible.

4.4.2.5 Category-specific recalculations

No category-specific recalculations have been done since the previous submission.

4.4.2.6 Category-specific planned improvements

There are no category-specific planned improvements.

4.4.3 Magnesium production (CRT 2.C.4)

4.4.3.1 Category description

The use of SF₆ in magnesium die-casting (CRT 2.C.4) occurred in Finland from 1994 to 2009 and in 2012 but has ceased since then. According to the EU F gas regulation (517/2014), the use of SF₆ in all magnesium die-casting has been prohibited from 1 January 2018. The emission estimation method is presented in this Section. However, due to confidentiality issues, emissions are reported aggregated with other confidential SF₆ emissions in the category Other (2.H.3).

Point sources, which make a considerable contribution to SF₆ emissions globally, but are absent from Finland, include the primary aluminium and magnesium industry.

4.4.3.2 Methodological issues

SF₆ emission from magnesium die casting are estimated with the Tier 2 method of the 2006 IPCC Guidelines (Volume 3, Equation 4.31). The emissions equal the SF₆ sold annually to the aforementioned application. The activity data for the calculation of emissions are obtained from annual surveys of importers of special gases.

4.4.3.3 Uncertainty assessment and time series' consistency

The time series of SF₆ emissions from 2.C.4 has been calculated with the same methodology for the whole time series 1994 to 2009 and in 2012 and is, therefore, considered consistent.

4.4.3.4 Category-specific QA/QC and verification

The use of SF₆ in magnesium die-casting has ceased since 2012. The general QC procedures were performed according to the QA/QC and verification plan, and the resulting findings, corrections and planned improvements were recorded in the annual QA/QC form. The emission trends were graphed and explained in category 2.C.4. The quality of activity data for each year was checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes were noted, the correctness of the data was checked with the survey respondent.

4.4.3.5 Category-specific recalculations

No category-specific recalculations have been done since the previous submission.

4.4.3.6 Category-specific planned improvements

No planned improvements in this category.

4.4.4 Zinc production (CRT 2.C.6)

4.4.4.1 Category description

Special high-grade zinc is produced in Finland by an electrolytic process in a smelter. The electrolytic process includes four main stages: 1) Roasting of zinc concentrate in a temperature of more than 900°C (ZnO as product), 2) Leaching stage, where the zinc oxide is separated from the other calcines 3) Impurities elimination 4) Electrolysis. According to the 2006 IPCC Guidelines this process does not result in non-energy CO₂ emissions, but in Finland the zinc concentrate contains small amount of carbon which will be released in forthcoming processes. Due the confidentiality reasons (only one plant in Finland) emissions from zinc production are reported together with emissions of copper and nickel production in CRT 2.C.7.

4.4.4.2 Methodological issues

As mentioned above in Finland the zinc concentrate contains a small amount of carbon (zinc ore naturally contains a small amount of carbonate), which will be released in roasting and elimination processes as CO₂ emission.

Emission factors

There are no default emission factors for the electro-thermic process in the 2006 IPCC Guidelines, because no non-energy CO₂ is believed to be released. However, in Finland, emissions for 1990 to 2012 (prior to second emissions trading period) have been calculated using the carbon content of concentrate. This emission factor is an average of measured (2005 to 2012) carbon contents. Since 2013 emissions are the reported emissions for the EU ETS. The plant has to measure the carbon content of every new batch of concentrate for the reporting of CO₂ emissions of zinc production. The emission factor of certain year is the annual average of these measurements.

Activity data

The amount of zinc concentrate was used as activity data to calculate emissions of zinc production. Activity data were received directly from the production plant.

4.4.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty in activity data in zinc concentrate was estimated at $\pm 2\%$ and for emission factor $\pm 5\%$.

All activity data have been received directly from the company producing zinc and, therefore, the time series are consistent.

4.4.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the estimation of the emissions from Metal industry sector in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from zinc production, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 1.6. The amount of emissions were compared with the company's emission calculation which was received (for years 1990 to 2012). These emissions were equal. Emission factors, calculated from emissions of 2013 to 2017, have compared with the average emission factor (1990 to 2012) and measured emission factors of 2005 to 2012 and they are found to be of same size. Altogether the annual emission factors (carbon content) do not fluctuate substantially.

A few category-specific quality control procedures have been carried out during the calculation. Activity data have been checked using the YLVA system. All activity data are site-specific and reported as part of the monitoring of the environmental permit of a company.

4.4.4.5 Category-specific recalculations

No category-specific recalculations have been done.

4.4.4.6 Category-specific planned improvements

No category-specific improvements are planned.

4.4.5 Other (CRT 2.C.7)

4.4.5.1 Category description

In the Other category of the Metal industry, Finland reports emissions from zinc, copper and nickel smelting process. Due the confidentiality reasons emissions from copper and nickel concentrate production are reported together with emissions of zinc production in CRT 2.C.7. The calculation methodology of emissions of zinc production is reported in Section 4.4.4.

4.4.5.2 Methodological issues

In Finland, the copper and nickel concentrates contain a small amount of carbon (natural carbonate in ore), which is released in the smelting processes as CO₂ emission. The plant also uses secondary raw materials in the metal production process, a small amount of electronic scrap is also refined in the smelter. Carbon in that scrap is released also as CO₂ emission.

Copper and nickel are produced in the flash smelting process. The flash smelting process is based on utilisation of the feed material's internal energy for smelting. Finely ground sulfidic copper concentrate is mixed with oxygen-enriched air to form a rapidly reacting suspension in the reaction shaft of the flash smelting furnace. Sulphide compounds of the feed ignite, oxidise and release heat, acting as a fuel for the process and no external energy is needed for smelting.

After the flash smelting, the copper stone are led to the converter to oxidise iron and sulphur. The blister copper produced in the converting furnace contains some sulphur. The final sulphur is removed in an anode furnace by air oxidation.

After the flash smelting, the nickel stones are upgraded using leaching and extraction in a different plant.

Emission factors

There are no default emission factors for copper or nickel smelting processes in the 2006 IPCC Guidelines. In Finland emissions have been calculated using the carbon and moisture content of concentrates and electronic scrap. Emission factors are averages of annual average of measured (2009 to 2012) data (confidential). These emission factors have been used to calculate emissions from 1990 to 2014. Since 2015 the plants have had to collect samples of concentrates and analyse their carbon and moisture contents quarterly for the EU ETS. This change has given better information on the carbon content of copper and nickel concentrate. Therefore, the emissions from the EU ETS have been used since 2015. Emission factors for electronic scrap are the same as for 1990 to 2014.

Activity data

The amount of copper and nickel concentrate and used electronic scrap were used as activity data to calculate emissions of copper and nickel production. Activity data were received directly from the production plant.

4.4.5.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty in activity data in copper and nickel concentrate and electronic scrap were estimated at $\pm 2\%$ and for emission factor $\pm 5\%$.

All activity data have been received directly from the company producing copper and nickel and, therefore, the time series are consistent.

4.4.5.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the estimation of the emissions from the in the Metal Industry sector in order to attain these quality objectives. A bilateral quality meeting or a quality desk review will be held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from copper and nickel smelting processes several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 1.6.

A few category-specific quality control procedures have been carried out during calculation. Activity data have been checked using the YLVA system. All activity data are site-specific and reported as part of the monitoring of the environmental permit of a company.

4.4.5.5 Category-specific recalculations

No category-specific recalculations have been done.

4.4.5.6 Category-specific planned improvements

No category-specific improvements are planned.

4.5 Non-energy products from fuels and solvent use (CRT 2.D)

4.5.1 Introduction

Under non-energy products from fuels and solvent use, Finland reports greenhouse gas emissions from use of lubricants, paraffin waxes, urea-based catalysts, also CO₂ emissions from use of urea in NO_x control are included in the greenhouse gas inventory.

Information of calculation of NMVOC emissions and their indirect CO₂ emissions can be found in Section 9.1.2.

Table 4.5-1 Reported emissions, calculation methods and type of emission factors for the subcategory Non-energy products form fuels and solvent use in the Finnish inventory

CRT	Source	Emissions reported	Methods	Emission factors
2.D.1	Lubricant use	CO ₂	Tier 1	D
		CH ₄ , N ₂ O		CS
2.D.2	Paraffin wax use	CO ₂	Tier 1	D
2.D.3	Other			
	Other; Use of urea-based catalysts	CO ₂	Tier 1	D
	Other; Use of urea in NO _x control	CO ₂	Tier 3	PS

Emissions from non-energy products from fuels and solvent use were 0.1 Mt CO₂ eq. in 2024 and they were at the same level than in 2023. These emissions were 2.7% of the emissions of Industrial processes and product use sector and 0.3% of the total emissions. Emissions have decreased by 45% since 1990 due to reduced use of lubricants. At the same time emissions from the use of paraffin wax have doubled due to increased import of paraffin candles. Since 2006 more than 70% of these (paraffin wax use) emissions are from the use of imported paraffin candles.

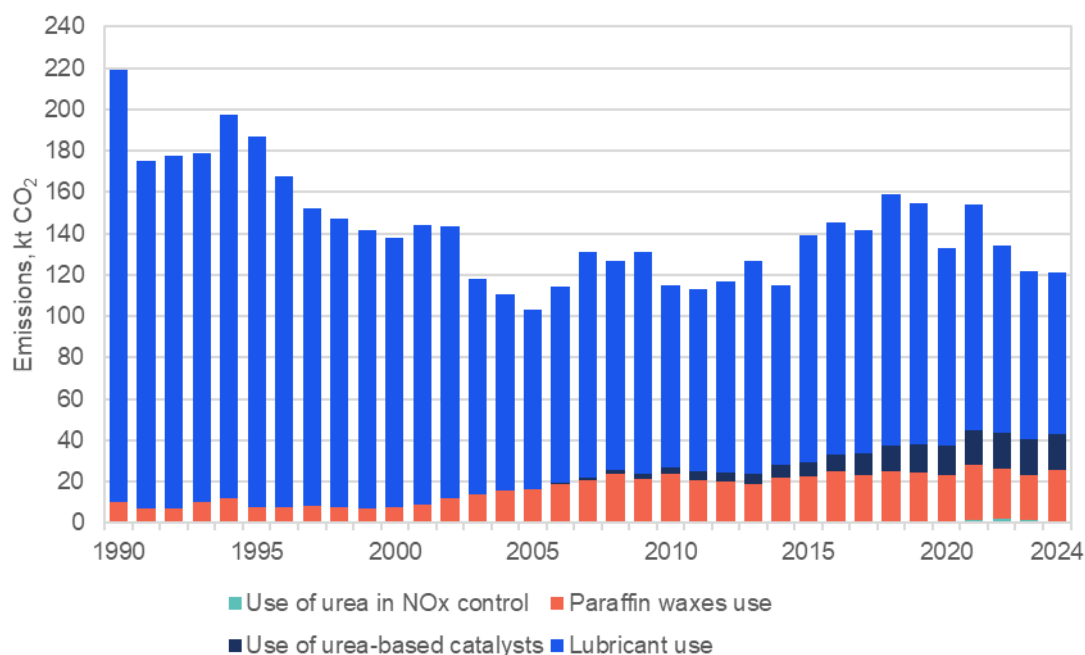


Figure 4.5-1 Emissions of Non-energy products from fuels and solvent use

Table 4.5-2 Emissions from Non-energy products from fuels and solvent use, Mt CO₂ eq.

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2.D.1 Lubricant use	0.21	0.18	0.13	0.087	0.088	0.110	0.112	0.108	0.122	0.117	0.095	0.109	0.091	0.081	0.078
2.D.2 Paraffin waxes use	0.010	0.007	0.008	0.016	0.024	0.023	0.025	0.023	0.025	0.024	0.022	0.026	0.024	0.022	0.025
2.D.3 Use of urea-based catalysts	NO	NO	NO	NO	0.003	0.007	0.008	0.010	0.012	0.014	0.015	0.017	0.017	0.017	0.018
2.D.3 Use of urea in NO _x control	NO	NO	NO	NO	NO	NO	NO	0.0001	0.0001	0.001	0.001	0.002	0.002	0.001	0.001
Total of non-energy products from fuels and solvent use	0.22	0.19	0.14	0.10	0.12	0.14	0.15	0.14	0.16	0.15	0.13	0.15	0.13	0.12	0.12

4.5.2 Lubricant use (CRT 2.D.1)

4.5.2.1 Category description

The use of lubricants in engines is primarily for their lubricating properties and associated emissions are considered as non-combustion emissions. In the Finnish inventory, emissions from lubricants include emissions from burning of two-stroke and four-stroke oil in engines as well as illegal burning of waste oil.

4.5.2.2 Methodological issues

Information on the used total amount of lubricants is received from energy statistics. The CO₂ emission factor used for calculation is an IPCC default value and based on the carbon content of lubricants (20 t C/TJ). The ILMARI system includes point source (bottom-up) data on waste oil combustion in different branches of industry, and these emissions are reported in corresponding subcategories of 1.A.2. For the rest of lubricants, 33% of carbon is estimated to be stored in products (recycled lubricants) and 67% of carbon released as CO₂ either in burning of lubricants in motors or illegal combustion of waste oil in small boilers. These non-specified emissions from burning of feedstocks (which are not included in 1.A.2) are included in this category even though this partly deviates from the 2006 IPCC Guidelines.

Splitting and reallocating 2-stroke oil emissions from 2.D.1 to energy subsectors (1.A.3.b, 1.A.3.d, 1.A.4.a.ii, 1.A.4.b.ii and 1.A.4.c.ii) would not change the total amount of emissions. However, this would result in higher uncertainties since full time series of gasoline consumption in 2-stroke engines to estimate the emissions from 2-stroke oil in each subcategory is not available. Previously, the approximate level of emissions was estimated for 2013 emissions. Results showed that CO₂ emissions from 2-stroke oil would be around 7 kt CO₂ which is approximately 0.01% from the total 2013 emissions.

4.5.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

4.5.2.4 Category-specific QA/QC and verification

The QA/QC procedures used are described in Section 3.2.4.4.

4.5.2.5 Category-specific recalculations

No category-specific recalculations have been done.

4.5.2.6 Category-specific planned improvements

No category-specific improvements are planned.

4.5.3 Paraffin wax use (CRT 2.D.2)

4.5.3.1 Category description

Paraffin wax use is reported in the Finnish greenhouse gas inventory. Paraffin waxes are used in Finland for instance to produce candles, adhesives or detergents and to corrugate boxes and to coat papers. Emissions from imported paraffin candles are also included in the inventory.

4.5.3.2 Methodological issues

Emissions from the use of paraffin waxes use are calculated using the Tier 1 method of the 2006 IPCC Guidelines, Equation 5.4.

$$CO_2 \text{ emissions} = PW * CC_{Wax} * ODU_{Wax} * 44/12$$

Where:

$CO_2 \text{ emissions}$	= CO_2 emissions from waxes tonne CO_2
PW	= total wax consumption, TJ
CC_{Wax}	= carbon content of paraffin wax (default, 20 t C/TJ), tonne C/TJ (=kg C/GJ)
ODU_{Wax}	= ODU factor for paraffin wax, fraction
$44/12$	= mass ratio of CO_2/C

To calculate emissions with aggregated default data it has been assumed that 20% of paraffin waxes are used in a manner leading to emissions, mainly through the burning of candles. The default calorific value of paraffin waxes, 40.2 TJ/kt from Table 1.2 Volume 2, Chapter 1 is used to convert physical units into energy.

In Finland, imported (and exported) paraffin containing candles are also included in the inventory calculations. Emissions are calculated using same default values as for paraffin waxes except the percentage mentioned earlier.

Emission factors

Emissions from the use paraffin waxes and paraffin candles are calculated using default emission factors from the 2006 IPCC Guidelines.

To calculate emissions from the use of candles, one-third of imported candles are estimated (Grönfors, 2014) to be made from stearin and, therefore, no emissions are calculated for them. Candles are expected to burn completely. The share of used paraffin waxes and candles change in the time series leading fluctuating IEF.

Activity data

All data on import and export of paraffin waxes and candles are collected from the Customs data for the whole time series.

4.5.3.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty in activity data in paraffin waxes use were estimated at $\pm 5\%$ and for emission factor $\pm 100\%$.

All activity data have been collected from the Customs data and the used calculation methodology is the same for the whole time series, therefore, the time series are considered consistent.

4.5.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the calculation of the emissions from paraffin waxes use in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from paraffin waxes use several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 1.6. The calculation method has been checked to follow the default calculation from the 2006 IPCC Guidelines and it does not include any transcription and transfer errors.

4.5.3.5 Category-specific recalculations

No category-specific recalculations have been done.

4.5.3.6 Category-specific planned improvements

No category-specific improvements are planned.

4.5.4 Other (CRT 2.D.3)

4.5.4.1 Category description

Under the Other category, Finland reports CO₂ emissions from the use of urea-based catalysts and urea used in the NO_x control in the energy industry. Emissions are reported in the Industrial processes and product use sector, (CRT 2.D.3) as the emissions are non-combustive and the activity data are tons of urea whereas all emissions reported in the Energy sector have been calculated using TJs as activity data.

There are no non-combustion greenhouse gas emissions from solvent use, road paving with asphalt nor asphalt roofing in Finland and therefore those emissions are “NO” – not occurring.

NMVOC emissions from solvent use are reported in CRT 2.D.3, see Section 9.1.4.

4.5.4.2 Methodological issues

Use of urea-based additives in catalytic converters (CRT 2.D.3.d)

Estimation of CO₂ emissions from the use of urea-based additives (AdBlue) in catalytic converters is based on Equation 3.2.2 (Vol 2) from 2006 IPCC Guidelines.

$$Emissions = Activity * 12/60 * Purity * 44/12$$

where: Emissions = CO₂ emissions from urea-based additive in catalytic converters (kt CO₂)
 Activity = amount of urea-based additive consumed for use in catalytic converters (kt)
 Purity = the mass fraction (=percentage divided by 100) of urea in the urea-based additive

Emissions have been calculated since 2006, when the use of urea-based additive started.

The default purity, 32.5%, has been used to calculate emissions.

Activity data to calculate emissions have earlier been received from the LIPASTO system (see Section 3.2.5.2), but for the 2024 inventory and activity data include AdBlue used in road transportation, off-road vehicles and other machinery. In the LIPASTO system calculation of the total amount of AdBlue (activity in kg) is based

on the share of diesel fuel consumed by SCR technology vehicles and the share of urea solution relative to the consumed diesel in those vehicles. The same method is also valid for working machine calculations. Internationally the amount of urea is known to be overestimated because part of the drivers is not using urea even if they should. However, the extent of this kind of cheating is not known and thus cannot be included.

Use of urea in the NO_x control in the energy industry (CRT 2.D.3.d)

CO₂ emissions from the urea use in the NO_x control in the energy industry are estimated using a same equation as mentioned above. Emissions are calculated using plant-specific activity data received from the EU-ETS and YLVA registry. Emission factors have depended on a purity of urea used and activity data have been informed as pure urea, or urea in 32.5% or 40% aqueous solution.

Urea has been used in NO_x control since 2017, in some plants it has replaced ammonia in the NO_x control because it is easier to handle and safer to use.

4.5.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of uncertainty analysis is included in Section 1.6.

The uncertainty of activity data is 20% and of emission factor 2%. Time series are checked to be consistent.

4.5.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in the calculation of CO₂ emissions from the use of urea-based catalysts in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2025 the recalculations and improvement plan were discussed.

In the calculation of emissions from the use of urea-based additive, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 1.6. The calculation method has been checked to follow default calculation from the 2006 IPCC Guidelines and it does not include any transcription and transfer errors.

The activity data, amount of urea-based additive consumed, calculated in the LIPASTO-model are compared to annual sales of AdBlue. The amounts have been found to be nearly equal.

4.5.4.5 Category-specific recalculations

No category-specific recalculations were done.

4.5.4.6 Category-specific planned improvements

No category-specific improvements are planned.

4.6 Electronics industry (CRT 2.E)

4.6.1 Introduction

HFC, PFC and SF₆ emissions from integrated circuit or semiconductor (2.E.1) occur in Finland, and the emission estimation method is presented in this section. However, due to confidentiality issues, emissions are reported aggregated with other confidential HFC, PFC and SF₆ emissions in the category Other (2.H.3).

Emissions from TFT flat panel displays (2.E.2), photovoltaics (2.E.3) and heat transfer fluids (2.E.4) do not occur in Finland.

Table 4.6-1 Reported emissions, calculation methods and type of emission factors for the subcategory Electronics industry in the Finnish inventory

CRT	Source	Emissions reported	Methods	Emission factors
2.E.1	Integrated circuit or semiconductor	HFC-23, CF ₄ , C ₂ F ₆ , c-C ₄ F ₈ , C ₃ F ₈ (1990-2006, 2014, 2016-2024) and SF ₆ IE (2.H.3)	OTH, Tier 2a	CS, D

4.6.2 Integrated circuit or semiconductor (CRT 2.E.1)

4.6.2.1 Category description

Emissions from semiconductor manufacturing cannot be reported separately due to confidentiality. Emissions are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆. CRT 2.H.3 Grouped confidential HFC, PFC and SF₆ emissions altogether contribute around 1% to the total F gas emissions and only 0.01% to the total greenhouse gas emissions in 2024. In addition, N₂O is used for semiconductor manufacturing. Emissions from this process use are calculated and reported in 2.G.3 according to the 2006 IPCC Guidelines (see Section 4.8.3).

Total emissions from 2.E.1 were 39% lower in 2024 compared to 2023 due to a decrease in the consumption of F gases in semiconductor manufacturing. The fraction of F gas volumes used in processes with emission control technologies was the same in 2024 compared to 2023. Emissions have increased compared to 1990. In 2024, the emissions were 7-fold compared to 1990. There is some fluctuation in the emission level in the mid-2000s due to changes in the semiconductor market. After that, the emissions grew strongly until 2014 due to increased amounts of F gases used in semiconductor manufacturing. In 2015, the emissions dropped significantly since the major Finnish semiconductor manufacturer in terms of F gas usage installed emission control technologies to the processes using F gases. However, since then the overall trend in the amount of F gases used in semiconductor manufacturing has been increasing with some interannual variation.

A small amount of NF₃ was used in semiconductor manufacturing by one company in 2003. Use of NF₃ was tested by that company in 2003 but results of the tests did not lead to any further use of NF₃. The amount of NF₃ used was very small and the resulted emissions are considered insignificant. Therefore, the emissions of NF₃ are reported as not estimated in Finland (see Section 1.7.5). The potential use of NF₃ in Finland has been investigated and no other use, in addition to the reported use in 2003, has been found.

4.6.2.2 Methodological issues

Methods

The F gas emissions from semiconductor manufacturing are reported with the IPCC Tier 2a method (Equations 6.3-6.6 in the 2006 IPCC Guidelines, See Annex 4a). The activity data to support the calculation of emissions with the 2006 IPCC Guidelines' methods are available from 2002 onwards. The emission estimates for 1990 to 2001 are calculated with a simplified method as described in Chapter 3.10 in Oinonen (2003):

$$E_n = E_{2003}(1 + 0.15)^{-(2003-n)}$$

The method assumes an annual growth of emissions of 15% for the period 1990 to 2001. The use of 15% reflects the general growth of production within the industry at that time (Oinonen and Soimakallio, 2001). This estimation method of missing data is consistent with the extrapolation method presented in the 2006 IPCC Guidelines (Volume 1). 2003 is used as a reference year in the model since activity data are available from all semiconductor manufacturers from that year.

Emission factors

The emission factors to calculate emissions from semiconductor manufacturing are from Table 6.3 of the 2006 IPCC Guidelines (p. 6.17) and presented in Table 4.6-2. All the Finnish semiconductor manufacturers have emission control technologies. Two manufacturers have delivered plant-specific data required by the Tier 2a method of the 2006 IPCC Guidelines (fraction of gas volume used in processes with emission control technologies and fraction of gases destroyed by the emission control technology). One company is not able to deliver the parameters, and therefore the emission control technologies are not applied to that company in the emission estimation. However, the amount of F gases used in their processes is very small. In addition, one company does not process F gases with the technology due to small amount of F gases used. The plant-specific emission control data is confidential and is therefore not presented in the NID.

Table 4.6-2 Emission factors for the semiconductor manufacturing (2006 IPCC Guidelines)

	CF ₄	C ₂ F ₆	CHF ₃	C ₃ F ₈	c-C ₄ F ₈	SF ₆
Use rate of gas (fraction destroyed or transformed in process)	0.1	0.4	0.6	0.6	0.9	0.8
Fraction of gas remaining in shipping container after use	0.1	0.1	0.1	0.1	0.1	0.1
kg CF ₄ created per kg of gas i	NA	0.2	0.07	0.1	0.1	NA
kg C ₂ F ₆ created per kg of gas i	NA	NA	NA	NA	0.1	NA

Activity data

The activity data for the calculation of emissions from semiconductor manufacturing are obtained from annual surveys to companies, research institutes and importers of special gases. All the companies responded to the survey of the 2024 data.

4.6.2.3 Uncertainty assessment and time series' consistency

Emissions from this category are estimated with the Tier 2a method given in the 2006 IPCC Guidelines for years 2002 to 2024. Emissions from previous years are estimated with the equation presented in Section 4.6.2.2 and, therefore, the time series can be considered as consistent. Since due to confidentiality the emissions are reported in category 2.H.3, the uncertainties of activity data and emission factors of this category are also included in the uncertainty estimation of category 2.H.3.

4.6.2.4 Category-specific QA/QC and verification

QA/QC procedures described in Section 1.5 are implemented in the category 2.E.1. The QC procedures are performed according to the QA/QC and verification plan, and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. Bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2025. The documentation and archiving of the 2.E.1 category are detailed in Section 1.2.3.

In the calculation of emissions from category 2.E, several general inventory quality control procedures have been performed as mentioned in 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is checked each year by reproducing a representative sample of the emission calculations manually and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The category-specific QC procedures for category 2.E.1 include emission and activity data comparisons, as well as uncertainty estimates as part of the uncertainty of category 2.H.3. The results are compared with those obtained using a simpler model, i.e. actual emissions are compared with potential emissions. The results of the comparison between the potential and actual emissions indicated that the actual emission estimates are at a reasonable level. The emission trends are graphed and explained. The quality of activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

4.6.2.5 Category-specific recalculations

No category-specific recalculations have been done since the previous submission.

4.6.2.6 Category-specific planned improvements

There are no planned improvements in this category.

4.7 Product uses as substitutes for ozone depleting substances (CRT 2.F)

4.7.1 Introduction

In 2024, greenhouse gas emissions under the category CRT 2.F Emissions of product uses as substitutes for ozone depleting substances amounted to 0.6 Mt CO₂ eq., which is 1.6% of the total greenhouse gas emissions in Finland. Emissions decreased by 12% compared to the previous year (Table 4.7-2). Emissions from different subcategories reported under this sector are listed in Table 4.7-1. In all, 97% of the emissions in 2024 originated from refrigeration and air conditioning equipment (Figure 4.7-1). Emissions from category 2.F.3 Fire protection cannot be reported separately due to confidentiality. HFC emissions from fire protection are reported aggregated with other confidential F gas data in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆. Emissions from Solvents (2.F.5) and other applications (2.F.6) do not occur in Finland.

Based on the Approach 1 and Approach 2 level and trend assessment, HFC emissions from category 2.F.1 refrigeration and air conditioning equipment, is a key category by level and trend in 2024.

Table 4.7-1 Reported emission source categories under the category Product uses as substitutes for ozone depleting substances in the Finnish inventory

CRT	Source	Emissions reported	Methods	Emission factors
2.F.1	Refrigeration and air conditioning equipment	HFC, PFC	Tier 2	D, CS
2.F.2	Foam blowing and use of foam products	HFC	Tier 2	D
2.F.3	Fire protection	IE (2.H.3)	OTH	D, NA
2.F.4	Technical aerosols, one-component polyurethane foam, tear gas and metered dose inhalers	HFC	Tier 2	D

The subcategory 2.F.4. Aerosols includes one-component polyurethane foam cans (OCF), an aerosol-like product. This practice for reporting originates from the 1996 IPCC Guidelines. In the Good Practice Guidance 2000 and the 2006 IPCC Guidelines, OCF is discussed together with other foam types, and the methodology is slightly different from that applied to aerosols. Finland has continued the practice of including OCF in the aerosols subcategory because the AD available does not allow for the use of the 2006 IPCC Guidelines’ method for the whole time series.

The total emissions of F gases from 2.F have increased significantly since 1990. In 1990, HFC containing refrigerants were used in small quantities in stationary air conditioning. From the mid-1990s, emissions have increased strongly. A key driver behind the growing emission trend has been the substitution of ozone depleting substances (ODS) by F gases, especially with HFCs, in many applications. Restrictions of ODS in the mid-1990s have led to rapid growth of the use of HFCs as refrigerant agents and, simultaneously, to an increase of the emissions towards the end of the decade. The peak level of HFC emissions occurred in 2009 after which the emissions turned into a slow decrease. The decrease of emissions has accelerated in the recent years. In 2024 the emissions were 12% lower than in 2023. The decrease in emissions resulted mainly from decreased emissions in commercial refrigeration.

The share of PFC emissions from the total emissions of the sector is only 0.1% in 2024. The peak level of PFC emissions in Finland occurred in the early and mid-2000s mostly due to use of refrigerant R-413A in supermarket refrigeration and R-403B in transport refrigeration. PFC emissions from supermarket and transport refrigeration have ceased today. During the most recent years, the emissions have followed the steady trend in industrial refrigeration applications. Today the emissions are at a significantly lower level compared to the peak level of emissions in the early and mid-2000s.

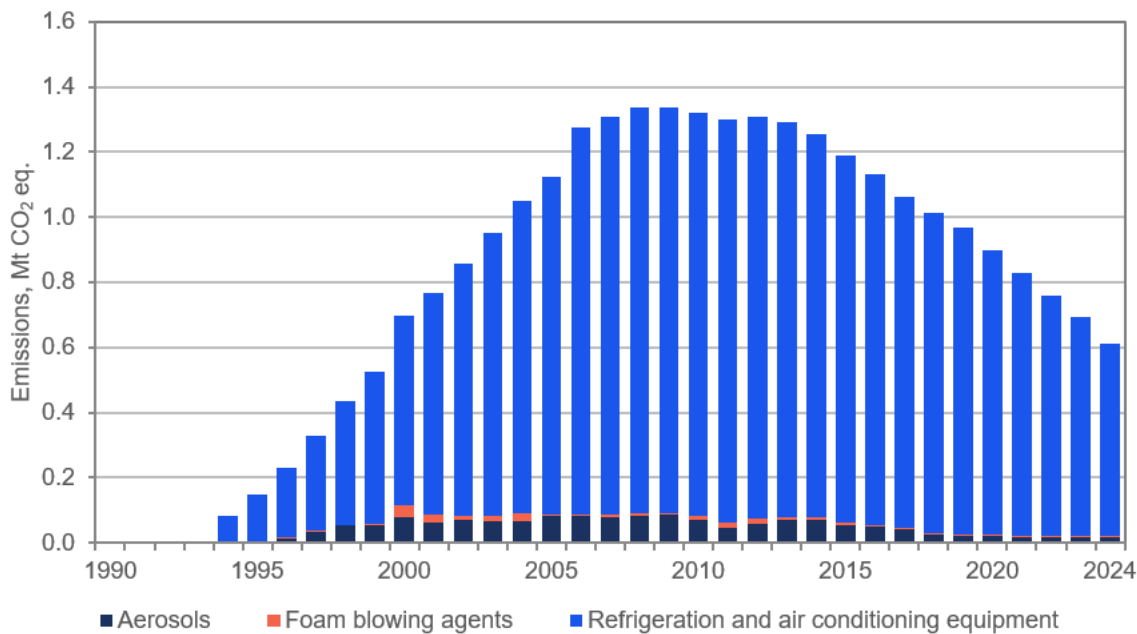


Figure 4.7-1 Greenhouse gas emissions from Product uses as substitutes for ozone depleting substances, Mt CO₂ eq.

Table 4.7-2 Emissions by gas and subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
HFC															
2.F.1 Refrigeration and air conditioning equipment	0.00001	0.15	0.58	1.04	1.23	1.13	1.08	1.01	0.98	0.94	0.88	0.81	0.74	0.67	0.59
2.F.2 Foam blowing agents	NO	0.000	0.039	0.005	0.012	0.0052	0.0052	0.0049	0.0049	0.0045	0.0039	0.0043	0.0043	0.0052	0.0043
2.F.3 Aerosols	NO	0.002	0.077	0.081	0.070	0.055	0.048	0.040	0.024	0.021	0.020	0.018	0.017	0.017	0.016
PFC															
2.F.1 Refrigeration and air conditioning equipment	NO	NO	0.002	2.5E-03	NO	0.0010	0.0008	0.0008	0.0007	0.0007	0.0007	0.0007	0.0006	0.0006	0.0006
Total of subcategory	0.00001	0.15	0.70	1.13	1.32	1.19	1.13	1.06	1.01	0.97	0.90	0.83	0.76	0.69	0.61

4.7.2 Refrigeration and air conditioning (CRT 2.F.1)

4.7.2.1 Category description

The category covers HFCs, PFC-218 and PFC-116 emissions from refrigeration and air conditioning equipment. Emissions are reported in six subcategories in accordance with the 2006 IPCC Guidelines. Included are commercial refrigeration, domestic refrigeration, industrial refrigeration, transport refrigeration, mobile air conditioning and stationary air conditioning. A majority of the HFC emissions originate from commercial refrigeration. Other significant emission sources are mobile and stationary air conditioning. PFC emissions originate from commercial, industrial and transport refrigeration with the vast majority from industrial refrigeration.

In 2024, HFC emissions totalled 0.6 Mt CO₂ eq. and PFC emissions 0.0006 Mt CO₂ eq. Compared to the previous year, the HFC emissions decreased by 12% mainly due to decreased emissions from commercial refrigeration. During the recent years, the replacement of higher-GWP HFC-refrigerants with mostly CO₂ in commercial refrigeration applications has strengthened and this has turned the HFC emissions into decrease. Compared to 2023, the PFC emissions decreased by 7% in 2024 due to decreased emissions from industrial refrigeration (Figure 4.7-2 and Figure 4.7-3).

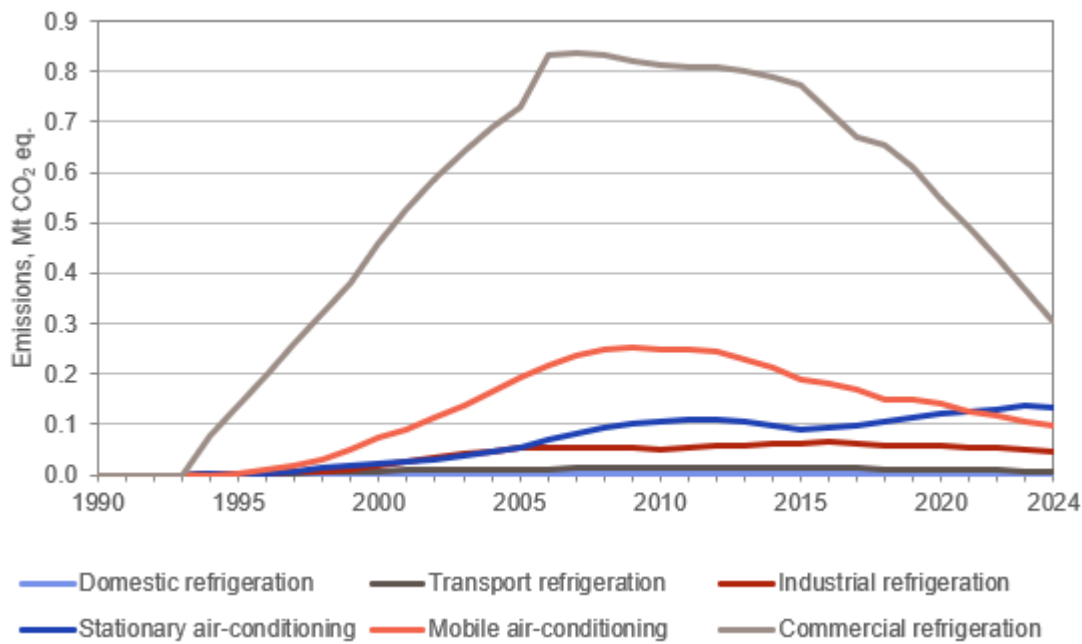


Figure 4.7-2 Greenhouse gas emission from six subcategories of Refrigeration and air conditioning (Mt CO₂ eq.)

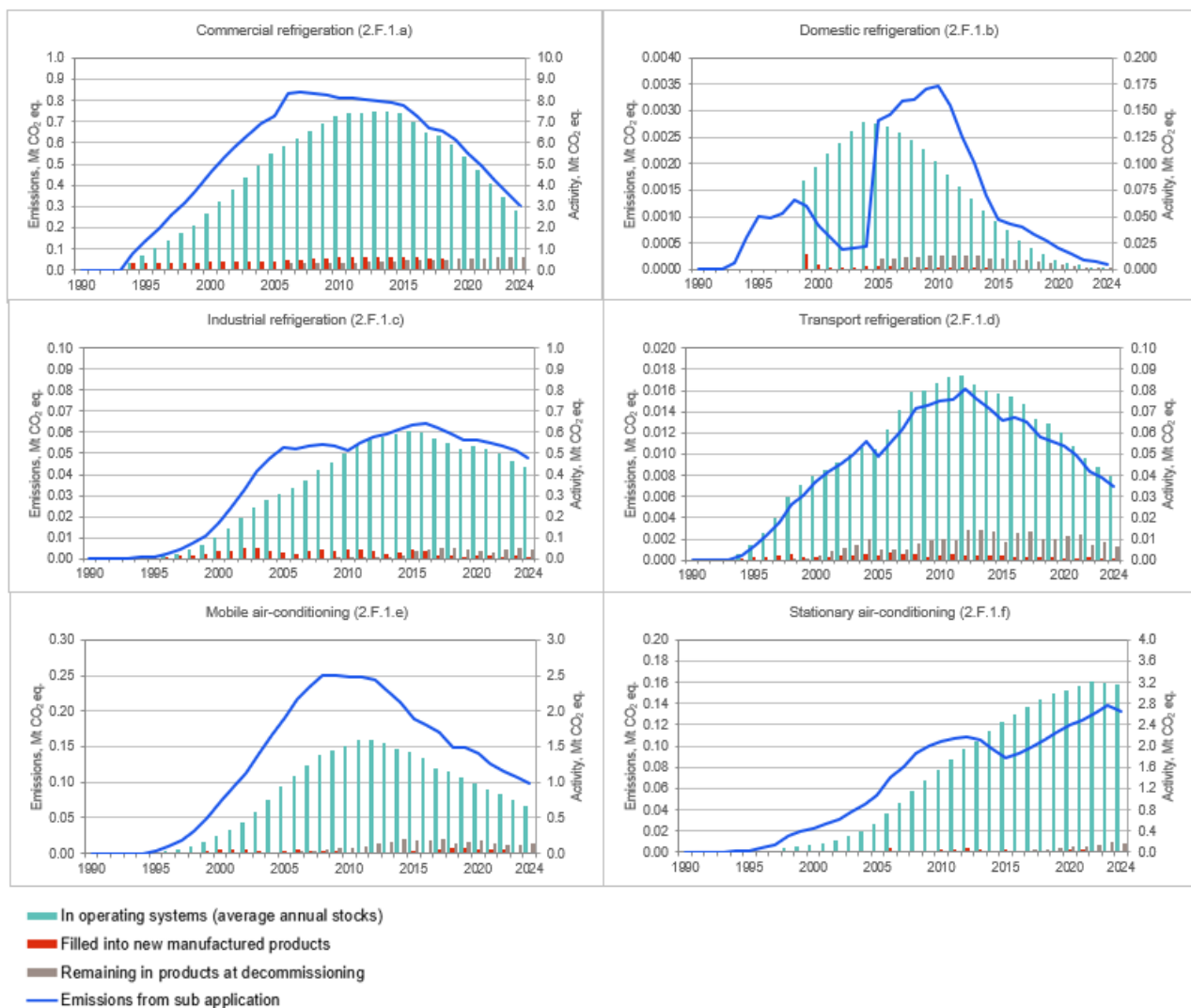


Figure 4.7-3 Total greenhouse gas emission and amounts of gas in operating systems, filled into new manufactured products and remaining in products at decommissioning of six subcategories of Refrigeration and air conditioning (Mt CO₂ eq.)

In the largest emission source, category 2.F.1.a Commercial refrigeration, the emissions increased strongly since the introduction of F gases in the mid-1990s as a substitution for ozone depleting substances (ODS). The increase of emissions started to flatten out at the end of 2000s mostly due to introduction of CO₂ as a refrigerant in these applications. In addition, as a result of the introduction of the F gas regulation in the mid-2000s, the leakage rates from existing equipment started to decrease during the 2000s. The first centralized commercial refrigeration systems with HFCs reached their end-of-life in 2006 and were disposed of. The beginning of emissions from end-of-life operations caused the slight increase in emission level between 2005 and 2006. The emissions from end-of-life have decreased during the 2010s due to improved recovery of refrigerants from systems at disposal. In 2024, the emissions continued to decrease mostly due to the strengthening introduction of natural refrigerants (CO₂ and propane) in centralized refrigeration systems.

There is a fluctuating trend in the emissions of category 2.F.1.b Domestic refrigeration. The emissions increased throughout the 1990s but decreased at the turn of the decade. The share of HFC's in new equipment started to decrease as the non-HFC alternatives (namely refrigerant R-600A, isobutane) increased their share strongly. The emissions increased again strongly in the mid-2000s when the HFC equipment started to reach the end of their service life and were disposed of. Since then, most of the emissions have been emissions from end-of-life. The emissions from end-of-life have decreased during the 2010s due to improved recovery of refrigerants from systems at disposal. The emission trend today is decreasing.

The emissions from category 2.F.1.c Industrial refrigeration increased steadily throughout the time period from the mid-1990s to the mid-2000s. The increase of emissions froze after the mid-2000s mostly due to decreasing effect of the F gas regulation on the leakage rates from existing equipment. The disposal of equipment containing F gases begun in the early 2010s and affected the increasing trend of emissions after that. The recovery of refrigerants from equipment at disposal has improved during the last decade. The emissions have turned into slow decrease in the most recent years mostly due to increased amount of HFC alternatives in these applications.

In the category 2.F.1.d Transport refrigeration, the emissions increased since the introduction of F gases in this sector in the mid-1990s. There was a little peak in new equipment introduced to the market at the end of 2000s. The emissions turned into decrease during the 2010s mostly since the equipment taken into use during the peak time reached the end of their service life and were disposed of resulting in the decrease of the existing F gas stock. The recovery of refrigerants from equipment at disposal has also improved during the last decade. In addition, the high GWP refrigerant R-404A has almost completely been replaced by lower GWP alternatives in new equipment during the recent years.

Emissions from category 2.F.1.e Mobile air-conditioning, increased strongly from the mid-1990s when HFC's were introduced to the market. The increase of emissions froze at the end of 2000s due to decreasing effect of EU legislation on the leakage rates and the decrease of refrigerant charge levels. The introduction of HFC alternatives in passenger cars during the 2010s together with the decreasing leakage rates have resulted in a decreasing emissions trend.

In the category 2.F.1.f Stationary air-conditioning, the emissions increased steadily from the mid-1990s, when HFC equipment was introduced to the market, and during the first decade of the 2000s. The emissions turned into slow decrease in the early 2010s, mostly due to decreasing effect of EU legislation on the leakage rates. The increased disposal of HFC equipment and the increasing popularity and sales of heat pumps have contributed to the increasing emissions trend in the most recent years. However, in 2024 the total emissions decreased by 3% compared to 2023.

4.7.2.2 Methodological issues

An overview of the methods used to quantify emissions of F gases from category CRT 2.F.1 is presented in Table 4.7-3.

Table 4.7-3 Summary of the methods used in category CRT 2.F.1 in 2024

Source category	Methods used	Gases reported	Notes
Commercial refrigeration (CRT 2.F.1.a)	Tier 2a	HFC-32, HFC-125, HFC-134a, HFC-143a	-
Domestic refrigeration (CRT 2.F.1.b)	Tier 2a	HFC-134a	Emissions from manufacturing are included in the emissions from stocks from 1993 to 1998 due to confidentiality
Industrial refrigeration (CRT 2.F.1.c)	Tier 2a	HFC-23, HFC-32, HFC-125, HFC-134a, HFC-143a, PFC-116, PFC-218	
Transport refrigeration (CRT 2.F.1.d)	Tier 2a	HFC-32, HFC-125, HFC-134a, HFC-143a	
Mobile air-conditioning (CRT 2.F.1.e)	Tier 2a	HFC-32, HFC-125, HFC-134a	-
Stationary air-conditioning (CRT 2.F.1.f)	Tier 2a	HFC-32, HFC-125, HFC-134a, HFC-143a	

Emissions are calculated by the IPCC Tier 2a emission factor approach of the 2006 IPCC Guidelines. The system under consideration is the geographic area of Finland. Emissions are calculated with the same methodology for all subcategories 2.F.1.a-f. Emissions are given by (Vol. 3, Chapter 7, Equation 7.10, p. 7.49)

$$\text{Emissions}_{\text{total}} = \text{Emissions}_{\text{containers}} + \text{Emissions}_{\text{charge}} + \text{Emissions}_{\text{lifetime}} + \text{Emissions}_{\text{end-of-life}}$$

The emissions related to refrigerant container management as presented in the 2006 IPCC Guidelines are considered negligible in Finland. According to the RAC industry, no transfer of refrigerants from bulk containers to containers with smaller capacities have taken place in Finland since the late 1980s. All the refrigerants are imported to Finland in smaller containers (Hannula, 2014).

Charge emissions relate to the domestic charging of refrigerants into new equipment and they are estimated as:

$$\text{Emissions}_{\text{charge}} = \text{Refrigerant charge into new equipment} * \text{EF}_{\text{charge}}$$

Lifetime emissions are related to the annual leakage from the refrigerant banks in existing equipment and they are estimated via the following equation:

$$\text{Emissions}_{\text{lifetime}} = \text{Refrigerants banked in existing equipment} * \text{EF}_{\text{lifetime}}$$

End-of-life emissions refer to emissions from equipment at disposal and they are estimated as:

$$\text{Emissions}_{\text{end-of-life}} = \text{Initial refrigerant charge into new equipment in year } n-x * \text{EF}_{\text{end-of-life}}$$

Year x denotes the equipment lifetime. The emission factor for end-of-life emissions comprises of two parameters:

$$\text{EF}_{\text{end-of-life}} = p * \eta_{\text{rec, d}}$$

where p = residual charge of refrigerants in equipment at disposal expressed in percentage of full charge
 $\eta_{\text{rec, d}}$ = recovery efficiency at disposal (ratio of recovered refrigerant referred to the refrigerant contained in the equipment)

National emission factors have been used when they have been available. In most cases, default emission factors from the IPCC Guidelines have been used. In general, default EF's for 1990s have been taken from the 1996 IPCC Guidelines and default EF's for later years have been taken from the 2006 IPCC Guidelines. Details of the emission factors are presented below in the category-specific sections.

The recovery in the CRT tables is treated as recovery itself and not emissions from recovery. As with the previous CRF Reporter, recovery is calculated with the simplified way of subtracting disposal emissions from the amount of HFC's/PFC's in products at decommissioning. The amount of recovery has been entered as a negative number. This way, the current ETF Reporting Tool calculates the recovery as 100 %. The methodology to estimate recovery has been applied to all categories under 2.F.1.

Commercial refrigeration (CRT 2.F.1.a)

Methods and activity data

Commercial refrigeration is the largest application area in terms of HFC use and emissions in the category refrigeration and air conditioning equipment. This sub-category includes four different sub-applications – commercial centralized refrigeration systems, centralized systems in professional kitchens, commercial stand-alone units and stand-alone units in professional kitchens. The so-called condensing units are included in the centralized systems' sub-applications. Centralized systems are typically customised direct or secondary indirect vapour compression systems. Secondary systems have lower refrigerant charge levels compared to the direct systems. A considerable amount of direct systems are still used in Finland. In 2023 the share of CO₂ used in operating systems surpassed the share of R-404A thus being the most commonly used refrigerant in centralized systems. The use of HFC refrigerants began in Finland in 1994. In addition to R-404A, R-134A was used already in the mid-1990s in smaller quantities. A PFC containing refrigerant R-413A was also used in small quantities from the beginning of 2000s. The first systems with natural refrigerant CO₂ were introduced in Finland in 2007. In 2024 63% of the installed systems used natural refrigerants CO₂ or propane. Propane systems are waterloop systems which are considered as centralized systems in the inventory. The first systems with propane have been introduced during the most recent years. Other currently used refrigerants are R-134A, R-407A, R-407F, R-422D, R-448A, R-449A and R-452A. The vast majority of the new systems annually taken into use today use CO₂.

A specific calculation model is used to estimate HFC and PFC emissions from commercial centralized refrigeration systems. The starting point of the emission estimation is the number of different types of food retail stores operating annually in Finland. The number of stores is statistically recorded and the information is available from the Finnish Grocery Trade Association (Finnish Grocery Trade Association, 2025). The statistical data is available for the years 2004 to 2024. The number of stores for the years 1990 to 2003 are derived mathematically based on the data for the years 2004 to 2016 using MS Excel's exponentially smoothed trend function. Exponential smoothing compensates the over- and underestimation of a purely linear model. According to the statistics, the number of stores does not follow a purely linear trend. The second parameter needed in the calculation is the refrigerant charge in a typical centralized system of a typical food retail store. The different types of food retail stores and their refrigerant charges are presented in Table 4.7-4. The charges are expert estimations made at Syke based on data received from companies in the refrigeration and food retail industries (Forsberg, 2017a). All the charges are within the value range for medium and large commercial refrigeration given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 50 to 2000 kg.

Table 4.7-4 Refrigerant charges of different types of food retail stores

Store type	Refrigerant charge, kg
Hypermarkets	1000
Department stores	600
Supermarkets (big)	700
Supermarkets (small)	500
Convenience stores (big)	350
Convenience stores (small)	250
Small shops	250
Specialized shops	100
Others	100

The annual refrigerant stocks are calculated with the help of these coefficients and the percentage shares of individual refrigerants used. The percentage shares of refrigerants are determined at Syke based on expert estimations from the refrigerant industry and international literature (Niemelä, 2025a). The refrigerant shares are presented in Appendix_4c. The additions of refrigerants into new systems are estimated by dividing the refrigerant stocks by the systems' average lifetime. The average lifetime for centralized systems is 12 years and it is an expert estimate received from Finnish Refrigeration Enterprises Association FREA (Hannula, 2014). The lifetime is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 7 to 15 years. The amount of refrigerants at disposal are estimated with the help of average lifetime. Activity data for the disposal emissions is the initial charge into new systems from the year of installation of the systems.

HFC emissions from centralized systems in professional kitchens are calculated with the same methodology as the other commercial centralized refrigeration systems. The activity data, the number of professional kitchens annually operating in Finland, was available for the inventory for the years 1997, 2003, 2006 to 2007, 2009, 2011, 2013, 2015, 2017, 2019 and 2020. The information was available from the Finnish Grocery Trade Association or from market research company Taloustutkimus. The activity data from 2021 forward was based on Statistics Finland's regional statistics on entrepreneurial activity. Data for the years 1990 to 1996 was estimated mathematically using MS Excel's exponentially smoothed trend function. Data for the missing years between 1997 and 2017 was estimated using interpolation. In addition, the data for 2017 was used for 2018 and data for 2023 was used for 2024 as statistical data for these years were not available. The different types of professional kitchens and their refrigerant charges are presented in Table 4.7-5. The charges are expert estimations made at Syke based on data received from companies in the refrigeration industry (Forsberg, 2017b).

Table 4.7-5 Refrigerant charges in different types of professional kitchens

Professional kitchen type	Refrigerant charge, kg
Restaurants, cafes, bars and hotels	7
Staff diners	75
Hospitals, schools, day-care centers and nursing homes	60

It was estimated that every third restaurant/café/bar/hotel in Finland has a centralized refrigeration system. In the case of all the other types of professional kitchens, it was estimated that 100% of them have a centralized system in use (Forsberg, 2017b). The percentage shares of refrigerants used were determined at Syke based on expert estimations from the refrigerant industry and international literature (Niemelä, 2025b). HFC refrigerants R-404A and R-134A have been used since 1994 with R-404A being the dominant one. Since 2011 refrigerants R-407A and R-422D have been used in small quantities. Since 2016 also refrigerants R-448A and R-449A and R-452A and propane since 2021 have been used in small quantities. CO₂ systems have started to replace the HFC systems in the recent years. In 2024, it was estimated that around 22% of the systems in use had CO₂ as refrigerant. Detailed refrigerant shares are presented in Appendix_4c. The average lifetime of 12 years was used as for other centralized systems.

HFC emissions from commercial stand-alone units and stand-alone units in professional kitchens are calculated based on the same basic activity data as for centralized systems, namely the number of different types of stores or kitchens in operation annually in Finland. Other parameters needed to determine the refrigerant stocks are the number of stand-alone units in a typical food retail store or professional kitchen and the refrigerant charge of a typical stand-alone equipment. The refrigerant charge of a typical stand-alone equipment used in the calculation was estimated at 400 g. It is an expert estimation made at Syke based on

data received from companies in the refrigeration and food retail industries (Forsberg, 2017c). It is within the value range for stand-alone commercial applications given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 200 to 6000 g. The number of stand-alone equipment in a typical food retail store or professional kitchen are presented in Table 4.7-6 and Table 4.7-7, respectively. The figures are also expert estimation made at Syke based on data received from companies in the refrigeration and food retail industries (Forsberg, 2017d and Forsberg, 2017e). Majority of the stand-alone units in commercial refrigeration are imported in Finland. Some domestic manufacturing of stand-alone units also exists in Finland. The share of domestically manufactured units from the total amount of stand-alone units used in Finland in food retail stores and professional kitchens is 15%. It is an expert estimate from the industry and it applies to the whole time series (Kari, 2018). The 15% estimate was also supported by another expert from the industry (Kahrola, 2018). The additions of refrigerants into new units are estimated by dividing the refrigerant stocks by the systems' average lifetime and taking into account the share of domestically manufactured units from the total amount of units in use.

Table 4.7-6 Number of stand-alone equipment in different types of food retail stores

Store type	Number of stand-alone equipment, pieces
Hypermarkets	28
Department stores	10
Supermarkets (big)	23
Supermarkets (small)	15
Convenience stores (big)	10
Convenience stores (small)	6
Small shops	6
Specialized shops	8
Others	25

Table 4.7-7 Number of stand-alone equipment in different types of professional kitchens

Professional kitchen type	Number of stand-alone equipment, pieces
Restaurants, cafes, bars and hotels	4
Staff diners	6
Hospitals, schools, day-care centers and nursing homes	4

The average lifetime for stand-alone units is 10 years and it is an expert estimate received from Finnish Refrigeration Enterprises Association FREA (Hannula, 2014). The lifetime is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 10 to 15 years. Detailed percentage shares of individual refrigerants used in stand-alone units in food retail stores and professional kitchens are presented in Appendix 4c. The percentage shares of refrigerants used were determined at Syke based on expert estimations from the refrigerant industry and international literature (Forsberg, 2020a and Niemelä, 2025a-b).

Emission factors

Emission factors used in the calculation of emissions from commercial refrigeration sub-applications are presented in Table 4.7-8, Table 4.7-9 and Table 4.7-10. Mainly the default emission factors presented in the 1996 and 2006 IPCC Guidelines have been used. Emission factors from the 1996 IPCC Guidelines have been used for the 1990s emission estimation since they are assumed to be more suitable to be used for estimating the emissions for the 1990s than the emission factors presented in the later versions of the IPCC guidelines. According to the RAC industry (Hannula, 2014) the emission factors of the 2006 IPCC Guidelines would underestimate the emissions in the 1990s since the follow-up and prevention of leakages have improved significantly in the 2000s. Recovery efficiencies in 2015 and 2020 are national estimates (Forsberg, 2021a) and based on expert estimates from the RAC industry (Kahrola, 2020 and Keitaanranta, 2021) and the best available techniques (BAT) reference document for waste treatment (Pinasseau et al., 2018). They exceed the upper limit of 70% provided in the 2006 IPCC Guidelines for Medium & Large Commercial Refrigeration and Stand-alone applications. The experts have also referred to the waste treatment BAT where the 90% recovery efficiency is a minimum with optimized removal of refrigerants. In addition, it is assumed that the increasing scarcity of HFCs on the EU market and related price increase due to the phase down mechanism of the EU F-gas Regulation affects to the thoroughness of the recovery measures today. In the case of charge and lifetime emissions, a linear decrease is assumed in the emission factors from the 1999 level to 2010 level presented in Table 4.7-8 and Table 4.7-9. The present level of leakage rate from centralised systems during their lifetime, 10%, has been verified by Swedish measurements of leakage rates from different kinds of units. As mentioned

above, a considerable amount of direct systems are still used in Finland. The Swedish measurements suggest 10% leakage rate for such installations (Landé, 2017). In the case of recovery efficiency, a linear increase is also assumed between 2010 to 2015 and 2015 to 2020.

Table 4.7-8 Charge emission factors for Commercial refrigeration categories

Sector	Time range	Charge EF, %	Source
Centralised supermarket refrigeration systems	1994-1999	5	1996 IPCC GL
	from 2010	0.5	2006 IPCC GL
Professional kitchens (centralised systems)	1994-1999	5	1996 IPCC GL
	from 2010	0.5	2006 IPCC GL
Commercial stand-alone refrigeration units	1994-1999	5	1996 IPCC GL
	from 2010	0.5	2006 IPCC GL
Stand-alone units of professional kitchens	1994-1999	5	1996 IPCC GL
	from 2010	0.5	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-9 Lifetime emission factors for Commercial refrigeration categories

Sector	Time range	Lifetime EF, %	Source
Centralised supermarket refrigeration systems	1994-1999	17	1996 IPCC GL
	from 2010	10	2006 IPCC GL
Professional kitchens (centralised systems)	1994-1999	17	1996 IPCC GL
	from 2010	10	2006 IPCC GL
Commercial stand-alone refrigeration units	1994-1999	17	1996 IPCC GL
	from 2010	1	2006 IPCC GL
Stand-alone units of professional kitchens	1994-1999	17	1996 IPCC GL
	from 2010	1	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-10 End-of-life emission factors for Commercial refrigeration categories

Sector	Time range	End-of-life Initial charge remaining, %	Recovery efficiency, %	Source
Centralised supermarket refrigeration systems/ Professional kitchens (centralised systems)	2006-2010	90	70	2006 IPCC GL
	2015	90	90	2006 IPCC GL, CS
	from 2020	90	95	2006 IPCC GL, CS
Commercial stand-alone refrigeration units/ Stand-alone units of professional kitchens	2004-2010	80	70	2006 IPCC GL
	2015	80	90	2006 IPCC GL, CS
	from 2020	80	95	2006 IPCC GL, CS

The end-of-life emissions begin according to the average lifetime of equipment in each sector. A linear increase is assumed in the recovery efficiencies between the time ranges presented in the table.

Domestic refrigeration (CRT 2.F.1.b)

Methods and activity data

Domestic refrigeration category includes household stand-alone refrigerators, freezers and coolers and their combinations. The only HFC refrigerant used in this application area is R-134A. The import and production of R-134A equipment in Finland began in 1993. The dominant refrigerant in this application area is isobutane (R-600A). The estimation of HFC stock is based on annual sales figures of domestic refrigeration equipment received from the Finnish Association of Electronics Wholesalers (Luukkainen, 2025). The proportion of R-134A equipment from the total amount of sold equipment was 40% for the time period 1993 to 1999 (Oinonen and Soimakallio, 2001). The further transition to R-600A is expected to have started from 2000. The R-134A

share decreased to 5% in 2010 (Alaja, 2009). Under the EU F-gas regulation (517/2014), use of refrigerants with GWPs of 150 or higher in new household refrigerators and freezers is prohibited as of 2015. A linear decrease is assumed in the R-134A share from 1999 to 2010 and further to 0% in 2015.

The average charge of 100 g of R-134A per unit sold has been used in the calculations which is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 50 to 500 g. The average lifetime for domestic refrigeration equipment is 12 years and it is an expert estimate received from Finnish Refrigeration Enterprises Association FREA (Hannula, 2014). The lifetime is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 12 to 20 years. The amount of R-134A consumed in domestic manufacturing of equipment for the years 1993 to 1998 is taken from Oinonen (2000). For the years 2000 to 2014, the data was available from the annual survey that was used to collect the category 2.F.1 activity data for the Tier 2b mass balance approach of the 2006 IPCC Guidelines that was used in this category prior to 2018 submission. The data for 1999 was estimated as an average of the 1998 and 2000 data. The amount of refrigerants at disposal are estimated with the help of average lifetime. Activity data for the disposal emissions is the annual sales of equipment from the year $n-12$.

Emission factors

Emission factors used in the calculation of emissions from domestic refrigeration sub-applications are presented in Table 4.7-11, Table 4.7-12 and Table 4.7-13. In the case of charge emissions in time period 1993 to 1999, a national emission factor has been used. In the mid-1990s there were three Finnish manufacturers of domestic refrigeration equipment. The emission factor is based on identical data reported by two manufacturers. The emission rate has been estimated as the difference between the total annual R-134A consumption in manufacturing reported by the plants and the calculated total refrigerant fill in manufactured equipment (based on number of manufactured equipment and refrigerant fill in one equipment). As in Oinonen (2000), the same emission factor has been assumed to be applicable also to the third manufacturer. The emission factor for the years 2005 to 2014 is taken from the 2006 IPCC Guidelines. In the case of lifetime emissions, the default emission factor from the 1996 IPCC Guidelines has been used for the time period 1993 to 1999. According to the RAC industry (Hannula, 2014) the emission factors of the 2006 IPCC Guidelines would underestimate the emissions in the 1990s since the follow-up and prevention of leakages have improved significantly in the 2000s. In the case of charge and lifetime emissions, a linear decrease is assumed in the emission factors from the 1999 level to 2005 level and to 2002 level, respectively. The end-of-life emission factors for 2005 to 2010 are default emission factors from the 2006 IPCC Guidelines. In the case of recovery efficiency, a country specific estimate (Forsberg, 2021a) based on expert estimate from the RAC and waste management industries (Partanen, 2020) and the best available techniques (BAT) reference document for waste treatment (Pinasseau et al., 2018) is applied from 2015 and it exceeds the upper limit of 70% provided in the 2006 IPCC Guidelines for Domestic refrigeration applications.

Table 4.7-11 Charge emission factors for Domestic refrigeration

Sector	Time range	Charge EF, %	Source
Domestic refrigeration	1993-1999	2.7	Country-specific
	2005-2014	0.6	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table. Emissions are not occurring after 2014.

Table 4.7-12 Lifetime emission factors for Domestic refrigeration

Sector	Time range	Lifetime EF, %	Source
Domestic refrigeration	1993-1999	1	1996 IPCC GL
	from 2002	0.3	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-13 End-of-life emission factors for Domestic refrigeration

Sector	Time range	End-of-life		Source
		Initial charge remaining, %	Recovery efficiency, %	
Domestic refrigeration	2005-2010	80	70	2006 IPCC GL
	from 2015	80	90	2006 IPCC GL, CS

The end-of-life emissions begin according to the average lifetime of equipment. A linear increase is assumed in the recovery efficiencies between the time ranges presented in the table.

Industrial refrigeration (CRT 2.F.1.c)

Methods and activity data

Industrial refrigeration consists of a wide variety of applications for refrigeration and freezing mainly in the production of products. Applications vary from the major food and drink industry and cold storage to smaller capacity equipment e.g. specialised environmental simulation chambers. Applications can also be classified to larger scale customised on-site build systems and factory build equipment from series production. Natural refrigerants, mainly ammonia, have widely been used in this sector in larger scale systems.

In the calculation model, this category is divided into two sub-applications, industrial refrigeration and ice rinks. Ice rinks are separated from other applications since specific activity data was available from the Finnish Ice Hockey Association.

For industrial refrigeration sub-application, a wide variety of refrigerants are used, the dominant ones being R-404A, R-134A, R-407C and R-422D. Use of HFC refrigerants began in this sector in 1994 and refrigerants containing PFCs in 2000. In the recent years, a number of new refrigerants have been introduced to the market in these applications as medium-term alternatives to the high GWP refrigerant R-404A. These refrigerants include R-448A, R-449A, R-452A and R-513A. The activity data for the years 1994 to 1998, annual new additions of refrigerants into new systems, was taken from Oinonen (2000). The data for the years 2000 to 2024 was available from the annual survey that was used to collect the category 2.F.1 activity data for the Tier 2b mass balance approach of the 2006 IPCC Guidelines that was used in this category prior to 2018 submission. The data consists of annual amount of refrigerants imported and exported in equipment, amount of refrigerants used for factory charged equipment and amount of refrigerants used for on-site installation of new systems. The data for 1999 was estimated as an average of the 1998 and 2000 data. The annual refrigerant stocks are calculated with the help of these data and the percentage shares of individual refrigerants used. The percentage shares of refrigerants are determined at Syke based on expert estimations from the refrigerant industry and international literature (Niemi, 2025c). Detailed percentage shares of individual refrigerants used are presented in Appendix 4c. The average lifetime for industrial refrigeration is 15 years and it is an expert estimate received from Finnish Refrigeration Enterprises Association FREA (Hannula, 2014). The lifetime is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 15 to 30 years. The amount of refrigerants at disposal are estimated with the help of average lifetime. Activity data for the disposal emissions is the initial charge into new systems from the year of installation of the systems.

The starting point for the calculation of HFC emissions from ice rinks is the number of new ice rinks taken into use and renovation of existing ice rinks annually. During the renovation of ice rinks, the refrigeration systems are usually rebuilt too. The data was available from the Finnish Ice Hockey Association for the whole time series (Finnish Ice Hockey Association, 2025). From the beginning of 1990s, all the new ice rinks in Finland have been indirect systems with considerably lower refrigerant charge levels compared to direct ones. R-404A has been the only HFC refrigerant used in this sector. According to Alaja (2009), in 1999 70% of the annual refrigerant charge of constructed and renovated ice rinks was R-404A and the remaining 30% ammonia. This proportion is estimated to have changed to 80% ammonia and 20% R-404A by 2010. In the calculation model, the R-404A share was linearly increased from 0% in 1993 to 70% in 1999 and decreased from 70% in 1999 to 20% in 2010. Since 2020 no new refrigeration systems with R-404A have been taken into use. All the new systems today use either ammonia or CO₂. The refrigerant charge is taken from Alaja (2009). For the years 1994 to 1999 it is estimated at 140 kg. The charge is estimated to have decreased into 50 kg in 2007 (linear decrease) and to stay constant thereafter. The annual HFC stock and additions into new systems is calculated with the help of these data and assumptions. The average lifetime for ice rinks is 20 years and it is taken from Alaja (2009). The amount of refrigerants at disposal are estimated with the help of average lifetime.

Emission factors

Emission factors used in the calculation of emissions from industrial refrigeration sub-applications are presented in Table 4.7-14, Table 4.7-15 and Table 4.7-16. The default emission factors presented in the 2006 IPCC Guidelines have been used since specific national emission factors are not available. In the case of charge and lifetime emissions, a linear decrease is assumed in the emission factors from the higher level to the lower level presented in Table 4.7-14 and Table 4.7-15. In the case recovery efficiency at end-of-life, a linear increase is assumed between the time ranges presented in Table 4.7-16.

Table 4.7-14 Charge emission factors for Industrial refrigeration categories

Sector	Time range	Charge EF, %	Source
Industrial refrigeration	1994-2002	2	2006 IPCC GL
	from 2010	1	2006 IPCC GL
Ice rinks	1994-2003	2	2006 IPCCGL
	from 2012	1	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-15 Lifetime emission factors for Industrial refrigeration categories

Sector	Time range	Lifetime EF, %	Source
Industrial refrigeration	1994-2005	17	2006 IPCC GL
	from 2015	10	2006 IPCC GL
Ice rinks	1994-2005	15	2006 IPCC GL
	from 2015	9	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-16 End-of-life emission factors for Industrial refrigeration categories

Sector	Time range	End-of-life		Source
		Initial charge remaining, %	Recovery efficiency, %	
Industrial refrigeration	2009-2010	90	80	2006 IPCC GL
	from 2015	90	90	
Ice rinks	2010	90	80	2006 IPCC GL
	from 2015	90	90	

The end-of-life emissions begin according to the average lifetime of equipment in each sector. A linear increase is assumed in the recovery efficiencies between the time ranges presented in the table.

Transport refrigeration (CRT 2.F.1.d)

Methods and activity data

Transport refrigeration mainly comprised of refrigerated trucks and trailers or containers, which can be transported by road, sea or rail. Refrigerated rail transport is however uncommon in Finland. The state-owned railway company VR does not have refrigerated railcars. Domestic distribution services especially in cities are often carried out with refrigerated vans or light trucks (Alaja, 2009).

The HFC and PFC emission calculation from this category is based on annual quantities of new transport refrigeration equipment taken into use. The international transportation and transportation equipment of perishable foodstuffs is regulated by the ATP-agreement (Agreement concerning the International Carriage of Perishable Foodstuffs and on the Special Equipment to be Used for such Carriage). The ATP-agreement is enforced by Finnish Food Authority in Finland. The ATP approved transportation equipment is certified by Natural Resources Institute Finland which keeps a register of these equipment.

The annual HFC and PFC stocks are calculated based on activity data, the annual amount of refrigerants taken into use in new transport refrigeration equipment by refrigerant type, received from Natural Resources Institute Finland (Rantti, 2025). Use of PFC refrigerants began in this sector in Finland in 1992 and use of HFC refrigerants in 1994. The dominant refrigerants have been R-404A and R-410A. A new HFC/HFO blend

refrigerant R-452A was introduced to market in 2015 and has almost completely replaced R-404A in new equipment. Use of R-410A in new equipment has already ceased. Majority of the transport refrigeration equipment are imported to Finland. Some domestic production and charge of new equipment also exist. According to the industry the share of domestic charge is estimated to have been slightly higher in the 1990s than what it is today (Leppänen, 2018). The share of domestic charge from the annual amount of refrigerants taken into use in new transport refrigeration equipment was estimated to be 30% during 1992 to 2000 and 20% from 2010 onwards. A linear decrease was assumed in the share between the years 2000 and 2010. The shares are expert estimations made at Syke based on data received from companies in the transport refrigeration industry (Forsberg, 2018a). The average lifetime for transport refrigeration is 6 years and it is an expert estimate received from Finnish Refrigeration Enterprises Association FREA (Hannula, 2014). The lifetime is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 6 to 9 years. The amount of refrigerants at disposal are estimated with the help of average lifetime.

Emission factors

Emission factors used in the calculation of emissions from transport refrigeration are presented in Table 4.7-17, Table 4.7-18 and Table 4.7-19. The default emission factors presented in the 1996 and 2006 IPCC Guidelines have been used since specific national emission factors are not available. Emission factors from the 1996 IPCC Guidelines have been used for the 1990s emission estimation of charge emissions since according to the RAC industry (Hannula, 2014), the emission factors of the 2006 IPCC Guidelines would underestimate the emissions in the 1990s since the follow-up and prevention of leakages have improved significantly in the 2000s. In the case of charge and lifetime emissions, a linear decrease is assumed in the emission factors from the higher level to the lower level presented in Table 4.7-17 and Table 4.7-18. In the case recovery efficiency at end-of-life, a linear increase is assumed between the time ranges presented in Table 4.7-19.

Table 4.7-17 Charge emission factors for Transport refrigeration

Sector	Time range	Charge EF, %	Source
Transport refrigeration	1994-1999	5	1996 IPCC GL
	2010	0.6	2006 IPCC GL
	from 2015	0.3	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-18 Lifetime emission factors for Transport refrigeration

Sector	Time range	Lifetime EF, %	Source
Transport refrigeration	1992-1999	17	2006 IPCC GL
	from 2010	15	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-19 End-of-life emission factors for Transport refrigeration

Sector	Time range	End-of-life		Recovery efficiency, %	Source
		Initial charge remaining, %			
Transport refrigeration	1998-2010	50		50	2006 IPCC GL
	from 2015	50		70	2006 IPCC GL

The end-of-life emissions begin according to the average lifetime of equipment. A linear increase is assumed in the recovery efficiencies between the time ranges presented in the table.

Mobile air-conditioning (CRT 2.F.1.e)

Methods and activity data

Mobile air-conditioning (MAC) category is divided into four different sub-applications – road vehicles (passenger cars, light duty vehicles, busses and trucks), off-road machinery, railway cars and trams/underground railway cars. Since the phase out CFC's in the 1990s, HFC refrigerants have been used in mobile air-conditioning in Finland since 1995. R-134A has been the most commonly used refrigerant. R-407C

has been used in some tram railcars since 2006, in some underground railway cars since 2015 and in some busses since 2019. In addition, R-410A has been used in busses since 2022.

The starting point of the estimation of the annual HFC stock in road vehicle sub-application are the statistics of annual new registrations of vehicles available from Finnish Transport and Communications Agency Traficom (Finnish Transport and Communications Agency, 2025a). The number of new registrations of vehicles are available by vehicle type – passenger cars, light duty vehicles, buses and trucks. Other parameters needed in the calculation are the share of vehicles equipped with MAC devices, refrigerant charge in one MAC device and the share of refrigerants used. The share of vehicles equipped with MACs for the years 1995 to 1999 was taken from Oinonen and Soimakallio (2001). The share for the years 2002 to 2014 was taken from the annual survey (MAC survey) that was used to collect the category 2.F.1e activity data for the Tier 2b mass balance approach of the 2006 IPCC Guidelines that was used in this category prior to 2018 submission. The share of vehicles equipped with MACs has been assumed to be 100% since 2015. The refrigerant charges used in the calculation are presented in Table 4.7-20. In the case of passenger cars and light duty vehicles, the charge for the years 1995 to 1998 are taken from Oinonen (2000). The same charges are assumed for the years 1999 to 2005. The charge for the year 2012 is taken from the survey conducted in 2013 to vehicle importers. A linear decrease is assumed from the 2005 level to 2012 level. The charges are within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 0.5 to 1.5 kg. In the case of trucks and busses, the charges from 1995 are taken from Oinonen (2000). For busses the charge for the year 2024 is taken from expert estimations from bus industry (Halme, 2025 and Myllymäki, 2025) and linear decrease is assumed for 2019 to 2024.

Table 4.7-20 Refrigerant charges of air-conditioning equipment of different types of road vehicles

Vehicle type	Time range	Refrigerant charge, kg
Passenger cars	1995-2005	0.8
	from 2012	0.63
Light duty vehicles	1995-2005	0.8
	from 2012	0.63
Trucks	from 1995	1.7
Busses	1995-2019	10
	from 2024	7

A linear decrease is assumed in the refrigerant charges of passenger cars and light duty vehicles between the time ranges presented in the table.

Refrigerant R-134A has been the most widely used refrigerant in road vehicles. In the case of trucks and busses, R-134A has been the only refrigerant used in the time period 1995 to 2020. First passenger cars equipped with HFO low-GWP refrigerant R-1234yf were imported and registered in Finland in 2012. The annual share of passenger cars equipped with R-1234yf for the years 2012 to 2017 is taken from the MAC survey mentioned above. Since 2018, all new imported and registered passenger cars have been equipped with R-1234yf. According to the MAC survey, the first light duty vehicles equipped with R-1234yf were imported and registered in Finland in 2016. The EU MAC Directive prohibits the use of F gases with GWP >150 in all new passenger cars and small light duty vehicles produced from 2017. However, according to Traficom (Kuikka, 2018), during the transition period (1.1.2017-31.12.2017) the end-of-series clauses of Framework Directive 2007/46/EC were applied in Finland. This means that during 2017 some car importers were allowed to put into market new passenger cars and small vans with R-134A. They had to apply the permission from Traficom. This explains the share of R-134A in new passenger cars and small vans that were still registered in Finland in 2017. The shares of R-134A in new passenger cars and light duty vehicles are presented in Table 4.7-21.

Table 4.7-21 Annual share (%) of new passenger cars and light duty vehicles equipped with R-134A

Vehicle type	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Passenger cars	95	90	85	80	50	4	0	0	0	0	0	0	0
Light duty vehicles	100	100	100	100	95	58	80	65	61	40	56	44	35

Registration of used passenger cars and small light duty vehicles with R-134A is still possible. The shares of R-134A in used imported passenger cars are expert estimates made at Syke (Niemelä, 2025d) and are presented in Table 4.7-22.

Table 4.7-22 Annual share (%) of imported used passenger cars equipped with R-134A

Vehicle type	2018	2019	2020	2021	2022	2023	2024
Passenger cars	90	85	80	80	51	20	13

The first trucks equipped with R-1234yf were imported and registered in Finland in 2021 and first busses equipped with R-1234yf were imported and registered in 2022. First busses equipped with R-407C and R-410A were imported and registered in 2019 and 2022 respectively. The shares are taken from annual MAC survey and are presented in Table 4.7-23.

Table 4.7-23 Annual share (%) of HFCs in new trucks and busses

Vehicle type	2018	2019	2020	2021	2022	2023	2024
Trucks, R-134A	100	85	100	66	60	62	26
Busses, R-134A	100	94	92	54	52	59	58
Busses, R-407C	100	6	8	46	36	3	11
Busses, R-410A	0	0	0	0	10	25	28

Domestic manufacturing of passenger cars takes place in one plant in Finland. The activity data, the number of vehicles manufactured annually by vehicle brand and model, was received from the plant and from the YLVA system (see Annex 6). In addition, the parameters needed in the emission estimation, namely the share of manufactured vehicles equipped with air-conditioning and refrigerant charge were received from the plant. The refrigerant charges vary between 0.85 to 0.63 kg depending on the vehicle brand and model. Between 1995 and 2011, only R-134A was used as a refrigerant. Since 2012, also R-1234yf has been used in certain models that are sold to the European market (Pietilä, 2017). The data from the plant has been used to estimate the annual new additions of HFC's into new equipment in the category road vehicles. The vast majority of the production from the plant has been exported annually. The average lifetime for air conditioning equipment in road vehicles is 9 years and it is an expert estimate received from Finnish Refrigeration Enterprises Association FREA (Hannula, 2014). The lifetime is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 9 to 16 years. The amount of refrigerants at disposal are estimated with the help of average lifetime.

As in the case of road vehicles, the starting point of the estimation of annual HFC stock in off-road machinery sub-application are the statistics of annual new registrations of vehicles available from Finnish Transport and Communications Agency Traficom (Finnish Transport and Communications Agency, 2025a). Off-road machinery is divided into two types of machinery in the statistics, tractors and motorised working machines. The latter category includes several types of machinery, e.g. other agricultural machinery than tractors, excavators or road graders. According to the information from the industry (Hakulinen and Toivonen, 2016), the use HFC refrigerants began at the same time as in road vehicles and the refrigerant charge of a typical working machine usually varies between 1 and 2 kg and R-134A has been used as refrigerant. In the beginning of 2000s around 50% of the machinery registered annually were equipped with air-conditioning. Based on this information, it was assumed in the calculation that R-134A use began in 1995 and 1.5 kg was chosen as a refrigerant charge. R-134A was assumed as the only refrigerant used in the time period 1995 to 2024. Also the same refrigerant charge was assumed for the same time period. The share of machinery registered annually and equipped with air-conditioning was assumed to be 100% beginning from 2015. A linear increase was assumed from 0% in 1994 to 50% in 2000 and further to 100% in 2015 (Forsberg, 2017g).

The annual new additions of HFC's into new equipment in the category off-road machinery are estimated from domestic manufacturing of tractors. The activity data, the number of tractors manufactured annually was available from the YLVA system. The assumption for refrigerant use, charge level and share of equipment equipped with MACs were used as in the case of annual new registrations. The average lifetime was assumed to 12 years, which is an expert estimate made at Syke (Forsberg, 2017). The amount of refrigerants at disposal are estimated with the help of average lifetime.

The starting point of the estimation of the annual HFC stock in different railway vehicles is the number of units equipped with air-conditioning taken into use annually. A number of information sources have been used to gather this data. In the case of railway cars the following information sources have been used: Finnish Railway Statistics published by Finnish Transport and Communications Agency (Finnish Transport and

Communications Agency, 2025b, Finnish Transport and Communications Agency, 2019 and Idman, 2019), state-owned railway company VR (VR, 2017, VR, 2018 and VR, 2019), Pääkaupunkiseudun Junakalusto Oy (Vesanen, 2016) and Lumikko Oy (Lumikko Oy, 2017 and Laitamäki, 2016). In the calculation, the railway car fleet is divided into the following types of units: trains, locomotives, passenger cars and restaurant cars. HFC refrigerants have been used in railway cars in Finland since 1995. R-134A is the only HFC refrigerant that has been used. The refrigerant charges of different types of units are presented in Table 4.7-24. The charges are based on data received from the companies producing air-conditioning solutions for railway fleet and companies that own the fleet.

Table 4.7-24 Refrigerant charges of air-conditioning equipment of different types of railway vehicles

Vehicle type	Time range	Refrigerant charge, kg
Trains	from 1995	19.4
Locomotives	from 1997	1.3
Passenger cars	from 1999	17
Restaurant cars	from 2002	3.5

The average lifetime of railway cars was assumed to 20 years, which is an expert estimate made at Syke (Forsberg, 2017h). The amount of refrigerants at disposal are estimated with the help of average lifetime.

In the case of trams and underground railway cars, the information sources for the annual fleet equipped with air-conditioning taken into use were Helsinki City Transport HKL (Niippa, 2016) and Lumikko Oy (Lumikko Oy, 2017, Laitamäki, 2016, Saikkonen, 2020 and Saikkonen, 2024). Helsinki is the only city in Finland where metro operate. Trams operate in Helsinki and since 2021 in Tampere. HFC refrigerants have been used in trams since 1998. Currently five types of trams operate that are air-conditioned and three of these tram types have been equipped with air-conditioning from the beginning when they were built. Refrigerants and refrigerant charges that are used in trams and metro are presented in Table 4.7-25.

The average lifetime of trams and underground railway cars was assumed to 20 years, which is an expert estimate made at Syke (Forsberg, 2017h). The amount of refrigerants at disposal are estimated with the help of average lifetime. In addition, Variotram type trams that were taken into use 1998 were removed from traffic for good during 2018. This was also taken into account in the emission calculation.

Table 4.7-25 Refrigerant charges of air-conditioning equipment of different types of trams and metro

Name	AC time range	Refrigerant	Refrigerant charge, kg	AC post-installed	Source
Artic	from 2013	R-134A	16.5	No	(Niippa, 2016)
Artic X34	from 2021	R-134A	19.0	No	(Saikkonen, 2020)
Artix X54	from 2023	R-134A	14.6	No	(Saikkonen, 2024)
NRV I	from 2006	R-407C	10.5	Yes	(Niippa, 2016)
MLNRV II	from 2006	R-407C	10.5	Yes	(Niippa, 2016)
Variotram	1998-2018	R-407C	10.5	Yes	(Niippa, 2016)
Metro	from 2015	R-407C	28.0	NA	(Niippa, 2016)

Emission factors

Emission factors used in the calculation of emissions from commercial refrigeration sub-applications are presented in Table 4.7-26, Table 4.7-27 and Table 4.7-28. The default emission factors presented in the 1996 and 2006 IPCC Guidelines have been used since specific national emission factors are not available. Emission factors from the 1996 IPCC Guidelines have been used for the 1990s emission estimation since they are assumed to be more suitable to be used for estimating the emissions for the 1990s than the emission factors presented in the later versions of the IPCC guidelines. According to the RAC industry (Hannula, 2014) the emission factors of the 2006 IPCC Guidelines would underestimate the emissions in the 1990s since the follow-up and prevention of leakages have improved significantly in the 2000s. A linear decrease is assumed in charge and lifetime emissions between the time ranges presented in Table 4.7-26 and Table 4.7-27.

Table 4.7-26 Charge emission factors for Mobile air-conditioning categories

Sector	Time range	Charge EF, %	Source
Road vehicles	1995-1999	5	1996 IPCC GL
	from 2015	0.2	2006 IPCC GL
Railway cars	1995-1999	5	1996 IPCC GL
	from 2015	0.2	2006 IPCC GL
Underground railway cars and trams	1998-1999	5	1996 IPCC GL
	from 2015	0.2	2006 IPCC GL
Off-road machinery	1995-1999	5	1996 IPCC GL
	from 2015	0.2	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-27 Lifetime emission factors for Mobile air-conditioning categories

Sector	Time range	Lifetime EF, %	Source
Road vehicles	1995-1999	30	1996 IPCC GL
	2005	20	2006 IPCC GL
	from 2015	10	2006 IPCC GL
Railway cars	1995-1999	30	1996 IPCC GL
	2005	20	2006 IPCC GL
	from 2015	10	2006 IPCC GL
Underground railway cars and trams	1998-1999	30	1996 IPCC GL
	2005	20	2006 IPCC GL
	from 2015	10	2006 IPCC GL
Off-road machinery	1995-1999	30	1996 IPCC GL
	2005	20	2006 IPCC GL
	from 2015	10	2006 IPCC GL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-28 End-of-life emission factors for Mobile air-conditioning categories

Sector	Time range	End-of-life		Source
		Initial charge remaining, %	Recovery efficiency, %	
Road vehicles	from 2004	50	50	2006 IPCCGL
Railway cars	from 2015	50	50	2006 IPCC GL
Underground railway cars and trams	NO	50	50	2006 IPCC GL
Off-road machinery	from 2007	50	50	2006 IPCC GL

The end-of-life emissions begin according to the average lifetime of equipment in each sector. End-of-life emissions from underground railway cars and trams have not started yet.

Stationary air-conditioning (CRT 2.F.1.f)

Methods and activity data

The category stationary air-conditioning includes different types of heat pumps and other stationary equipment used for building air conditioning like water chillers and room air conditioners. In the calculation model, this category is divided into three different sub-applications. They are heat pumps, large heat pumps and other stationary air-conditioning equipment.

Heat pumps are equipment that utilise heat from the air, ground or water for heating or cooling buildings or heating of water. In the calculation model, heat pumps are grouped by the source of heat and its distribution

method. Heat pumps are divided into five different categories: ground source heat pumps, exhaust air heat pumps, air-to-water heat pumps, air-to-air heat pumps and heat pump tumble dryers.

The estimation of the HFC stock from different types of heat pumps is based on annual sales figures of heat pumps received from the Finnish Heat Pump Association SULPU (Finnish Heat Pump Association, 2025). The annual sales figures of heat pump tumble dryers were received from the Finnish Association of Electronics Wholesalers (Luukkainen, 2025). HFC refrigerants R-134A, R-407C and R-410A have been used in heat pumps in Finland since 1995. In addition, R-32 has been used since 2011. R-134A and R-407C were the most common refrigerants between 1995 and 1999. Since then R-410A has become the most commonly used refrigerant. However, in the case of air-to-air heat pumps, R-32 replaced R-410A in new equipment almost completely during 2019. According to the industry, 90% of the sold new air-to-air heat pumps were equipped with R-32 in 2019 and 95% in 2020 (Kapanen, 2020). In 2018, the share of R-32 air-to-air heat pumps was estimated to have been less than 10%. Since 2021, the share has been 100%. Heat pump tumble dryers were introduced to the Finnish market in 2013. R-134A and R-407C have been used as refrigerants. 70% of annually sold heat pump tumble dryers use R-134A as refrigerant and the rest use R-407C. The shares of refrigerants in heat pumps are expert estimations made at Syke and are based on data from the industry (Niemelä, 2025e). Detailed percentage shares of individual refrigerants used are presented in Appendix_4c. Refrigerant charges and equipment lifetimes used in the calculation are presented in Table 4.7-29. Charges and lifetimes of other heat pumps than air-to-air heat pumps and tumble dryers are expert estimations from SULPU and they are within the value ranges given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9. The lifetime of air-to-air heat pumps is an expert estimate made at Statistics Finland (Rouhiainen, 2022). The charge of tumble dryers is an expert estimate made at Syke based data from the industry. In the case lifetime of tumble dryers, it was estimated to be the same as for domestic refrigeration equipment (Forsberg, 2017i). In the case of air-to-air heat pumps, the refrigerant charge is 1 kg from 2010 onwards. Between 1995 and 2000 the charge is 2 kg and a linear decrease in the charge is assumed between the years 2000 and 2010. The 1 kg charge is an expert estimate made at Syke (Forsberg, 2018b) and the 2 kg charge is expert estimate from SULPU and presented in Alaja (2009).

Table 4.7-29 Refrigerant charges and equipment lifetimes of different types of heat pumps

Heat pump type	Charge, kg	Lifetime, years
Ground source HP	2	20
Exhaust air HP	2	15
Air-to-water HP	2	15
Air-to-air HP	1 ¹	15
HP clothes dryers	0.23	12

¹A charge of 1 kg from 2010 onwards. Between 1995 and 2000 the charge is 2 kg and a linear decrease in the charge is assumed between the years 2000 and 2010.

Only ground source heat pumps are manufactured in Finland. All the other heat pump types are imported equipment. According to SULPU, 30% of the annually sold ground source heat pumps are domestically manufactured. The same share applies to the whole time series (Hirvonen, 2017). The additions of refrigerants into new equipment were calculated with the help of these data and assumptions. The amount of refrigerants at disposal are estimated with the help of average lifetime.

The sub-application large heat pumps consist of larger scale heat pumps in the size range usually from 0.1 MW up to around 20 MW. Examples of application areas include district heating/cooling plants and various industrial heat pumps systems. These heat pumps are not covered by SULPU's sale statistics. The 2019 to 2024 activity data of large heat pumps was taken from the annual survey that was used to collect the category 2.F.1 activity data for the Tier 2b mass balance approach of the 2006 IPCC Guidelines that was used in this category prior to 2018 submission. The annual installation data on these systems for earlier years was acquired by Statistics Finland with the help of SULPU and Finnish Refrigeration Enterprises Association FREA. The first heat pumps were installed in 2001. The installation data was available for the years 2001 to 2016. The data was not acquired for 2017 and 2018. Therefore, the data for 2017 was derived mathematically based on the data for the years 2001 to 2016 using MS Excel's exponentially smoothed trend function. The same figure was also used for 2018. It was estimated based on information from the industry that R-134A is the only refrigerant used in these systems until 2018 (Forsberg, 2020e). The 2020 data revealed that some new refrigerants were introduced to the market for large heat pumps. In addition to R-134A, refrigerants R-1234ze, R-450A, R-513A and ammonia are used in some heat pumps in this category. R-1234ze is a pure HFO

refrigerant and R-450A/R-513A are blends of HFO's and HFC-134a. In addition, large heat pumps with refrigerant R-410A were reported for the first time in the 2020 data. Detailed percentage shares of individual refrigerants used are presented in Appendix_4c. The annual heating capacity taken into use by these heat pumps was used as the starting point of the estimation of annual HFC stock. Based on data from the industry, it was estimated that the refrigerant charge per MW heating capacity was 472 kg. The average lifetime was assumed to be 20 years, which is an expert estimate made at Syke (Forsberg, 2017j). These systems are usually on-site build installations, but also domestic factory production and export of domestically manufactured equipment exists. A small part of large heat pumps is also imported pre-charged with refrigerants. The amount of refrigerants at disposal are estimated with the help of average lifetime.

For other stationary air-conditioning sub-application, a wide variety of refrigerants are used, the dominant ones being R-134A, R-407C, R-410A and R-422D. HFC substance HFC-152a was used already in 1990 as component of refrigerant R-500. The use of refrigerants R-134A and R-407C began in 1994 and 1995, respectively. The activity data for the years 1990 to 1998, annual new additions of HFC refrigerants into new systems, was taken from Oinonen (2000). The data for the years 2000 to 2024 was available from the annual survey that was used to collect the category 2.F.1 activity data for the Tier 2b mass balance approach of the 2006 IPCC Guidelines that was used in this category prior to 2018 submission. The data consists of annual amount of refrigerants imported and exported in equipment, amount of refrigerants used for factory charged equipment and amount of refrigerants used for on-site installation of new systems. The data for 1999 was estimated as an average of the 1998 and 2000 data. The annual refrigerant stocks are calculated with the help of these data and the percentage shares of individual refrigerants used. The percentage shares of refrigerants are determined at Syke based on expert estimations from the refrigerant industry and international literature (Niemelä, 2025f). Detailed percentage shares of individual refrigerants used are presented in Appendix_4c. The average lifetime for industrial refrigeration is 15 years and it is an expert estimate received from Finnish Refrigeration Enterprises Association FREA (Hannula, 2014). The lifetime is within the value range given by the 2006 IPCC Guidelines in Vol. 3, Table 7.9, 9 to 16 years. The amount of refrigerants at disposal are estimated with the help of average lifetime.

Emission factors

Emission factors used in the calculation of emissions from stationary air-conditioning sub-applications are presented in Table 4.7-30, Table 4.7-31 and Table 4.7-32. The default emission factors presented in the 1996 and 2006 IPCC Guidelines have been used together with national emission factors. National emission factor is available for the calculation of lifetime emissions for 2015 onwards. The national emission factor was developed in 2019 together with Syke and Helsinki University Properties Ltd. A more detailed description of the development is presented in Section 4.7.2.4. Emission factors from the 1996 IPCC Guidelines have been used for the 1990s emission estimation since they are assumed to be more suitable to be used for estimating the emissions for the 1990s than the emission factors presented in the later versions of the IPCC guidelines. According to the RAC industry (Hannula, 2014) the emission factors of the 2006 IPCC Guidelines would underestimate the emissions in the 1990s since the follow-up and prevention of leakages have improved significantly in the 2000s. A linear decrease is assumed in charge and lifetime emissions between the time ranges presented in Table 4.7-30 and Table 4.7-31. In the case recovery efficiency at end-of-life of other stationary air-conditioning equipment, a linear increase is assumed between the time ranges presented in Table 4.7-32.

Table 4.7-30 Charge emission factors for Stationary air-conditioning categories

Sector	Time range	Charge EF, %	Source
Heat pumps (all types)	1995-1999	5	1996 IPCC GL
	from 2010	0.2	2006 IPCCGL
Other stationary air-conditioning equipment	1990-1999	5	1996 IPCC GL
	from 2010	0.2	2006 IPCCGL

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-31 Lifetime emission factors for Stationary air-conditioning categories

Sector	Time range	Lifetime EF, %	Source
Heat pumps (all types)	1995-1999	17	1996 IPCC GL
	2005	10	2006 IPCCGL
	from 2015	3.5	Country-specific
Other stationary air-conditioning equipment	1990-1999	17	1996 IPCC GL
	2005	10	2006 IPCCGL
	from 2015	3.5	Country-specific

A linear decrease is assumed in the emission factors between the time ranges presented in the table.

Table 4.7-32 End-of-life emission factors for Stationary air-conditioning categories

Sector	Time range	End-of-life Initial charge remaining, %	Recovery efficiency, %	Source
Heat pumps (all types)	from 2005	80	80	2006 IPCC GL
	2010	80	80	2006 IPCC GL
Other stationary air-conditioning equipment	2015	80	90	2006 IPCC GL
	from 2020	80	95	
Large heat pumps	from 2021	80	95	

The end-of-life emissions begin according to the average lifetime of equipment in each sector. A linear increase is assumed in the recovery efficiencies between the time ranges presented in the table.

4.7.2.3 Uncertainty assessment and time series consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

Emission estimates of HFC and PFC emissions from categories 2.F.1.a-f has been calculated with the same methodology given in the 2006 IPCC Guidelines for the whole time series in every category. Therefore, every time series is considered consistent. In the case of emission factors, default emission factors for 1990s have generally been taken from the 1996 IPCC Guidelines since they are assumed to be more suitable to be used for estimating the emissions for the 1990s than the emission factors presented in the later versions of the IPCC guidelines. According to the RAC industry (Hannula, 2014) the emission factors of the 2006 IPCC Guidelines would underestimate the emissions in the 1990s since the follow-up and prevention of leakages have improved significantly in the 2000s due to the EU legislation concerning f gases introduced during that time. Emission factors for 2000s and onwards have been taken from the 2006 IPCC Guidelines. A linear decrease in the emission factors from the 1990s levels to the levels of 2006 IPCC Guidelines has been assumed to reflect the effect of the legislation on reducing emission rates.

2006 IPCC Guidelines do not provide uncertainty estimates for activity data nor for emission factors. Therefore, the 2021 uncertainties for activity data and emission factors for categories 2.F.1.a-f were set as an expert judgement at Syke (Forsberg, 2021b). Uncertainty for emission factors for categories 2.F.1.a/b/f were set at $\pm 40\%$ and for category 2.F.1.c/d/e at $\pm 50\%$. The slightly lower uncertainty for categories 2.F.1.a/b/f is due to use of national emission factor for the estimation of lifetime emissions in category 2.F.1.f and due to use of national estimate for the recovery efficiency in end-of-life emission estimation in categories 2.F.1.a/b. In the case of activity data uncertainty, the uncertainty in categories 2.F.1.a, 2.F.1.b, 2.F.1.d and 2.F.1.f was set at $\pm 20\%$. In the case of category 2.F.1.c the uncertainty was set at $\pm 25\%$ and in the case of category 2.F.1.e at $\pm 15\%$.

4.7.2.4 Category-specific QA/QC and verification

QA/QC procedures described in Section 1.5 are implemented in category 2.F.1. QC procedures are carried out according to the QA/QC plan and the resulting findings, corrections and planned improvements are recorded

in the annual QA/QC form. Bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2025. The documentation and archiving of the 2.F.1 category are detailed in Section 1.2.3.

In the calculation of emissions from category 2.F.1, several general inventory quality control procedures have been performed as mentioned in 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is checked each year by reproducing a representative sample of the emission calculations manually and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The quality of activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

The 2024 activity data of category 2.F were compared with the data reported to the Finnish Safety and Chemicals Agency's KemiDigi chemical register. Enterprises or their representatives responsible for placing a chemical on the market or in use in Finland must submit a chemical notification. The information required in the notification is primarily the same as that provided in the safety data sheet. A chemical notification must be submitted about chemicals that are classified as dangerous to health or the environment or as causing a fire or explosion hazard. A notification must also be submitted about unclassified chemicals if they contain one or more substances that poses a risk to health or the environment or a substance which has a European Community workplace exposure limit. In addition to the chemical notification, the imported and manufactured amounts of chemicals must be reported to the KemiDigi chemical register.

A survey to the largest grocery retailers in Finland was conducted in 2020, 2022 and 2024 to verify the assumptions used in the emission estimation regarding the shares of used refrigerants in refrigeration applications in different types of food retail stores in operation in Finland. The survey comprised the largest grocery retailers with aggregated market share of 96 % in 2021 (Finnish Grocery Trade Association, 2022). The refrigerant shares used in calculation of F gas emissions from centralized refrigeration systems and stand-alone units in food retail stores are presented in Appendix 4c and are based on Niemelä, 2025a and Forsberg, 2020a. A detailed refrigerant composition data in centralized refrigeration and stand-alone units in all types of food retail stores operated by each retailer group was acquired in the surveys. As a result of the surveys, the refrigerant shares of centralized refrigeration systems for the years 2019 and 2020 was updated in submission 2023. According to the survey results, the shares of natural refrigerants were higher compared to the previous assumptions. No updates were needed in submission 2025 for the current assumptions on refrigerant shares of centralized refrigeration and stand-alone equipment. The refrigerant survey for the grocery retailers is a biennial survey and the next one will be conducted in 2026.

The purpose of use for the chemical is also reported to the chemical register. The imported amounts of HFC's and PFC's from the chemical register data identified as refrigerants, foam blowing agents and aerosol products were compared to the imported amounts reported in the inventory activity data surveys. For some chemicals, the comparisons had to be made aggregated across all F gas use categories since the chemical register data cannot be allocated into specific categories. In addition, some chemical data reported to the register have been concealed due to confidentiality reasons. In category 2.F.1, import of all F gases identified as refrigerants in the chemical register data (HFC-32 and HFC-125) were also reported in the inventory survey. The imported amounts in the register were lower than in the inventory survey, which indicates that the data of some companies are missing from the chemical register. In the case HFC-134a and HFC-152a in the chemical register, it was not possible to break down the imported amount into different categories. However, the total imported amount reported to the register was considerably lower compared to the total amount in the different inventory surveys. No data of HFC-143a was available in the chemical register for 2024 due to confidentiality.

A project called 'Nordic cooperation on F-gas emission inventories' started in 2017 (project reports: <http://norden.diva-portal.org/smash/record.jsf?pid=diva2%3A1344817&dswid=-2943> and <https://norden.diva-portal.org/smash/record.jsf?pid=diva2%3A1691867&dswid=5007>). The project includes all the Nordic countries (Finland, Denmark, Iceland, Norway and Sweden) and has been funded by the Nordic council of ministers. The aim of the project has been to compare the Nordic F gas emission inventories. Variations and similarities in the total emissions and consumption figures, data sources, emission estimation methodologies, emission factors and other parameters have been identified. In category 2.F.1.a the most important finding in the project was the verification of the leakage rate level used for the largest single emission source of F gases in Finland, lifetime emissions of centralized commercial systems, as explained in more detail

in Section 4.7.2.2. In category 2.F.1.f Stationary air-conditioning, the estimate of refrigerant charge level of air-to-air heat pumps turned out to be an overestimation in the Finnish F gas inventory in the 2018 submission. It was revealed in the project work during 2018. The estimate was revised to the 2019 submission following the project work and according to other Nordic countries and domestic technical literature and expert estimation. As a result, the HFC emissions from heat pumps in category 2.F.1.f were recalculated for 2001 to 2016 in submission 2019. The emission factor for lifetime emissions in this category in submissions 2018 and 2019 was clearly higher in Finland compared to other Nordic countries. Therefore, leakage rates in these applications were investigated during 2019. As a result of this work, a national emission factor was developed for the lifetime emissions in category 2.F.1.f. The emission factor is based on equipment stock data from Helsinki University Properties Ltd. The stock data comprised all of their stationary air-conditioning equipment with a total number of individual equipment of around 90. Most of the equipment were water chillers with varying capacities and age and split-units (air-to-air heat pumps). The refrigerant stock of these equipment was analysed, and together with an assessment of annual servicing to compensate the refrigerant leakage, it was possible to calculate the estimate for annual leakage rate. It was estimated that Helsinki University Properties Ltd. presented a best possible example of how the equipment maintenance and refrigerant management can be executed. Therefore, when estimating the leakage rate for the equipment stock of the whole country, the leakage rate calculated based on Helsinki University Properties Ltd. data was increased. The new emission factor is applied to all sub-categories in category 2.F.1.f. It is well in line with emission factors used by other Nordic countries and within the value ranges given by the 2006 IPCC Guidelines in Vol. 3, for the equipment of this category. Following the update of the emission factor, the lifetime emissions from category 2.F.1.f were recalculated for 2006 to 2017 in submission 2020. Other important findings in the project included the national characteristics explaining the differences of emission levels in this category, e.g. a large amount of direct centralised systems still used in Finland in food retail stores and professional kitchens. The Nordic co-operation related to the F gas inventories also initiated the update of recovery efficiencies in the estimation of end-of-life emissions in categories 2.F.1.a/b/c/d/f in submission 2022. The recovery rate estimates for the latest years are based on several data sources. These include expert estimates from the Finnish RAC and waste treatment industry, Best Available Techniques (BAT) Reference Document for Waste Treatment, 2006 IPCC Guidelines and recovery rates applied in the F Gas emission inventories in other Nordic countries. The end-of-life emission factors are presented in more detail in Section 4.7.2.2.

In June 2018, a quality meeting with the Finnish Refrigeration Enterprises Association FREA was organised to check the quality of data and assumptions in the new calculation model taken in use in this category in submission 2018. The meeting focused on categories 2.F.1.a Commercial refrigeration, 2.F.1.e Mobile air-conditioning and 2.F.1.f Stationary air-conditioning. As a result of the meeting in category 2.F.1.a, the shares of refrigerants in use in commercial centralized refrigeration systems in food retail stores and professional kitchens were updated. In submission 2018, the share of carbon dioxide was slightly overestimated for the years after 2015. Therefore its share was slightly decreased according to the latest information from the industry. In addition, the refrigerants R-448A and R-449A were added to the calculation for the years after 2015. They are both medium-term drop-in alternatives to the high GWP refrigerant R-404A that is still in use in large number of systems. In category 2.F.1.f, the shares of refrigerants in annually sold heat pumps were updated to correspond to the latest information from the industry. The share of refrigerant R-32 was slightly decreased for the years after 2010. In addition, FREA also supported the revision of the refrigerant charge of air-to-air heat pumps in 2019.

The emission estimates calculated with the present 2006 IPCC Guidelines Tier 2a emission factor approach is compared to the Tier 2b mass balance approach used prior to the 2018 submission. The emission estimates calculated with the mass balance approach are available from 2000 onwards. Compared to the emission factor approach, the mass balance approach gives lower emissions for 2000s and higher emissions for 2010s even though there is interannual fluctuation in the mass balance emissions. The emissions peak in 2014 in the mass balance approach whereas the peak level of emissions in the emission factor approach occur a year earlier in 2008 (but stay at a fairly constant level in the next few years). Both approaches show a decreasing emission trend at the moment. In 2018 and 2019, the mass balance approach gave slightly lower emissions compared to the emission factor approach, whereas in 2020s the mass balance gave higher emissions. The F gases imported in bulk in 2018 and 2019 decreased compared to 2017 due to the new phase-down step under the EU F-gas regulation (63% in 2018-2020 vs. 93% 2016-2017). There was an increase in the bulk import figures for 2020 most likely due to a new phase-down step in 2021-2023 (45%). Mostly the changes in the bulk import level fluctuate the emissions level in the mass balance approach.

4.7.2.5 Category-specific recalculations

In category 2.F.1.a, HFC emissions were recalculated for 2023 due to update of the number of professional kitchens in operation in Finland. The correction resulted in decrease of emissions by 0.00009 Mt CO₂ eq in 2023. In category 2.F.1.e, HFC emissions were recalculated for years 2019-2023 due to update of refrigerants used and refrigerant charge in busses. This resulted in decrease of emissions by 0.00004 Mt CO₂ eq. in 2019, 0.0001 Mt CO₂ eq in 2020, 0.0002 Mt CO₂ eq in 2021, 0.00003 Mt CO₂ eq in 2022 and 0.00003 Mt CO₂ eq in 2023. No recalculation for 1990 nor 2005 were done.

4.7.2.6 Category-specific planned improvements

No planned improvements in this category.

4.7.3 Foam blowing agents (CRT 2.F.2)

4.7.3.1 Category description

The category covers HFC emissions from foam blowing and from the use of HFC-containing foam products. In 2023, emissions totalled 0.004 Mt CO₂ eq. In 2024, the emissions decreased by 18% compared to 2023 mostly due to decreased consumption of HFC-365mfc in the manufacturing of integral skin foams. Emissions from integral skin foams mainly occur in the production phase. In 2024 the confidential emissions data of HFC-152a was reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆. Emissions were not occurring in 1990 since the use of HFC blowing agents in Finland began in 1994. The peak level of emissions occurred in the early 2000s right after HCFCs were prohibited as blowing agents and replaced mainly by HFC-134a. In overall, the use of HFC blowing agents has decreased in the recent years.

Blowing agent HFC emissions in Finland result from the manufacturing and use of extruded polystyrene (XPS), polyurethane (PU) integral skin foam, PU appliance foam, injected PU foam, PU flexible moulded foam and PU panels. Most of the production has been based on hydrocarbons since the phasing out of CFCs and HCFCs. Some smaller producers decided to use HCFCs as long as possible and switched to HFCs when HCFCs were prohibited by an EC regulation in 2000.

Since the majority of the producers have changed to the use of hydrocarbons or CO₂ as blowing agents, the HFCs emissions from this sub-category are mainly emissions from products. It is estimated that in the beginning of the 2000s, over 80% of the emissions originated from manufacturing processes, whereas, in 2021 8% were due to manufacturing and other first year losses and the rest from the gas banked in foam products. The releases from foam products in use are expected to remain quite steady during the product lifetime, which can be up to several decades. In Finland, retiring foam products are usually re-used as frost insulation or land filled without gas recovery (Alaja, 2009). Therefore, the emissions are assumed to continue at the same rate as in the original use-phase until all of the blowing agent has been emitted.

Between 2010 and 2013, HFC-152a was used as a blowing agent in one extruded polystyrene plant. A small proportion of HFC-365mfc has been used in the production of open-celled PU flexible moulded foam since 2000. The blowing agent used in open-cell foam blowing is released immediately. The emissions from open-celled foams cannot be reported separately due to confidentiality. These emissions are reported together with the HFC-365mfc emissions from category 2.F.2.a Closed cells.

4.7.3.2 Methodological issues

Methods

Emissions from this category are calculated with the Tier 2 method described in the 2006 IPCC Guidelines (Equation 7.7 in page 7.33). A more detailed description of the method is presented in Appendix_4a.

Table 4.7-33 A summary of the methods used in category CRT 2.F.2

Source category	Methods used	Gases reported	Notes
Closed Cells (CRT 2.F.2.a)	Tier 2	HFC-134a, HFC-152a, HFC-227ea, HFC-245fa and HFC-365mfc	HFC-365mfc emissions from CFR 2.F.2.b Open Cells are included here in 2000 to 2019 and 2021 to 2022 due to confidentiality. HFC-152a emissions in 2015 to 2023 are reported in 2.H.3 Grouped confidential data of halocarbons and SF ₆ due to confidentiality.
Open Cells (CRT 2.F.2.b)	Tier 2	HFC-365mfc (IE 2.F.2.a)	Emissions from this source are not reported separately due to confidentiality.

The activity data for the calculation of HFC emissions with the Tier 2 method are available from 1998 on. The calculation of emissions for 1994 to 1997 is based on the method presented in the 1996 IPCC Guidelines (p. 2.53).

Emission factors and other parameters

The calculation model is dependent on the use of emission factors for each foam type. Since such national factors are not available, IPCC default factors are used (2006 IPCC Guidelines p. 7.37). The emission factors used are shown in Table 4.7-34.

Table 4.7-34 Emission factors for foam blowing (2006 IPCC Guidelines)

<i>i</i>	Foam type	HFC-134a		HFC-152a			HFC-245fa/HFC-365mfc/HFC-227ea	
		First year loss %	Annual loss %	First year loss %	year	Annual loss %	First year loss %	Annual loss %
1	XPS	25	0.75	50	25			
2	PU integral skin	95	2.5				95	2.5
3	PU injected	12.5	0.5				10	0.5
4	PU appliance	7	0.5				4	0.25
5	PU discontinuous panel	12.5	0.5				12	0.5
6	PU flexible moulded foam						100	0

If foam blowing was a key category in the Finnish inventory, more reliable emission factors could be developed, placing emphasis on the most important sectors of production. Given the low level of emissions and transition of Finnish manufacturers mostly into the use of hydrocarbons or CO₂ as a blowing agent, a detailed study has not been seen as necessary.

The methodology for the calculation of 1994 to 1997 emissions also require emission factors. The selected emission factors for initial and lifetime emissions are 7.5% and 0.5% respectively. Emission factors came from Oinonen, 2000 and are based on 1996 IPCC Guidelines.

Activity data

The activity data for calculating emissions from foam blowing are obtained from an annual survey of the Finnish companies' manufacturing, importing and exporting relevant foam products and raw materials used in foam blowing. In the 2024 survey, response activity was 67%. All the foam product manufacturers replied to the survey. Note that the calculation model (see Appendix 4) also requires data from the previous inventories.

In 2004, the quantity of blowing agents used in manufacturing of products was nearly double in comparison with the previous years due to the establishment of a new production plant by the biggest manufacturer in Finland. In 2005, the same manufacturer replaced the HFC-134a blowing agent with CO₂ in its processes, which led to a notable decline in chemical imports, emissions from manufacture and product exports in this sector. In 2007, HFC-134a emissions from manufacturing declined even more because one large manufacturer has not used HFC-containing products in their insulations since 2006. Since the rapid changes in the market in the beginning of the 2000s, the overall quantities of HFC compounds used in foam blowing have stayed quite

constant. The quantity dropped clearly in 2014 due to the closure of the XPS plant in 2013 that used HFC-152a as a blowing agent. The emissions from product use increased until 2005 but have declined since then due to decreased amounts of new HFC-134a containing products taken into use.

4.7.3.3 Uncertainty assessment and time series consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

2024 uncertainties for activity data and emission factors for category 2.F.2 were set as an expert judgement at Syke (Forsberg, 2021b). Uncertainty for emission factors were set at $\pm 50\%$ and for activity data at $\pm 20\%$.

Two different methods in the calculation of emissions are used in the time series, the 1996 IPCC Guidelines methodology for 1994 to 1997 and the Tier 2 method of the 2006 IPCC Guidelines for the emissions from 1998 onwards. Although the methodology is slightly different, the current emission estimates give a reliable representation of the development of emissions in the 1990s. The emission estimates between 1994 and 1999 represent the steady increase of the use of HFC-134a as a blowing agent in the manufacturing of foam products. The sharp rise in emissions from 1999 to 2000 is due to prohibition of HCFC's as blowing agents from 1 January 2000. HCFC were substituted mainly by HFC-134a.

4.7.3.4 Category-specific QA/QC and verification

QA/QC procedures described in Section 1.5 are implemented in category 2.F.2. The QC procedures are carried out according to the QA/QC and verification plan and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. Bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2025. The documentation and archiving of the 2.F.2 category are detailed in Section 1.2.3.

In the calculation of emissions from category 2.F.2, several general inventory quality control procedures have been performed as mentioned in 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is checked each year by reproducing a representative sample of the emission calculations manually and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The category-specific QC procedures for category 2.F.2 include emission and activity data comparisons as well as uncertainty estimates. The results are compared with those obtained using a simpler model, i.e. actual emissions are compared with potential emissions. The results of the comparison between the potential and actual emissions indicated that the actual emission estimates are at a reasonable level. The emission trends are graphed and explained. The quality of the activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

The 2024 activity data of category 2.F including category 2.F.2 were compared with the data reported to the Finnish Safety and Chemicals Agency's KemiDigi chemical register (see also Section 4.7.2.4). There were no gases that could be identified as blowing agents in the 2024 chemical register data.

Uncertainty estimates are quantified for all of the source categories and the underlying assumptions documented in the F gas inventory archives explained in more detailed in Section 1.2.3. Importance analysis is used to elucidate the factors that have significant bearing on the uncertainty of each category. The results are described in Section 4.7.2.3 above.

4.7.3.5 Category-specific recalculations

No category-specific recalculations have been done since the previous submission.

4.7.3.6 Category-specific planned improvements

No planned improvements in this category.

4.7.4 Fire protection (CRT 2.F.3)

4.7.4.1 Category description

Emissions from Fire protection (2.F.3) occur in Finland and the emission estimation method is presented in this section. However, emissions from fire protection cannot be reported separately due to confidentiality. Emissions are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆.

Halons were phased-out in fixed fire suppression systems in the mid-1990s and substituted with an extinguishant that is a mixture of HFC-125, HFC-134a and CO₂. First, this led to the growth of HFC usage in this category. When the halons had been mostly replaced in the existing systems, the installing activity and imported quantities of HFCs for this purpose decreased. Since 2015, also an extinguishant which contains HFC-227ea, has been used. The emissions from fire suppression systems occur when the system is discharged in case of fire or accidentally and there is an element of chance affecting the annual emission level as well.

4.7.4.2 Methodological issues

HFC-125, HFC-134a and HFC-227ea emissions from fixed firefighting systems are reported with the “direct” method, i.e. the companies that sell, install and service the systems keep statistics on the quantities released in fires and the quantities released due to system malfunction.

The activity data for the calculation of emissions from fixed firefighting systems are obtained from annual surveys of companies. 67% of the companies responded to the 2024 inventory survey. Data from previous year were used for emission calculation from companies that previously reported data on the HFC extinguishants and did not respond to the survey in 2024.

4.7.4.3 Uncertainty assessment and time series’ consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The time series of HFC emissions from 2.F.3 has been calculated with the same methodology for the whole time series and is, therefore, considered consistent. Since due to confidentiality the emissions are reported in category 2.H.3, the uncertainties of activity data and emission factors of this category are also included in the uncertainty estimation of category 2.H.3.

4.7.4.4 Category-specific QA/QC and verification

QC procedures are performed according to the QA/QC and verification plan and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. Bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2025.

In the calculation of emissions from category 2.F.3, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is checked each year by reproducing a representative sample of the emission calculations manually and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The emission trends are graphed and explained. The quality of the activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

4.7.4.5 Category-specific recalculations

No category-specific recalculations have been done since the previous submission.

4.7.4.6 Category-specific planned improvements

No planned improvements in this category.

4.7.5 Aerosols (CRT 2.F.4)

4.7.5.1 Category description

The category covers HFC-134a, HFC-152a, HFC-227ea, HFC-245fa and HFC-43-10mee emissions from technical and novelty aerosols, one-component polyurethane foam, tear gas and metered dose inhalers (MDIs). The confidential emissions data of HFC-227ea (MDIs), HFC-245fa (technical aerosols) and HFC-43-10mee (technical aerosols) are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆. In addition, HFC-134a emissions from metered dose inhalers cannot be reported separately due to confidentiality. For 2024, total emissions from aerosols and MDIs totalled 0.02 Mt CO₂ eq. The 2024 emissions were 6% lower compared to the year 2023 due to decreased amount of HFCs imported in products. One large company phased out their production during 2010, which caused a temporary drop of emissions in 2011. The EU F gas regulation and its measures to control emissions of F gases has been the most significant reason for the phase out of HFCs by two large domestic manufacturers during 2016 and 2017. The amount of HFCs consumed by the remaining domestic product manufacturers continued to decrease during 2018 and 2019. In 2020, all the domestic product manufacturers had phased out HFCs in their production. The inter-annual fluctuation in the time series is due to observed changes in consumption. The variation of the consumed proportions of HFC-134a and HFC-152a also affect the time series in CO₂ equivalents, because of the great difference in their GWPs. Import of HFC-227ea metered dose inhalers were reported for the first time for 2013. Import of HFC-245fa aerosol products were reported for the first time for 2015. The emissions occurred in 2015 and 2016. Import of HFC-43-10mee (for years 2016 to 2022) aerosol products were reported for the first time for 2017. Due to confidentiality, HFC-227ea, HFC-245fa (for 2015 and 2016) and HFC-43-10mee emissions are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆.

4.7.5.2 Methodological issues

Methods

The emissions model used in the category is from the 2006 IPCC Guidelines (p. 7.28).

$$x = (1 - f)a + fb,$$

where $f = 0.5$,

a = quantity of HFC and PFC contained in aerosol products sold in 2023, and

b = quantity of HFC and PFC contained in aerosol products sold in 2024.

The quantity of HFC and PFC contained in aerosol products sold in one year is equal to the amount of chemical consumed in the country minus the amount of chemical recovered for destruction or export in the year of consideration. A more detailed description of the model is given in Appendix_4a.

Table 4.7-35 Summary of the methods used in category CRT 2.F.4

Source category	Methods used and gases reported	Notes
Metered Dose Inhalers (CRT 2.F.4.a)	Tier 2 HFC-134a, HFC-227ea (IE 2.F.4b, 2.H.3)	HFC-134a reported in category 2.F.4.b (years 1995-2016) and HFC-227ea in category 2.H.3 due to confidentiality.
Aerosols and one-component foam (CRT 2.F.2.b)	Tier 2 HFC-134a, HFC-152a, HFC-245fa (2015-2016), HFC-43-10mee (2016-2022)	One-component foam cans are treated as aerosols in this inventory, cf. Section 2.3.6 of Oinonen (2003). Due to confidentiality, HFC-245fa and HFC-43-10mee emissions are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF ₆ . HFC-134a reported in category 2.F.4.a (years 2022-2024) due to confidentiality.

Emission factors

Default emission factor of 50% used for the calculation of emissions from aerosols is taken from the 2006 IPCC Guidelines.

Activity data

The activity data for calculating emissions from aerosols and metered dose inhalers are obtained from an annual survey of the Finnish companies manufacturing, importing and exporting aerosol products (MDI, sprays for dust removal and other industrial aerosols, tear gas, one-component foam). 81% of the companies responded in the 2024 survey. Part of the activity data is confidential and cannot be presented here due to the low number of companies reporting activities.

4.7.5.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

2024 uncertainties for activity data and emission factors for category 2.F.4 were set as an expert judgement at Syke (Forsberg, 2021b). Uncertainty for emission factors were set at $\pm 50\%$ and for activity data at $\pm 20\%$. The time series of HFC emissions from 2.F.4 has been calculated with the same methodology given in the 2006 IPCC Guidelines for the whole time series and is, therefore, considered consistent.

4.7.5.4 Category-specific QA/QC and verification

QA/QC procedures described in Section 1.5 are implemented in category 2.F.4. QC procedures are performed according to the QA/QC plan and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. A bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2025. The documentation and archiving of the 2.F.4 category are detailed in Section 1.2.3.

In the calculation of emissions from category 2.F.4, several general inventory quality control procedures have been performed as mentioned in 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is checked each year by reproducing a representative sample of the emission calculations manually and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The category-specific QC procedures for category 2.F.4 include emission and activity data comparisons, as well as uncertainty estimates. The results are compared with those obtained using a simpler model, i.e. actual emissions are compared with potential emissions. The results of the comparison between the potential and actual emissions indicated that the actual emission estimates are at a reasonable level. The emission trends are graphed and explained. The quality of the activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

The 2024 activity data of category 2.F including category 2.F.4 were compared with the data reported to the Finnish Safety and Chemicals Agency's KemiDigi chemical register (see also Section 4.7.2.4). In the case of data identified as aerosol products in the register, the imported amount of HFC-152a reported to the register was lower compared to the amount in the inventory survey. The total amount of HFC-134a belonging to the category aerosol products could not be identified from the register data. However, the total imported amount reported to the register was considerably lower compared to the total amount in the different inventory surveys.

4.7.5.5 Category-specific recalculations

No category-specific recalculations have been done since the previous submission.

4.7.5.6 Category-specific planned improvements

There are no planned improvements in this category.

4.8 Other product manufacture and use (CRT 2.G)

4.8.1 Introduction

Under the category Other product manufacture and use (CRT 2.G), Finland reports SF₆ emissions from use of electrical equipment and SF₆ and N₂O emissions from product use. Total emissions of this category were 0.05 Mt CO₂ eq. in 2024, which was 1% lower than in 2023. These emissions have decreased 55% since 1990.

The SF₆ emissions from this category result from installation, use and disposal of electrical equipment. SF₆ emissions from electrical equipment totalled 0.03 Mt CO₂ eq. in 2024. In 2024, the emissions increased 5% compared to 2023. SF₆ emissions from electrical equipment are an exception amongst the F gases emission sources in Finland, since emissions from this source have decreased 44% compared to 1990. Reason for the decline is that environmental impacts of SF₆ became known and led to lower emissions due to the improved sealing of equipment and handling of the gas.

SF₆ emissions from category SF₆ and PFCs from other product use (2.G.2) result from SF₆ used in shoes and in research. SF₆ used in particle accelerators as trace gas, and in medical applications have been compiled under SF₆ emissions from research. However, emissions from this category cannot be reported separately due to confidentiality. Emissions are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆.

N₂O emissions are from all uses of N₂O (also includes use as a propellant in aerosol products, primarily in the food industry) in Finland, and they are reported under Medical applications because emissions are calculated using production or import data as activity data and there are no information where the produced or imported N₂O have been used. In 2024, emissions from the use of N₂O were 0.02 Mt CO₂ eq. which was 9% lower than in 2023 and 63% lower than in 1990.

Table 4.8-1 Reported emissions, calculation methods and types of emission factors for the subcategory Other product manufacture and use in the Finnish inventory

CRT	Source	Emissions reported	Method	Emission factor
2.G.1	Electrical Equipment	SF ₆ , CF ₄ IE (2.H.3)	Tier 2	CS
2.G.2	SF ₆ and PFCs from other product use	SF ₆ IE (2.H.3)	OTH	NA
2.G.3	N ₂ O from Product uses	N ₂ O	Tier 1, CS	CS

Table 4.8-2 Emissions by gas and subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
SF₆															
2.G.1 Electrical Equipment	0.046	0.027	0.008	0.009	0.011	0.012	0.014	0.016	0.017	0.020	0.021	0.022	0.023	0.025	0.026
N₂O															
2.G.3 N ₂ O from Product uses	0.057	0.057	0.049	0.043	0.029	0.021	0.022	0.023	0.020	0.016	0.014	0.030	0.021	0.023	0.021
Total of subcategory	0.10	0.08	0.06	0.05	0.039	0.034	0.035	0.038	0.038	0.036	0.035	0.052	0.044	0.048	0.047

4.8.2 Electrical equipment (CRT 2.G.1)

4.8.2.1 Category description

The SF₆ emissions from this category result from installation, use and disposal of electrical equipment. The SF₆ emissions from this category peaked in 1990, as large amounts of electrical equipment were installed in 1990 and it coincides with the high level of economic activity in the country in general. Rather large amounts of equipment were installed still in 1991 but the emissions declined during the next years due to the most

severe years of the early 1990s recession. After the recession, a rather large amount of electrical equipment was installed again in 1995 and 1996, and the amount of gas used for maintenance also increased. After the mid-1990s the trend declined again towards the end of the decade, as the environmental impacts of SF₆ became known and led to lower emissions. A slight annual increase in emissions have occurred during 2000s and in most recent years. The amount of SF₆ banked in equipment increases slightly faster. The improved sealing of equipment and handling of the gas can, therefore, be observed from the trends in the 2000s. Between 2024 and 2023, the emissions increased by 5% due to increased amount of SF₆ banked in equipment in Finland.

The use of CF₄ in electrical equipment was reported for the first time for the year 2015. The first circuit breakers with CF₄ were installed in Finland in 2015 and were also reported for years 2018 and 2021-2024. No installation of CF₄ equipment was reported for 2017, 2019 and 2020. Due to confidentiality, the emissions are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆. CF₄ is used in circuit breakers as a mixture with SF₆. Equipment with SF₆ and CF₄ mixture are considered more reliable extremely cold weather conditions. The CF₄ equipment have been installed in northern Finland where the outdoor temperature can decrease to very low level during the wintertime (Nummila, 2016).

4.8.2.2 Methodological issues

Methods

The inventory is based on the Tier 2 country-specific emission factor method of the 2006 IPCC Guidelines. Emissions are estimated separately for equipment manufacturing, use and disposal. Manufacturing refers to actual equipment manufacturing and on-site installation of equipment. The production of medium voltage SF₆ products began in one plant in Finland in 1991 and the plant was closed down at the end of 2010. The recovery in the CRT tables is treated as recovery itself and not emissions from recovery. As with the previous CRF Reporter, recovery is calculated with the simplified way of subtracting disposal emissions from the amount of SF₆ in products at decommissioning. The amount of recovery has been entered as a negative number. This way, the current ETF Reporting Tool calculates the recovery as 100 %. Data of SF₆ in retiring equipment are available from 2002 onwards. Due to long lifetimes of the equipment and communication with the industry, the emissions from retiring equipment are considered negligible in the 1990s. A more detailed description of the method is presented in Appendix_4a.

Emission factors

The country-specific emission factors required for the Tier 2 method were developed by an expert group during 2014. The group was appointed by the Finnish Environment Institute (Syke), the organisation responsible for F gas emission inventory in Finland. In addition to Syke, the group consisted of members from the industry using SF₆ equipment (electricity transmission and distribution companies), a Finnish SF₆ equipment manufacturer, a research institute (Tampere University) and the National Authority for the GHG inventory (Statistics Finland). The emission factors are presented Table 4.8-3.

The manufacturing EF in Table 4.8-3 consists of the equipment manufacturing part and the installation part that have been added up. The aggregated EF has been used in the calculations. The actual manufacturing of equipment took place in one plant in Finland between 1991 and 2010. The plant has delivered the EFs for the equipment manufacturing part. Due to confidentiality of the manufacturing part, only the aggregated EF can be shown in Table 4.8-2. The EF for 1990 is based on the GPG 2000. The expert group was unable to derive better country-specific data for 1990 and the recommendation was to use the default EF, which was considered suitable for Finnish conditions in the 1990s. The aggregated EF for 1991 was estimated to be at the same level as in 1990. The aggregated EF for 1995 has been previously received from the industry (Pihkala 1995). The installation part of the aggregated EF for 2000, 2005 and 2010 are the expert group's estimates. The EFs for 1992 to 1994, 1996 to 1999, 2001 to 2004 and 2006 to 2009 have been linearly interpolated. From 2010 onwards, the EF is estimated to stay constant.

Table 4.8-3 Emission factors for electrical equipment

Year	Manufacturing (%)	Use (%)	Disposal (%)
1990	15.00	1.00	NO
1995	10.00	1.00	NO
2000	1.80	0.50	NO
2001	1.40	0.50	NO
2002	1.20	0.50	1.50
2003	1.00	0.50	1.50
2004	0.80	0.50	1.50
2005	0.76	0.50	1.50
2006	0.81	0.50	1.50
2007	0.58	0.50	1.50
2008	0.68	0.50	1.50
2009	1.80	0.50	1.50
2010	1.73	0.50	1.50
2011	1.59	0.50	1.50
from 2012	0.25	0.50	1.50

The EFs for use (leakage from the bank and servicing, maintenance or failures of the equipment) and disposal of equipment are the expert group's estimates and are based, e.g., on IEC standards (International Electrotechnical Commission) and the companies' own follow-up of SF₆ balances over the years.

Activity data

The activity data for the calculation of SF₆ emissions from electrical equipment are obtained from an annual survey of the Finnish companies manufacturing, importing and exporting electrical equipment. In the 2024 survey, the response activity in this field of industry was 92%. In addition, the amount of SF₆ in products at decommissioning was received from the Finnish Electrical Equipment Industry's survey (conducted by Adato Energia Oy) to the owners of SF₆ equipment in Finland.

Historical activity data were checked parallel with the 2011 inventory in order to supplement the omissions, which were detected. For 1990 to 2001 the activity data (quantity of SF₆ banked in equipment) were adopted to match the amount calculated at Adato Energia Oy for 2001. Activity data for 1990 to 1998 are from a survey done by Syke in 1999. Data for 2000 and 2001 are from the annual surveys done by Syke. Data for 1999 are imputed based on the data for 1998 and 2000. From 2002, the amount of SF₆ banked in equipment is calculated based on the information received from the annual survey done by Syke and from Adato Energia Oy's survey.

4.8.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

2024 uncertainties for activity data and emission factors for category 2.G.1 were set as an expert judgement at Syke (Forsberg, 2021b). Uncertainty for emission factors were set at $\pm 40\%$ and for activity data at $\pm 20\%$. The time series of SF₆ emissions from 2.G.1 has been calculated with the same methodology for the whole time series and is, therefore, considered consistent.

4.8.2.4 Category-specific QA/QC and verification

QA/QC procedures described in Section 1.5 are implemented in the category 2.G.1. QC procedures are performed according to the QA/QC plan and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. A bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2025. The documentation and archiving of the 2.G.1 category are detailed in Section 1.2.3.

In the calculation of emissions from category 2.G.1, several general inventory quality control procedures have been performed as mentioned in 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is

checked each year by reproducing a representative sample of the emission calculations manually and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The category-specific QC procedures for category 2.G.1 include emission and activity data comparisons as well as uncertainty estimates. The results are compared with those obtained using a simpler model, i.e. actual emissions are compared with potential emissions. The emission trends are graphed and explained. The quality of activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

The emission estimates and activity data are compared to the emission data collected by Adato Energia Oy's survey. The Adato Energia Oy's emission estimates are generally lower but the emission estimation methodology used by Adato is not identical compared to the GHG inventory and the emission estimates do not cover emissions from manufacturing or service work by subcontractors (Suur-Uski, 2009). In addition, the SF₆ activity data of category 2.G.1 are annually compared with the SF₆ data reported to the Finnish Safety and Chemicals Agency's KemiDigi chemical register. However, the 2024 SF₆ data reported to the register was concealed due to confidentiality reasons.

During the preparation of the 2020 inventory submission, the implied emission factors for equipment manufacturing, use and disposal were compared to IEFs from other countries. IEFs were taken from the 2019 inventory submissions. The countries selected for comparison were, Denmark, France, Germany, Norway, Sweden and United Kingdom. The results showed that IEFs are consistent with other countries. Some variation in the IEFs was found in equipment manufacturing but generally other countries had a downward trend in their IEFs similar to Finland. Finland has the highest IEF in the early 1990s, but all the countries, except for Denmark, have considerably higher IEFs in the early 1990s compared to 2000's. Denmark has a constant IEF for the whole time series. In the case of equipment use, UK has the highest IEF. The difference to other countries is especially large in the early 1990s. After UK, France also has higher IEF for the whole time series compared to other countries. All other countries are relatively close to one another with slightly higher IEFs for the 1990s. IEFs for equipment disposal were only available for France, Germany and Sweden. Germany had the same IEF as Finland in the early 2000's. After the mid-2000s there was variation in Germany's IEF and it was higher compared to Finland. France and Sweden also have a constant IEF for the whole time series. France has a slightly lower IEF and Sweden higher IEF compared to Finland.

4.8.2.5 Category-specific recalculations

No category-specific recalculations have been done since the previous submission.

4.8.2.6 Category-specific planned improvements

There are no category-specific planned improvements.

4.8.3 SF₆ and PFCs from other product use (CRT 2.G.2)

4.8.3.1 Category description

Category SF₆ and PFCs from other product use includes emissions of SF₆ used in shoes and in research. SF₆ used in particle accelerators as trace gas, and in medical applications have been compiled under SF₆ emissions from research. Emissions from this category cannot be reported separately due to confidentiality. Emissions are reported aggregated with other confidential F gas emission sources in category CRT 2.H.3 Grouped confidential data of halocarbons and SF₆.

4.8.3.2 Methodological issues

SF₆ emissions from research are reported with the “direct” method. Due to the small amount of SF₆ used in research, detailed emission estimation methods have not been seen reasonable and the emissions equal the SF₆ sold annually to the aforementioned applications. For the reporting of SF₆ from shoes “adiabatic property applications” of the 2006 IPCC Guidelines have been used (Vol. 3, Chapter 8, Equation 8.19, p. 8.31), but these emissions are estimated to have ended in 2007.

The activity data for the calculation of emissions are obtained from annual surveys of importers of special gases. In the 2024 survey, response activity was 89%.

4.8.3.3 Uncertainty assessment and time series’ consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The time series of SF₆ emissions from research and shoes have been calculated with the same methodology for the whole time series and are, therefore, considered consistent.

4.8.3.4 Category-specific QA/QC and verification

QC procedures are performed according to the QA/QC and verification plan and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. Bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2025.

In the calculation of emissions from category 2.G.2, several general inventory quality control procedures have been performed as mentioned in 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is checked each year by reproducing a representative sample of the emission calculations manually and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The emission trends are graphed and explained. The quality of the activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

4.8.3.5 Category-specific recalculations

There were done no category-specific recalculations.

4.8.3.6 Category-specific planned improvements

There are no category-specific planned improvements.

4.8.4 N₂O from product uses (CRT 2.G.3)

4.8.4.1 Category description

Under N₂O from product uses, Finland reports emissions from the use of N₂O in hospitals and by dentists to relieve pain and for detoxification, from the use of N₂O in semiconductor manufacturing and emissions from the use of N₂O as propellant in aerosol products, primarily in the food industry.

In 2024, these emissions totalled 0.02 Mt CO₂ eq (0.06% of total emissions), emission from the use as propellant in aerosol products was 0.005 Mt CO₂ eq. The emission trend has been decreasing, the reduction has been 63% since 1990.

4.8.4.2 Methodological issues

The country-specific calculation method to calculate emissions of use of N₂O in hospitals, dentists, for detoxification and semiconductor manufacturing is consistent with the method described in the 2006 IPCC Guidelines. In the estimation of the N₂O emissions sales data are obtained from the companies delivering N₂O in Finland. For 1990 to 1999, the emissions have been assumed constant based on activity data obtained for 1990 and 1998. Since 2000, annual and more precise data have been received from the companies. The emission estimation is based on the assumption that all used N₂O is emitted to the atmosphere in the same year it is produced or imported to Finland.

It has been difficult to estimate emissions from aerosol products due to lack of information of the purchased amount of aerosol products because they are not included in sales or import data. Therefore, the average of emission factors used in central Europe has been used.

Activity data

For the estimation of N₂O emissions, data on production or importation are obtained from companies for 1990, 1998 and all years starting from 2000. In 2024, one company reported that they have continued to export and that has been also taken into account in the calculations.

Activity data for aerosol products are the amount of inhabitants in Finland.

Emission factors

The emission factor for N₂O use in medical applications is one, as all used N₂O is emitted to the atmosphere.

The emission factor for N₂O used in aerosol products (3.3 g N₂O/inhabitant in a year) is the average of four central European countries, which have reported N₂O emissions from aerosol products.

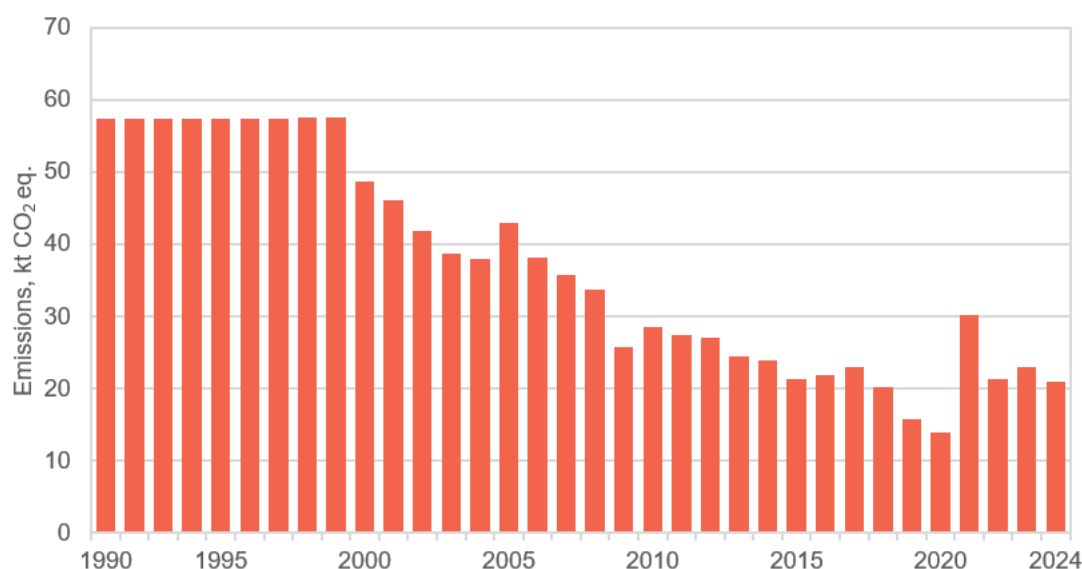


Figure 4.8-1 N₂O emissions from all uses of N₂O in Finland

4.8.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty of emissions from N₂O use in 2024 was estimated at $\pm 10\%$.

4.8.4.4 Category-specific QA/QC and verification

QA/QC procedures described in Section 1.5 are implemented in this category. QC procedures are performed according to the QA/QC plan and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. The emission factor for N₂O used in aerosol products will be checked every fourth year and emissions will be recalculated if needed. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the quality meeting in February 2024 the recalculations and improvement plan were discussed.

4.8.4.5 Category-specific recalculations

The amount of inhabitant in 2023 was corrected, N₂O emissions decreased 2 kg (0.002 t N₂O). No changes in 1990 nor 2005 emissions.

4.8.4.6 Category-specific planned improvements

There are no category-specific planned improvements.

4.9 Other (CRT 2.H)

4.9.1 Introduction

Under Category 2.H.3 Grouped confidential data of halocarbons and SF₆ (2.H.3), Finland reports the following sources and emissions of F gases that have been grouped due to confidentiality:

- HFC-23 from semiconductor manufacturing
- HFC-152a from foam blowing in 2015 to 2024
- HFC-227ea and HFC-365mfc from foam blowing in 2000 to 2006
- HFC-125, HFC-134a and HFC-227ea (2015 to 2016) from Fire protection
- HFC-227ea, HFC-245fa (2015 to 2016) and HFC-43-10mee (2016 to 2022) from aerosols
- CF₄, C₂F₆ c-C₄F₈ and C₃F₈ (1990 to 2006, 2014 to 2024) from semiconductor manufacturing
- CF₄ from electrical equipment
- SF₆ from magnesium die casting (1994 to 2009 and 2012), semiconductor manufacturing, shoes (until 2007), ski wax (for 1999) and research

Non-fuel-based CO₂ emissions from the pulp and paper and food industries are estimated to be negligible in Finland. All N₂O and CH₄ emissions from the pulp and paper industry are reported as fuel-based emissions under CRT 1. Indirect CO₂ emissions from the forest industry, as well as from the food and drink processing are considered biological (see Chapter 9).

Total emissions of this category were 0.007 Mt CO₂ eq. in 2024. Emissions were 16% lower in 2024 compared to 1990, but there is a fluctuating emissions trend throughout the time series. In 2024 emission were only 0.1% of emissions of Industrial processes and product use and 0.02% of the total greenhouse gas emissions.

Table 4.9-1 Reported emissions, calculation methods and types of emission factors for the subcategory Other in the Finnish inventory in 2024

CRT	Source	Emissions reported	Method	Emission factor
2.H.3	Grouped confidential data of halocarbons and SF ₆	SF ₆	OTH, Tier 2	CS, D, NA
		HFCs	OTH, Tier 2	CS, D
		PFCs	Tier 2	CS, D

Table 4.9-2 Emissions by gas (kt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
HFCs	0.01	0.02	0.3	0.6	3.5	5.4	4.8	4.1	4.1	3.9	4.5	4.6	3.5	3.9	3.5
PFCs	0.2	0.4	0.8	1.1	0.8	0.4	0.6	0.7	0.8	1.0	0.8	0.9	0.9	1.0	0.7
SF ₆	7.7	10.8	19.2	13.8	11.9	11.0	18.6	12.5	7.3	4.6	5.3	6.0	5.0	4.3	2.5
Total	7.9	11.2	20.2	15.4	16.3	16.8	24.0	17.3	12.3	9.5	10.7	11.6	9.5	9.2	6.6

4.9.2 Grouped confidential data of halocarbons and SF₆ (CRT 2.H.3)

4.9.2.1 Category description

Due to confidentiality, emissions from magnesium die casting (2.C.4), semiconductor manufacturing (2.E.1), fire protection (2.F.3) and SF₆ from other product use (2.G.2) are reported aggregated in this category. Emission estimation methods for 2.C.4, 2.E.1, 2.F.3 and 2.G.2 are described in Sections 4.4.3, 4.6.2, 4.7.4. and 4.8.3. In addition, individual gases' confidential emissions from individual years from 2.F.2, 2.F.4 and 2.G.1 are reported in this category. Emission estimation methods for those sectors are described in Sections 4.7.3.2, 4.7.5.2 and 4.8.2.2.

In 2024, the total F gas emissions from this category amounted to 0.007 Mt CO₂ eq. Emissions were 28% lower compared to 2023 due to decreased emissions from research and semiconductor manufacturing. In 2024 emission from 2.H.3 were only 0.1% of emissions of Industrial Processes and product use sector and 0.02% of the total greenhouse gas emissions.

Overall, there is a fluctuating trend in the emissions from this category throughout the time series. The changes in the trends of shoe sales, magnesium die-casting and semi-conductor manufacturing and the phasing out of halons in the fixed fire prevention systems affect the emissions level in the 1990s and early 2000s. The majority of SF₆ emissions in the early 1990s originate from shoes. The peak level of SF₆ emissions from magnesium die-casting occurred in the mid-1990s. Use of SF₆ in shoes was first growing at the late-1990s and beginning of the 2000s, but later on, the activity declined. SF₆ emissions from semiconductor manufacturing were increasing throughout the time series. However in 2015, the emissions from semiconductor manufacturing decreased considerably since the largest domestic semiconductor manufacturer installed emission control technology also to the processes where F gases are used. During the recent years, the level of emissions is mostly determined by the amount of SF₆ used in research.

SF₆ is no longer used in running shoes nor in magnesium die-casting. The emissions from shoes are considered to have become negligible three years after the sale of SF₆-containing shoes ceased in 2004 and thus there have been no emissions from running shoes after the 2007 inventory. The use of SF₆ in magnesium die-casting ceased in 2012.

The level of HFC and PFC emissions from this category are smaller compared to SF₆. The emissions from fire prevention systems, and in the recent years also HFC-227ea emissions from aerosols and HFC-152a emissions from foams, affect most the emission trend of HFC emissions. In the case of PFC emissions, emissions from semiconductor manufacturing have the most significant effect on the emission trend.

In general, there are several trends that simultaneously affect emissions in this category and it is difficult to estimate how the category level emission trend will develop in the future. More detailed information on emission sources cannot be presented in the NID without revealing confidential data.

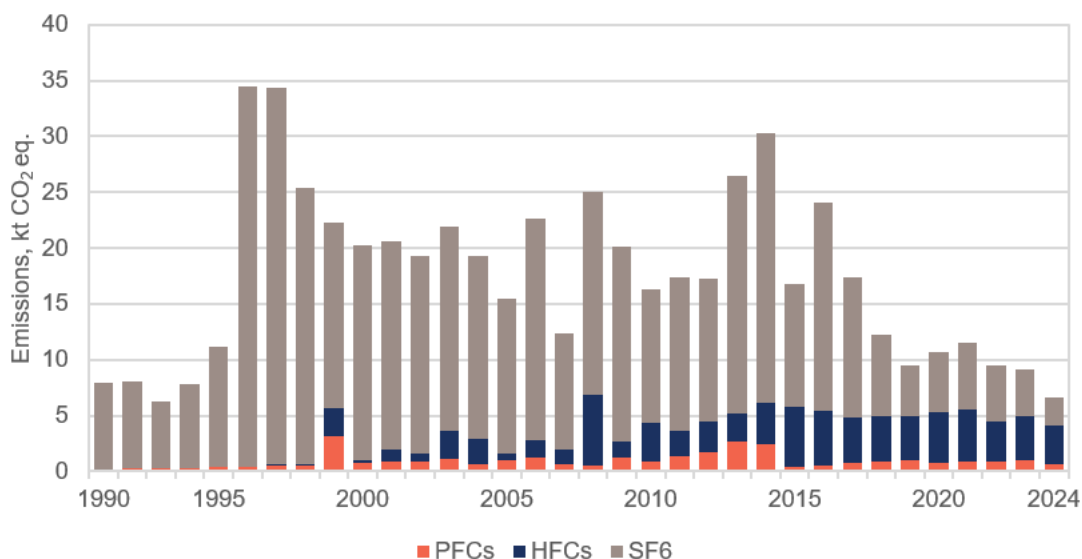


Figure 4.9-2 Grouped confidential data reported in 2.H.3

4.9.2.2 Methodological issues

Emission estimation methods for different categories reported under 2.H.3 are described in Sections 4.4.3, 4.6.2, 4.7.4. and 4.8.3.

4.9.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

2024 uncertainties for activity data and emission factors for category 2.H.3 were set as an expert judgement at Syke (Forsberg, 2021b). Uncertainty for emission factors were set at $\pm 60\%$ and for activity data at $\pm 50\%$.

Time series consistencies of SF₆ emissions from 2.C.4, HFC, PFC and SF₆ emissions from 2.E.1, HFC emissions from 2.F.3 and SF₆ emissions from 2.G.2 are presented in Sections 4.4.3.3, 4.6.2.3, 4.7.4.3 and 4.8.3.3, respectively.

4.9.2.4 Category-specific QA/QC and verification

QA/QC procedures described in Section 1.5 are implemented in the category 2.H.3. QC procedures are carried out according to the QA/QC and verification plan, and the resulting findings, corrections and planned improvements are recorded in the annual QA/QC form. A bilateral quality meeting was held between the inventory unit and the sectoral expert in January 2024. The documentation and archiving of the 2.H.3 category are detailed in Section 1.2.3.

In the calculation of emissions from category 2.H.3, several general inventory quality control procedures have been performed as mentioned in the 2006 IPCC Guidelines, Table 6.1. The correctness of the calculations is checked each year by reproducing a representative sample of the emission calculations manually, and the use of appropriate units and conversion factors throughout the calculations is crosschecked simultaneously.

The category-specific QC procedures for category 2.H.3 include emission and activity data comparisons. The emission trends are graphed and explained. The quality of activity data for each year is checked by comparing the data with the corresponding data of the three previous years. If unrealistic changes are noted, the correctness of the data is checked with the survey respondent.

4.9.2.5 Category-specific recalculations

No recalculation were done.

4.9.2.6 Category-specific planned improvements

No planned improvements in this category.

Appendix_4a

The models used in calculating emissions from categories CRT 2.E, CRT 2.F and CRT 2.G

HFCs, PFCs and SF₆ from electronics industry (CRT 2.E.1)

Emissions from category 2.E.1 are calculated by the Tier 2a method of the 2006 IPCC Guidelines (Equations 6.2-6.6, pp. 6.10-6.11). Emissions are given by

$$E_i = (1-h)FC_i(1-U_i)(1-a_id_i)$$

where, E_i = emissions of gas i , kg
 FC_i = consumption of gas i , kg
 h = fraction of gas remaining in shipping container (heel) after use, fraction
 U_i = use rate of gas i (fraction destroyed or transformed in process), fraction
 a_i = fraction of gas i volume used in processes with emission control technologies (company- or plant-specific), fraction
 d_i = fraction of gas i destroyed by the emission control technology, fraction

By-product emissions of CF₄ are given by

$$BPE_{CF_4,i} = (1-h)B_{CF_4,i}FC_i(1-a_id_{CF_4})$$

$BPE_{CF_4,i}$ = by-product emissions of CF₄ from the gas i used, kg
 $B_{CF_4,i}$ = emission factor, kg CF₄ created/kg gas i used
 d_{CF_4} = fraction of CF₄ by-product destroyed by the emission control technology, fraction

By-product emissions of C₂F₆ are given by

$$BPE_{C_2F_6,i} = (1-h)B_{C_2F_6,i}FC_i(1-a_id_{C_2F_6})$$

$BPE_{C_2F_6,i}$ = by-product emissions of C₂F₆ from the gas i used, kg
 $B_{C_2F_6,i}$ = emission factor, kg C₂F₆ created/kg gas i used
 $d_{C_2F_6}$ = fraction of C₂F₆ by-product destroyed by the emission control technology, fraction

By-product emissions of CHF₃ are given by

$$BPE_{CHF_3,i} = (1-h)B_{CHF_3,i}FC_i(1-a_id_{CHF_3})$$

$BPE_{CHF_3,i}$ = by-product emissions of CHF₃ from the gas i used, kg
 $B_{CHF_3,i}$ = emission factor, kg CHF₃ created/kg gas i used
 d_{CHF_3} = fraction of CHF₃ by-product destroyed by the emission control technology, fraction

By-product emissions of C₃F₈ are given by

$$BPE_{C_3F_8,i} = (1-h)B_{C_3F_8,i}FC_i(1-a_id_{C_3F_8})$$

$BPE_{C_3F_8,i}$ = by-product emissions of C₃F₈ from the gas i used, kg
 $B_{C_3F_8,i}$ = emission factor, kg C₃F₈ created/kg gas i used
 $d_{C_3F_8}$ = fraction of C₃F₈ by-product destroyed by the emission control technology, fraction

Emissions are calculated for each gas FC on the basis of company-specific data on gas consumption.

HFCs from foam blowing (CRT 2.F.2)

Emissions of HFCs used as foam blowing agents for closed-cell foams are calculated using the Tier 2 model described in the 2006 IPCC Guidelines (Equation 7.7, p. 7.33). Emissions are a sum of manufacturing and first year emissions in the year t , and emissions from product use calculated from the gas banked at the beginning of the year t .

$$E_{t,i} = f_{M,i} M_{t,i} + f_{B,i} B_{t-1,i} + R_{t,i} - D_{t,i}$$

where $E_{t,i}$ = HFC blowing agent (actual) emissions from foam type i in year t ,
 $M_{t,i}$ = amount of HFC used in manufacturing foam type i in year t ,
 $f_{M,i}$ = manufacturing and first-year loss emission factor for foam type i (note that the emission factor is assumed time-independent),
 $B_{t-1,i}$ = the amount of HFC blowing agents banked in foams of type i at the end of previous year ($t-1$) and hence, at the beginning of year t ,
 $f_{B,i}$ = annual loss emission factor for the foam type i ,
 $R_{t,i}$ = decommissioning losses of foam type i in year t , and
 $D_{t,i}$ = the amount of HFC blowing agent destroyed in year t (recovered from foams of type i).

In Finland, retiring foam products are usually re-used as frost insulation or land filled without gas recovery. Therefore, the emissions are assumed to continue at the same rate as in the original use-phase until all of the blowing agent has been emitted. Thus it is assumed that

$$\begin{aligned} R_{t,i} &= 0 \\ D_{t,i} &= 0 \end{aligned}$$

The total HFC blowing agent emissions are sums of the emissions from different foam types i .

The amount of HFC blowing agent banked in foam products at the end of the year is estimated by

$$B_{t,i} = B_{t-1,i}(1 - f_{B,i}) + M_{t,i}(1 - f_{M,i}) + Ip_{t,i} - Ep_{t,i}$$

where

$$\begin{aligned} B_{t,i} &= \text{amount of HFC blowing agent banked in foam type } i \text{ at the end of year } t, \\ Ip_{t,i} &= \text{HFC import in products of foam type } i \text{ in year } t, \\ Ep_{t,i} &= \text{HFC export in products of foam type } i \text{ in year } t \end{aligned}$$

The total HFC blowing agent banked in foam products is a sum of the HFC banked in different foam types i .

HFC blowing agent emissions from open-celled foams are calculated using the Tier 2 Equation 7.8 described in the 2006 IPCC Guidelines (p. 7.34). The annual emissions are equal to the annual amount of HFC blowing agent used in manufacturing.

HFCs from aerosols and metered dose inhalers (CRT 2.F.4)

The emissions model used is from the 2006 IPCC Guidelines (p. 7.28)

$$x = (1 - f)a + fb, \quad (1)$$

where $f = 0.5$,

a = quantity of HFC and PFC contained in aerosol products sold 2024, and
 b = quantity of HFC and PFC contained in aerosol products sold in 2023.

f is dimensionless, a and b have dimensions of mass.

The equation above assumes that consumption equals sales of aerosol products to Finland. Sales is given by

$$Sales = I_c + I_p - E_p \quad (2)$$

where I denotes imports and E exports.

Equation (2) is a vector consisting of quantities of HFCs. Subscripts c and p are used for bulk imports (imports in containers) and imports and exports in products (aerosols), respectively. Production of HFC propellants used in aerosols, bulk exports, as well as destruction, are all equal to zero (“not occurring” in the UNFCCC terminology), which is why they do not appear in (2).

Equation (2) defines a and b of Equation (1) as sums of the elements of $Sales$ calculated for 2024 and 2023, respectively.

SF₆ and CF₄ from electrical equipment (CRT 2.G.1)

SF₆ and CF₄ emissions from electrical equipment are calculated using the Tier 2 method of the 2006 IPCC Guidelines. Emissions are calculated by multiplying the national emission factors by the SF₆ and CF₄ consumption at each life cycle stage. Emissions are a sum of emissions from equipment manufacturing, equipment use and equipment disposal. Equipment manufacturing includes equipment manufacturing (SF₆ equipment from 1991 to 2011) and on-site installation of equipment. Emissions are given by

$$E_t = f_M M_t + f_U B_t + f_D D_t$$

where E_t = emissions in year t
 f_M = emission factor for equipment manufacturing and on-site installation
 M_t = amount of gas used in manufacturing and on-site installation of equipment in year t
 f_U = emission factor for equipment use
 B_t = amount of gas banked in equipment in year t
 f_D = emission factor for equipment disposal
 D_t = amount of gas in retired equipment in year t

The amount of gas banked in equipment is estimated by

$$B_t = B_{t-1} + I_t - D_t$$

where B_{t-1} = amount of gas banked in equipment in year $t-1$
 I_t = amount of gas installed in equipment in year t

Appendix_4b

Emissions of the new F gases in Finland

The UNFCCC reporting guidelines encourage Annex I Parties to report emissions of the so-called new F gases for which GWP values are available. These gases include e.g. hydrofluoroolefins (HFOs), hydrofluoroethers (HFEs), perfluoropolyethers (PFPEs) and fluorinated ketones. Information on the use of these new substances has been collected in Finland since 2010 and emissions have been calculated for 2010 to 2024. Emissions totalled 0.9 kt CO₂ eq. in 2024. Due to confidentiality, the annual emission estimates for 2010 to 2011 cannot be presented. The total emissions from 2010 to 2011 are 0.5 kt CO₂ eq. The emissions for 2010 to 2023 are presented in the table below. Included emissions are:

- HFO-1234yf (2.F.1.e for 2012 to 2024, 2.F.1.d for 2015 to 2024, 2.F.1.a for 2016 to 2024, 2.F.1.c and 2.F.1.f for 2020 to 2024)
- HFO-1234ze (2.F.1.a for 2016 to 2024, 2.F.1.c and 2.F.1.f for 2020 to 2023 and 2.F.4 for 2018 to 2024)
- C₆F₁₂O (2.F.3 for 2010, 2013 to 2018, 2021 and 2.F.4 for 2016 to 2018, 2021, 2023 and 2024)
- HFE-347 mcc3 (2.F.4 for 2014 to 2017 and 2019 to 2020)
- HFE-449sl (2.F.4 for 2010 to 2024)
- HFE-569sf2 (2.F.4 for 2010 to 2024)
- HFE-7300 (2.F.4. for 2023 and 2024)
- HFE-7500 (2.F.4 for 2023 and 2024)
- HFO-1233zd (2.F.2 for 2020 to 2024)
- HFO-1336mzz (2.F.2 for 2023 and 2024)

In 2024, 46% of the emissions originate from HFEs in the aerosol sector and 33% from HFO-1234yf in mobile air-conditioning. These emissions are not reported in the CRT tables or included in the national total emissions.

Table 1_App_4b Total emissions of the new F gases for 2010 to 2024 (note that the emissions for 2010 to 2011 have been grouped due to confidentiality).

	2010- 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
New F gases, kt CO ₂ eq.	0.5	0.2	0.3	0.4	0.4	0.4	0.9	0.7	0.5	0.6	0.8	1.1	1.2	0.9

Appendix_4c

Refrigerant shares in categories CRT 2.F.1.a, 2.F.1.c and 2.F.1.f

Commercial refrigeration (2.F.1.a)

The share of refrigerants in centralized and stand-alone refrigeration systems in food retail stores and in professional kitchens in operation in Finland are presented in Figures 1_app_4c, 2_app_4c and 3_app_4c.

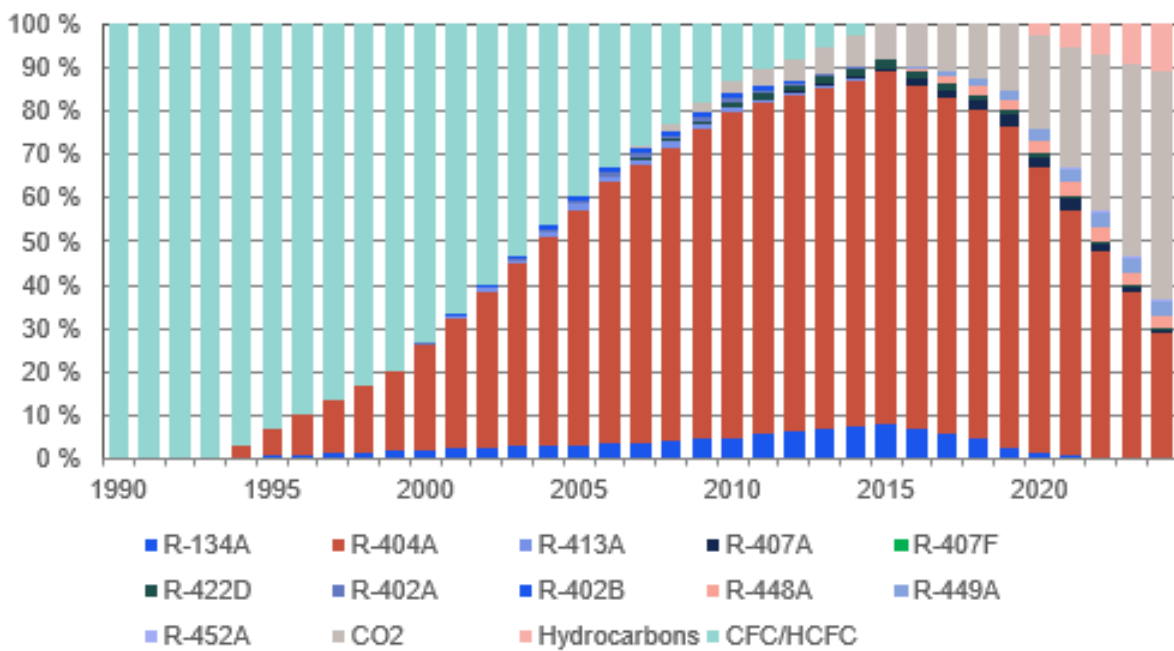


Figure 1_App_4c The share of refrigerants in centralized refrigeration systems in food retail stores in operation in Finland

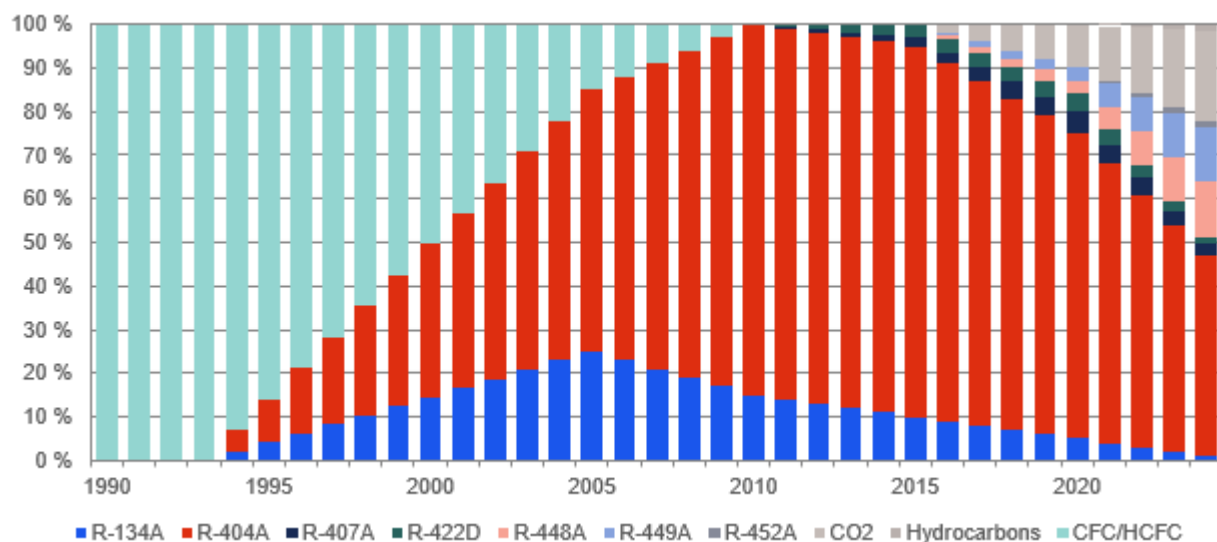


Figure 2_App_4c The share of refrigerants in centralized refrigeration systems in professional kitchens in operation in Finland

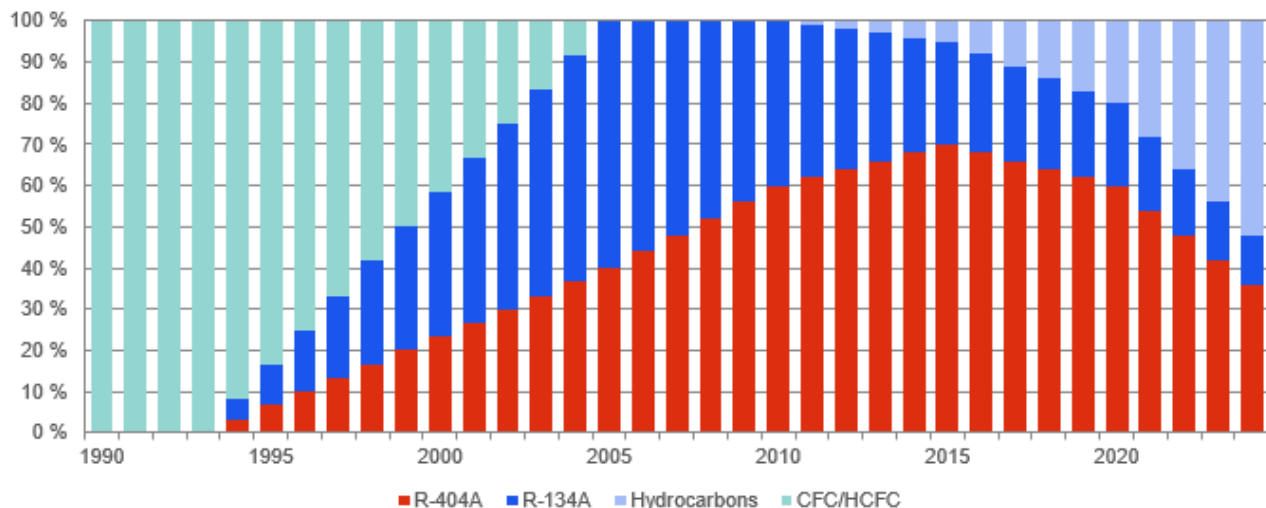


Figure 3_App_4c The share of refrigerants in stand-alone refrigeration units in food retail stores and in professional kitchens in operation in Finland

Industrial refrigeration (2.F.1.c)

The share of refrigerants in annually on-site installed or factory charged industrial refrigeration equipment in Finland is presented in Figure 4_App_4c. Note that the CFC and HCFC refrigerants and widely used ammonia has not been taken into account when the total amount of refrigerant use has been assessed. This is due to lack of detailed data on the total annual amount of CFC/HCFC refrigerants and ammonia used.

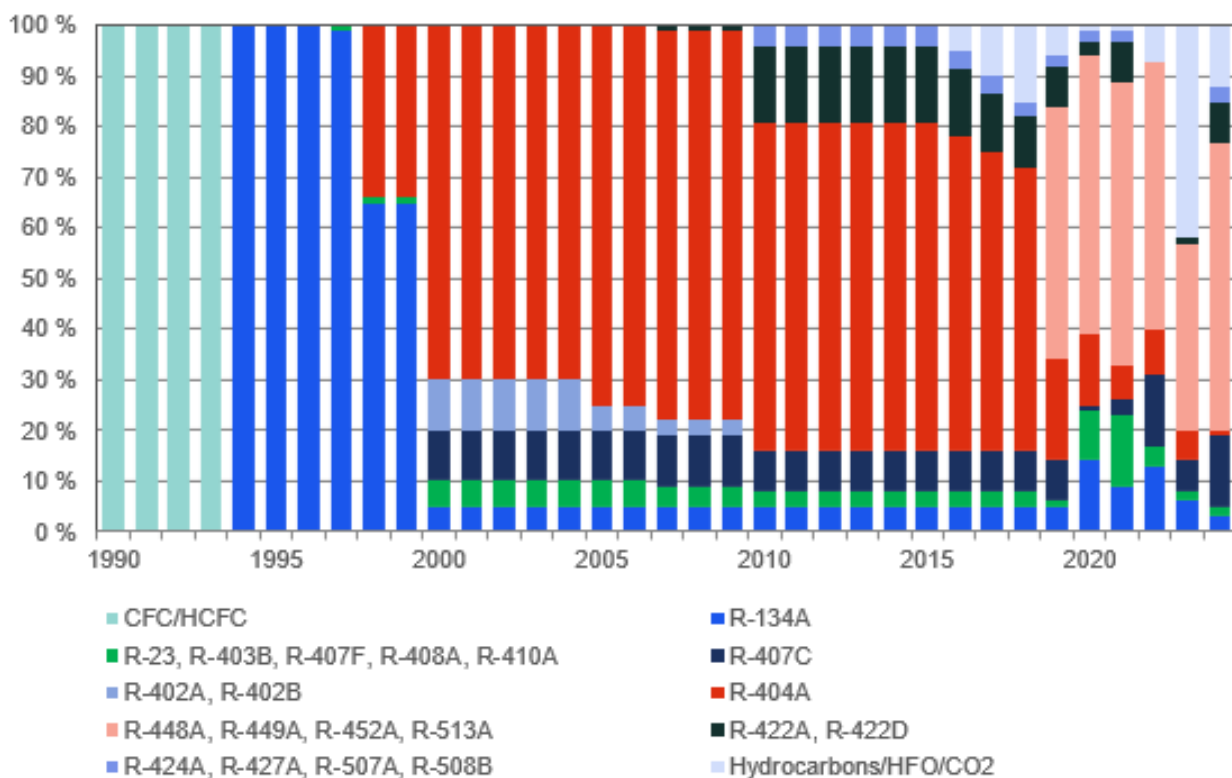


Figure 4_App_4c The share of refrigerants in annually on-site installed or factory charged industrial refrigeration equipment in Finland

The share of refrigerants in annually imported and exported industrial refrigeration equipment in Finland is presented in Figures 5_App_4c and 6_App_4c. The data concerning imported amounts is available from 2001 on and exported from 2003, while data on annual new additions of refrigerants into new systems is utilised for earlier years.

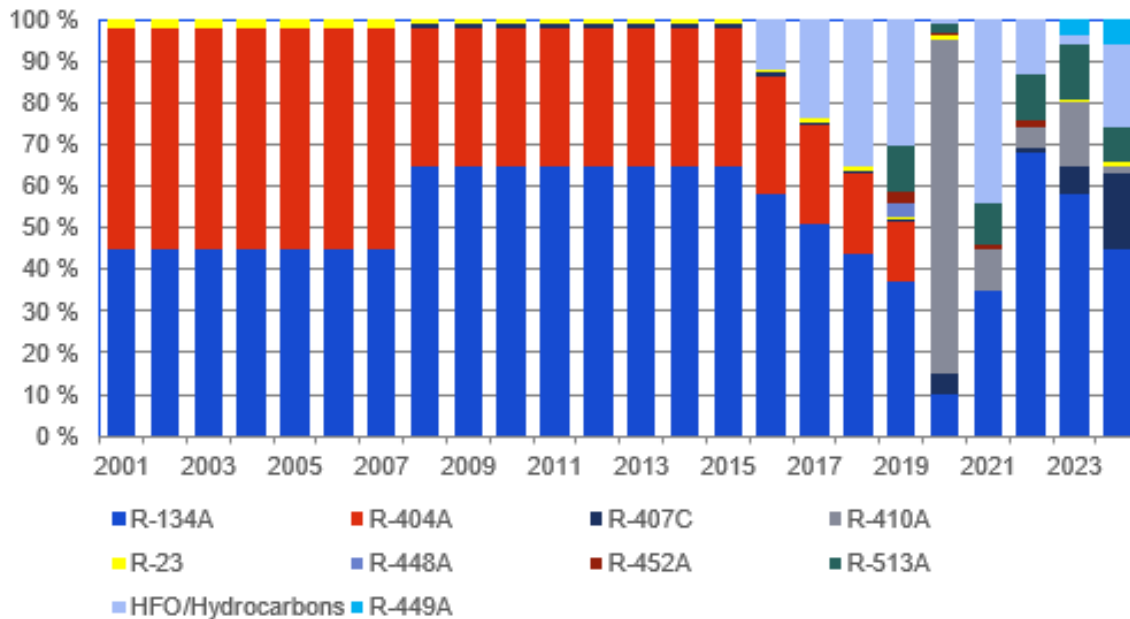


Figure 5_App_4c The share of refrigerants in annually imported industrial refrigeration equipment in Finland (data available from 2001)

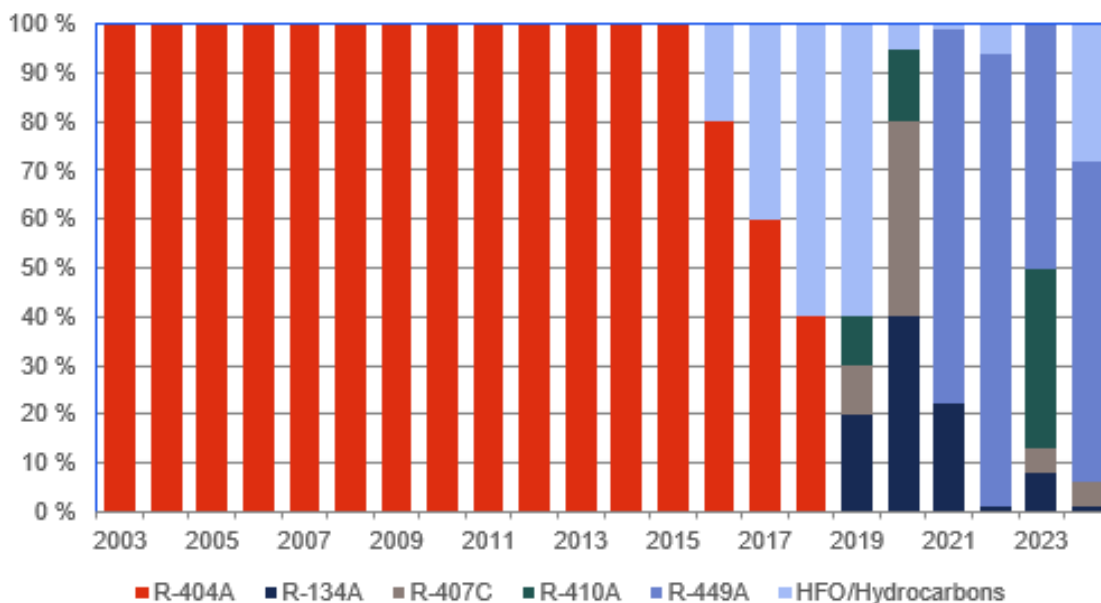


Figure 6_App_4c The share of refrigerants in annually exported industrial refrigeration equipment in Finland (data available from 2003)

Stationary air-conditioning (2.F.1.f)

The share of refrigerants in annually sold and installed heat pumps in Finland are presented in Figure 7_App_4c, Figure 8_App_4c and Figure 9_App_4c. The shares in Figure 7_App_4c have been applied to ground source heat pumps, exhaust air heat pumps and air-to-water heat pumps. The shares in Figure 8_App_4c have been applied to air-to-air heat pumps in Finland. The shares in Figure 9_App_4c have been applied to annually installed large heat pumps in Finland.

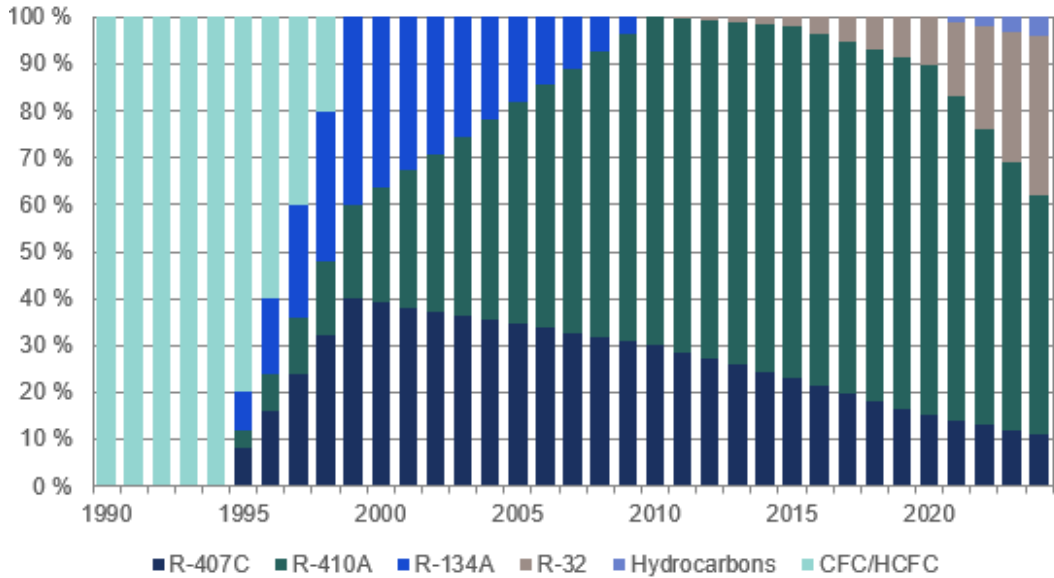


Figure 7_App_4c Share of refrigerants in annually sold ground source, exhaust air and air-to-water heat pumps in Finland

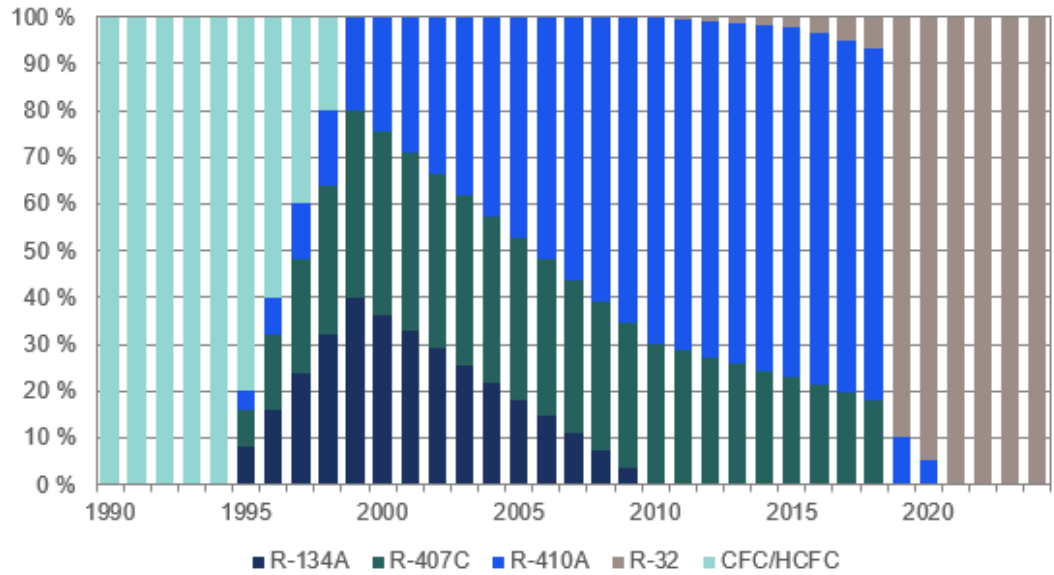


Figure 8_App_4c Share of refrigerants in annually sold air-to-air heat pumps in Finland

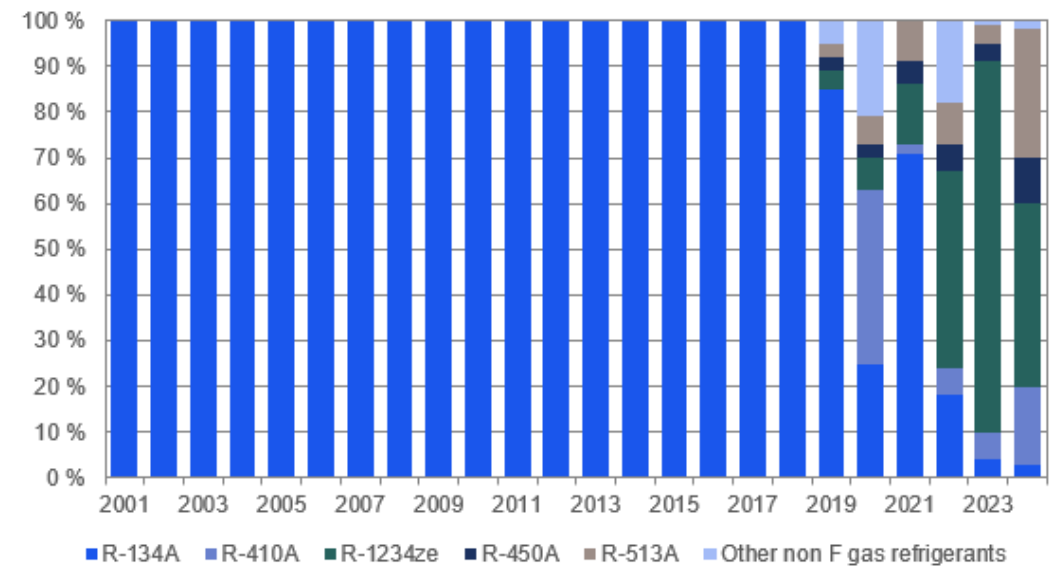


Figure 9_App_4c Share of refrigerants in annually installed large heat pumps in Finland

The share of refrigerants in annually on-site installed or factory charged other stationary air-conditioning equipment in Finland is presented in Figure 10_App_4c. Note that the 1990s data does not contain CFC/HCFC refrigerants due to lack of data on their total use.

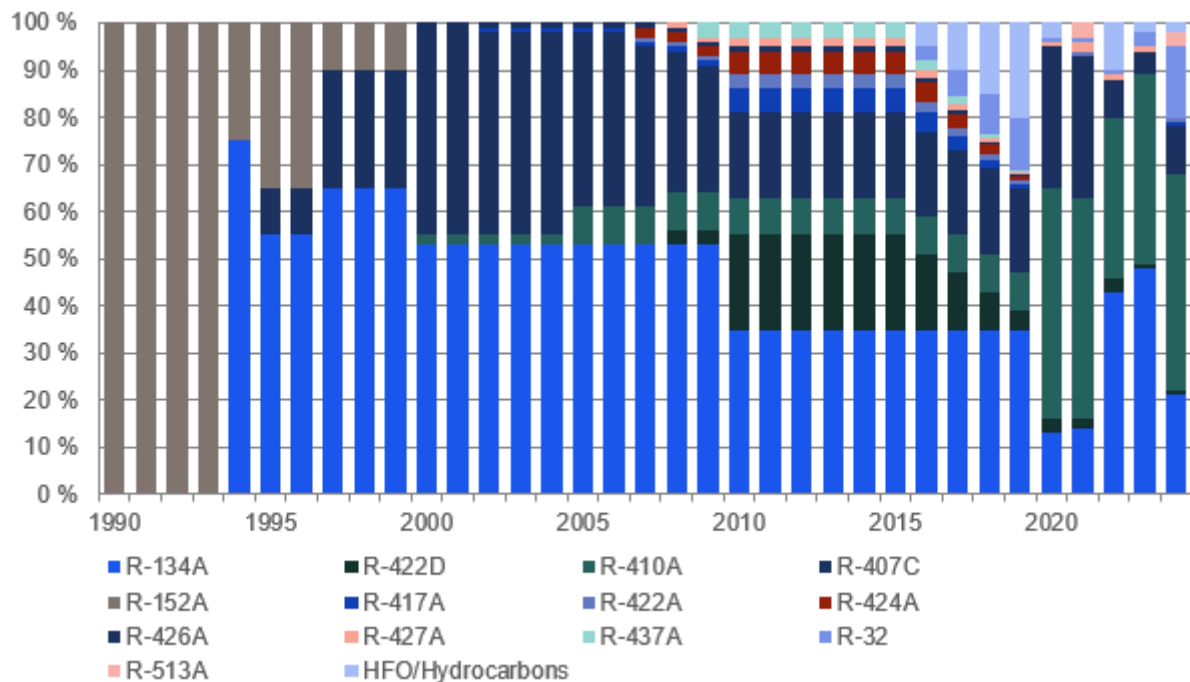


Figure 10_App_4c The share of refrigerants in annually on-site installed or factory charged other stationary air-conditioning equipment in Finland

Shares of refrigerants in annually imported and exported stationary air-conditioning equipment in Finland are presented in Figures 11_App_4c and 12_App_4c. The data concerning imported amounts is available from 2000 on, while data on annual new additions of refrigerants into new systems is utilised for years from 1990 to 1999.

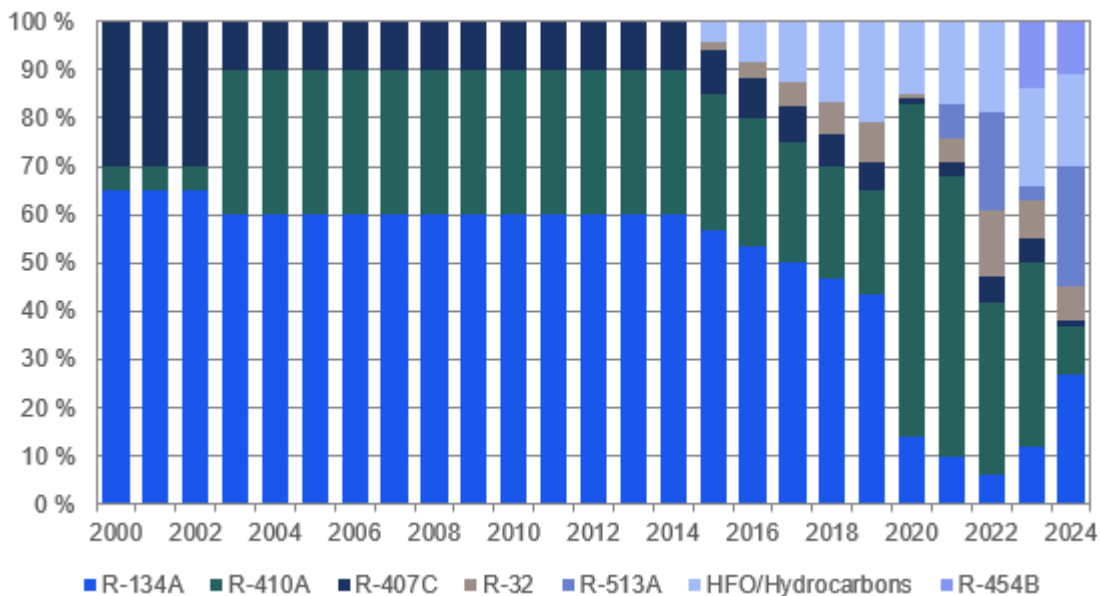


Figure 11_App_4c The share of refrigerants in annually imported other stationary air-conditioning equipment in Finland (data available from 2000)

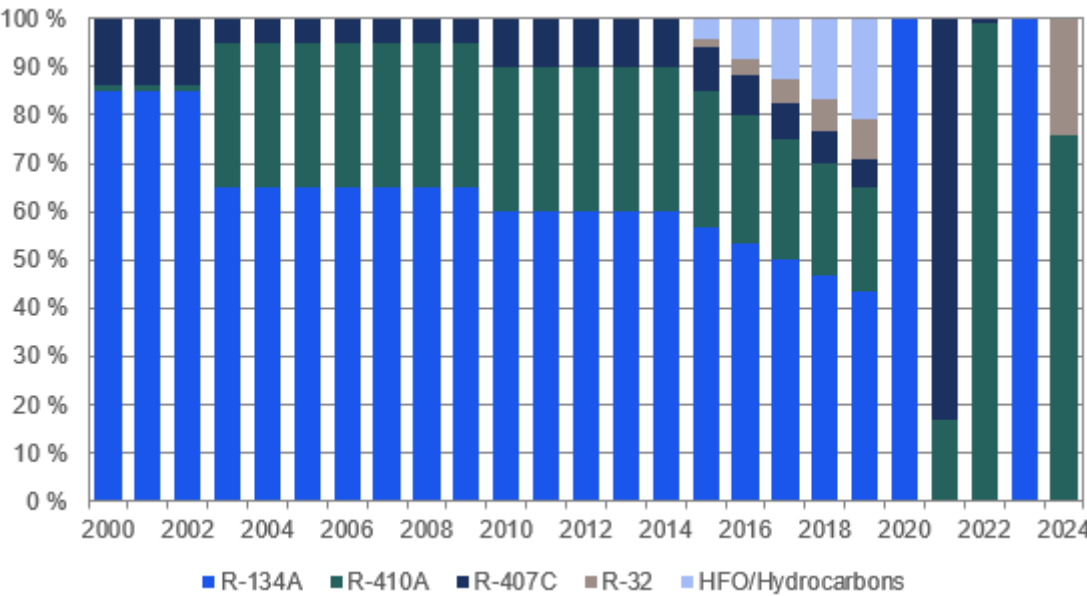


Figure 12_App_4c The share of refrigerants in annually exported other stationary air-conditioning equipment in Finland (data available from 2000)

5 AGRICULTURE (CRT 3)

5.1 Overview of the sector

5.1.1 Description and quantitative overview

Finland's greenhouse gas emissions reported in the Agriculture sector in 2024 were 6.4 million tonnes of carbon dioxide equivalent (Mt CO₂ eq.) in total. Agriculture was the second largest greenhouse gas emission source sector after the Energy sector with a 16% share of the total greenhouse gas emissions in 2024 (Figure 5.1-1).

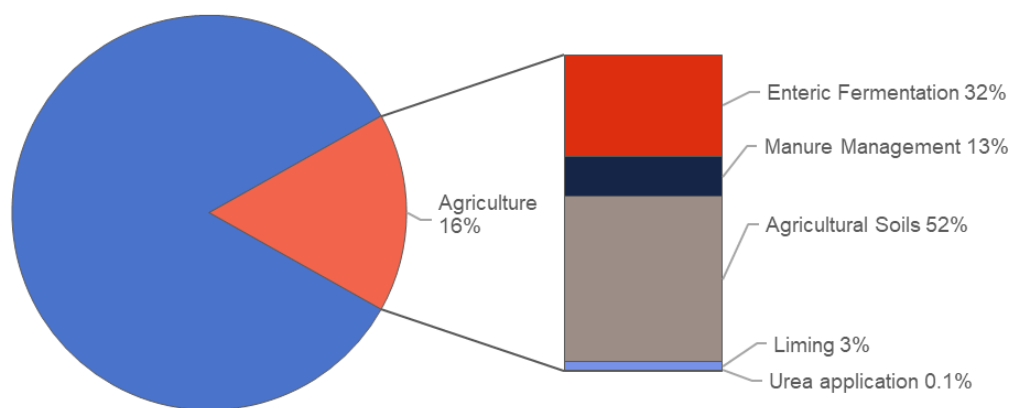


Figure 5.1-1 Agricultural emissions from the total greenhouse gas emissions in 2024

Agricultural greenhouse gas emissions in Finland consist of methane emissions from enteric fermentation of domestic livestock, methane and nitrous oxide emissions from manure management, direct and indirect nitrous oxide emissions from agricultural soils and carbon dioxide emissions from liming and urea fertilization. Direct nitrous oxide emissions from agricultural soils include emissions from inorganic fertilizers, manure and sewage sludge applied to soils, urine and dung deposited on pasture, crop residues, drainage and management of organic soils for agriculture, and nitrogen mineralisation in mineral agricultural soils associated with the loss of soil organic matter that results from management change. Indirect nitrous oxide emission sources include emissions from atmospheric deposition and from nitrogen leaching and run-off to watercourses. Indirect nitrous oxide emissions are estimated also for manure management. Figure 5.1-3 present sources and flows of nitrogen and magnitude of nitrous oxide emissions in the sector Agriculture from different sources according to the IPCC classification.

In 2024, the methane emissions from enteric fermentation were 32%, methane emissions from manure management 8%, nitrous oxide emissions from manure management 4% and nitrous oxide emissions from agricultural managed soils 52% of the total agricultural emissions. Emissions from liming and application of urea comprised 3% of the emissions. Field burning of agricultural crop residues has been prohibited since 2021. Rice is not cultivated and savannahs do not exist in Finland. A general assessment of completeness can be found in Section 1.7 and a more detailed assessment is included in Annex 5.

Emissions in the Agriculture sector have decreased by approximately 18% over the period 1990 to 2024 (Figure 5.1-2). Total agricultural emissions in 2024 were 3% higher than in 2023.

Finland's membership in the EU since 1995 has resulted in changes in the economic structure of agriculture in Finland. As a result, the number of farms has decreased, the average farm size has increased (Farm Register 2010) and the livestock numbers have decreased. Additionally, the implementation of measures by farmers as part of an agri-environmental program aimed to minimizing nutrient loading into watercourses has led to a

decrease in the use of nitrogen fertilizers, thereby reducing emissions in the Agriculture sector. The use of inorganic fertilizers has decreased by 30% from 1990 to 2024, making it the most significant factor contributing to reduced emissions. The decrease in CO₂ emissions from liming due to reduced use of lime is also significant. The area of cultivated organic soils has increased during the period 1990 to 2024, which has increased nitrous oxide emissions.

Some inter-annual variation between the years can be detected from the time series (Table 5.1-1). This is mainly caused by fluctuations in activity data between the years due to changes in animal numbers and in the manufacture and import of lime for agriculture. Changes in animal numbers are largely affected by agricultural policy and subsidies, and they particularly affect methane and nitrous oxide emissions from manure management. Emissions from manure management are also affected by the distribution of manure managed in different manure management systems, which varies depending on the animal species. Nitrous oxide emissions from managed soils are affected by the amount of inorganic fertilizers used annually, animal numbers and crop yields of cultivated crops, for example, which may have a large variation between the years.

Emissions from energy use in agriculture (e.g. fuel combustion in agricultural machinery, heating of agricultural buildings, etc.) are reported in the Energy sector (Chapter 3) and are not included in the emissions reported in the Agriculture sector. In addition, carbon stock changes i.e. carbon dioxide emissions and removals on agricultural land are reported in the LULUCF sector as well as N₂O emissions from nitrogen mineralization associated with loss of soil organic matter and emissions from rare fires on cropland or grassland.

Rounded values are often used in this inventory document; the accurate figures used in the calculation are presented in the CRT tables.

NMVOC emissions from agricultural sources are reported under CFR 3.B Manure management, CRT 3.D Agricultural soils and CRT 3.F Field burning of agricultural residues. These emissions are considered to be of biogenic origin and thus, indirect CO₂ emissions are not calculated for these emissions (see Chapter 9).

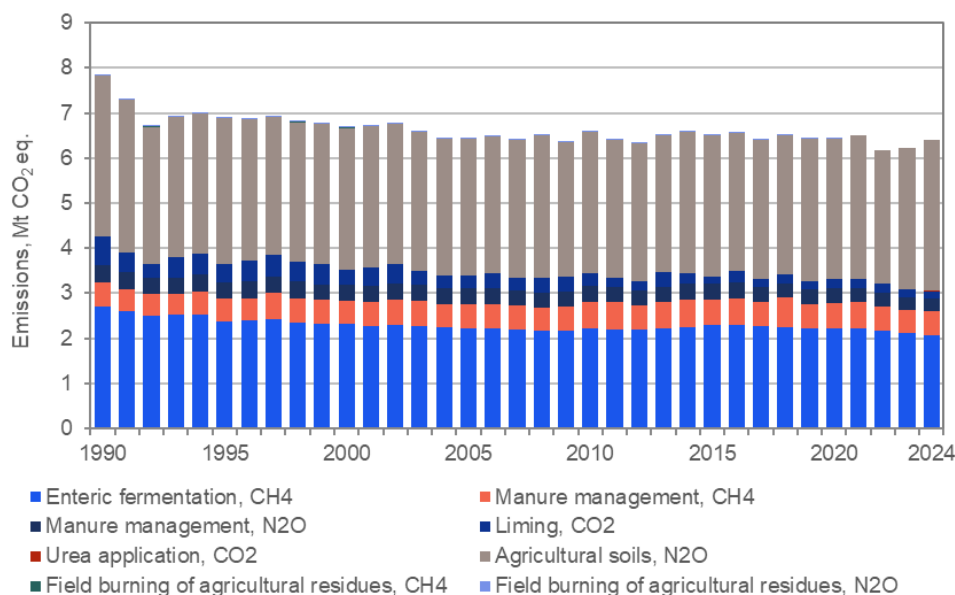


Figure 5.1-2 Trend in emissions in the Agriculture sector by category (Mt CO₂ eq.). The CH₄ and N₂O emissions from field burning of agricultural residues, as well as CO₂ emissions from urea application are very small or zero and, therefore, not discernible in the figure.²²

²² The CH₄ and N₂O emissions from field burning of agricultural residues, as well as CO₂ emissions from urea application are very small or zero and, therefore, not discernible in the figure. Field burning of agricultural residues has been banned since 2021.

Table 5.1-1 Finland's greenhouse gas emissions from Agriculture by source and gas, Mt CO₂ eq.

	Enteric fermentation	Manure management		Agricultural soils	Burning of agricultural residues		Liming	Urea application	Total emissions			
				Mt CO ₂ eq.					Mt CO ₂ eq.			
	CH ₄	CH ₄	N ₂ O	N ₂ O	CH ₄	N ₂ O	CO ₂	CO ₂	CH ₄	N ₂ O	CO ₂	CO ₂ eq.
1990	2.71	0.53	0.38	3.55	0.003	0.0008	0.64	0.0054	3.24	3.94	0.65	7.83
1995	2.37	0.52	0.35	3.22	0.003	0.0007	0.41	0.0006	2.90	3.57	0.41	6.88
2000	2.31	0.52	0.35	3.14	0.003	0.0008	0.35	0.0008	2.83	3.49	0.35	6.67
2005	2.22	0.54	0.34	3.04	0.003	0.0006	0.29	0.0011	2.77	3.38	0.29	6.44
2010	2.22	0.60	0.34	3.15	0.002	0.0004	0.28	0.0016	2.82	3.48	0.28	6.58
2015	2.28	0.57	0.35	3.12	0.002	0.0005	0.16	0.0021	2.85	3.48	0.17	6.50
2016	2.28	0.61	0.34	3.07	0.002	0.0005	0.26	0.0028	2.89	3.41	0.26	6.56
2017	2.27	0.53	0.33	3.08	0.002	0.0005	0.19	0.0018	2.80	3.41	0.19	6.40
2018	2.25	0.64	0.33	3.07	0.002	0.0004	0.20	0.0015	2.90	3.40	0.20	6.49
2019	2.21	0.55	0.32	3.16	0.002	0.0006	0.19	0.0022	2.76	3.48	0.19	6.43
2020	2.23	0.56	0.31	3.12	0.002	0.0005	0.20	0.0016	2.79	3.44	0.20	6.44
2021	2.21	0.61	0.31	3.19	NO	NO	0.20	0.0012	2.81	3.50	0.20	6.52
2022	2.17	0.54	0.29	2.95	NO	NO	0.21	0.0062	2.71	3.23	0.22	6.17
2023	2.11	0.52	0.28	3.15	NO	NO	0.17	0.0085	2.63	3.42	0.18	6.23
2024	2.08	0.53	0.27	3.35	NO	NO	0.17	0.0037	2.61	3.62	0.17	6.40

5.1.2 Key categories

The key categories in agriculture are summarised in Table 5.1-2.

Table 5.1-2 Key categories in Agriculture (CRT 3) in 1990 and 2024 (Approach 1 and Approach 2).

	Gas	Criteria	Method
3.A Enteric fermentation	CH ₄	L, T	Tier 1, Tier 2, CS, OTH
3.B Manure management	CH ₄	L, T	Tier 2
3.B Manure management	N ₂ O	L, T	Tier 2
3.D.1 Direct N ₂ O emissions from managed soils	N ₂ O	L, T	Tier 1, Tier 2
3.D.2 Indirect N ₂ O emissions from managed soils	N ₂ O	L, T	Tier 2
3.G Liming	CO ₂	L, T	Tier 1

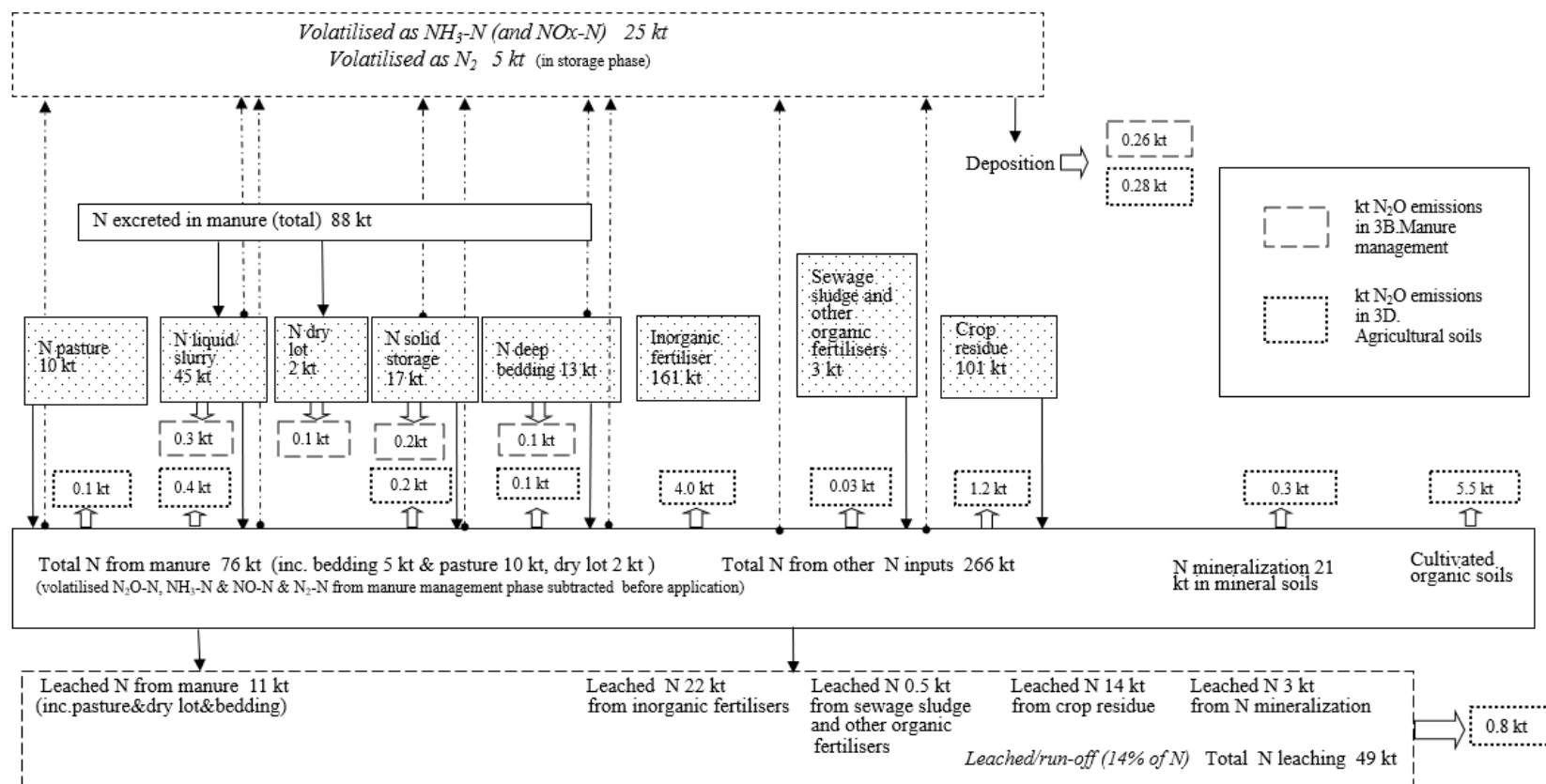


Figure 5.1-3 Nitrogen flows and nitrous oxide emissions in the Agriculture sector in 2024. Thin arrows denote N flows, of which dashed arrows show N volatilisation as ammonia, nitric oxide and dinitrogen. Bulk arrows denote N₂O emissions. Nitrogen flows are in kt N year⁻¹ and emissions (dotted line) in kt N₂O year⁻¹. Figures are rounded, subtotals and totals calculated from unrounded values.

5.2 Enteric fermentation (CRT 3.A)

5.2.1 Category description

Methane emissions from enteric fermentation of domestic livestock comprised 33% of total emissions in the Agriculture sector in Finland, being 2.1 Mt CO₂ equivalents in 2024.

This category includes emissions from cattle (dairy cows, suckler cows, bulls, heifers and calves), horses (including ponies), swine (fattening pigs, weaned pigs i.e. pigs weighing 20-50 kg, boars, sows and piglets), sheep, goats, reindeer and fur-bearing animals. Emissions from poultry are not estimated since a default method for the estimation of these emissions is lacking (see Table 5.2-1). There are no emissions from the enteric fermentation or manure management originating from the following livestock groups: buffalo, camels and llamas, deer, mules and asses, rabbit and ostrich.

Table 5.2-1 Reported emissions, calculation methods and types of emission factors for the subcategory Enteric Fermentation in the Finnish inventory

CRT	Source	Emissions reported	Method	Emission factor
3.A.1	Cattle			
	Dairy cattle	CH ₄	Tier 2	CS
	Non-dairy cattle	CH ₄	Tier 2	CS
3.A.2	Sheep	CH ₄	CS	CS
3.A.3	Swine	CH ₄	Tier 2	CS
3.A.4	Other livestock			
	-Goats	CH ₄	Tier 1	D
	-Horses	CH ₄	Tier 1	D
	-Poultry	NE ¹⁾	-	-
	- Reindeer	CH ₄	CS	CS
	- Fur-bearing animals	CH ₄	OTH	OTH

¹⁾ No methodology is available in the 2006 IPCC Guidelines to estimate emissions from enteric fermentation of poultry.

Methane emissions from enteric fermentation are produced as a by-product of the normal livestock digestive process. Feed consumed by the animal is fermented by the microbes in the animal's digestive system. This process is called enteric fermentation. Methane that is produced is exhaled by the animal (Gibbs et al. 2002). The most important animal group producing methane is ruminants (e.g. cattle and sheep) (www.fao.org) but other animals may also be significant emission sources if their number is large.

The emissions have decreased by 24% since 1990, especially due to the decreasing number of cattle (Table 5.2-2). From 1995 to 2024, the number of cattle declined by more than one third, from 1,360,000 to 794,000. The decline has slowed down over the last ten years. The decrease in cattle number over the time series has been counterbalanced by an increase in emission factors due to increased animal weights, size and milk production (see Figure 5.2-1 for the case of dairy cows). The emission estimate for 2024 (2.08 Mt CO₂) is almost the same as the one for 2023 (2.11 Mt CO₂).

Table 5.2-2 Methane emissions (kt) from enteric fermentation by animal type

	Cattle				Sheep		Swine		Other livestock				Total
	DC	SC	B	H	C	Sh	Sw	Ho	Po	G	F	R	
1990	53.9	1.0	8.4	11.4	14.3	0.9	1.3	0.7	0.1	0.03	0.2	4.8	96.9
1995	45.9	2.1	6.3	10.1	12.5	1.3	1.2	0.8	0.1	0.03	0.3	4.1	84.7
2000	45.1	2.0	6.7	10.2	11.1	0.8	1.2	0.9	0.1	0.04	0.3	4.0	82.5
2005	41.8	2.5	7.0	9.7	10.6	0.7	1.3	1.0	0.1	0.03	0.3	4.1	79.3
2010	39.8	4.1	7.8	9.7	10.0	1.0	1.2	1.2	0.2	0.02	0.3	3.9	79.1
2015	42.0	4.5	7.4	9.5	10.3	1.3	1.1	1.1	0.2	0.02	0.3	3.8	81.6
2016	42.3	4.5	7.3	9.2	10.4	1.3	1.1	1.1	0.2	0.02	0.3	3.8	81.6
2017	41.8	4.6	7.6	9.3	10.0	1.3	1.0	1.2	0.2	0.03	0.3	3.8	81.0
2018	41.8	4.6	7.3	9.0	10.1	1.3	1.0	1.2	0.2	0.03	0.2	3.7	80.4
2019	40.3	4.7	7.4	9.0	9.9	1.3	1.0	1.2	0.2	0.03	0.2	3.7	78.9
2020	41.0	4.9	7.0	8.9	10.2	1.2	1.0	1.2	0.2	0.03	0.2	3.9	79.6
2021	40.1	5.1	7.2	9.0	10.2	1.1	0.9	1.2	0.2	0.03	0.1	3.6	78.8
2022	39.2	5.2	7.2	9.0	9.8	1.2	0.9	1.1	0.2	0.03	0.1	3.7	77.6
2023	38.3	5.0	7.0	8.5	9.6	1.1	0.8	1.1	0.2	0.03	0.1	3.6	75.3
2024	37.9	5.0	6.8	8.3	9.3	1.0	0.8	1.0	0.2	0.03	0.1	3.7	74.1
Share of total (%) in 2024	51.1	6.7	9.2	11.2	12.6	1.4	1.1	1.4	0.3	0.0	0.1	4.9	100.0

DC=Dairy cows, SC=Suckler cows, B=Bulls, H=Heifers, C=Calves, Sh=Sheep, Sw=Swine, Ho=Horses, Po=Ponies, G=Goats, F=Fur animals, R=Reindeer, Poultry not estimated.

5.2.2 Methodological issues

5.2.2.1 Methods

Emissions from enteric fermentation of domestic livestock have been calculated by using the IPCC Tier 1 and Tier 2 methodologies presented in the 2006 IPCC Guidelines. The total emission is the sum of emissions from each category (2006 IPCC Guidelines, Chapter 10, p. 28).

Methane emissions from enteric fermentation of horses, ponies and goats have been calculated with the IPCC Tier 1 method by multiplying the number of the animals in each category with the IPCC default emission factor of the respective animal category as no national emission factor is available. The emissions from fur-bearing animals were calculated by multiplying the number of fur-bearing animals (minks, fitches, foxes, raccoon dogs) with the emission factor modified from the one used for piglets. The contribution of emissions from horses, swine, goats and fur-bearing animals to the total emissions from enteric fermentation is minor.

The Tier 2 method has been used for cattle. In the Tier 2 method, the emissions have been calculated as in the Tier 1 method above, but the emission factors have been calculated by using the gross energy intake (GE) estimations from country-specific calculations (Nousiainen et al. 2023, see also Section 5.2.2.3) and the default methane conversion rate from the 2006 IPCC Guidelines for cattle (6.5%), which is considered appropriate for Finnish conditions by the expert (Nousiainen, J.). Methane emissions from enteric fermentation have been identified as a key category, but only emissions from cattle meet the criteria given in the 2006 IPCC Guidelines for significant sub-categories.

For swine subgroups, the country-specific calculation method uses feeding information of Finnish pigs and the feed gross energy (GE) content formula provided by the EvaPig program (2020) (https://en.evapig.com/resources/media/EvaPig_Manual.pdf). Methane emissions from enteric fermentation of reindeer have been calculated by estimating the gross energy intake (GE) on the basis of literature (McDonald et al. 1988) by using national data for estimating dry matter intake and its composition (hay and lichen) and calculating the respective emission factor with the IPCC equation $EF = (GE \cdot Y_m \cdot 365 \text{ days/year}) / (55.65 \text{ MJ/kg})$

CH₄). The same methodology has been used for estimating the GE and EF for sheep. Equations used for calculating the GE for sheep and reindeer are presented in more detail in Section 5.2.2.3.

Livestock characterisation (animal numbers, cattle weights and daily weight gains, milk production and fat content, digestible energy, pregnancy per cent) is consistent with the data used in nitrogen excretion calculations.

5.2.2.2 Activity data

The source data for animal numbers are summarised Table 5.2-3, and the animal numbers themselves are presented in Table 5.2-4 (and Appendix_5a). The numbers of cattle, sheep, swine, poultry and goats were obtained from the statistics database maintained by Natural Resources Institute Finland (Luke 2021a), as well as from the Yearbook of Farm Statistics published annually (2003 to 2014) by Luke. The date for the animal data differs, for example, depending on the EU farming subsidy application date. Cattle numbers are from 1 May or June, poultry from 1 April or May, sheep and goats from 1 May or June. The animal group of swine is divided into the subgroups fattening pigs, boars, weaned pigs, sows and piglets. As the subgroup data was not available for the earliest years, the total number of swine is divided into subgroups for the years 1990 to 1994 according to an average distribution in 1995 to 2005 (spring data). Since 2015, the weight category subgroup data were no longer available in the spring data of swine numbers and as a consequence, the December information had to be taken as an activity data. The December animal numbers are based on a query sent to a sample of piggeries by Farm Statistics (Luke) and only since 2007 the swine numbers of December can be considered reliable as the sampling method had been improved. Therefore, spring animal numbers of 1990-2006 (1 April or May or June; all piggeries) were adjusted to represent the animal numbers in December by using the average ratio of (subgroup) swine numbers in December and spring (2007 to 2014) as a conversion factor. Numbers of sows and boars were not adjusted but used as such. Detailed calculation of feeding, excretion and methane production require the categorization of swine into different weight groups, but this categorization has no longer been available in official statistics after 2021. Therefore, from 2021 onwards, December swine numbers by age category (piglets < 3 months, fattening/breeding pigs 3 to 8 months, boars and sows > 8 months) are converted into weight-based categories using an estimation model developed from overlapping animal number data available in both age and weight categories for the years 2013–2020. These estimated swine numbers are consistent with the ones used for [Eurostat statistics](#).

The number of horses (on 31 December) is received from the Finnish Trotting and Breeding Association (Suomen Hippos, <https://www.hippos.fi/central-organisation-for-trotting-and-horse-breeding/>).

The annual cub production statistics from the Finnish Fur Breeders' Association FIFUR (<https://fifur.fi/en>) are used as an estimate for the annual number of fur-bearing animals.

The number of reindeer is taken from the Yearbook of Farm Statistics or the [E-Yearbook of Food and Natural Resource Statistics](#), or, for the years 2020 onwards, obtained directly from Luke Statistical Services. It describes the number of reindeer left alive at annual round-up.

Table 5.2-3 Source of data for animal numbers

Group	Data received	References
Cattle	1 May/1 June	Yearbook of Farm Statistics, 2015 onwards Luke statistics database
Swine*	1 April/1 May/1 June; 1 December	Yearbook of Farm Statistics, 2015-2020 Luke statistics, 2021 onwards Eurostats statistics; subgroups for years 1990-1994: average distribution in 1995-2005 (spring); spring numbers include all piggenies, December numbers are from a sample query
sows	1 April/1 May/1 June; 1 December	1995-2006 spring numbers; 2007 onwards from December
piglets	spring (modified); 1 December	1990-2006 modified spring numbers; 2007 onwards from December
boars	1 April/1 May/1 June; 1 December	1995-2006 spring numbers; 2007 onwards from December
veaned pigs	spring (modified); 1 December	1990-2006 modified spring numbers; 2007 onwards from December
fattening pigs	spring (modified); 1 December	1990-2006 modified spring numbers; 2007 onwards from December
Poultry	1 April/1 May	Yearbook of Farm Statistics, 2015 onwards Luke statistics database
Horses	31 December	Finnish Trotting and Breeding Association
Sheep	1 May/1 June	Yearbook of Farm Statistics, 2015 onwards Luke statistics database
Goats	1 May/1 June	Yearbook of Farm Statistics, 2015 onwards Luke statistics database
Reindeer	reindeer left alive at round-up	Yearbook of Farm Statistics/Luke Statistical Services
Fur animals	annual cub production	the Finnish Fur Breeders' Association

*Swine: see details in text 5.2.2.2

5.2.2.3 Emission factors and other parameters

Emission factors for methane emissions from enteric fermentation for 2024 are presented in Table 5.2-5. The emission factors of cattle, swine and sheep vary annually, as they are calculated specifically for each inventory year.

Cattle

Country-specific emission factors for cattle, categorized into the subgroups of dairy cows, suckler cows, bulls, heifers and calves, were calculated with the Tier 2 method for cattle by using country-specific GE estimates in the Equation 10.21 of the 2006 IPCC Guidelines. The calculation of GE requires data on animal weights, average daily weight gains, milk production per dairy cow and suckler cow, pregnancy and digestible energy of forage. This information is sourced from agricultural statistics and registries, and, where necessary, further processed by an expert from Luke (Vattulainen, J.). The calculation uses the same feed data (Table 5.3-5) as the calculation of N excretion in Section 5.3, Manure management (CRT 3.B). The default CH₄ conversion factor Y_m from the 2006 IPCC Guidelines is used for all cattle, but the emission for calves is estimated based on the GE without the period during which calves are fed with milk and assumed not to emit methane.

The emission factors have shown an increasing trend in the time series since the early 1990s due to increases in GE. For example, the GE for dairy cows increased from the 258 MJ/animal/day in 1990 to 381 MJ/animal/day in 2024 (Table 5.2-6 and Appendix 5a), resulting in an increase in the emission factor from 110 kg CH₄/animal/a in 1990 to 162 kg CH₄/animal/a in 2024 (Figure 5.2-1).

Typical feeding for each cattle subgroup, including dairy cows, bulls, heifers and calves is based on feed consumption data from Pro Agria (Rural advisory services) and expert judgements. For dairy cattle, detailed production surveillance cattle feeding data obtained from Pro Agria are utilised. This data are available since 2010 and covers circa 80% of Finnish cattle. For the years 1990–2010, feeding is a combination of the oldest production surveillance data from Pro Agria and feeding recommendations (Luke 2023). The weighting of feeding recommendations increases as we move backward in the time series, such that the 1990 is solely based on feeding recommendations. For non-dairy cows, typical feeding is derived from expert evaluations and nutrient requirements (Luke 2023), and the chemical compositions of fodder are derived from the national feed tables (Luke 2023). Diet's GE content is calculated from the feed composition based on the equation by Jentsch et al. (2003).

$$\text{GE, MJ/ kg DM} = 0.0236 \times \text{CP} + 0.0398 \times \text{CF} + 0.0189 \times \text{NDF} + 0.0173 \times \text{NSC},$$

where CP is crude protein, CF crude fat, NDF fiber and NSC non-soluble carbohydrates in the diet (g/kg DM).

Energy digestibility (DE, expressed as % of GE) represents the proportion of feed energy (%) not excreted with faeces. A distinct DE value has been calculated for each cattle group for each year to reflect changes in animal feed (Table 5.2-6). It was calculated using the empirically derived formula by Ramin & Huhtanen (2013).

$$\text{Energy digestibility (g/kg)} = -11.3 + 0.977 \times \text{organic matter digestibility.}$$

The live weights of cattle are estimated based on slaughter weights and ages derived from the Finnish Food Safety Authority Evira/Finnish Food Authority (2001–2022), as described in Nousiainen et al. (2023). The slaughter weights are converted to live weights using McKiernan et al. (2007) dressing percentage estimates. Richards's equation (DeNise and Brinks 1985 for beef cattle, Perotto et al. 1992 for dairy cattle) is used for calculating the mature weight for dairy cows and suckler cows. The figure for bulls is 1.5 times dairy cow mature weight, while the mature weight of heifers and calves is based on the weighted average of dairy and suckler cows and bulls.

Cattle live weights and mature weights are presented in Table 2 in Appendix 5a (Source: Vattulainen, J., activity data for weights received from the Cattle Register).

The amount of milk produced per dairy cow and the fat content of milk are given in Table 5.2-7. Data on milk production (litre/animal/a) and fat content are obtained from the Yearbook of Farm Statistics or from the Statistics database of Luke. The specific gravity value of 1.030 kg/litre is used to express the amount of milk produced as kg/animal/a for the whole time series. The milk production of suckler cows is estimated to remain constant at 1,452 kg/a (Source: Nousiainen, J.).

Swine

The country-specific EFs for swine are calculated for the subgroups of sows, piglets, fattening pigs, boars and weaned pigs based on the gross energy content (GE, MJ) of their feed.

The GE content is determined using the formula provided by EvaPig (2020) as follows:

$$\text{GE} = 17.61 + 0.0505 \times \text{protein} + 0.2153 \times \text{fat} - 0.1506 \times \text{ash} - 0.0148 \times \text{sugar},$$

The GE intake (MJ/day) for each swine subgroup is then determined using the dry matter intake (kg/day) with the following equation:

$$\text{GE intake (MJ/day)} = \text{Feed GE content} \times \text{Dry matter intake (kg/day)},$$

The emission factor (EF) for all swine subgroups is subsequently calculated using Equation 10.21 from the IPCC Guidelines (2006, 2019, pages 10.31 and 10.46, respectively). Ym is 0.6 %.

The feed composition data are based on stakeholder information in accordance with the pig nitrogen excretion calculation methodology (Perttilä et al., 2025) as well as the feed tables and feeding recommendations from Luke (Kuoppala et al., 2024). For sugar, a fixed value of 2% of dry matter was used as per EvaPig guidelines (EvaPig 2020). Starch and fat content were standardized for the feeds so that the composition varies by swine subgroup but remains constant over the time series. Dry matter intake is determined as described in Perttilä et al. (2025), and is calculated separately for each production period according to following equation:

$$\text{DMI, kg/period} = \text{NEreq, MJ/period} / \text{NEdiet, MJ/kg DM},$$

where DMI is dry matter intake, NEreq is net energy requirement for production period, and NEdiet is the net energy content of diet during each production period. Net energy requirements are derived from stakeholders

and Finnish nutrient requirements (Kuoppala et al., 2024) and are calculated separately for growing and adult pigs and for each production periods.

Reindeer

The emission factors for sheep and reindeer are calculated according to Equation 10.21 in the 2006 IPCC Guidelines (page 10.31) and gross energy according to the following equation (McDonald et al. 2011 p. 417):

$$GE \left(\frac{MJ}{kg} \right) = 0.0226 * CP + 0.0407 * EE + 0.0192 * CF + 0.0177 * NFE$$

where CP is crude protein, EE is ether extract, CF is crude fibre and NFE is nitrogen free extracts (CP, EE, CF and NFE are expressed as g/kg, the constants as MJ/g).

The reindeer are estimated (Nieminen et al., 1998) to feed on lichen in winter (215 days) and hay in summer (150 days). The energy consumed by each male reindeer is estimated to be 420 feed units hay and 409 feed units lichen, the energy consumed by each female reindeer 420 feed units hay and 366 feed units lichen. The feed units are converted to dry matter by dividing them by 0.8 feed unit/kg dm, based on energy-to-mass ratios of hay (Tuori et al 2002) and lichen (Salo et al 1990). The GE is calculated separately for hay and lichen. For hay, CP=120, EE=25, CF=360 and NFE=420 (MTT 2004). For lichen CP=30, EE=20, CF=350 and NFE=580 (Salo et al 1990). For male and female reindeer, the GE (MJ/animal/day) is calculated as follows: ((GE (MJ/kg) for lichen * kg dm lichen+ GE (MJ/kg) for hay * kg dm hay)/365 days. The EF for both animal types is calculated with Equation 10.21 in the 2006 IPCC Guidelines (page 10.31). Y_m is 6%. The EF is an average of male and female reindeer: 19.9 kg CH₄/animal/a.

Sheep

The emission factor for average sheep is calculated annually on the basis of forage consumption and the number of animals in different sheep categories. IPCC default values (2006 IPCC Guidelines, Table 10.13) are used for Y_m . Lambs younger than 2 months are assumed not to emit methane.

The intensity of sheep production systems in Finland varies considerably, and the number and weights of sheep fluctuate seasonally. The variation and fluctuation are considered in the calculation method. The data on feed consumption and content, sheep numbers, and slaughter weights are the same as those used in the calculation of the nitrogen excretion of sheep for the emissions from sheep manure.

Forage consumption and feed content data for different kinds of sheep production systems is derived from Pro Agria advisory service (Pro Agria 2022). The same forage consumption is used for the entire time series. Pasturing time is set to 33 per cent. Sheep numbers are derived from the Finnish Food Authority (2023) from four points along the calendar year and altogether nine sheep categories based on age, sex and reproductive status. Slaughter weights for ewes and slaughter lambs in different kinds of production systems are derived from the Finnish Food Authority (2023). The weights of sheep in other categories are derived from ewe weights based on Muir et al. (2008): using the dressing percentage of 0.39 for ewes and a mature weight coefficient of 1.2 for rams relative to ewes. Growth curves for slaughter sheep are calculated with a dressing percentage of 0.44 for meat breeds and 0.42 for native breeds (Fruggens et al. 1997).

The detailed sheep number and slaughter weight data are available only from the year 2010 onwards. For the year 1990 to 2009 the sheep weights and growth are calculated based on ewe numbers and ewe slaughter weights, using the ratio of different sheep categories in 2010-2022 to ewe numbers and weights. For the years 1990 to 1995, the source data is so low in quality that average values are used.

Horses and goats

IPCC default emission factors are used for calculating methane emissions from enteric fermentation of goats and horses (Tier 1 method). As no separate EF is available for ponies, the same EF is used as for horses.

Fur-bearing animals

The EF for fur-bearing animals is based on the country-specific EF for piglets weighted by a ratio of average live weights of fur-bearing animals and piglets. The digestive systems of swine and fur-bearing animals are similar i.e., both are monogastric animals. The country-specific EF for piglets is scaled using the ratio of the weights (fur-bearing animals/piglets) raised to the 0.75 power to obtain the EF for fur-bearing animals in accordance with the guidance in the 2006 IPCC Guidelines, Vol. 4-2, Section 10.2.4. This results in an EF of 0.07 kg of methane per animal per year. No IPCC default EF exists for fur-bearing animals.

Table 5.2-4 Animal numbers in Finland (x 1,000)

	Cattle		Sheep	Swine ⁴	Other livestock				
	DC	NDC ¹			P ⁵	Ho ²	G ³	F ⁶	R
1990	490	870	103	1 339	9 663	45.4	5.9	3 346	239
1995	399	749	159	1 356	10 358	49.9	6.0	3 981	208
2000	364	692	100	1 257	12 570	57.4	8.6	3 806	203
2005	319	640	90	1 360	10 538	63.8	6.9	4 108	207
2010	289	636	126	1 340	9 587	74.3	4.9	3 597	194
2014	285	629	138	1 223	12 577	74.6	4.4	4 537	187
2015	285	630	155	1 239	12 927	74.2	4.5	4 696	191
2016	282	627	156	1 197	13 445	74.2	4.8	3 788	191
2017	275	618	156	1 108	13 136	74.4	5.3	3 730	193
2018	271	611	155	1 041	14 140	74.4	5.4	3 460	185
2019	262	595	145	1 062	14 360	74.3	5.9	3 102	188
2020	260	587	140	1 104	13 577	74.0	6.0	2 181	195
2021	254	591	131	1 094	13 832	74.0	5.9	2 044	182
2022	248	586	132	998	14 356	72.0	6.3	1 311	185
2023	242	579	122	984	14 277	71.5	5.8	1 205	180
2024	234	560	115	974	15 279	69.3	5.1	799	184

DC=Dairy cattle, NDC=Non-dairy cattle (Suckler cows, Bulls, Heifers, Calves), P=Poultry, Ho=Horses (incl. Ponies), G=Goats, F=Fur-bearing animals, R=Reindeer.

¹ Includes suckler cows, bulls (>1 year), heifers and calves (<1 year). The number presented describes the numbers on 1 May or 1 June (Sources: Statistics database of Natural Resources Institute Finland, Yearbook of Farm Statistics).

² Source: Finnish Trotting and Breeding Association (Suomen Hippos).

³ The number of goats was not available for the year 1991, and the average of numbers for the years 1990 and 1992 was used.

⁴ see details for swine in Chapter 5.2.2.2

⁵ Includes laying hens, chickens, cockerels, broiler hens, broilers, turkeys and other poultry. The number of broilers, cockerels, turkeys and other poultry for 1991-1994 was not available, data obtained by linear interpolation. The number of broiler hens was not available for 1990-1994, data obtained by linear extrapolation. Data for turkeys and other poultry for 1996 were not available; the average for 1995 and 1997 was used.

⁶ Includes minks, fitches, foxes and racoons. Describes the number of produced cubs, see details in Section 5.2.2.2.

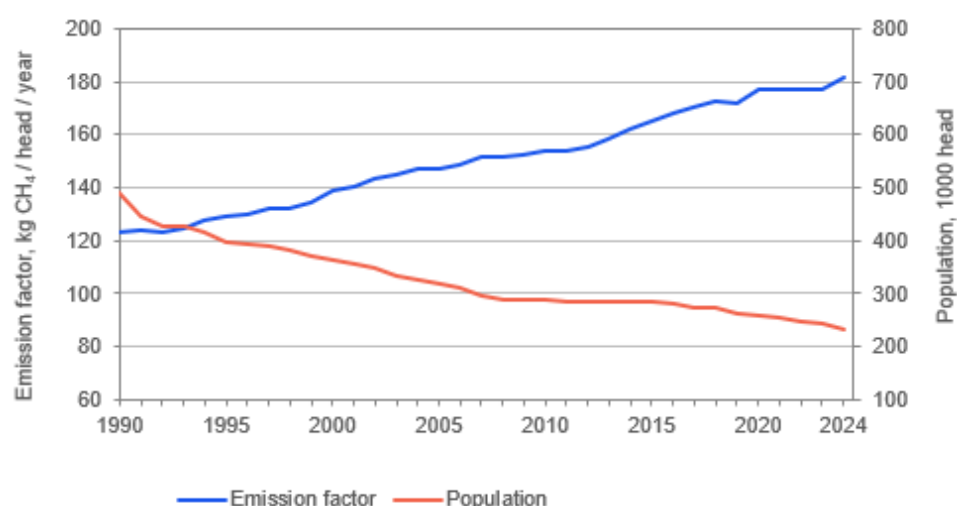


Figure 5.2-1 Development of the emission factor and population of dairy cows

Table 5.2-5 Emission factors for methane emissions from enteric fermentation in 2024

Animal type		Emission factor (kg CH ₄ / animal/a)	EF type	Method for calculating EF
Cattle	Dairy cow	162.22	Country-specific	IPCC, Tier 2
	Non-dairy cattle IEF	52.51	Country-specific	IPCC, Tier 2
	Suckler	78.40	Country-specific	IPCC, Tier 2
	Bulls	70.06	Country-specific	IPCC, Tier 2
	Heifers	64.51	Country-specific	IPCC, Tier 2
	Calves	34.47	Country-specific	IPCC, Tier 2
Sheep		8.68	Country-specific	Country-specific
Swine	Sows	2.12	Country-specific	Country-specific
	Piglets	0.06	Country-specific	Country-specific
	Fattening pigs (>50 kg)	1.51	Country-specific	Country-specific
	Boars	1.53	Country-specific	Country-specific
	Weaned pigs (20-50 kg)	0.39	Country-specific	Country-specific
	Swine average IEF	0.86	Country-specific	Country-specific
Other	Horses	18.00	IPCC default	IPCC, Tier 1
	Goats	5.00	IPCC default	IPCC, Tier 1
	Fur animals	0.07	OTH	IPCC, OTH
	Reindeer	19.90	Country-specific	Country-specific

Table 5.2-6 GE and DE values for cattle subgroups in 2024

	GE (MJ/ kg DM)	DE (%)
Dairy cows	381	70
Suckler cows	184	66
Bulls (> 1 year)	164	73
Heifers (> 1 year)	151	69
Calves (< 1 year)	89	77

Table 5.2-7 Data of milk properties used for calculating methane emissions from enteric fermentation

Year	Fat content of milk ¹ (%)	Milk production / dairy cow ² (kg/a)
1990	4.35	5 713
1995	4.34	6 161
2000	4.23	6 990
2005	4.16	7 730
2010	4.26	8 133
2015	4.31	8 573
2016	4.32	8 658
2017	4.35	8 790
2018	4.34	8 910
2019	4.39	9 074
2020	4.39	9 309
2021	4.42	9 167
2022	4.44	9 155
2023	4.46	9 314
2024	4.47	9 496

¹ Source: Statistics database of Natural Resources Institute (Luke) Finland. Assumed to be the same for dairy cows and suckler cows.

² Sources: Yearbook of Farm Statistics, Statistics database of Natural Resources Institute Finland (Luke). The specific gravity value of 1.03 was used to convert l/animal/a to kg/animal/a.

5.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. A description of the uncertainty analysis is included in Section 1.6.

The uncertainties in emissions from enteric fermentation are estimated by applying the Tier 2 Monte Carlo simulation directly to the LUKEagri emission calculation model. Uncertainty estimates of animal numbers were based on knowledge of the reliability and coverage of the data collection. For example, cattle have individual earmarks that enable very accurate assessment of animal numbers (uncertainty of $\pm 3\%$) but the uncertainty in animal numbers for other species in farms is higher ($\pm 5\%$). The uncertainty in animal numbers is estimated to be the highest for reindeer ($\pm 10\%$). Also, other factors, for example, uncertainty in cattle weights and in weight gain affect uncertainty.

The uncertainty in the Tier 2 method for evaluating emissions from enteric fermentation of cattle was assessed by estimating uncertainty in each calculation parameter and combining uncertainties using the Monte Carlo simulation. Uncertainty in animal weight, weight gain, GE, DE, milk production and fat content of milk for each cattle subgroup was estimated utilising knowledge of the deviation in diet composition, weights of the animal population and in milk production. Information on measurement instruments reflecting a possible systematic error was also used. The most important parameter affecting the uncertainty was the methane conversion rate (Y_m) for which the uncertainty from the 2006 IPCC Guidelines was used. For goats and horses, the default EF uncertainties of $\pm 30\%$ and $\pm 50\%$ were used, respectively. For the national EFs of swine, reindeer and sheep, the uncertainties are estimated to be $\pm 10\%$, $-90\ldots+250\%$ and $\pm 40\%$, respectively. For fur-bearing animals, the EF is modified from the one used for piglets, and its uncertainty is estimated to be $-70\ldots+150\%$.

As the same calculation methods are used for the whole time series 1990 to 2024, the time series can be considered consistent. However, for some years, animal numbers have not been available (for example the number of goats in 1991 and the number of broilers in 1991, 1992, 1993, 1994), so linear interpolation of the data from adjacent years has been used to obtain the data. The animal numbers of some animal groups are obtained from different months in spring. These changes in the date of statistics data are not discernible in the animal number graphs suggesting that they do not create inconsistency. Numbers of swine are from spring (modified) or December (see Section 5.2.2.2 for details). Animal numbers in different swine subgroups obtained from the spring data (1990 to 2014; previous figures, all piggeries) do not differ markedly from the

animal numbers of modified spring data (1990 to 2006; adjusted to represent the animal numbers in December) nor from the data of December (2007 onwards; a sample of piggeries). The difference is about 10% (from 4% to 16%). Temporal trends in the previously used and contemporary swine number time series are similar. Therefore, it can be considered that time series for swine numbers are consistent.

5.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting we discussed about the review feedback regarding milk production and DE of dairy cattle.

Quality Control (QC) procedures applied to the category Enteric fermentation (CRT 3.A):

The QA/QC plan for the agricultural sector includes the QC measures presented in the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1). These measures are implemented every year during preparation of the agricultural inventory. If errors or inconsistencies are found, they are documented and corrected. The QC checklist (LUKEagri check) is used during the inventory. The check includes, for example, checking of formulas, links between sheets and evaluating correctness of parameters used with cross-checks to previous years.

A checklist (LUKEagri check) is used for ensuring consistency of the activity data in different sections of the agricultural inventory. The checklist is a list of the activity data with a column for marking the result of the check. Graphs are used to compare animal numbers with previous years. With respect to the quality of the data collection, Luke Statistical Services which provides data of animal numbers, has a description of the data collection process. Part of this description is in English on page: <http://stat.luke.fi/en/tilasto/163/kuvaus/1016>. A more detailed description is provided in Finnish on page: <http://stat.luke.fi/tilasto/36/laatuseloste/3921>.

Quality assurance and verification:

Every year we check the availability of new data for updating the emission factors. When new research results are published, the current emission factors are reconsidered.

Formulas and cell references used in Lukeagri calculation sheets have been regularly reviewed, compared with the 2006 IPCC Guidelines and updated by researchers working in the inventory as necessary. The calculations for the 2024 inventory (2026 submission) have been compiled by researchers in the inventory T. Silfver and A. Rätty.

Luke has a steering group that monitors the scientific quality of the greenhouse gas inventory concerning Agriculture and LULUCF. Improvements to the agricultural inventory are made wherever is possible and in accordance with the recommendations/suggestions of the UNFCCC Expert Review teams and the EU Technical Expert Review teams, which are responsible for reviewing the inventory. Also, a meeting among Nordic sector experts is organized annually, where the countries compare their calculation methods and emission factors.

5.2.5 Category-specific recalculations

The pig numbers for 2022 and 2023 have been updated in Eurostat statistics, and the number of bulls for 2022 has been corrected to match the official statistics. Consequently, the enteric emissions for 2022 and 2023 have been recalculated. The emissions decreased on average by 0.1 kt, and by 0.021 kt CO₂-eq in 2023. No recalculations were made for 1990-2021.

5.2.6 Category-specific planned improvements

We will re-examine and update poultry diet data and excretion calculations for the 2027 submission based on the results from a recent project on poultry excretion.

5.3 Manure management (CRT 3.B)

5.3.1 Category description

In 2024, emissions from manure management were 1.0 kt N₂O and 19.1 kt CH₄ in total 0.8 Mt CO₂ equivalents. Nitrous oxide emissions from manure management were 4% and methane emissions 9% of total emissions in the Agriculture sector in 2024.

This emission source covers manure management of domestic livestock. Finland reports both nitrous oxide (N₂O) and methane (CH₄) emissions from manure management of cattle (including dairy cows, suckler cows, heifers, bulls and calves), swine (including fattening pigs, weaned pigs (20 to 50 kg), boars, sows and piglets), horses, goats, sheep and poultry. Emissions from the manure of reindeer and fur-bearing animals are also included (Table 5.3-1). There are no emissions from manure management originating from the following livestock groups: buffalo, camels and llamas, deer, mules and asses, rabbits and ostrich.

Table 5.3-1 Reported emissions according to the classification of the CRT tables, calculation methods and types of emission factors for the subcategory CRT 3.B Manure Management in the Finnish inventory.

CRT	Source	Emissions reported	Method	Emission factor
3.B.1	Cattle			
		CH ₄	Tier 2	CS
	Dairy cattle	N ₂ O	Tier 2	D
		CH ₄	Tier 2	CS
3.B.2	Non-dairy cattle	N ₂ O	Tier 2	D
		CH ₄	Tier 2	CS
	Sheep	N ₂ O	Tier 2	D
		CH ₄	Tier 2	CS
3.B.3	Swine	CH ₄	Tier 2	CS
		N ₂ O	Tier 2	D
3.B.4	Other livestock			
		CH ₄	Tier 2	CS
	-Poultry	N ₂ O	Tier 2	D
		CH ₄	Tier 2	CS
	-Horses	N ₂ O	Tier 2	D
		CH ₄	Tier 2	CS
	-Goats	N ₂ O	Tier 2	D
		CH ₄	Tier 2	CS
	-Fur-bearing animals	N ₂ O	Tier 2	D
		CH ₄	Tier 2	CS
	-Reindeer	N ₂ O	NA	NA
		CH ₄	Tier 2	CS

*IE (in 3.D.1.c)

Source	Emissions reported	Method	Emission factor
Anaerobic lagoon	NO	NA	NO
Liquid system	N ₂ O	Tier 2	D
Daily spread	NO	NA	NO
Solid storage	N ₂ O	Tier 2	D
Pit storage	NO	NA	NO
Dry lot	N ₂ O	Tier 2	D
Deep bedding	N ₂ O	Tier 2	D
Pasture, range, and paddock ¹	N ₂ O (3.D.1.c.)	Tier 1	D
Composting ²	Emissions negligible	NA	NE
Digesters ³	Emissions negligible	NA	NE
Burned for fuel or as waste ⁴	NO	NA	NO

¹ Emissions from pasture are calculated under manure management but reported in the CRT subcategory 3.D.1.c. Urine and dung deposited by grazing animals.

² Emissions negligible, see Section 5.3.2.2, Manure management systems for details

³ Emissions negligible, see Section 5.3.2.2, Manure management systems for details

⁴ Not estimated as burning of manure is very rare

Nitrous oxide is produced through the processes of nitrification and denitrification, it is a by-product of nitrification and an intermediate of denitrification (2006 IPCC Guidelines). Methane is produced in manure during decomposition of organic material by anaerobic and facultative bacteria under anaerobic conditions (Jun et al., 2002). The emissions are dependent on the amount of organic material in the manure, the manure management system and climatic conditions.

Direct nitrous oxide emissions from manure management have a decreasing trend in the time series mainly because cattle numbers have decreased. Nitrogen excretion figures, however, have increased over time for many animals, including cattle. All cover types, regardless of material, are considered to increase N₂O emissions from liquid/slurry, as suggested in the 2019 Refinement to the 2006 IPCC Guidelines (Table 10.21). The share of covered liquid/slurry varies between 88–99% for cattle and 49–57% for swine in the Finnish inventory (Table 5 in Appendix 5a). There is a decrease of 31% in the 2024 direct nitrous oxide emissions compared to 1990 (Table 5.3-2 and Figure 5.3-1). The direct emission of 2024 is 3% smaller than in 2023. Cattle and swine numbers have decreased from 2023. Indirect nitrous oxide emissions have not fluctuated much in the time series but show a slight decrease in the most recent years (Table 5.3-3). A decline in the number of fur animals since 2018 is seen as a marked decrease in nitrous oxide emissions. Total direct and indirect nitrous oxide emissions in 2024 are 29% lower than in 1990 and 3% lower than in 2023 (Table 5.3-2, Table 5.3-3).

Methane emissions from manure management have increased by 1% since 1990 (Table 5.3-4). Although the number of animals kept in liquid/slurry-based systems with a natural cover (see Figure 5.3-3 for the case of dairy cows and Figure 5.3-4 for swine) has increased and thereby reduced emissions, the annual MCF values for liquid/slurry manure are higher than the 1990 MCFs due to rising temperatures. The emission in 2024 was 3% higher than in 2023, mainly because 2024 was a warmer year than 2023.

Total emissions from manure management have decreased by 12% between 1990 and 2024. The fluctuation in the emissions from manure management is related to both changes in animal numbers, which are largely dependent on agricultural policy, and to changes in the distribution of the manure management systems. Methane emissions are also influenced by the variation in annual temperature. In 2024 the emissions were 1% higher than in 2023. N₂O emissions decreased by 3% while CH₄ emissions increased by 3%.

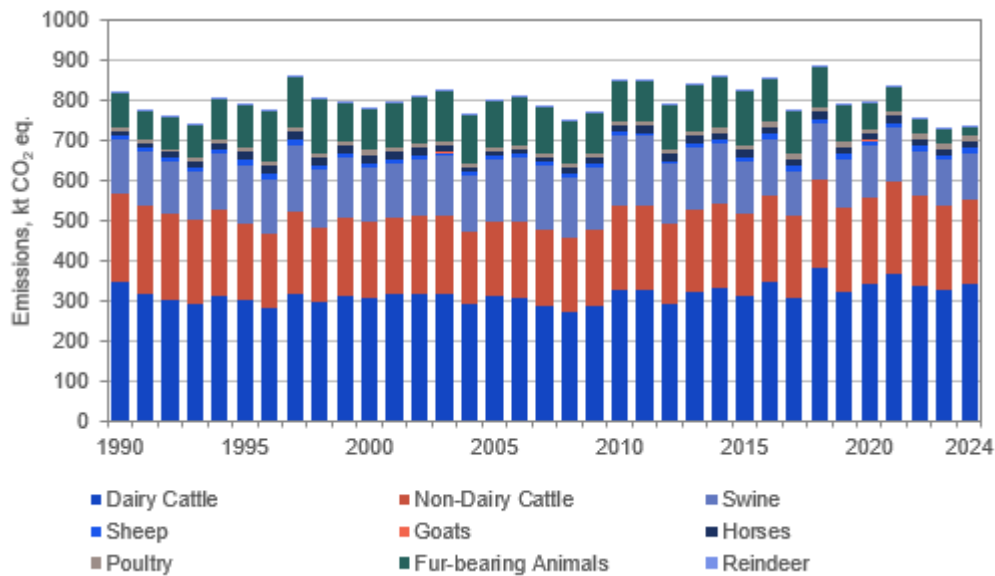


Figure 5.3-1 Emissions of manure management by animal type, kt CO₂ eq.

Table 5.3-2 Direct nitrous oxide emissions (kt) from manure management by animal type (emissions from pasture not included, they are reported under CRT subcategory 3.D.1.c. Urine and dung deposited by grazing animals)

Year	Cattle					Sheep	Swine	Other livestock					Total
	DC	SC	B	H	C			P	Ho	G	F	R	
1990	0.45	0.01	0.10	0.10	0.17	0.01	0.14	0.01	0.02	0.0006	0.09	NO	1.10
1995	0.40	0.03	0.07	0.09	0.15	0.01	0.11	0.01	0.02	0.0007	0.11	NO	1.00
2000	0.39	0.03	0.08	0.09	0.13	0.01	0.11	0.01	0.02	0.0010	0.11	NO	0.98
2005	0.34	0.03	0.08	0.09	0.13	0.01	0.10	0.01	0.03	0.0008	0.13	NO	0.95
2010	0.32	0.06	0.09	0.09	0.13	0.01	0.07	0.01	0.03	0.0005	0.12	NO	0.93
2015	0.33	0.06	0.09	0.09	0.13	0.01	0.06	0.01	0.03	0.0005	0.17	NO	0.98
2016	0.32	0.06	0.08	0.09	0.13	0.01	0.06	0.01	0.03	0.0005	0.14	NO	0.94
2017	0.32	0.06	0.09	0.09	0.13	0.01	0.05	0.01	0.03	0.0006	0.14	NO	0.93
2018	0.32	0.06	0.08	0.09	0.13	0.01	0.05	0.01	0.03	0.0006	0.13	NO	0.91
2019	0.32	0.06	0.08	0.09	0.13	0.01	0.04	0.01	0.03	0.0007	0.12	NO	0.90
2020	0.32	0.06	0.08	0.08	0.14	0.01	0.05	0.01	0.03	0.0007	0.08	NO	0.87
2021	0.32	0.06	0.08	0.09	0.14	0.01	0.04	0.01	0.03	0.0007	0.08	NO	0.86
2022	0.30	0.06	0.08	0.09	0.14	0.01	0.04	0.01	0.03	0.0007	0.05	NO	0.81
2023	0.30	0.06	0.08	0.08	0.13	0.01	0.04	0.01	0.03	0.0006	0.04	NO	0.78
2024	0.30	0.06	0.07	0.08	0.13	0.01	0.04	0.01	0.03	0.0006	0.03	NO	0.75
Share of total (%) in 2024	39.5	7.4	9.9	10.5	17.3	1.2	5.0	1.8	3.8	0.1	3.5		100.0

The sum of the shares may differ from 100 due to rounding. DC=Dairy cows, SC=Suckler cows, B=Bulls, H=Heifers, C=Calves, P=Poultry, Ho=Horses&Ponies, G=Goats, F=Fur animals, R=Reindeer

Table 5.3-3 Indirect N₂O emissions from manure management (kt)

Year	Indirect N ₂ O emissions
1990	0.34
1995	0.33
2000	0.33
2005	0.34
2010	0.34
2015	0.36
2016	0.34
2017	0.34
2018	0.33
2019	0.32
2020	0.31
2021	0.30
2022	0.28
2023	0.27
2024	0.26

Table 5.3-4 Methane emissions from manure management by animal type (kt)

Year	Cattle					Sheep	Swine	Other livestock					Total
	DC	SC	B	H	C			P	Ho	G	F	R	
1990	8.06	0.07	1.17	1.07	2.09	0.24	3.47	0.23	0.13	0.010	2.29	0.02	18.85
1995	6.95	0.13	0.90	0.98	1.67	0.39	4.11	0.24	0.48	0.010	2.73	0.02	18.61
2000	7.31	0.13	0.97	0.98	1.49	0.24	3.92	0.29	0.56	0.015	2.61	0.02	18.52
2005	7.79	0.16	1.01	0.96	1.44	0.22	4.60	0.26	0.14	0.012	2.81	0.02	19.42
2010	8.54	0.19	1.17	1.22	1.49	0.21	5.62	0.23	0.30	0.006	2.46	0.02	21.46
2015	8.00	0.23	0.97	1.21	1.42	0.27	4.20	0.30	0.35	0.006	3.22	0.02	20.19
2016	9.38	0.27	1.04	1.32	1.54	0.29	4.56	0.31	0.35	0.006	2.59	0.02	21.67
2017	7.91	0.31	0.95	1.23	1.39	0.31	3.51	0.31	0.35	0.007	2.55	0.02	18.85
2018	10.57	0.33	1.13	1.45	1.59	0.32	4.51	0.33	0.35	0.008	2.37	0.02	22.97
2019	8.51	0.37	0.98	1.33	1.44	0.31	3.89	0.33	0.35	0.009	2.12	0.02	19.66
2020	9.14	0.43	0.96	1.37	1.50	0.32	4.19	0.32	0.35	0.010	1.49	0.02	20.09
2021	10.11	0.48	1.09	1.52	1.58	0.31	4.44	0.32	0.35	0.010	1.40	0.02	21.64
2022	9.16	0.53	1.02	1.47	1.50	0.33	3.70	0.34	0.34	0.011	0.90	0.02	19.31
2023	8.77	0.51	0.99	1.39	1.47	0.30	3.61	0.34	0.34	0.010	0.83	0.02	18.57
2024	9.34	0.51	1.01	1.41	1.46	0.29	3.79	0.36	0.33	0.009	0.55	0.02	19.06
Share of total (%) in 2024	49.0	2.7	5.3	7.4	7.6	1.5	19.9	1.9	1.7	0.0	2.9	0.1	100.0

The sum of the shares may differ from 100 due to rounding. DC=Dairy cows, SC=Suckler cows, B=Bulls, H=Heifers, C=Calves, P=Poultry, Ho=Horses&Ponies, G=Goats, F=Fur animals, R=Reindeer

5.3.2 Methodological issues

5.3.2.1 Methods

Nitrous oxide

Direct N₂O emissions from manure management and the indirect N₂O emissions that result from the volatilization of ammonia and nitrogen oxide in manure management are calculated using the *Nitrogen mass flow model* (Grönroos et al. 2017, <http://hdl.handle.net/10138/229364>). Leaching from manure management is calculated separately.

The Nitrogen mass flow model (Grönroos et al. 2009, Grönroos et al. 2017) integrates all ammonia and nitrous oxide emissions from manure in the same calculation model. For manure storage, NO-N and N₂ losses are also estimated. The Nitrogen mass flow model calculates emissions in each phase of the manure management chain: from N excreted from animals to animal shelter to manure storage to application on fields or deposition on pastures (Figure 5.3-2). The model takes into account NH₃ abatement techniques (such as storage covers) and manure spreading techniques in the respective phases of the manure management chain. Emissions from the application of manure and inorganic fertilizers on fields are addressed in Section 5.5, Agricultural soils. A description of nitrogen flows concerning the year 2023 is presented in Figure 5.1-3 and in Appendix_5b.

The Nitrogen mass flow model was originally developed for the Finnish air pollutant inventory under the UNECE Convention on Long-range Transboundary Air Pollution, but it has subsequently been adopted to the use of the greenhouse gas inventory as well. Using the same 2017 model version for the greenhouse gas and air pollutant inventories ensures the transparency of the calculations and the consistency of activity data and parameters between the two inventories. In the 2017 model version, the calculation of gaseous nitrogen emissions, ammonia (NH₃), nitrogen oxides (NO), and molecular nitrogen (N₂), is based on total ammoniacal nitrogen (TAN) following the guidelines of the 2016 EMEP/EEA Emission Inventory Guidebook. The model uses newest EFs for ammonia volatilization from manure (EMEP/EEA 2023).

In calculating the direct nitrous oxide emissions from manure management (CRT 3.B), the Nitrogen mass flow model follows the IPCC methodology (2019 Refinement to the 2006 IPCC Guidelines, Eq. 10.25). Nitrogen excretion of each animal category, calculated by Luke (see Section 5.3.2.2), is allocated among the following manure management systems: liquid/slurry, solid storage, deep bedding and dry lot. Liquid/slurry is further divided into liquid/slurry with cover and no cover. Solid storage is further divided into dung and urine mixed and dung and urine separated. In cases where dung and urine are separated, the separated urine is allocated to the liquid/slurry category, while the dung is allocated to solid storage. The share of urine nitrogen in manure is based on manure qualities calculated by Luke. The share varies along with animal category and years. Dry lot is used as a category for cattle only. The distribution of manure into management systems is country-specific data, based on survey results and expert judgement (Grönroos 2014, see ‘Manure management systems’ under Section 5.3.2.2). The distribution changes over the time series. The amount of nitrogen entering each manure management system is multiplied with the IPCC’s system-specific default emission factor. The emission factors used are presented in Table 5.3-6.

In calculating the indirect N₂O emissions from volatilization in manure management, the Nitrogen mass flow model estimates the volatilization of ammonia, dinitrogen and nitrogen oxide in each phase of the manure management chain: animal shelter, storage filling, storage, and manure application. The emissions from manure application are addressed in Section 5.5, Agricultural soils. Dry lot volatilization is included in the amount volatilized during manure management.

In total, 15-18% of manure nitrogen volatilizes as NH₃-N and NO-N during manure management (Frac_{GASMS}), and 5% to 7% as N₂. Nitrous oxide emissions are calculated from the volatilized nitrogen using 2019 Refinement to the 2006 IPCC Guidelines, default emission factor (Table 11.3).

Leaching is calculated using 2019 Refinement to the 2006 IPCC Guidelines, default emission factor (Table 11.3). Only leaching from dry lots is estimated for manure management systems, other systems are considered liquid tight as required by the Finnish environmental legislation (Ministry of the Environment 2021:17 Guidelines for environmental protection in animal husbandry).

Methane

Methane emissions from manure management are calculated in the same generic way as emissions from enteric fermentation, i.e. by multiplying the number of animals in each category by the emission factor specific to that category (2006 IPCC Guidelines, Eq. 10.22 on page 10.37). In Finland, the Tier 2 method is used for all animal categories, which has required the development of national emission factors based on detailed data on animal characteristics and manure management systems. The emission factor for each animal subcategory has been calculated according to Equation 10.23 in the 2006 IPCC Guidelines (page 10.41). MCF factors are taken from the 2019 Refinement to the 2006 IPCC Guidelines.

5.3.2.2 Activity data

Animal numbers

Animal categories included in the Nitrogen mass flow model are the same as for enteric fermentation (cattle, swine, sheep, horses, goats, fur-bearing animals and reindeer) and also poultry is included.

Animal numbers used for calculating nitrous oxide and methane emissions from manure management are otherwise the same as those used for calculating methane emissions from enteric fermentation except for the number of sows and piglets in the calculations of N_2O emissions from manure management. To avoid double counting the number of piglets is not taken into account but N excretion for sows and piglets is calculated for the single “sows and piglets” unit.

Nitrogen excretion per animal

Annual nitrogen excretion per animal has been calculated by an animal nutrition expert in Luke (Vattulainen, J.) (Appendix_5a). The values of animal-specific nitrogen excretion rates were based on nutrient balance calculations. N excretion for different animal classes is calculated as N intake minus N in growth and output (e.g. milk/eggs/calf). Feed consumption data and nutrient requirements are used in calculating the nitrogen intake (Table 5.3-5). The nitrogen content of feed is estimated either per dry matter or per energy unit. The ratio of digestible protein to total protein is calculated based on several feed mixtures. For example, for growing cattle, growth curves are utilised to obtain the energy need from feed and then the nitrogen content in feed is estimated from feed consumption data (per energy unit).

The reason for the increasing trend in N excretion rates is the increased production level of animals (e.g., amount of milk per cow, for example) demanding higher nitrogen intake. Thus, nitrogen excretion has increased even though N utilisation has improved. Nitrogen utilisation has been incorporated into the calculations via feeding recommendations. The reasons for improved utilisation are e.g., selective breeding (fodder for production: fodder for maintenance -ratio has improved) and specified feeding (protein content of feed has declined for some animals due to addition of pure amino acids).

For all animal groups, excluding horses and fur-bearing animals, the main sources of information are the agricultural statistics. The most important ones are the number of farm animals, the milk, meat and egg production and the slaughter weights. In the case of animals that live less than one year (swine, poultry), replacement of animals with new ones is taken into account in the calculations. The need to update the N excretion rates is evaluated annually in cooperation with the animal nutrition expert.

Table 5.3-5 Sources of feed data for calculating N excretion per animal. For swine, cattle and sheep, the same data are used in the calculation of the emissions from enteric fermentation (CRT 3.A) in Section 5.2.

Animal category	Data source	Data provider
Cattle	Feed tables, feeding recommendations and data	Pro Agria advisory service, https://www.ProAgria.fi/en , Luke 2024, https://www.luke.fi/feedtables , Kuoppala et al. 2024
Swine	Feed tables and protein recommendations	Luke 2024, https://www.luke.fi/feedtables , Kuoppala et al. 2024
	Feed contents	Feed producers
Sheep	Forage consumption and feed content	Pro Agria advisory service
Goats	Feed tables Agricultural calendar	Pro Agria advisory service
Horses/ponies	Feed tables and nutrient requirements	Saastamoinen & Hellämäki 2012, Saastamoinen al. 2024, Kuoppala et al. 2024
Poultry	Feed tables Feed contents	Lohmann Tierzucht 1998, https://lohmann-breeders.com/ Feed producers
Reindeer	Guidebook on reindeer feeding	Nieminen et al. 1998
Minks, fitches, foxes and raccoon dogs	Feed tables Feed contents	http://www.profur.fi

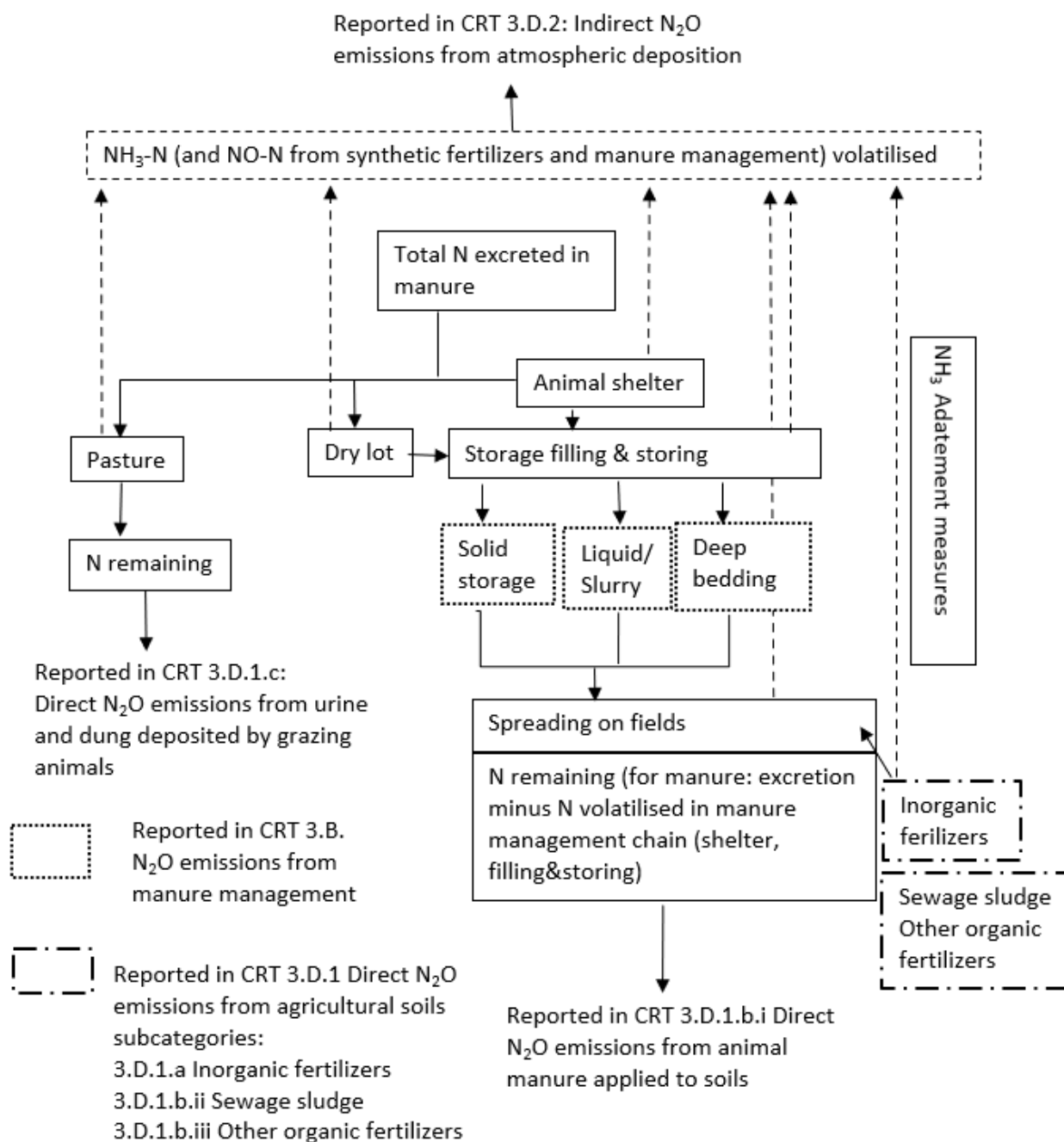


Figure 5.3-2 Distribution of manure N in the N flow model and reporting of direct and indirect N_2O emissions from manure and inorganic fertilizers. Solid arrows describe N flows and broken arrows describe volatilised N as NH₃-N (and NO_x-N in case of inorganic fertilizers and manure storing). The magnitude of N_2O emissions from each source is not presented here but in Figure 5.1-3.

Cattle

The feed intake of dairy cows is calculated based on feed consumption data from Rural advisory services Pro Agria. The feed consumption data are based on the feeding of the production surveillance cattle for which detailed data are available since 2011, as well as on nutrient requirements (Luke 2023), particularly for the years 1990–2010. For non-dairy cows, feed intake is based on expert evaluations and nutrient requirements (Luke 2023). The nitrogen intake of each cattle subgroup changes over time, reflecting changes in diet.

For calves, heifers and bulls, the annual Richards' function growth curves (DeNise and Brinks 1985 for beef cattle, Perotto et al. 1992 for dairy cattle) are first estimated from the dairy and beef cow mature weights (Nousiainen et al. 2023). Heifers are divided into slaughtered and recruitment animals. The exact ages of slaughtered animals are available from 2000 onwards; for the years before 2000 they are estimated according to the situation in 2000 and 2001. With the growth curve, the daily weight and growth values can be calculated. The energy and nutrient requirement are calculated based on these values (Luke 2023).

Swine

The values of animal category-specific nitrogen excretion rates (Nex) are based on animal feeding nutrient balance calculations. The principles of the calculations are detailed in a calculation report 'Excretion calculation of pigs' (Perttilä et al., 2025). The calculations are based on stakeholder data collected in 2019 and 2024, as well as pig studies conducted by MTT and Luke (carcass composition, nitrogen retention). For the calculations, extensive information has been gathered from meat companies (Atria, HKScan, Snellman) and feed manufacturers (A-Rehu, Rehux, Hankkija) regarding both production and the chemical composition of feed mixtures in use. Stakeholder data has been collected as far back in the timeline as possible. For years where data was unavailable, feed tables and feeding recommendations (Kuoppala et al. 2024) have been used, as well as Luke's slaughter statistics for slaughter data. Energy recommendations for different animal groups have been used as the basis for estimating dry matter intake. Feeding phases have been specified for each pig group: sows (three phases), gilts (four phases during growth and three phases during the start of piglet production), boars (five phases), finishing pigs (three phases), and piglets (three phases).

The excretion rate is obtained by subtracting the nitrogen included in animal products and growth (N retention) from the nitrogen intake (N intake) through feeding. In the balance calculations, N excretion of piglets and N excretion of farrowed sows combined is the first unit. The second unit in the calculations is N excretion of sows not farrowed (gilts). The N excretion value for sows with piglets (given in Table 4 in Appendix 5a in the NID) is derived as weighted average of N excretion of sows farrowed (including piglets) and of gilts, and the relative proportion of the number of animals in both units is obtained from the official agricultural statistics. Finally, this N excretion value of sows with piglets is multiplied with the total number of sows (which includes both types of sows, farrowed and gilts) from the official agricultural statistics.

Horses and ponies

For horses and ponies, the statistics of the Finnish Trotting and Breeding Association, Suomen Hippos are used. The principles of the calculations are detailed in a calculation report 'Excretion calculation of horses in Finland - Amount and composition of faeces and urine' (Saastamoinen et al... 2024). The classification of horses into different work intensity categories is based on data from Hippos and the Equestrian Federation of Finland (SRL) regarding competing horses, the number of recreational stables, and expert evaluations (Saastamoinen et al. 2024). Adult horses are classified as those weighing approximately 550 kg. Young horses (foals, 1- and 2-year-olds) are included in the category of "large ponies and small horses," with an average weight of approximately 350 kg. A third weight class is small ponies, weighing around 200 kg. These weight categories roughly correspond to those in Luke's feeding recommendations (Kuoppala et al. 2024).

There is quite a lot of variation in the feeding practices of horses: the number of different commercial compound feeds and supplements is large, and there are many types and qualities of roughages (Saastamoinen & Hellämäki 2012) that are fed with varied amounts. The diets are generally forage-dominated, the percentage of forages varying (on energy basis) from 40 to 100% (only-forage diets) in the daily feed portion. Oat is the most popular grain fed to horses in Finland. The feeding is usually improperly planned, and feeding plans are missing from the majority of the horses (Uotila et al. 2012). Therefore, the feeding data has been kept constant throughout the time series and is based on work intensity (maintenance/idle, light work, moderate work, heavy work), which in turn is based on Luke's feeding recommendations (Kuoppala et al. 2024). The feeding basis is the metabolizable energy (ME) intake recommendations, which are used to calculate the dry matter intake for different horse groups. Nitrogen intake is determined based on feed composition in feed tables and feeding

recommendations (Luke 2024). Nitrogen excretion is calculated as a weighted average for large horses, large ponies and small horses (foals, 1-year-olds), and small ponies, based on the number of horses. Nitrogen retention is not included in the calculations, as it is minimal for most horses (adult horses in maintenance/idle or light work).

Sheep with lambs

Sheep nitrogen excretion is calculated by subtracting the estimated nitrogen retention for growth, lambs, wool and milk from the nitrogen intake through feeding. The nitrogen retention in wool is based on the publications by Agricultural Research Council (1980) and McDonald et al. (2011), ewe milk production on Treacher & Caja (2002). The data on feed consumption and content, sheep numbers, and slaughter weights are the same as used in the calculation of the emissions from enteric fermentation (Section 5.2.2).

Goats with gilts

The feed intake of goats was calculated according to the feeding recommendations and diet examples (Komulainen 1997). Milk production per goat was assumed as 741 kg and live weight as 50 kg.

Poultry

For poultry, nitrogen intake is estimated with feed consumption per kg of eggs, per one slaughtered or full-grown bird. The feed utilisation values were obtained from commercial poultry breeders and several Finnish feeding experiments. The nitrogen content of feed originates from commercial concentrate manufacturers and feeding recommendations. The nitrogen excretion of other poultry, which includes ducks, geese, ranched pheasants, ranched mallards, guinea fowl, quails, is estimated equal to that of laying hens.

Fur-bearing animals

For fur-bearing animals, nitrogen intake is based on the amount of feed consumed per one produced cub according to the feeding recommendations. Nitrogen content of feed is available from laboratory results published in the journal “Turkistalous” between 1990 and 2007. N excretion for fur-bearing animals is calculated from the basis of feeding recommendations (MTT 2004; MTT 2006) and the cub production statistics of the Finnish Fur Breeders Association.

Reindeer

For reindeer, nitrogen excretion is not estimated but the value for goats is used, based on both animals being small-sized ruminants. Based on data and estimate from the Sami parliament of Sweden (Sametinget), the average weight of a reindeer is 64 kg (NIR Sweden 2021). The average weight of a goat in Finland in 2018 was 45 kg (data from Finnish Food Authority). Sheep differ from goats and reindeer in their nitrogen excretion pattern because of the wool production. In Finland reindeer are nowadays commonly given supplementary feeding in the winter season (Pekkarinen et al. 2015). The supplementary feeding in Finland reduces the difference in diets between reindeer and goats.

Manure management systems

For the greenhouse gas inventory, the reported manure management systems are liquid/slurry, solid storage, deep bedding, dry lot and pasture. ‘Solid’ encompasses both urine and dung when combined but includes only dung when urine is separated, with the separated urine being categorized under liquid/slurry (Table 5 in Appendix_5a).

The distribution of manure management systems is estimated using different data sources as no statistics available for inventory purposes exist in Finland. Manure management distribution is surveyed by Luke Statistical Services, but the implementation of the survey does not fulfil all the needs of the inventory. The survey results, however, can be used to estimate the distribution if better data are not available. The distribution of manure management systems was estimated in 2009 using data from the Information Centre of the Ministry

of Agriculture and Forestry (now part of Luke), the results of a questionnaire sent to Regional Employment and Economic Development Centres and to Regional Environment Centres, and estimates of two experts (Sipilä, I. and Kapuinen, P. MTT in Grönroos et al, 2009). The method has been described in Grönroos et al. (2009). As the questionnaire did not result in enough information, a new questionnaire (Grönroos 2014) was sent to farmers in 2013 (to 11 120 farms, stables or fur farms, approximately 23% answered). Based on the answers, activity data of shares of manure management systems for 1990 to 2005 were kept the same as before (except for dairy) but from 2006 onwards the values were updated. The 2012 management system data was updated and the years from 2006 to 2011 were interpolated. The share of manure in dry lots is also based on survey results, and the same share is applied for the years 1990–2012, as no more precise data is available for the earlier years.

In spring 2022, Luke sent a new questionnaire to farmers. The questionnaire was prepared in collaboration with the Finnish Environment Institute (Syke) and was similar to those used in earlier surveys (Grönroos et al. 2009, Grönroos 2014). Based on the responses, the distribution of manure management systems was updated, the years from 2013 to 2021 were interpolated, and the same distribution as in 2022 was used for 2022–2024. Some information, such as the use of covers, was updated primarily using results from Luke Statistical Services' farm survey (Agricultural Census 2020 i.e. Maatalouslaskenta 2020), as this survey had better response coverage than the more detailed separate survey (Luostarinen et al. unpublished).

Manure composting and biogas are excluded from the inventory, because acquiring data for the time series of emissions would require disproportionate resources considering the size of emissions. Methane emissions from anaerobic digestion and N₂O emissions from composting are negligible (see Table 1.7-1).

The 2013 questionnaire (Grönroos 2014) included questions concerning composting. The results suggest that approximately 5% of all “dry manure” (i.e. deep bedding and solid manure) is composted, most of it is passive windrow composting (N₂O default EF is 0.005 in 2019 Refinement to the 2006 IPCC Guidelines). This means max. -5 kt CO₂ eq. less emissions for “N₂O manure” (and a maximum of 1 kt CO₂ eq. decrease in methane emissions from manure).

Biogas production in Finland is currently small, but the development of the production is being monitored by the Finnish GHG inventory for a possible rapid growth in the future. In 2013 there were 12 farm-scale biogas plants (using mostly cattle and some swine manure, some also grass) in Finland (Huttunen and Kuittinen 2014) and 5 centralised plants, which use manure along with other material in their process. It was calculated ($MCF_{slurry} (0.17) * B_o * VS_{storage} * 0.67$, m³/kg of VS, where MCF is methane conversion factor, B_o is maximum CH₄ producing capacity for manure (m³/kg of VS), VS is volatile solids excreted (kg)) that the methane emissions from stored digestate would be about 70 to 90 tonnes of methane per year. The estimate of manure input (30,000 to 50,000 t) to the farm-scale plants is both an expert judgement (S. Luostarinen 2015) and an estimate based on methane production of plants. In centralised plants, the digestate goes to the post digestion pool and after that to processing (separation, for example) and is not stored as slurry. By the end of 2024 the number of farm-scale biogas plants had risen to 43 operational plants (Statistics Finland 2024).

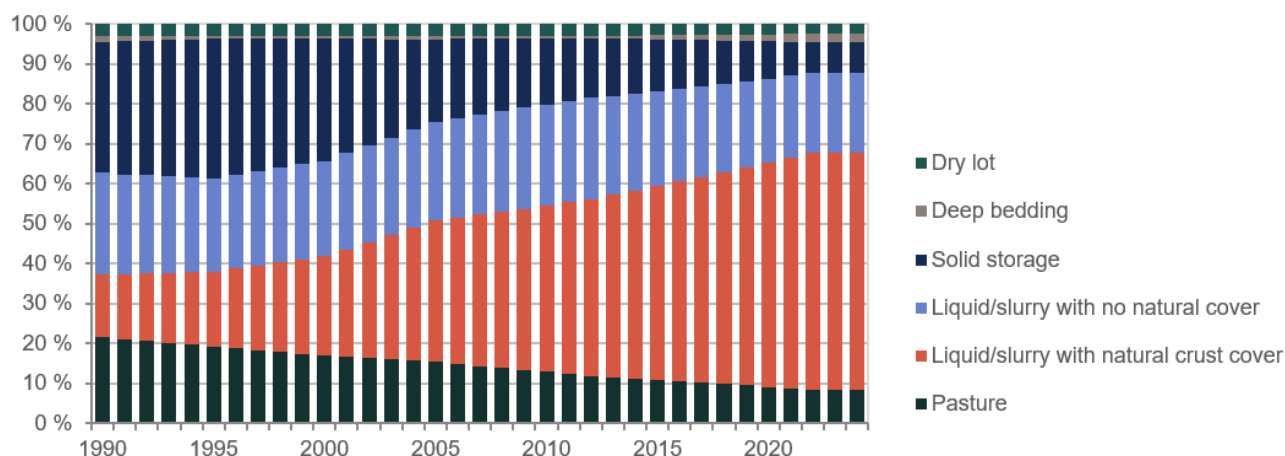


Figure 5.3-3 Fraction of manure of dairy cows in different manure management systems

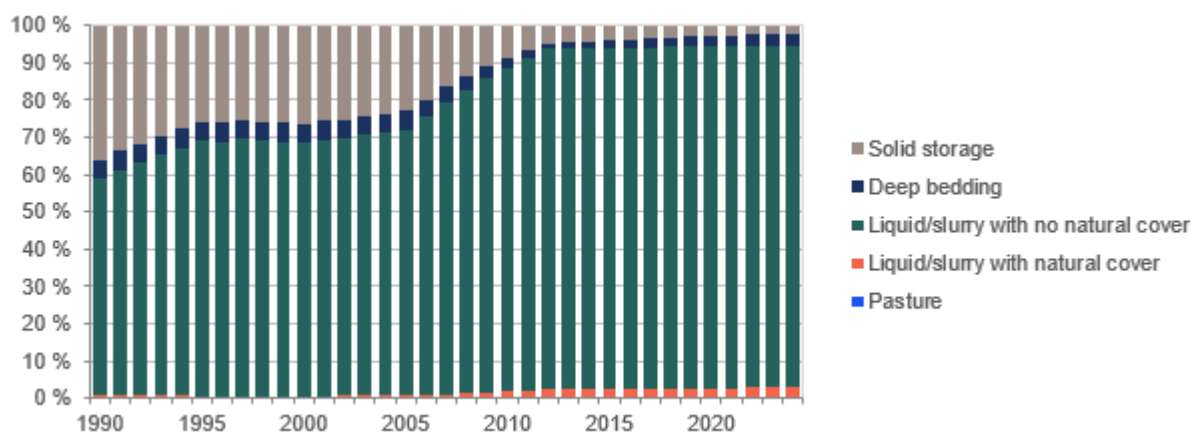


Figure 5.3-4 Fraction of manure of swine in different manure management systems

5.3.2.3 Emission factors and other parameters

Nitrous oxide

The default nitrous oxide emission factors of 2019 Refinement to the 2006 IPCC Guidelines have been used for each manure management system. Defaults were used in the absence of national emission factors. The manure management systems included in the inventory are pasture, solid storage, deep bedding, dry lot, and liquid/slurry (Table 5.3-6). Urine separated from solid manure is accounted for under liquid/slurry, while dung is categorized under solid storage.

For liquid/slurry, emission factors 0.005 and 0 were used for liquid/slurry with cover and without cover, respectively, as the 2019 Refinement to the 2006 IPCC Guidelines (Table 10.21) recommends, based on an extensive literature review, to use the N₂O EF for natural crust for all cover types. The distribution on slurry N into these categories is based on survey results (Grönroos 2014, Agricultural Census 2020 (Maatalouslaskenta 2020)).

EF for solid storage is the same as for deep bedding without active mixing.

Ammonia volatilisation parameters during manure management are based on a thorough literature review, including reduction potentials of different abatement measures (Grönroos et al. 2009 and 2017). In general, the Finnish agricultural ammonia emission calculation model (Grönroos et al. 2017) follows the principles of

Tier 2 method described in the emission inventory guidebook (EMEP/EEA 2016). Emissions of gaseous nitrogen compounds (excluding nitrous oxide) are estimated based on the TAN content in manure, with the fraction of TAN in nitrogen excretion assumed to be equal to the amount of nitrogen excreted in urine, as is standard in other agricultural ammonia emission inventories (e.g., Velthof et al. 2012, Haenel et al. 2016). Emission factors for nitric oxide, dinitrogen and ammonia volatilization are from the latest EMEP/EEA Guidebook (EMEP/EEA 2023).

EFs for indirect N₂O emissions from manure management are default 2019 IPCC values for deposition (EF = 0.014) and leaching (EF = 0.011). Country-specific fraction (0.144) is used for Frac_{Leach} (Huttunen et al. 2023).

Table 5.3-6 2019 IPCC Refinement default emission factors for nitrous oxide from manure management and related uncertainties

Manure management system	Emission factor (kg N ₂ O-N/kg)	Uncertainty range of EF	Source of the Uncertainty Estimate
Liquid/Slurry with cover (all covers)	0.005	±100% (normal)	2019 Refinement to the 2006 IPCC Guidelines
Slurry without cover	0	±100% (normal)	2019 Refinement to the 2006 IPCC Guidelines
Solid storage	0.01	±100% (normal)	2019 Refinement to the 2006 IPCC Guidelines
Deep bedding (cattle & swine, no mixing)	0.01	±100% (normal)	2019 Refinement to the 2006 IPCC Guidelines
Poultry manure with litter	0.001	±100% (normal)	2019 Refinement to the 2006 IPCC Guidelines
Dry lot	0.02	±100% (normal)	2019 Refinement to the 2006 IPCC Guidelines

Methane

The country-specific emission factors for each cattle subcategory have been calculated using the IPCC Tier 2 methodology (the 2006 IPCC Guidelines and the 2019 Refinement to the 2006 IPCC Guidelines (Eq. 10.23)). In the calculation of emission factors, both IPCC default values and country-specific data have been used. Emission factors are presented in Table 5.3-8.

For cattle, emission factors have been calculated based on a country-specific ash content of feed, the default values for the proportion of urine in volatile solids excretion, and default values for Methane Producing Potential (Bo) from the 2006 IPCC Guidelines (Eq. 10.24, Tables 10A-4 & 10A-5, see also Table 5.3-7). The country-specific values of calculated digestible energy (DE) and gross energy intake (GE) for cattle from enteric fermentation are used in calculating volatile solids excretion (VS_i) according to the IPCC equation (2006 IPCC Guidelines, Eq. 10.24 on page 10.42).

For swine as well as for other animals, emission factors have been calculated using the 2006 IPCC Guidelines' default values for Methane Producing Potential (Bo), Methane Conversion Factor (MCF, see table below) and volatile solids excretion (VS_i). VS values for piglets (0.04) and weaned pigs (0.17) are from an expert (J. Nousiainen) and so are VS values for most poultry (broilers, turkeys, cockerels, chickens and broiler hens). For reindeer, it is assumed that all manure is deposited on pastures and for fur-bearing animals it is assumed that all manure is managed as solid. Concerning reindeer and fur-bearing animals, see page 10.83 Table 10.A-9 in the 2006 IPCC Guidelines. Data on the distribution of different manure management systems are based on the survey data incorporated into the Nitrogen mass flow model (see 'Manure management systems' under Section 5.3.2.2).

The national unabated methane conversion factor (MCF) for liquid/slurry manure from cattle and swine has been developed using the methodology outlined by Andrew Vander Zaag (2018). A dedicated spreadsheet

accounts for average monthly temperatures in southern and northern Finland, the frequency and timing of manure removal from storage (most commonly April and September in Finland), and the relative distribution of manure deposited in southern and northern Finland to estimate a weighted average national MCF. After calculating the weighted average unabated MCF for liquid/slurry, a 40% reduction was assumed for liquid/slurry with a natural crust based on recommendations from the 2019 IPCC Refinement. Most floating covers used in Finland for cattle manure consist of peat or straw (92%), while for swine manure, approximately 12% of the floating covers are made of peat or straw (Luostarinen S. et al., unpublished data).

MCFs for solid manure storage (deep bedding and solid manure) are based on default IPCC factors (IPCC 2019). For poultry, MCFs are assumed to remain constant regardless of storage or manure type, using a default IPCC factor.

Emissions from grazing have been estimated as a separate manure management system category for all animal types, based on the findings of Cai et al. (2017), which indicate no significant differences in emission values across animal categories, regardless of the method used to calculate methane emissions or the climate zone. As a result, a single set of Bo (0.19) and MCF (0.0047) factors has been applied to all animal categories. The methane conversion factor (MCF) for pasture, range and paddock was adopted from the IPCC (2019) Refinement guidelines as this choice reflects the use of more recent data and research, ensuring a more accurate representation of emissions from grazing systems.

A summary of the MCF values by animal category, manure type, and manure management system is presented in Table 5.3-7.

Table 5.3-7 Methane conversion factors used for manure management in 2024

MCF	%
Liquid/slurry of cattle without natural crust	18
Liquid/slurry of cattle with natural crust	11
Liquid/slurry of swine without natural crust	18
Liquid/slurry of swine with natural crust	11
Solid storage	2
Deep bedding	21
Poultry manure with/without litter	1.5
Dry lot	1
Pasture	0.47
Fur-bearing animals	8
Reindeer	0.47

Table 5.3-8 Country-specific and IPCC default parameters used in calculations of methane emissions from manure management for 2024

Animal category	Emission factor (kg CH ₄ /head/year)	VS (kg VS day ⁻¹)	B ₀ (m ³ kg VS)
Cattle			
Dairy cattle	40.00	6.54	0.24
Non-dairy cattle		2.04	0.18
Suckler cows	8.02	3.43	0.18
Bulls	10.43	2.53	0.18
Heifers	10.96	2.68	0.18
Calves	5.38	1.23	0.18
Sheep	2.49	0.40	0.19
Swine	3.89	0.20	0.45
Fattening pigs	5.69	0.30	0.45
Boars	8.81	0.46	0.45
Weaned pigs	3.29	0.17	0.45
Sows	8.86	0.46	0.45
Piglets	0.77	0.04	0.45
Other livestock			
Poultry	0.03	0.02	0.37
Laying hens	0.03	0.02	0.39
Chickens	0.01	0.01	0.36
Cockerels	0.03	0.03	0.36
Broiler hens	0.04	0.03	0.36
Broilers	0.02	0.02	0.36
Turkeys	0.05	0.04	0.36
Other poultry	0.03	0.02	0.36
Horses	4.70	2.13	0.30
Goats	1.77	0.30	0.18
Fur animals	0.68	0.14	0.25
Reindeer	0.09	0.39	0.19

5.3.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. A description of the uncertainty analysis is included in Section 1.6.

The uncertainties in manure management are estimated by applying the Tier 2 Monte Carlo simulation directly to the emission calculation models (LUKEAgri calculation sheet and Nitrogen mass flow model). Animal numbers and related uncertainties used for manure management are the same as for enteric fermentation (see Section 5.2.3).

Uncertainties in the direct nitrous oxide emission factors from manure management are 100% (2019 Refinement to the 2006 IPCC Guidelines). The uncertainty estimates of the methane emission factor for manure management for all species ($\pm 30\%$) are based on the uncertainty estimates of other countries, i.e. Norway, the Netherlands, the USA (Rypdal & Winiwarter 2001) and the UK (Charles et al. 1998), complemented with expert judgement (Monni et al. 2007). Uncertainty could be reduced by collecting more information about the distribution of different manure management systems used in Finland and by gathering data from gas flux measurements to study the suitability of the IPCC default emission factors to the boreal climate.

The uncertainty in nitrogen excretion values varies between animal species, from 2% to 15%, except for reindeer (25%). The amount of N excreted annually by reindeer is very uncertain. Currently, because of the lack of data, the value for goats has been used. Also, B_0 and VS_i for fur-bearing animals and VS_i for reindeer are uncertain. However, these emissions are very small and, therefore, the contribution to the total uncertainties is also small.

As the same calculation methods are used for the whole time series 1990 to 2024, the time series can be considered consistent. See Section 5.2.3 about animal numbers. Concerning manure management data, interpolation was used to combine new and previous data (see Section 5.3.2.2. Manure management systems).

5.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting we discussed the future development plans, such as incorporating anaerobically digested manure into the calculation of the emissions from manure management, and the progress regarding updates for national N excretion calculations for poultry.

Quality Control (QC) procedures applied to the category Manure management (CRT 3.B):

The QA/QC plan for the agricultural sector includes the QC measures presented in the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1). These measures are implemented every year during preparation of the agricultural inventory. If errors or inconsistencies are found, they are documented and corrected. The QC checklist (LUKEagri check) is used during the inventory. The check includes, for example, checking of formulas, links between sheets and evaluating correctness of parameters used with cross-checks to previous years.

The LUKEagri calculation sheet has a check for N_2O manure management to ensure that the Nitrogen mass flow model and the calculation sheet use the same activity data. No errors were detected. Additionally, the results from the Nitrogen mass flow model are compared with simpler calculations built in LUKEagri calculation sheets to examine possible problems with the model.

A checklist (LUKEagri check) is used for ensuring consistency of the activity data in different sections of the agricultural inventory. The checklist is a list of the activity data with a column for marking the result of the check. Graphs are used to compare manure system data with previous years.

Quality assurance and verification:

Every year we check the availability of new data for updating the emission factors. When new research results are published, the current emission factors are reconsidered.

Formulas and cell references used in Lukeagri calculation sheets have been regularly reviewed, compared with the 2006 IPCC Guidelines and its 2019 Refinement and updated by the researchers working in the inventory. The calculations for the 2024 inventory (2026 submission) have been made by researchers in the inventory, T. Silfver and A. Rätty.

Luke has a steering group that monitors the scientific quality of the greenhouse gas inventory concerning Agriculture and LULUCF. Improvements to the agricultural inventory are made wherever is possible and in accordance with the recommendations/suggestions of the UNFCCC Expert Review teams and the EU Technical Expert Review teams, which are responsible for reviewing the inventory. Also, a meeting among Nordic sector experts is organized annually, where the countries compare their calculation methods and emission factors.

5.3.5 Category-specific recalculations

The pig numbers for 2022 and 2023 have been updated in the Eurostat statistics, the cockerel and laying hen numbers in the Luke statistics, and the number of bulls for 2022 has been corrected to match the official statistics. Consequently, the N₂O emissions from manure management for 2022 and 2023 have been recalculated. The emissions decreased on average by 0.04 kt, and by 0.05 kt CO₂-eq in 2023.

The methane emissions from manure management have been recalculated for the entire time series. This was necessary because, for bulls, the sum(MCF × MS) inadvertently used the 1990 MCF value for the whole time series, even though the MCF varies annually. In addition, the same sum(MCF × MS) value had been applied to both horses and ponies, although they have slightly different liquid/slurry proportions. These proportions vary because the share of urinary nitrogen in their excreta differs. This, along with another minor formula error in the AWMS proportions for slurry with natural cover, has now been corrected. On average, the recalculation increased methane emissions from manure by 0.3 kt. The 1990 emissions decreased by 1.1 kt CO₂-eq, while the 2023 emissions increased by 1.7 kt CO₂-eq.

5.3.6 Category-specific planned improvements

We will re-examine and update poultry N excretion data and calculations for the 2027 submission based on results from a recent project on poultry excretion.

The effects of different slurry cover materials on methane and nitrous oxide emissions have been investigated based on available research results and international knowledge exchange in order to improve the emission factors. As of yet, the existing data are not sufficient to estimate the effects. We plan to continue to monitor the scientific literature and other similar sources, both domestic and international, to obtain more information on the effect of different types of cover on emissions and will consider applying any new EFs or parameters available.

5.4 Agricultural soils (CRT 3.D)

5.4.1 Category description

Nitrous oxide emissions from agricultural soils (CRT 3.D) are a significant emission source comprising 52% of total agricultural emissions in 2024, being 3.4 Mt as CO₂ equivalents.

Direct N₂O emissions (CRT 3.D.1) include emissions from inorganic fertilizers, animal manure (including bedding) and sewage sludge and other organic fertilizers applied to soils, urine and dung N deposited on pasture, crop residues, cultivation of organic soils and mineralisation due to management change on mineral soils. Indirect N₂O emissions (CRT 3.D.2) include emissions arising from nitrogen volatilised as ammonia (NH₃) and other oxides of nitrogen (NO_x; from inorganic fertilizers), as well as nitrogen leached from the sources mentioned above (except organic soils). Indirect N₂O emissions from manure management systems are reported in CRT 3.B. See Appendix 5b for details of manure and bedding nitrogen.

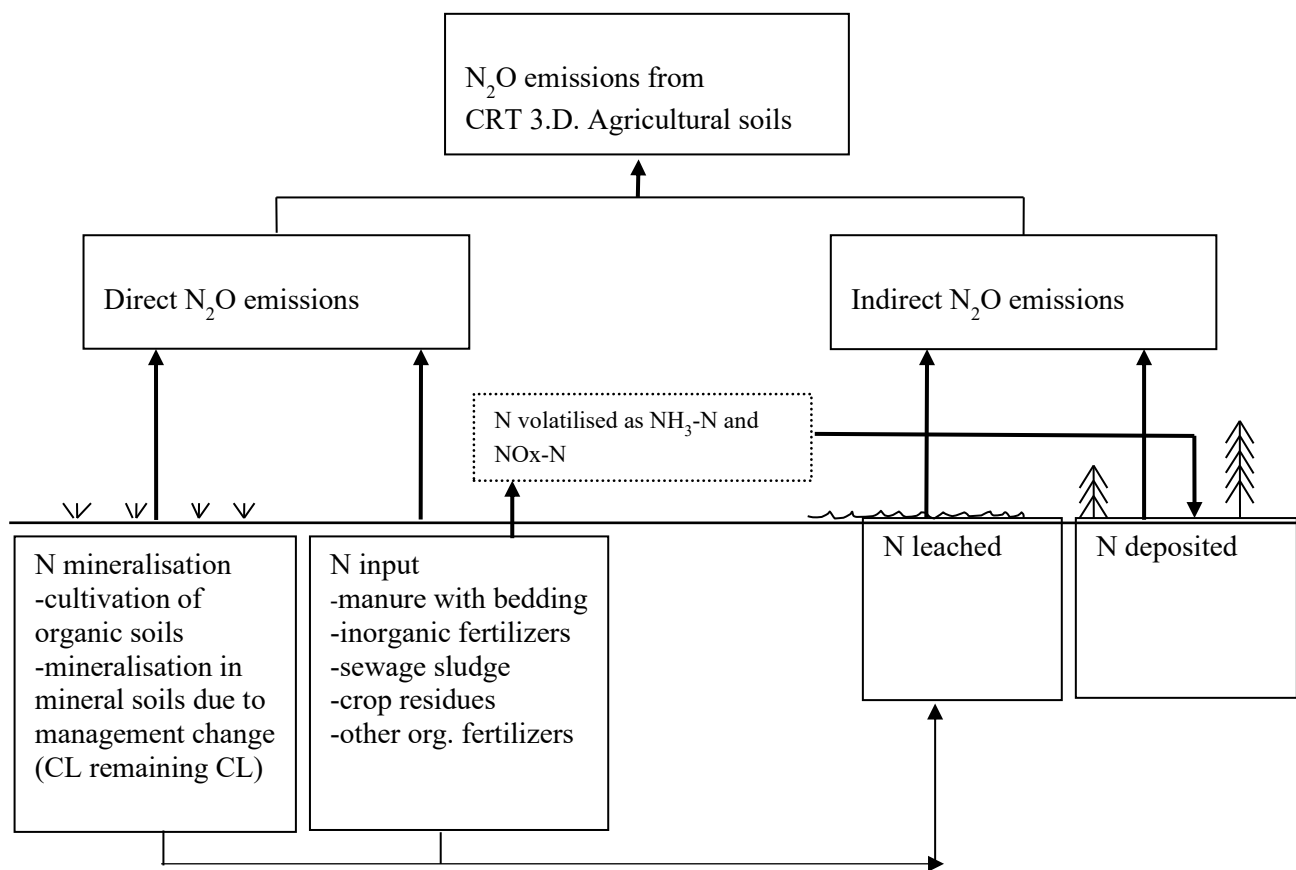


Figure 5.4-1 Reported emissions under the subcategory Agricultural Soils CRT 3.D in the Finnish inventory

Table 5.4-1 Reported emissions, calculation methods and types of emission factors for the subcategory Agricultural soils in the Finnish inventory

CRT	Source	Emissions reported	Methods	Emission factor
3.D.1	<u>Direct N₂O emissions from managed soils</u>			
	a Inorganic N fertilizers	N ₂ O	Tier 1	D
	b Organic N fertilizers	N ₂ O	Tier 1	D
	i Animal manure applied to soils	N ₂ O	Tier 1	D
	ii Sewage sludge applied to soils	N ₂ O	Tier 1	D
	iii Other organic fertilizers applied to soils	N ₂ O	Tier 1	D
	c Urine and dung deposited by grazing animals	N ₂ O	Tier 1	D
	d Crop residues	N ₂ O	Tier 2	D
	e Mineralisation associated with loss of soil organic matter (mineral soils)	N ₂ O	Tier 2	D
	f Cultivation of organic soils (i.e. histosols)	N ₂ O	Tier 2	D, CS*
3.D.2	<u>Indirect N₂O emissions from managed soils</u>			
	a Atmospheric deposition	N ₂ O	Tier 2	D
	b Nitrogen leaching and run-off	N ₂ O	Tier 2	D

*both country-specific and IPCC Wetlands Supplement emission factors used

Nitrous oxide is produced in agricultural soil as a result of microbial nitrification-denitrification processes. The processes are driven by drivers like the availability of mineral nitrogen substrates and carbon, soil moisture, temperature and pH. Thus, the addition of mineral nitrogen enhances the formation of nitrous oxide emissions (Smith et al., 2004). Nitrous oxide emissions also arise as a result of the mineralisation of soil organic matter, which is particularly intensive in cultivated organic soils.

Agricultural production changed considerably in the beginning of the 1990s due to Finland's decision to join the EU. Many farms were given up and the area of fallow more than doubled in 1990 to 1991. Therefore, the cultivated area decreased by 13% (Luke 2021b). Fallows are areas that receive less fertilizers, or not at all, compared to actively cultivated fields. The area of fallow almost halved in 1994 to 1995 as Finland joined the EU in 1995. At the same time the total cultivated area with fallow diminished when some of the area was transferred to other land use. After that, there has been some increase in the amount of total cultivated area with fallow and it is now close to the level in the beginning of the 1990s. There have not been great changes in the amount of fallow after 1995.

Nitrous oxide emissions from agricultural soils have decreased by 6%, from 13.4 kt in 1990 to 12.6 kt in 2024 (Table 5.4-2, Figure 5.4-2). The main reason for the decreasing trend is the reduced use of synthetic fertilizers. Declining emissions from pasture also have some effect: a smaller proportion of animals are kept on pastures, thus emissions from pastures have declined. The emissions from cultivated organic soils have increased as a result of the increased area of organic soils under cultivation. However, the area of organic grassland (included in the calculation according to the 2006 IPCC Guidelines) is decreasing. The emissions from agricultural soils in 2024 were 7% greater than the emissions in 2023 mainly due to increased emissions from inorganic fertilizers.

Table 5.4-2 Direct and indirect nitrous oxide emissions from agricultural soils by category (kt)

	Direct emission sources							Indirect emission sources			Total
	I	MS	MP	C	SW	OF	O	M	A	L	
1990	5.74	0.77	0.17	0.77	0.01	0.00	4.47	0.00	0.44	1.03	13.41
1995	4.91	0.71	0.14	0.75	0.01	0.00	4.30	0.02	0.39	0.92	12.15
2000	4.21	0.69	0.13	0.76	0.01	0.00	4.40	0.40	0.36	0.90	11.87
2005	3.76	0.69	0.12	0.82	0.01	0.00	4.75	0.14	0.36	0.83	11.47
2010	3.94	0.68	0.11	0.78	0.01	0.01	4.98	0.19	0.34	0.84	11.87
2015	3.61	0.72	0.10	0.93	0.02	0.01	5.20	0.09	0.32	0.80	11.79
2016	3.47	0.70	0.10	0.88	0.02	0.00	5.23	0.09	0.31	0.79	11.59
2017	3.49	0.69	0.10	0.90	0.03	0.00	5.24	0.07	0.31	0.79	11.62
2018	3.48	0.69	0.09	0.79	0.02	0.01	5.26	0.16	0.30	0.77	11.57
2019	3.69	0.68	0.09	0.91	0.03	0.01	5.29	0.11	0.30	0.82	11.93
2020	3.50	0.68	0.09	0.85	0.02	0.01	5.33	0.21	0.29	0.80	11.79
2021	3.67	0.67	0.09	0.77	0.03	0.00	5.37	0.37	0.29	0.81	12.05
2022	2.72	0.64	0.08	0.87	0.03	0.00	5.41	0.37	0.25	0.74	11.12
2023	3.49	0.63	0.08	0.91	0.02	0.01	5.44	0.26	0.27	0.77	11.87
2024	4.05	0.62	0.08	0.95	0.02	0.01	5.46	0.33	0.28	0.84	12.65

The sum of the shares may differ from 100 due to roundings.

I=inorganic fertilizers, MS=manure (with bedding) applied to soils, MP=manure deposited on pastures by grazing animals, C=crop residues, M=Mineralisation on mineral soils, O=cultivation of organic soils, SW=sewage sludge application, A=atmospheric deposition, L=leaching and run-off, OF=Other Organic Fertilizers

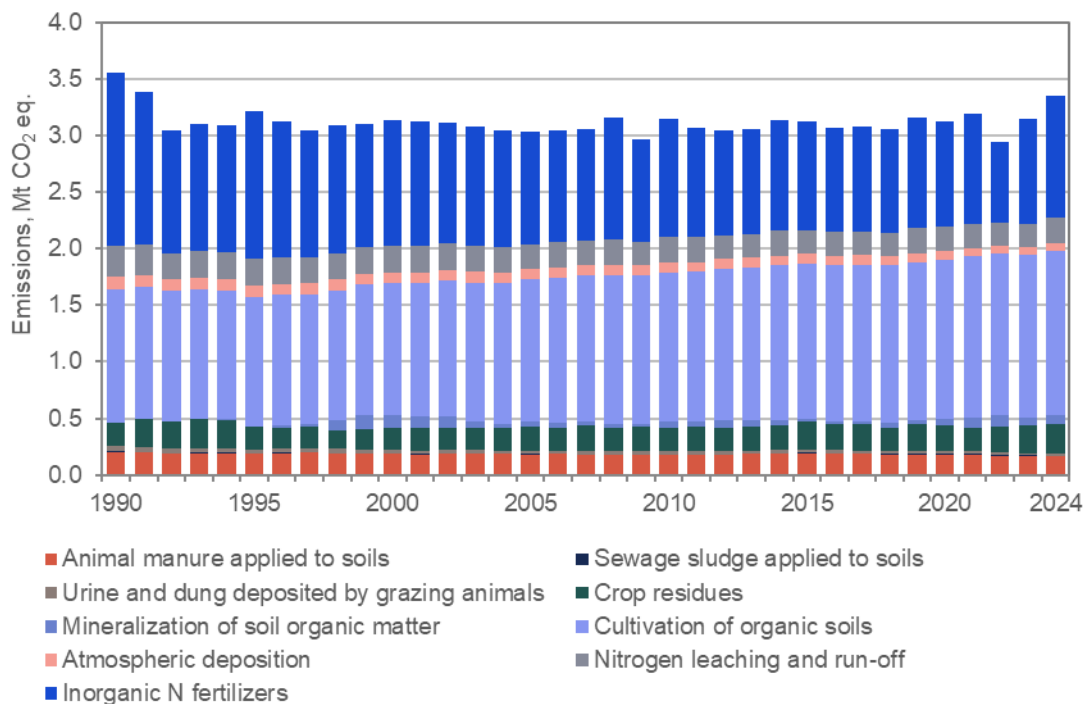


Figure 5.4-2 Nitrous oxide emissions from agricultural soils (atmospheric deposition, nitrogen leaching and run-off are indirect emissions, all others direct), Mt CO₂ eq. Emissions from other organic fertilizers are not included in the figure because they would not be discernible (see the table above for exact figures)

5.4.2 Methodological issues

5.4.2.1 Methods

Emissions have been calculated using the 2019 Refinement to the 2006 IPCC Guidelines' methodology. Direct emissions have been calculated using the Equation 11.1 on page 11.6. Indirect N₂O emissions have been calculated using Equation 11.9 for atmospheric deposition and 11.10 for leaching and run-off (2019 Refinement to the 2006 IPCC Guidelines page 11.22 and 11.23). Activity data sources of this category are presented in Table 5.4-3 and emission factors in Table 5.4-8. Disaggregated default EFs for wet climate are used for direct soil emissions (except for organic soils) and for indirect N₂O emissions (Table 5.4-1). According to the 2019 IPCC definition (annual ratio of precipitation to potential evapotranspiration >1), Finland is entirely classified as part of the wet climate zone. For inorganic fertilizers and manure, the Nitrogen mass flow model has been used in the calculation. Nitrogen inputs from inorganic and organic fertilizers are presented in Table 5.4-4. N flows and N₂O emissions from the Agriculture sector are presented in Figure 5.4-1.

Nitrous oxide emissions from the atmospheric deposition are calculated from the total amount of NH₃-N volatilised in the application of inorganic fertilizers (incl. NO-N), manure, sewage sludge and other organic fertilizers (potato cell sap and meat and bone meal), as well as manure excreted on pastures, by multiplying the total amount of nitrogen volatilised with the disaggregated default emission factor for atmospheric deposition (see Table 5.4-8). Fractions volatilised from the application of synthetic fertilizers and manure are presented in Table 5.4-9.

Runoff occurs in Finland (Vuorenmaa et al. 2002). Nitrous oxide emissions from leaching and run-off are calculated as a fraction of the nitrogen input to soils: from inorganic fertilizers, from manure including pasture and bedding, sewage sludge and other organic fertilizers, from crop residues, and from the nitrogen mineralisation associated with the loss of soil organic matter that results from management change. The country-specific Frac(LEACH) (Table 5.4-9) and EF (Table 5.4-8) from the 2019 Refinement to the 2006 IPCC Guidelines are used. Leaching and runoff from the cultivation of organic soils are not estimated.

The country-specific FracLEACH value presented in Huttunen et al. (2023) was derived using the national-scale VEMALA–ICECREAM modelling system. This system integrates the field-scale ICECREAM model – which simulates nitrogen fluxes such as fertilization, plant uptake, leaching, denitrification, and volatilization for approximately 970,000 individual agricultural field plots – with the VEMALA catchment model, which accounts for nutrient transport and retention across Finnish watersheds. The modelling system is described comprehensively in Huttunen et al. (2016) and is also used for HELCOM reporting, which monitors environmental trends and pressures on the Baltic Sea to support policy decisions. The modelling system has been calibrated and validated using field measurements and river-monitoring data from multiple representative catchments across Finland. Catchment-specific differences (e.g. soil types, manure use, and crop types) have been incorporated, and the modelling includes temporal trends in mineral-fertilizer use, manure distribution, and cropping patterns, all based on national statistics for 1990–2019 (e.g. LUKE, Food Authority).

FracLEACH is calculated as the fraction of total nitrogen input to agricultural soils that is leached. For the period 1990–2019, the simulated leached fraction ranged from 8% to 21%, with an average of 14.4%. The value did not show a significant temporal trend, largely because it depends more strongly on annual runoff variability than on nitrogen input alone. FracLEACH estimate represents an average across all observed practices and management conditions during the modelling period. Although the increasing adoption of cover crops and no till practices may have slightly reduced nitrogen leaching in some catchments, their effects are included only implicitly in the model outputs, as they are embedded within the observed management conditions rather than applied as explicit mitigation assumptions. However, according to a meta-analysis of studies conducted in Nordic countries, including Finland, cover crops reduce nitrogen leaching by 50% (Valkama et al. 2015). Because this quantified reduction is not directly included in the simulated national FracLEACH value, a 50% reduction in leached nitrogen is applied for the proportion of agricultural land where cover crops are used. Consequently, the country-specific FracLEACH fraction is not constant but varies over the time accordance with the extent of cover-crop adoption.

Inorganic fertilizers and manure

Emissions from the application of inorganic fertilizers and manure to agricultural soils, as well as pasture emissions, are calculated in the Nitrogen mass flow model (Grönroos et al. 2017), except for leaching/run off.

Direct emissions from inorganic fertilizer application (CRT 3.D.1.a) are calculated by multiplying the total N from the inorganic fertilizers sold by the disaggregated default wet climate emission factor provided in the 2019 Refinement to the 2006 IPCC Guidelines. Indirect N₂O emissions resulting from the volatilization of ammonia and nitrogen oxide are calculated considering fertilizer type and placement fertilization practices (Grönroos et al. 2017). The emission factors for the volatilisation are obtained from the latest EMEP/CORINAIR Emission Inventory Guidebook 2023 (EMEP/EEA 2023). In Finland, placement fertilization is typically used for cereals. According to the EMEP/EEA, fertilizer nitrogen that is immediately incorporated into the soil does not contribute to ammonia emissions, as the NH₄⁺ ions are absorbed onto soil colloids or nitrified. Therefore, emissions are calculated only for nitrogen solutions where placement fertilization is not used (Grönroos et al. 2017, EMEP/EEA 2023).

Manure includes all applied manure, also composted manure, which is not calculated separately. Volatilised nitrogen (as NH₃-N, NO-N, N₂ and N₂O-N) from manure management systems is subtracted from the amount of total manure nitrogen entering the manure systems before calculating direct N₂O emissions from manure applied to soils (CRT 3.D.1.b.i). Bedding nitrogen is added to manure nitrogen entering the soil. Estimates for bedding use are obtained from the Finnish Normative Manure system developed by the Natural Resources Institute Finland (Luke) and the Finnish Environment Institute (Syke) (Luostarinen et al. 2017).

Direct emissions from manure application are calculated using the IPCC disaggregated default wet climate emission factor (2019 Refinement to the 2006 IPCC Guidelines, Table 11.1). Indirect N₂O emissions that result from the volatilisation of ammonia during and after spreading of manure are calculated by taking into account the type of field (arable/plant covered/stubble), the application method, and various NH₃ abatement measures (for example, incorporation with ploughing in less than 4 hours, injection) and their ability to reduce ammonia emissions in fields. More detailed information about the model parameters is found in Grönroos et al. (2017). Dry lot manure is collected to the manure storages and spread to fields along with other manure.

Calculating the amount of manure excreted on pasture requires data on the length of the pasture season and time spent outside. For dairy cattle, it has been estimated that 60 to 100% of cows (depending on the year) spend nights inside (11 to 12 hours) during the pasture season. The length of the pasture season has been estimated to be 125 to 112 days for dairy cows, 140 to 171 for suckler cows, 161 to 215 for bulls, 134 to 141 for heifers, 100 to 137 for calves, 140 to 180 for horses and ponies, 130 to 153 for sheep and goats, 365 for reindeer, and 0 for swine (with some exceptions), poultry and fur-bearing animals (Grönroos et al. 2009, Grönroos 2014, Grönroos 2017).

Direct emissions from dung and urine on pasture are calculated using the 2019 Refinement to the 2006 IPCC Guidelines default emission factors (Table 11.1), with an aggregated emission factor for sheep (no disaggregation is available) and disaggregated wet climate emission factor for cattle. The emission factor of 0.006 kg N₂O-N per kg of nitrogen for cattle aligns closely with national measurements of urine and dung emissions, which average 0.007 kg N₂O-N per kg of nitrogen from pasturing cattle (Virkajärvi et al., 2010). However, both this study and another unpublished national study on the subject (Lång, 2024, personal communication) found no significant difference between the emissions from urine and dung in pastures. Consequently, further disaggregation of emission calculations using the 2019 IPCC Tier 2 methodology, which separates urine and dung emission calculations, was not implemented, despite the fact that the nitrogen content of urine is annually estimated separately in the excretion calculations (Nousiainen et al., 2023). The indirect N₂O emissions that result from the volatilisation of ammonia are calculated using Nitrogen flow model (Grönroos et al. 2017), and the IPCC disaggregated default wet climate emission factor (2019 Refinement to

the 2006 IPCC Guidelines, Table 11.3) for N₂O emission from the volatilized ammonia. Volatilisation results in total loss of ca. 9% of nitrogen as ammonia from pastures.

Leaching is calculated from the amount of inorganic fertilizer nitrogen sold each year and from the total amount of manure nitrogen applied to soil. Cover crops are estimated to decrease nitrogen leaching by 50% (Valkama et al. 2015). Leaching from pasture is calculated based on the total amount of nitrogen deposited in the ground in urine and dung, after accounting for reductions due to NH₃ and NO volatilization and N₂O emissions. The IPCC default emission factor (2019 Refinement to the 2006 IPCC Guidelines, Table 11.1) and a national 0.144 Frac_{Leach} estimate (Huttunen et al. 2023) is used in the calculations.

Sewage sludge and other organic fertilizers

Sewage sludge N applied to agricultural soils (CRT 3.D.1.b.ii) is calculated from the total amount of sewage sludge, nitrogen content of the sludge, and the share of sludge used on agricultural land. Other organic fertilizers N applied to soils (CRT 3.D1.b.iii) is calculated from the quantity and N content of the potato cell sap and meat and bone meal manufactured for agricultural use.

Direct nitrous emissions for both are calculated by multiplying the N by the IPCC disaggregated default wet climate emission factor for other (than inorganic) N inputs. Indirect N₂O emissions from deposition are calculated assuming that the share of volatilised ammonia is the same as for applied manure (including bedding) and manure to pasture, FracGasm approximately 10 to 12%. Leaching is calculated using Frac_{Leach} 0.144 (Huttunen et al. 2023) and EF_{Leach} 0.011 kg N₂O-N / kg N leached (2019 IPCC default). Cover crops are estimated to decrease nitrogen leaching by 50% (Valkama et al. 2015).

Crop residues

In principle, crop residue calculation follows the 2006 IPCC Guidelines with small refinements. N₂O emissions are now calculated based on all cultivated plants in Finland, including the areas of crop failure caused by, for example, exceptional weather conditions. Cover crops are also included. Plants are divided into 12 groups: winter wheat, spring wheat, rye, barley, oat, turnip rape, rape, legumes (peas, beans) and vegetables, potato, sugar beet, silage and cover crops. Emissions from beans and vegetable residues are calculated similarly as for peas. Both aboveground and belowground crop residues are included. Straw used for bedding is excluded. The calculation is described in more detail in Appendix 6j. Crop yields vary from year to year, as well as the cultivated area, which cause fluctuations in crop residue emissions. Leaching is calculated using national 0.144 leached fraction (Huttunen et al. 2023) and EF_{Leach} 0.011 kg N₂O-N / kg N leached (2019 IPCC default). Cover crops are estimated to decrease nitrogen leaching by 50% (Valkama et al. 2015).

Cultivation of organic soils

Nitrous oxide emissions from cultivated organic soils have been calculated with the IPCC methodology by dividing the area of agricultural organic soils into soils with annual and perennial plants and abandoned fields and using country-specific EFs.

Mineralisation due to organic matter loss in mineral soils

The amount of nitrogen mineralised from loss of soil organic C in mineral soils due to changes in management practices is calculated using the Tier 3 method for the carbon losses and Equation 11.8 in the 2006 IPCC Guidelines (page 11.16). In practice, nitrogen mineralisation is influenced not only by management-induced changes in soil organic carbon but also by interannual variation in weather conditions and crop yields, both of which affect soil organic matter dynamics. Net soil carbon losses are calculated as described in Section 6.5 using the Yasso07 soil carbon model (Appendix 6e). In this calculation, grassland emission factors are applied for field margins (1.8% of the cropland area), because no loss of soil organic matter is assumed. C:N ratio of the soil organic matter (13) is a country-specific estimate (Sheehy et al. 2013). EF for direct and indirect

(EF_{Leach}) emissions are the 2019 IPCC defaults. For direct emissions, a disaggregated EF for a wet climate is used. Leached fraction ($Frac_{Leach}$) is a country-specific estimate (Huttunen et al. 2023). Cover crops are estimated to decrease nitrogen leaching by 50% (Valkama et al. 2015). Mineralisation emissions due to loss of soil organic matter in Cropland remaining cropland are reported under Agricultural soils 3.D (including leaching), other N_2O emissions from mineralisation are reported under the LULUCF sector, in the CRT category 4(III).

5.4.2.2 Activity data

Activity data are country-specific and obtained mainly from the statistical services of Luke (Table 5.4-3). The amount of inorganic fertilizers sold annually has been obtained from the annual agricultural statistics (Luke). Animal numbers for the calculation of emissions from manure applied to soils are the same as those used for calculating enteric fermentation and manure management emissions (Table 5.2-4, Appendix 5a). The distribution of different manure management systems and the amount of nitrogen excreted per animal are the same as those used for calculating nitrous oxide emissions from manure management.

The total annual amount of sewage sludge and the nitrogen content of the sludge are taken from the YLVA environmental monitoring database (Section 1.3 and Annex 6). The share of sewage sludge used on agricultural lands is based on a combination of published information, expert estimation and linear interpolation (Table 5.4-3).

For the other organic fertilizers applied to agricultural soils, the quantity and nitrogen content of potato cell sap is obtained from Statistical Services of the Natural Resources Institute Finland (Luke). The meat and bone meal manufactured for agricultural fertilizer use is derived from manufacture declarations for the Finnish Food Authority (formerly Finnish Food Safety Authority).

Crop yields taken from Luke's statistical services are converted to biomass as described in Appendix 6j and further to nitrogen content of plant residues using the coefficients from the 2006 IPCC Guidelines. The cultivated areas of each crop plant on organic and mineral soils were determined by combining the data from the Finnish Food Authority (Table 5.4-6) with the peat soil map data, selecting the layer indicating a peat thickness of ≥ 30 cm (Räsänen et al. 2023a, 2023b). In addition, the georeferenced Finnish Soil Database (Lilja et al. 2009) was used to identify organic humus soils. The data for cultivated areas are available from 1995 onwards, and except for the fallows, the cultivated areas from 1990 to 1994 were assumed to be the same as in 1995. For fallows, the areas for 1990–1994 were assumed to be twice as high as in 1995. The data described above are used to determine the share of organic soils under perennial and annual plants. Overall areas of organic soils are obtained from the National Forest Inventory (see Section 6.3. and Appendix 6a). The cultivated area of cover crops is taken from the database of the Finnish Food Authority and the above- and belowground biomasses of cover crops are assumed to be constant, i.e. 800 and 1,200 kg DM/ha, respectively, based on the average yields of cover crops cultivated in Finland (Känkänen 2019). Mostly used cover crop species are graminoids (70%), but clovers are also used and therefore, the biomass is converted into N content using 2006 IPCC Guideline values for grass-clover mixture. The data for cover crop areas are available from 2015 and presented in Appendix 6j.

The distribution of fertilizer types is used in the Nitrogen flow model when calculating indirect (deposition) N_2O emissions from inorganic fertilizers. Data for the years 1990 to 1999 were obtained from the reports of Kemira (Kekäläinen, A., annual, 1990 to 1999), now Yara, the years 2000 to 2007 are based on data from Yara (email, M. Toimela 2007), 2008 to 2014 are interpolated and the years 2015 and 2016 data are from Yara (email, M. Toimela 2016 and 2017) and from import declarations collected by the Finnish Food Safety Authority Evira (now: Finnish Food Authority). From the year 2017 onwards the distribution of fertilizer types is based on the manufacture and import declarations collected by the Finnish Food Safety Authority Evira/Finnish Food Authority. The necessary calculations are performed by P. Mattila in Luke Statistical Services.

Table 5.4-3 Activity data sources for calculating nitrous oxide emissions from agricultural soils

Activity data	Data source
Inorganic fertilizers applied to agricultural soils	Statistical Services of the Natural Resources Institute Finland (Luke), Yearbook of Farm Statistics
Number of cattle, sheep, goats, poultry, reindeer	Natural Resources Institute Finland (Luke) Statistics database, Yearbook of Farm Statistics
Number of horses	Finnish Trotting and Breeding Association
Number of fur animals	Finnish Fur Breeders Association
Nitrogen excretion by animal type	Natural Resources Institute Finland
Distribution of manure management systems	Grönroos et al. 2009, Grönroos 2014, Agricultural Census 2020 (Maatalouslaskenta 2020), Luostarinen et al. 2024, unpublished survey data
Sewage sludge applied to agricultural soils	Total amount of sewage sludge: YLVA database (see section 1.4, Annex 6). Share of sludge used on agricultural lands: 1990–2000 Lapinlampi & Raassina 2002, 2001–2005 estimated based on usage trends (Lundström 2020), 2006–2014 interpolated, 2015–2020 Vilpanen & Toivikko 2017 (value from 2016 used for the years 2017–2024)
Other organic fertilisers applied to agricultural soils	Statistical Services of the Natural Resources Institute Finland (Luke), Finnish Food Authority
Ammonia emission estimates	Nitrogen mass flow model, Grönroos et al. 2017
Crop statistics, including cover crops	Natural Resources Institute Finland (Statistics database, Yearbook of Farm Statistics), Finnish Food Authority (cover crop area), Land Parcel Identification System (EU 1992), Palosuo et al. 2015 and Känkänen 2019 (country-specific)
Area of cultivated organic soils	Natural Resources Institute Finland (Luke)
Net carbon stock change in mineral soils	Yasso07 soil carbon model (see Appendix 6e)

Table 5.4-4 Nitrogen input to soils via inorganic fertilizers, manure, bedding and sewage sludge application (t N a⁻¹) (the fraction lost as NH₃ and NO_x during application has not been subtracted)

Year	Inorganic fertilisers ¹	Manure ²	Bedding	Sewage Sludge ³	Other organic fertilisers ⁴
1990	228 470	93 058	8 351	1 586	422
1995	195 460	83 756	7 453	1 345	441
2000	167 276	82 091	6 635	741	439
2005	149 562	81 542	5 557	695	439
2010	156 523	79 749	5 407	1 260	793
2015	143 479	82 864	5 498	2 066	607
2016	138 128	80 980	5 522	2 547	355
2017	138 948	80 055	5 516	2 731	411
2018	138 385	79 112	5 525	2 420	828
2019	146 798	78 101	5 459	2 729	579
2020	139 316	78 428	5 450	2 545	619
2021	145 807	76 542	5 508	2 674	420
2022	108 044	73 382	5 473	2 722	518
2023	138 732	71 304	5 405	2 520	590
2024	161 038	70 532	5 235	2 570	853

¹ Sales of fertilizers to farms. Sources: Statistics service of Natural Resources Institute Finland, Yearbook of Farm Statistics.

² Includes manure applied to agricultural soils (not bedding) as well as manure deposited on pastures.

³ Source: see Table 5.4-3

⁴ Includes N input from potato cell sap and meat and bone meal

Table 5.4-5 Distribution of inorganic N-fertilizers used in Finland by fertilizer type. The share of each fertilizer depends on the year (Sources: Kemira / Yara Finland and Finnish Food Safety Authority Evira / Finnish Food Authority)

Fertiliser type	% of applied N														
	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ammonium sulphate	0.004	0	0	0	0.2	0.4	0	0.7	0.4	0.5	0.6	0.2	0.2	0.4	0.3
Ammonium nitrate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Calcium ammonium nitrate	10.8	9.3	15.3	15.2	23.8	30.9	30.5	27.1	19.9	24.4	24.6	25.3	25.0	31.1	23.8
Anhydrous ammonia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Urea	1.3	0.1	0.2	0.4	0.5	0.8	1.2	0.7	0.7	0.9	0.7	0.5	2.6	2.3	1.2
Nitrogen solutions	0.003	0	0	0.02	0.02	0	0	0.09	0.06	0.07	0.20	0.10	0.14	0.05	0.05
Ammonium phosphates	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.4	0	0	0	0	0.2	0.3	0.4
Other NK and NPK	87.5	90.3	84.3	84.2	75.3	67.6	68.1	70.7	79.0	74.1	74.0	73.8	71.8	65.9	74.3
Nitrate only	0.3	0.09	0.08	0.06	0.06	0.07	0.10	0.29	0	0	0	0	0.05	0	0

Table 5.4-6 Parameters for calculating crop residue emissions

	1990		2024		Parameters		
	yield (kg DM/ha)	area, ha	yield (kg DM/ha)	area, ha	res/yield	*above N	*below N
Winter wheat	3 356	12 544	3 277	56 195	1.81	0.006	0.009
Spring wheat	2 933	88 074	3 010	170 043	1.81	0.006	0.009
Rye	2 581	20 795	2 393	17 140	1.95	0.005	0.011
Barley	3 120	516 226	3 169	372 018	1.22	0.007	0.014
Oats	3 199	329 400	3 222	346 447	1.56	0.007	0.008
Turnip rape	1 640	82 769	1 163	34 022	2.42	0.006	0.009
Rape	1 952	1 168	1 622	7 262	2.42	0.006	0.009
Peas	2 571	4 465	2 430	41 256	1.40	0.008	0.008
Potato	4 921	35 426	6 535	18 033	0.98	0.019	0.014
Sugar beet	7 130	35 869	10 037	14 458	0.62	0.016	0.014
Mixed crops	2 474	10 743	3 102	44 572	1.62	0.006	0.009
Other ¹	4 083	25 982	3 663	81 928	-	-	-
Short-rotation ley	7 435	754 765	6 307	792 023	0.35	0.015	0.012
Green fallow	5 346	223 069	5 307	234 039	-	0.015	0.012
Cover crops ²			800	298 901	-	0.025	0.016

DM = dry matter; yield = average crop yield; res/yield = above ground plant residues/crop yield, above N & below N = nitrogen content of above-ground and below-ground residues

¹The 'Other' category comprises all other crop species not specified in the table (e.g., vegetables). The nitrogen content per hectare for this category is estimated using the mean value of the listed crops.

²2006 IPCC GL, grass-clover mixture N content values used for cover crops

Table 5.4-7 Areas of cultivated organic soils in Finland (ha) and their nitrous oxide emissions (kt N₂O)

Year	Areas, ha				Emissions, kt N ₂ O				
	Total	Cropland, annual	Cropland, perennial	Cropland, not cultivated*	Grassland	Cropland, annual	Cropland, perennial	Cropland, not cultivated*	Grassland
1990	311 597	64 634	156 830	4 059	86 074	1.3	2.3	0.04	0.8
1995	295 413	63 590	154 298	3 994	73 531	1.3	2.3	0.04	0.7
2000	294 891	79 880	141 140	4 051	69 820	1.6	2.1	0.04	0.6
2005	316 109	85 302	157 089	4 443	69 275	1.7	2.3	0.04	0.6
2009	326 672	100 624	152 163	4 634	69 251	2.1	2.3	0.04	0.6
2010	329 099	91 274	164 184	4 683	68 958	1.9	2.5	0.04	0.6
2015	340 372	100 178	167 980	4 915	67 299	2.0	2.5	0.04	0.6
2016	342 612	98 377	172 777	4 970	66 487	2.0	2.6	0.04	0.6
2017	344 114	96 075	177 587	5 016	65 436	2.0	2.7	0.04	0.6
2018	345 854	92 286	184 105	5 066	64 397	1.9	2.7	0.05	0.6
2019	347 840	92 092	187 002	5 116	63 630	1.9	2.8	0.05	0.6
2020	349 482	95 528	185 505	5 151	63 298	2.0	2.8	0.05	0.6
2021	351 072	96 697	186 276	5 187	62 912	2.0	2.8	0.05	0.6
2022	352 640	100 674	184 281	5 223	62 462	2.1	2.8	0.05	0.6
2023	354 101	100 282	186 424	5 255	62 140	2.0	2.8	0.05	0.6
2024	355 216	100 829	187 440	5 284	61 663	2.1	2.8	0.05	0.6

*Cropland, not cultivated areas refer to field margins and other similar areas that are not actively cultivated

5.4.2.3 Emission factors and other parameters

Country-specific emission factors have been used for calculating nitrous oxide emissions from agricultural soils (Table 5.4-8). As a country-specific emission factor for organic soils cultivated with annual plants, the default value in the IPCC Wetlands Supplement for drained organic croplands in boreal and temperate climate/vegetation zones is used (IPCC 2014, Chapter 2, Table 2.5).

Emissions from actively cultivated fields on organic soil with perennial plants are calculated using the default for boreal drained grassland from the same table in the IPCC Wetlands Supplement. In Finland, perennial crops are mainly grasses in crop rotation. Emissions from organic grassland soils that are mostly abandoned fields in Finland, are calculated using a country-specific EF (Maljanen et al. 2010b). For field margins (1.8% of the cropland area), the emission factor for organic grassland soils is used, as their management and soil conditions most closely correspond to this category.

The direct emissions have been calculated with the modified Equation 11.1 (2006 IPCC Guidelines page 11.7):

$$N_2O - N_{OS} = F_{OS,perennial} * EF1 + F_{OS,annual} * EF2 + F_{OS,field\ margins\ and\ GL} * EF3 \text{ (Eq. 11.1 modified)}$$

N_2O-N_{OS} = nitrous oxide N from managed/drained organic soils

F_{OS} = annual area of managed/drained organic soils, ha

EF1 = EF for Cropland remaining and converted, perennials, 9.5 kg N_2O-N /ha/year (IPCC Wetlands Supplement 2013)

EF2 = EF for Cropland remaining and converted, annual crops 13.0 kg N_2O-N /ha/year (IPCC Wetlands Supplement 2013)

EF3 = EF for Grassland and field margins, 5.7 kg N_2O-N /ha/year (Maljanen et al. 2010b)

The cultivated areas on organic soils are determined by utilizing the peat soil map data (Räsänen et al. 2023a, 2023b), selecting the layer with a peat thickness of ≥ 30 cm, and the Finnish Soil Database (Lilja et al., 2009), where soil types classified under classes 410 and 510 are identified as organic humus soils that meet the IPCC definition of organic soils ($>35\%$ organic matter in the soil). The applicable areas of cultivated organic soils were calculated as a part of the production of land use data for the LULUCF sector (Section 6.3).

The EFs for boreal cropland (annual and perennial crops) from the IPCC Wetlands Supplement were considered suitable for estimating the emissions of N_2O from organic agricultural soils in active use since many of the measurements behind the EFs were carried out in Finland and EFs are based on a larger dataset than the former country-specific EFs. However, the EF for grasslands was taken from Maljanen et al. 2010b since the EF based on measurements on abandoned Nordic, mostly Finnish organic fields was found to represent these areas better. The great majority of the organic grasslands in Finland are abandoned fields.

Indirect N_2O emissions caused by atmospheric deposition have been calculated with the modified Equation 11.9 (2006 IPCC Guidelines page 11.21). $FracGasm1,2,3$ and $FracGasf$ are country-specific:

$$N_2O_{AD} - N = [(F_{SN} * Frac_{Gasf}) + (F_{MN} * Frac_{Gasm1} + F_{SW} * Frac_{Gasm2} + F_{OF} * Frac_{Gasm2} + F_{PRP} * Frac_{Gasm3})] * EF$$

F_{SN} = annual amount of inorganic fertilizer N applied to soils (=sold annually), kg N/a

$Frac_{Gasf}$ = c. 0.03 kg N volatilised/kg of N applied (from Nitrogen mass flow model, country-specific)

F_{MN} = annual amount of animal manure applied to soils, kg N/a

$Frac_{Gasm1}$ = c. 0.12 kg N volatilised /kg of N applied (not including pasture)

F_{SW} = annual amount of sewage applied to soils, kg N/a

F_{OF} = annual amount of other organic fertilizers applied to soils, kg N/a

$Frac_{Gasm2}$ = c. 0.11 kg N volatilised /kg of N applied or deposited (including pasture)

F_{PRP} = annual amount of urine & dung N deposited by grazing animals on pasture, kg N/a

$Frac_{Gasm3}$ = c. 0.09 kg N volatilised /kg of N deposited

$Frac_{Gasm}$ and $Frac_{Gasf}$ are calculated from the data acquired from the N mass flow model.

EF = 0.014 kg N_2O-N /kg N volatilised (the 2019 IPCC default for wet climate)

Emission factors for the volatilization of ammonia and the reduction effects of different abatement measures on ammonia emissions are documented in Grönroos et al. (2017), see also Section 5.4.2.1 *Nitrous oxide from manure and inorganic fertilizers*. In general, the model follows the guidelines of the 2016 EMEP/EEA

Emission Inventory Guidebook. However, it has been regularly updated to use the latest emission factors for the volatilization from the EMEP/EEA Guidebook 2023 (EMEP/EEA 2023).

For crop residues including cover crops, plant biomasses and crop residues are estimated on the basis of group-specific dry matter contents, harvest indices (harvest index) and shoot to root ratios. Country-specific parameters are used (Palosuo et al. 2015, Känkänen 2019 (see Appendix_6j)). Nitrogen contents are taken from the 2006 IPCC Guidelines, Chapter 11, Table 11.2.

Table 5.4-8 Emission factors used for calculating direct and indirect nitrous oxide emissions from agricultural soils

Emission source	Emission factor	Reference
Direct soil emissions		
Inorganic fertilizers	0.016 kg N ₂ O-N/kg N	2019 Refinement to the 2006 IPCC GLs, table 11.1*
Animal wastes, sewage sludge and other organic fertilizers applied to soils	0.006 kg N ₂ O-N/kg N	2019 Refinement to the 2006 IPCC GLs, table 11.1*
N excretion on pasture, range and paddock	0.006 and 0.003 kg N ₂ O-N/kg N	2019 Refinement to the 2006 IPCC GLs, table 11.1*
Crop residue	0.006 kg N ₂ O-N/kg N input	2019 Refinement to the 2006 IPCC GLs, table 11.1*
Mineralisation on mineral soils	0.006 kg N ₂ O-N/kg N mineralised	2019 Refinement to the 2006 IPCC GLs, table 11.1*
Cultivation of organic soils on cereals (cropland)	13.0 kg N ₂ O-N/ha/a	IPCC Wetlands Supplement (2013; table 2.5): Augustin et al., 1998; Drösler et al., 2013; Elsgaard et al., 2012; Flessa et al., 1998; Kasimir-Klemedtsson et al., 2009; Maljanen et al., 2003a,b, 2004, 2007; Petersen et al., 2012; Regina et al., 2004; Taft et al., 2013
Cultivation of organic soils on perennials (cropland)	9.5 kg N ₂ O-N/ha/a	IPCC Wetlands Supplement (2013; table 2.5): Grønlund et al., 2006; Hyvönen et al., 2009; Jaakkola, 1985; Maljanen et al., 2001, 2003a, 2004, 2009, 2010a; Nykänen et al., 1995; Regina et al., 1996, 2004
Cultivation of organic soils (grassland and unmanaged cropland, incl. field margins)	5.7 kg N ₂ O-N/ha/a	Maljanen et al. 2010b
Indirect soil emissions		
Atmospheric deposition	0.014 kg N ₂ O-N/kg NH ₃ -N & NO _x -N deposited	2019 Refinement to the 2006 IPCC GLs, table 11.3*
Nitrogen leaching and run-off	0.011 kg N ₂ O-N/kg N/a	2019 Refinement to the 2006 IPCC GLs, table 11.3

*wet climate

Table 5.4-9 Fraction of N lost through leaching and run-off and volatilisation from inorganic fertilizers, manure and sewage sludge and other organic fertilizers

Parameter	Abbreviation	Value	Reference
Fraction of N input that is lost through leaching or run-off	Frac _{LEACH}	0.13-0.14	Huttunen et al. 2023 and Valkama et al. 2015
Fraction of N input that volatilises as NH ₃ and NO _x from inorganic fertilizers	Frac _{GASF}	0.031-0.35	Grönroos et al. 2017 (EMEP/EEA Guidebook 2023)
Fraction of manure N input* that volatilises as NH ₃ and NO _x	Frac _{GASM}	0.10–0.13	Grönroos et al. 2017 (EMEP/EEA Guidebook 2023)

*pasture & manure & bedding application, same FracGasm is used for sewage sludge and other organic fertilizers

5.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. A description of the uncertainty analysis is included in Section 1.6.

The uncertainties in N₂O emissions from agricultural soils are estimated by applying the Tier 2 Monte Carlo simulation directly to the emission calculation models (LUKEAgri calculation sheet and Nitrogen mass flow model).

The uncertainty in the direct nitrous oxide emission factors (disaggregated) for agricultural soils is based on the uncertainty ranges given in the 2019 Refinement to the 2006 IPCC Guidelines. The uncertainty is $\pm 19\%$ for inorganic fertilizers and $\pm 83\%$ for other nitrogen inputs. For urine and dung deposited in pastures, the uncertainty is higher owing due to significant natural variability and is ranging from $-100\ldots+333\%$. Uncertainties in the national emission factors for nitrous oxide from organic soils are estimated at $-37\ldots+38\%$ (cereals) and $-52\ldots+47\%$ for perennials (lognormally distributed) based on the IPCC Wetlands Supplement 2013. For grassland, the uncertainty is estimated $\pm 64\%$ (Maljanen 2010b). The uncertainty in the indirect nitrous oxide emission factor from atmospheric deposition in wet climates is estimated at $\pm 21\%$, according to the 2019 Refinement to the 2006 IPCC Guidelines. The uncertainty in indirect nitrous oxide emission factor for leaching is ranging from $-100\ldots+82\%$. Uncertainty of the emission factors is due to both lack of knowledge of the emission generating processes and high natural variability, which make estimation of the average annual emission factor difficult.

The activity data and related uncertainties used for calculating nitrous oxide emissions from manure input to agricultural soils were the same as in the calculation of nitrous oxide emissions from manure management (CRT 3.B). The uncertainty estimate of the area of cover crops is $-5\ldots+5\%$, based on expert judgement (Heikkinen & Känkänen 2021). The cover crop area is obtained from the Finnish Food Authority database; it is the area declared for the cover crop subsidy. A limited area per farm is eligible for the subsidy, and some farmers may declare only that, which causes underestimation of the area. On the other hand, the cover crop establishment does not always succeed, which causes overestimation of the area. Uncertainty estimates of other activity data were based on expert judgement (Monni et al. 2007).

As the same calculation methods are used for the whole time series 1990 to 2024, the time series can be considered consistent (see also Sections 5.2.3 and 5.3.3 for animal numbers and manure management data).

5.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting we discussed the possibilities for updating N excretion calculations for poultry in forthcoming submissions.

Quality Control (QC) procedures applied to the category Agricultural soils (CRT 3.D):

The QA/QC plan for the agricultural sector includes the QC measures presented in the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1). These measures are implemented every year during preparation of the agricultural inventory. If errors or inconsistencies are found, they are documented and corrected. The QC checklist (LUKEagri check) is used during the inventory. The check includes, for example, checking of formulas, links between sheets and evaluating correctness of parameters used with cross-checks to previous years. The results from the Nitrogen mass flow model are compared with a simpler calculation built in LUKEagri calculation sheets to examine possible problems with the model.

A checklist (LUKEagri check) is used for ensuring consistency of the activity data in different sections of the agricultural inventory. The checklist is a list of the activity data with a column for marking the result of the check. Graphs are used to compare N input with previous years.

Country-specific EFs are used for organic soils. See Section 5.4.2.3 about the selection of EFs. Areas are coherent with the LULUCF sector.

Quality assurance and verification

Every year we check the availability of new data for updating the emission factors. When new research results are published, the current emission factors are reconsidered. For 2024 inventory (2026 submission), emissions from field margins, which comprise 1.8% of the cropland area according to Luke's recent assessment, are calculated using the country-specific emission factor for organic grassland soils (Maljanen et al. 2010), as their management and soil conditions most closely correspond to this category. All other methodological updates introduced in the LULUCF sector in this submission have likewise been incorporated into the agricultural sector calculations (see Section 6.5). Additionally, it was noted that deep-bedding manure that is applied directly to fields without a storage phase had been missing from the manure-spreading estimates. This has now been corrected in SYKE's Nitrogen flow model.

Formulas and cell references used in Lukeagri calculation sheets have been regularly reviewed, compared with the 2006 IPCC Guidelines and its 2019 Refinement and updated by the researchers working in the inventory as necessary. The calculations for the 2024 inventory (2026 submission) have been made by T. Silfver and A. Rätty.

The agricultural inventory is reviewed by the UNFCCC Expert Review teams and the EU Technical Expert Review teams, and improvements to the inventory are made according to the recommendations.

5.4.5 Category- specific recalculations

3.D.1.b.i Direct N₂O emissions from animal manure applied to soils

The direct N₂O emissions from organic fertilizers were recalculated for the entire time series after the Nitrogen Flow model was corrected to include in the manure-spreading estimates the previously missing deep-bedding manure that is applied directly to fields without a storage phase. Additionally, the activity data for calculating emissions from inorganic fertilisers were updated for 2023, and nitrogen volatilised as NH₃ and NO_x is no

longer deducted prior to estimating direct N₂O emissions. These corrections, together with the animal number updates for 2022–2023, increased the direct emissions from organic fertilizers by 34 kt CO₂ eq. in 1990 and 32 kt CO₂ eq. in 2023, compared to previous estimates.

3.D.1.d Direct N₂O emissions from urine and dung, grazing

The direct N₂O emissions from urine and dung of grazing animals were recalculated for the entire time series such that NH₃ and NO_x is no longer deducted before calculating direct N₂O emissions. This correction increased the direct emissions from grazing animals by 4 kt CO₂ eq. in 1990 and 2 kt CO₂ eq. in 2023, compared to previous estimates.

3.D.1.d Direct N₂O emissions from crop residues

The classification of crop plants was updated to correspond as closely as possible to the Luke statistics, which had varying effect on the direct emissions from crop residues. The absolute change in the emissions from crop residues ranged from 10 kt CO₂ eq. decrease (in 2009) to +31 kt CO₂ eq. increase (in 2006), with an average change of 2 kt CO₂ eq. Emissions were decreased by 6 kt CO₂ eq. in 1990, while the emissions in 2023 increased by 8 kt CO₂ eq. compared to previous estimates.

3.D.1.e Direct N₂O emissions from mineralization/immobilization associated with loss/gain of soil organic matter

This emission subcategory was affected by new cropland area estimates resulting from the updated NFI data (see Section 6.2) and the refinements to soil classification, as well as by improvements in crop plant classifications. The absolute increase in emissions from mineralization was 1.3 kt CO₂ eq. in 1990 and 0.2 kt CO₂ eq. in 2023 compared to previous estimates.

3.D.1.f Direct N₂O emissions from cultivation of organic soils

The areas of organic cultivated soils changed due to the adoption of new NFI data (see Section 6.2) and due to refinements in the soil classification for croplands and grasslands, particularly in converted land-use categories. In addition, the emissions for field margins in organic croplands are now calculated using the same EF as for grasslands, as their management and soil conditions most closely correspond to this category. The absolute change in the emissions from cultivation of organic soils ranged from +28 kt CO₂ eq. to –8 kt CO₂ eq., with an average increase of 9 kt CO₂ eq. The emissions from cultivation of organic soils decreased by 8 kt CO₂ eq. in 1990 while in 2023 the emissions increased by 14 kt CO₂ eq.

3.D.2.a Indirect N₂O emissions from atmospheric deposition

The correction to the Nitrogen Flow model required recalculating the entire time series. Together with updated animal numbers for 2022–2023 and revised activity data on inorganic fertilizer use for 2023, this led to changes in the estimated NH₃ and NO_x volatilization from manure and fertilizer applications. Taken together, these updates led to an increase of 0.4 kt CO₂ eq. in the emissions in 1990 and a decrease of 0.4 kt CO₂ eq. in the emissions in 2023.

3.D.2.b Indirect N₂O emissions from Nitrogen leaching and run-off

The emissions from run-off and leaching increased by 9 kt CO₂ eq. in 1990 and by 2 kt CO₂ eq. in 2023. These changes were driven by updates to animal numbers (2022–2023), corrections to the Nitrogen Flow Model, and improvements in crop plant classifications. In addition, the slightly adjusted shares of mineral and organic soils had a small effect on leaching. In addition, for manure spreading and grazing, the methodology for estimating leaching was revised so that volatilised NH₃ and NO_x are no longer deducted prior to calculating indirect N₂O emissions from leaching and runoff.

3.D Direct and indirect N₂O emissions from agricultural soils (total)

Overall, the effect of these updates on total emissions from agricultural soils (3.D) ranged from –45 kt CO₂ eq. (in 1997) to +135 kt CO₂ eq. (in 2021) during the period 1990–2023, resulting in an average increase of 1%. In 1990 emissions increased by 33 kt CO₂ eq. and in 2023 the emissions increased by 43 kt CO₂ eq. compared to previous estimates (Table 5.4-10).

Table 5.4-10 The impact of the recalculations on nitrous oxide emissions in 1990 and 2023 in each 3.D subcategory and as a total (kt CO₂-eq.)

Year Submission / Difference	1990			2023		
	2025	2026	Difference	2025	2026	Difference
3.D.1 Direct N₂O emissions						
3.D.1.a Inorganic N fertilizers	1 522.3	1 522.3	0	939.0	924.4	14.6
3.D.1.b Organic N fertilizers	175.7	209.4	33.8	142.2	173.8	31.5
3.D.1.c. Urine and dung, grazing	40.8	44.5	3.7	19.6	21.5	1.9
3.D.1.d. Crop residues	209.5	203.0	-6.4	233.8	241.9	8.0
3.D.1.e. Mineralization	0	1.3	1.3	69.2	69.4	0.2
3.D.1.f. Cultivation of organic soils	1 192.6	1 184.3	-8.4	1 426.6	1 440.4	13.7
3.D.2 Indirect N₂O emissions						
3.D.2.a Atmospheric deposition	117.1	117.4	0.4	71.2	70.7	-0.5
3.D.2.b N leaching and run-off	263.9	272.7	8.8	202.4	204.7	2.3
TOTAL	3 521.8	3 555.0	33.2	3 104.0	3 146.6	42.6

5.4.6 Category-specific planned improvements

No planned improvements are expected, except for the excretion calculations for poultry, which may result in minimal changes to the manure nitrogen input to agricultural soils.

5.5 Field burning of agricultural residues (CRT 3.F)

5.5.1 Category description

Field burning of crop residues (CRT 3.F) has generally been a minor emission source in Finland, comprising less than 0.05% of the emissions in the Agriculture Sector. Since the beginning of 2021, field burning of crop residues is not allowed according to the Ministry of Agriculture and Forestry, and the compliance of this rule is now a condition for being able to apply full subsidies. The decision was adopted, as it was estimated that in Finland the field burning of crop residues is not necessary in order to succeed in sowing or to prevent weeds, diseases and pests. Therefore, from 2021 onwards the emissions are estimated as not occurring. The methodology, activity data and all other information concerning the calculations of the emission in this category for the earlier years (1990–2020) are presented in NIR 2020 (submission 2022).

5.6 Liming (CRT 3.G)

5.6.1 Category description

Liming is used to reduce soil acidity and improve plant growth but adding carbonates to soils in the form of limestone (for example, calcic limestone (CaCO_3), or dolomite ($\text{CaMg}(\text{CO}_3)_2$) leads to CO_2 emissions as the carbonate limes dissolve and release bicarbonate, which evolves into CO_2 and water. Emissions from all liming are reported under Agriculture. Most of the limestone use is assumed to take place on cropland, a minor part is used on grasslands or for landscape development in settlements. Forest lands are not limed in Finland (Ala-Mantila 2021).

The annual reports for all liming manufacturers for 2024 were not received in time by the Natural Resources Institute Finland (Luke) for the inventory. As a result, the lime quantities for 2024 are partially estimated based on the typical production amounts from previous year (2023) for companies with missing data, representing an estimated 12% of the total lime quantity in 2024. Additionally, because information on lime type is no longer included in the reported lime quantities, the total amount has been allocated among different lime types using the average production and import shares from 2017–2021.

Emissions were 0.17 Mt in 2024, which is 74% less than in 1990. In general, emissions from liming have decreased as lime use has declined, most likely because the liming is now more accurately targeted based on soil fertility and pH measurement, reducing unnecessary applications.

5.6.2 Methodological issues

5.6.2.1 Methods

The emissions from liming have been calculated using the IPCC method (Tier 1) described in the 2006 IPCC Guidelines (Eq. 11.12). Limestone (CaCO_3), dolomite ($\text{MgCa}(\text{CO}_3)_2$) and briquette lime are included. The amount of lime sold annually is multiplied by the specific emission factor for each lime type in order to estimate the amount of carbon in each compound. The highwater content (37.5%) of briquette lime (waste material from sugar factories) is taken into account in the calculations. Carbon is converted to CO_2 by multiplying it by 44/12.

5.6.2.2 Activity data

Activity data comprises the annually manufactured and imported lime (Table 5.6-1). Data for the years from 1990 to 2012 is based on the amount of manufactured lime from the Liming Association and import data from the Finnish Food Safety Authority Evira. Import data from Evira are available from the year 2005 onwards. Imports during 1990 to 2004 were estimated to be the average of the years 2005 to 2014 because no clear trend was found in the values during this period. The imports were assumed to consist solely of limestone, as the share of dolomite and different side products of the total imports was small.

When Liming Association ceased its activities, the amounts of both the manufactured and imported lime were obtained (from the year 2013 onwards) from the Finnish Food Safety Authority Evira, now Finnish Food Authority. Evira/Finnish Food Authority compiles statistics of liming materials that are manufactured in Finland or imported based on the reports of operators (Fertilizer Product Act 539/2006) grouped by type designation.

The liming activity data include several liming product type designations other than limestone, dolomite and briquette lime. The carbonate content of each type of designation is estimated based on the national type designation list of fertilizer products (Finnish Food Authority 2019), as well as data available from the operators (Table 5.6-2). The liming product's carbonate content was estimated to be 80% if it was reported to

contain primarily carbonate lime. The carbonate content of some type of designations was reported to be uncertain, and these were estimated to contain 50% carbonate lime. The share of dolomite from the manufactured lime is estimated to be 30% (Yli-Savola 2005) until 2013, and thereafter the amount of dolomite is available in the data received from Finnish Food Authority. For the years 2013-2014 the amount of dolomite in the data from the Finnish Food Authority was exceptionally low however, and therefore these years were interpolated to maintain consistent time series. Also, minor amounts of eggshell lime have been manufactured but these are excluded from the calculation as they are not of fossil origin.

There are also minor amounts of carbonate lime included in other fertilizer products than liming products (Evira 2011), but these were excluded from the calculation, as sufficient data on the composition of these products are unavailable. Also, most of this carbonate lime is already included in the calculation as the operators have reported to Evira that approximately 0.98% of the produced liming products were used in further processing in the time period 2005 to 2014.

Table 5.6-1 The amount of annual lime used in the estimation of the emissions (calculated as CaCO_3) (1,000 t/year).

Year	Cropland		
	Limestone + briquette lime	Dolomite	Total
1990	686	714	1 400
1995	665	246	911
2000	571	207	778
2005	478	167	645
2009	548	204	752
2010	458	159	617
2015	334	37	371
2016	518	59	577
2017	379	42	421
2018	354	95	449
2019	367	56	423
2020	379	73	451
2021	408	43	451
2022	485	3	488
2023	364	30	394
2024	329	46	375

Table 5.6-2 Liming products manufactured in Finland and their carbonate contents

Liming materials total	Share of CaCO_3	Reference
Limestone and other liming materials		
Limestone, CaCO_3	1	Finnish Food Authority 2019
Dolomite, $\text{CaMg}(\text{CO}_3)_2$	1	Finnish Food Authority 2019
Cinereous lime granules	0.5	Apila Group Oy Ab 2013
Mixture of liming materials and side products used as liming materials as such	0.5	Finnish Food Authority 2019
Biotite	0	Mälkki 1998
Side products used as liming materials as such		
Briquette lime	1	Suominen 2007
Precipitation residue of PCC lime	1	Finnish Food Authority 2019
Lime sludge	0.8	Apila Group Oy Ab 2013
Calciferous stone	0.8	Finnish Food Authority 2019

Mixture of limestone or dolomite and calcium oxide	0.5	Finnish Food Authority 2019
Mixture of side products used as liming materials as such	0.5	Finnish Food Authority 2019
Blast furnace slag	0	Finnish Food Authority 2019
Steel slag	0	Finnish Food Authority 2019
Lime kiln filter dust	0	SMA Mineral Oy 2013
Lime slaking residue	0	SMA Mineral Oy 2013
Lime tailings	0	Omya Oy 2011, Mälkki 1998
Carbide lime	0	Finnish Food Authority 2019

For the dry matter content of briquette lime, a value reported by the producing company, 62.5% (Suominen 2007) is used for the whole time series.

5.6.2.3 Emission factors and other parameters

The IPCC default emission factors are used for calculating CO₂ emissions from agricultural lime application. The emission factors are 0.12 for limestone, 0.13 for dolomite and 0.12 for briquette lime (2006 IPCC Guidelines). The emissions from limestone and briquette lime have been combined in the CRT table for limestone since they have the same emission factor. For the other lime types, the share of CaCO₂ (see Table 5.6-2 above) is taken into account in the estimation of the CO₂ emissions.

5.6.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. A description of the uncertainty analysis is included in Section 1.6.

The estimation of the amount of lime applied annually is based on manufacturing statistics and imported lime, and not on the actual applied amounts which causes some uncertainty in the actual annual emissions in this source category. This bias should, however, be negligible over long term. The uncertainty in activity data for liming is estimated at $\pm 20\%$ based on expert judgement. The uncertainty estimate for the emission factor is - 50%. This includes the uncertainty in the carbonate content of other lime products than limestone, dolomite and briquette lime.

As two different activity data sets (see Section 5.6.2.2) are used in the calculation, the time series' consistency was checked by calculating the emissions from 2005 to 2012 with both data sets (import excluded). The use of data received from Finnish Food Safety Authority Evira provides on average 5% smaller values for the total annual lime emissions for the years 2005 to 2012 compared with Liming Association data see Figure 5.6-1. The difference in the data in the two sets is considered sufficiently low, taking into account the estimated activity data uncertainty and data availability, to assume that the times series can be considered consistent.

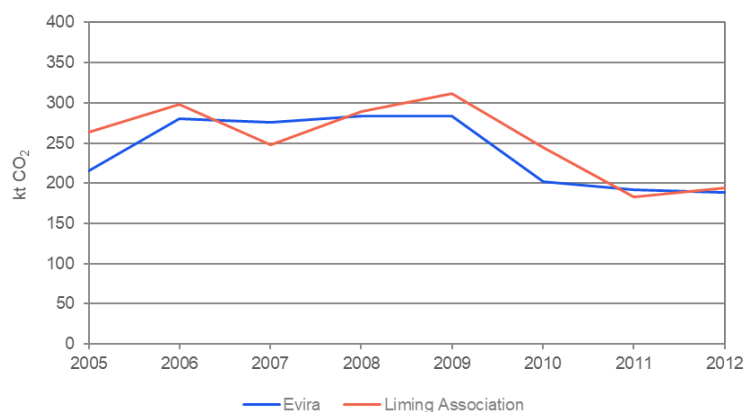


Figure 5.6-1 Comparison of emissions between Liming association and Evira, import excluded

5.6.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting is held annually between the inventory unit and the sectoral expert. During the 2025 meeting, the challenges in obtaining statistical data on liming quantities and lime types were discussed.

Quality Control (QC) procedures applied to the category Liming (CRT 3.G):

The QA/QC plan for the agricultural sector includes the QC measures presented in the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1). These measures are implemented every year during the preparation of the agricultural inventory. If errors or inconsistencies are found, they are documented and corrected. The QC checklist (LUKEagri check) is used during the inventory. The check includes, for example, checking of formulas, links between sheets and evaluating correctness of parameters used with cross-checks to previous years. A checklist (LUKEagri check) is used for ensuring consistency of the activity data in different sections of the agricultural inventory. The checklist is a list of the activity data with a column for marking the result of the check.

Quality assurance and verification:

We check periodically if new scientific articles for updating emission factors have been published. Results of the articles will be taken into account in evaluating emission factors.

The agricultural inventory is reviewed by the UNFCCC Expert Review teams and the EU Technical Expert Review teams, and improvements to the inventory are made according to the recommendations, where possible.

5.6.5 Category-specific recalculations

The CO₂ emissions from liming were recalculated for 2022 and 2023 after it was discovered that the emissions of some products had been double counted. The correction decreased the emissions by 3.7 kt CO₂ eq. in 2022 and 1.2 kt CO₂ eq. in 2023, compared to previous estimates.

5.6.6 Category-specific planned improvements

No planned improvements.

5.7 Urea application (CRT 3.H)

5.7.1 Category description

Urea fertilization to soils leads to a loss of CO₂. Urea is converted into ammonium, hydroxyl ion, and bicarbonate in the presence of water and urease enzymes. Bicarbonate evolves into CO₂ and water. Under this category, CO₂ emissions from urea application emissions to all soils, not only agriculture, should be reported. Finland has a short growing season and acid soils, which are not well suited for urea fertilization, but urea has nevertheless been applied to agricultural and forest soils in a small scale.

The emissions from urea are small, and they have generally decreased since 1990. This decrease can be attributed to the Nitrates Directive (91/676/EEC) through which the emission arising from fertilization have been more strictly regulated since the late 1990s.

Data of urea are also used in the N flow model for indirect N₂O emission calculation of inorganic fertilizers (deposition). The CO₂ emission of agricultural urea was 3.1 kt in 2024.

Small amounts of urea are used as a fertilizer in forest land. Annual CO₂ emissions from urea application to forest lands were estimated to be 0.6 kt for 2024 in official statistics.

5.7.2 Methodological issues

5.7.2.1 Methods

Urea fertilization CO₂ emissions are calculated following the 2006 IPCC Guidelines (Eq. 11.13, Tier 1). Carbon is converted to CO₂ by multiplying it by 44/12.

5.7.2.2 Activity data

The amount of urea used in agriculture was obtained from Kemira Agro Oy (Kekäläinen A., annual) for the years 1990 to 1999, and from the records of imported fertilizers collected by the Finnish Food Safety Authority Evira from 2010 onwards. The years from 2000 to 2009 were interpolated. An inquiry to the Information Centre of the Ministry of Agriculture and Forestry, now part of Luke, has revealed that no survey has been carried out on the use of urea on agricultural fields. The amount of urea fertilizer applied to forest soils was obtained from Yara for the years 1995 to 2016. From the year 2018 onwards, both the amount of urea used in agriculture and the amount of urea applied to forest soils are obtained from the records of manufactured and imported fertilizers, collected by the Finnish Food Safety Authority Evira/Finnish Food Authority. For the years 2018 and 2021, forestry use of urea was zero in the records. For such zero cases, we had earlier used -previous year's value but decided to change them to zero as in official statistics.

5.7.2.3 Emission factors and other parameters

Default EF of 0.2 was applied to estimate CO₂ emissions, based on the 2006 IPCC Guidelines.

5.7.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

Uncertainty estimates are based on the 2006 IPCC Guidelines. The time series of forest urea has been checked for consistency. From the year 2000 onwards, sales data of agricultural urea are no longer available to the inventory, so we are forced to use other, less direct data sources. In the records of the manufactured and imported fertilizers, the end use of each product (agriculture/forest/home garden) was not registered before the year 2018, and even for 2018 the information is not complete. Expert evaluation based on product name, fertilizer type and package size is needed to determine the end use. Linear interpolation is used to fill in the time series gaps resulting from the years of missing data in agricultural urea.

5.7.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are carried out according to the QA/QC plan in order to attain these quality objectives. In the 2025 quality meeting, we discussed the difficulties in achieving the latest statistics for urea use in time.

5.7.5 Category-specific recalculations

The CO₂ emissions from urea use were recalculated for 2023 following updates to the fertilizer use activity data. This decreased the emissions by 3.4 kt CO₂ eq. in 2023, compared to previous estimates.

5.7.6 Category-specific planned improvements

No improvements are currently planned.

Appendix_5a

Activity data for the Agricultural sector

Table 1_App_5a Animal numbers in Finland (x 1,000)

Year	Cattle					Swine				
	Dairy cows	Suckler cows	Heifers >1 yr	Bulls >1 yr	Calves <1 yr	Sows (w. piglets)	Piglets	Fattening pigs	Boars	Weaned pigs
1990	489.90	14.20	218.80	148.90	487.90	178.76	394.04	476.39	5.93	283.49
1991	445.60	21.20	213.50	144.10	485.50	173.96	383.46	463.59	5.77	275.87
1992	428.20	27.90	211.10	143.30	462.70	167.96	370.22	447.59	5.57	266.35
1993	426.40	33.10	216.70	139.20	436.90	164.69	363.03	438.90	5.47	261.18
1994	416.70	32.60	214.80	143.50	425.40	168.01	370.33	447.73	5.58	266.43
1995	398.50	29.20	188.90	109.30	422.00	161.10	420.54	490.63	6.50	276.99
1996	392.20	31.10	201.10	114.70	406.50	179.80	402.69	483.99	6.60	279.44
1997	390.90	32.40	196.80	120.50	401.80	185.20	386.86	511.96	7.10	331.83
1998	383.05	30.58	190.35	114.75	398.35	186.50	378.99	457.76	7.80	323.42
1999	372.40	29.60	187.50	118.10	379.20	180.20	386.60	469.19	5.80	268.67
2000	364.12	27.83	185.00	114.89	364.76	184.30	363.96	440.67	6.00	261.70
2001	354.83	27.18	181.73	111.34	362.34	163.60	361.49	425.76	5.40	263.87
2002	347.78	28.13	179.98	115.28	354.21	172.20	386.07	440.56	5.30	267.86
2003	333.87	28.15	178.54	115.46	344.15	178.10	398.44	483.23	5.00	268.85
2004	324.38	30.83	173.09	110.45	330.39	175.00	399.95	480.18	4.70	263.60
2005	318.76	34.61	168.78	107.81	328.97	176.70	398.71	500.31	4.40	279.89
2006	309.42	38.91	170.83	112.47	317.66	170.89	422.13	497.83	4.04	295.55
2007	296.07	43.28	166.47	109.78	311.10	177.30	391.80	524.60	4.40	328.70
2008	289.28	48.22	164.74	108.52	304.58	167.10	383.30	532.90	3.90	312.30
2009	290.04	51.82	162.55	109.51	304.35	155.90	355.50	535.20	3.50	303.20
2010	289.34	55.37	163.77	114.22	303.11	146.40	360.90	525.60	3.10	303.90
2011	285.53	57.26	161.92	110.78	298.56	134.20	333.50	530.60	3.00	288.40
2012	283.62	57.95	159.66	108.59	302.95	130.00	327.40	534.30	2.30	276.50
2013	283.12	57.33	161.80	109.63	299.97	121.50	328.40	533.60	2.00	272.70
2014	285.25	57.79	158.11	109.91	303.38	117.80	327.50	506.80	2.00	268.50
2015	285.15	58.71	154.61	109.35	306.90	115.80	345.30	501.10	2.10	274.70
2016	282.44	58.98	150.16	107.79	309.65	108.10	342.30	489.20	1.60	255.50
2017	274.95	59.85	150.27	110.77	297.33	99.10	312.40	446.90	1.40	248.50
2018	271.43	60.10	146.10	105.77	298.88	95.20	273.30	425.00	1.40	246.20
2019	262.29	60.35	142.43	104.49	288.07	92.20	272.40	438.60	1.30	257.70
2020	259.58	61.98	136.45	98.19	290.20	88.70	299.70	450.60	1.10	263.70
2021	253.53	63.70	136.47	101.47	288.87	93.00	338.50	405.40	1.00	255.90
2022	248.01	65.15	137.28	102.17	281.34	84.62	301.65	379.78	0.82	230.81
2023	241.95	64.68	133.33	100.22	280.47	84.18	303.56	366.84	0.76	229.01
2024	233.54	63.17	128.96	97.13	270.91	82.83	299.20	364.47	0.75	226.88

N.B. Fattening pigs = 50+ kg and weaned pigs = 20-50 kg

Year	Poultry							Sheep	Goats	Horses	Ponies	Minks & fitches	Foxes & raccoon dogs	Reindeer
	Laying hens	Broilers	Chickens	Cockerels	Broiler hens	Turkeys	Other poultry							
1990	4 844.80	2 993.00	1 632.50	49.70	61.83	59.90	20.77	103.30	5.90	39.40	6.00	1 838.00	1 508.23	239.07
1991	4 138.00	3 249.68	1 303.50	44.80	97.20	63.92	31.80	106.70	5.35	41.73	6.39	1 604.00	1 124.48	259.61
1992	3 968.90	3 506.36	1 597.50	39.90	132.57	67.94	42.93	108.40	4.80	42.72	6.40	1 683.00	1 366.00	231.64
1993	4 024.90	3 763.04	1 522.30	35.00	167.94	71.96	54.06	120.40	4.80	42.65	6.33	1 584.00	1 525.00	215.36
1994	4 089.80	4 019.72	1 421.60	30.10	203.31	75.98	65.19	121.10	5.70	42.13	6.16	1 870.00	1 938.76	214.27
1995	4 178.80	4 276.40	1 482.30	25.20	239.80	80.00	75.20	158.60	6.00	43.71	6.23	1 939.00	2 042.00	208.14
1996	4 183.50	4 052.40	1 245.60	24.60	278.60	95.80	54.30	149.50	6.50	45.62	6.41	2 041.00	2 622.00	212.85
1997	4 151.50	4 911.10	1 287.80	32.00	299.20	111.60	33.40	150.10	8.00	47.87	6.75	2 117.00	2 587.83	202.62
1998	3 801.80	5 507.20	1 184.70	29.50	347.10	144.80	34.50	128.29	8.11	49.24	6.90	2 112.00	2 866.00	196.14
1999	3 361.30	5 998.20	1 025.30	17.20	382.40	210.00	39.20	106.60	7.90	49.60	6.60	1 802.50	1 762.00	195.44
2000	3 110.00	7 917.90	914.40	17.60	363.50	214.50	31.60	99.60	8.60	50.70	6.70	1 900.80	1 905.00	203.42
2001	3 201.70	5 412.10	1 043.00	12.40	393.90	455.40	35.10	96.00	7.45	51.90	6.70	2 000.70	2 104.00	185.73
2002	3 212.50	5 766.30	772.30	9.40	401.60	530.50	41.40	95.88	6.61	52.10	7.00	2 000.66	2 268.00	199.71
2003	3 016.20	6 050.30	930.90	10.10	346.00	603.40	40.20	98.41	6.76	52.90	7.29	2 000.86	2 670.00	196.73
2004	3 069.20	5 573.20	911.60	10.40	287.40	535.30	18.10	108.89	7.27	53.76	7.30	1 701.40	2 601.00	201.06
2005	3 127.60	5 472.30	953.60	12.30	456.99	495.40	19.95	89.74	6.94	56.11	7.66	1 901.30	2 207.00	207.16
2006	3 103.33	5 366.14	844.01	13.40	404.54	492.64	14.95	116.65	6.67	58.05	8.00	2 001.00	2 346.00	197.80
2007	3 134.43	5 074.09	763.87	12.90	350.94	430.51	24.33	119.25	6.18	59.50	8.50	2 100.50	2 073.00	193.34
2008	3 190.25	5 674.55	865.46	18.51	338.86	414.77	19.26	122.22	5.92	60.55	8.80	1 801.00	1 947.00	195.42
2009	2 926.09	4 918.45	858.92	15.50	328.58	306.11	15.80	117.67	5.92	63.00	9.30	1 900.04	1 636.00	192.92
2010	3 393.77	4 616.21	837.85	14.24	432.64	279.67	12.43	125.67	4.89	64.60	9.70	1 900.05	1 697.00	193.65
2011	3 304.31	5 421.35	745.35	21.73	420.61	308.14	14.19	129.09	4.90	65.30	10.20	1 700.00	1 883.00	196.37
2012	3 172.60	6 038.34	743.44	27.09	470.63	294.64	13.84	130.01	4.89	65.00	10.40	1 800.00	2 164.00	191.92
2013	3 432.19	6 861.15	857.56	22.45	520.14	274.34	12.73	135.55	4.51	64.60	10.40	2 000.00	2 186.00	191.60
2014	3 645.32	7 341.22	714.07	24.62	544.41	291.95	15.26	137.87	4.36	64.20	10.40	2 100.00	2 437.00	186.78
2015	3 594.54	7 827.34	662.23	25.50	548.18	245.91	23.25	155.24	4.55	63.80	10.40	1 900.00	2 796.00	191.10
2016	3 598.94	8 271.56	747.63	26.27	523.22	260.31	16.93	156.50	4.80	63.80	10.40	1 620.00	2 168.00	191.47
2017	3 745.94	8 046.70	508.87	22.34	472.98	291.58	47.21	155.93	5.28	64.00	10.40	1 448.00	2 282.00	193.14
2018	3 984.82	8 780.90	607.63	17.43	424.30	299.09	26.14	155.00	5.44	64.00	10.40	1 368.00	2 092.00	184.96
2019	3 900.39	9 111.74	647.26	16.41	394.72	262.65	26.76	144.88	5.93	63.90	10.40	1 042.00	2 060.00	188.19
2020	3 811.55	8 507.33	566.33	17.96	396.10	267.99	9.64	140.17	6.03	64.00	10.00	768.00	1 413.00	194.97
2021	3 729.00	8 499.27	796.12	21.55	478.78	296.02	11.19	131.09	5.93	64.00	10.00	778.00	1 266.00	182.45
2022	3 865.83	8 900.74	664.53	24.18	597.65	294.21	8.70	132.08	6.30	59.00	13.00	538.00	773.00	185.36
2023	4 056.23	8 716.72	568.60	30.07	607.13	283.71	15.03	122.06	5.81	59.50	12.00	516.00	689.00	179.50
2024	4 040.60	9 792.11	495.89	35.75	592.28	313.84	8.79	115.43	5.14	57.50	11.80	413.00	386.00	183.83

Table 2_App_5a Cattle live weights and mature weights, kg (Source: Natural Resources Institute Finland Luke)

Year	Dairy cow		Suckler cow		Bull (>1 year)		Heifer		Calf (<1 year)	
	Live weight	Mature weight	Live weight	Mature weight	Live weight	Mature weight	Live weight	Mature weight	Live weight	Mature weight
1990	546.4	577.9	558.8	584.9	448.1	804.6	403.6	568.6	196.1	692.6
1991	544.3	576.8	557.1	583.3	459.5	803.4	404.2	567.0	196.4	691.8
1992	537.9	570.6	550.7	576.6	457.5	795.6	401.3	561.2	195.5	685.1
1993	550.6	584.6	563.9	590.3	456.0	815.5	411.0	577.3	197.7	702.8
1994	557.4	591.8	570.9	597.5	464.6	826.2	416.1	584.5	199.2	712.1
1995	555.2	590.1	568.8	595.3	461.5	823.7	415.6	583.7	198.9	710.2
1996	566.0	601.5	579.6	606.6	466.9	832.5	423.8	595.1	200.6	719.7
1997	572.3	608.3	585.4	612.7	461.7	844.4	428.3	603.0	201.7	729.7
1998	570.7	607.1	581.8	608.9	459.0	845.0	428.9	602.5	201.8	729.8
1999	573.9	610.6	583.8	611.0	462.7	851.5	431.2	606.1	202.6	735.0
2000	577.9	614.2	567.2	595.9	471.8	839.5	433.9	605.8	202.6	729.5
2001	583.2	619.8	575.2	603.5	483.7	860.5	438.5	613.4	205.0	743.9
2002	591.8	629.0	594.1	621.0	503.9	894.3	445.3	624.4	209.0	766.2
2003	596.5	634.1	600.8	628.2	519.3	918.4	448.1	630.1	211.8	781.1
2004	600.7	638.3	616.2	643.2	530.3	937.2	453.3	635.4	214.4	793.9
2005	602.8	640.5	609.0	636.0	531.1	936.1	455.1	636.9	214.4	794.0
2006	597.7	635.2	613.6	641.5	539.3	940.3	453.9	632.8	214.7	794.0
2007	609.5	647.5	627.6	656.1	551.8	960.3	461.9	645.0	218.0	810.6
2008	614.8	653.0	632.8	661.5	554.7	965.2	466.7	651.4	219.0	816.3
2009	616.1	654.3	637.2	666.1	556.0	964.6	468.2	652.5	219.0	816.6
2010	623.0	661.3	647.7	676.8	566.4	973.9	473.2	659.3	221.1	824.6
2011	628.7	667.3	660.1	689.3	561.7	967.9	476.5	665.3	221.0	825.1
2012	633.7	672.7	656.0	684.2	552.1	954.1	477.3	667.5	219.8	819.1
2013	642.8	682.2	663.8	692.1	547.7	947.8	480.5	674.1	219.6	818.6
2014	648.4	688.3	670.7	698.4	555.6	960.2	483.4	680.2	221.6	827.9
2015	654.8	695.1	675.1	702.7	564.0	982.9	485.3	686.9	224.5	843.1
2016	656.3	697.1	685.1	711.7	564.2	988.3	483.7	689.3	225.1	846.7
2017	662.6	703.4	681.4	707.5	568.8	996.1	487.2	694.2	226.9	855.3
2018	663.3	704.0	680.7	706.9	576.7	1006.9	486.6	694.5	228.3	861.7
2019	684.0	725.8	695.0	722.7	587.4	1030.7	499.7	715.8	233.2	884.0
2020	705.7	748.4	727.5	755.5	598.2	1053.0	513.7	739.5	238.3	906.9
2021	723.1	766.6	729.5	757.6	596.9	1059.6	522.8	755.7	240.7	919.7
2022	719.3	762.5	728.8	757.4	590.6	1054.5	520.5	753.2	238.8	912.9
2023	696.6	738.2	704.8	732.9	587.3	1026.0	500.8	726.2	233.8	886.5
2024	715.9	758.5	710.9	739.6	587.9	1040.6	506.3	742.5	237.1	905.1

Table 3_App_5a GE (MJ/ kg DM), DE (%) and VS (kg VS day⁻¹) values for cattle (Source: Natural Resources Institute Finland Luke)

Year	Dairy cow			Suckler cow			Bull (>1 year)			Heifer			Calf (<1 year)		
	GE	DE	VS	GE	DE	VS	GE	DE	VS	GE	DE	VS	GE	DE	VS
1990	257.8	69.1	4.5	167.0	63.3	3.4	132.3	71.8	2.1	122.0	66.9	2.3	77.0	73.3	1.2
1991	259.5	69.1	4.6	166.3	63.4	3.3	134.1	71.7	2.2	121.6	66.8	2.3	77.1	73.4	1.2
1992	257.8	69.3	4.5	164.8	63.6	3.3	133.3	71.6	2.2	120.7	66.8	2.2	76.3	73.3	1.2
1993	261.5	69.3	4.6	166.7	63.7	3.3	133.8	71.8	2.2	123.9	67.0	2.3	77.2	73.4	1.2
1994	267.3	69.4	4.7	167.5	63.9	3.3	135.6	71.8	2.2	125.0	67.2	2.3	77.8	73.6	1.2
1995	270.1	69.3	4.7	166.8	64.0	3.3	135.0	71.8	2.2	125.1	67.3	2.3	77.3	73.5	1.2
1996	271.7	69.4	4.7	168.2	64.2	3.3	136.4	71.9	2.2	127.5	67.6	2.3	78.6	73.7	1.2
1997	276.8	69.6	4.8	168.8	64.3	3.3	135.9	72.2	2.2	128.7	67.7	2.3	79.2	73.7	1.2
1998	276.8	69.8	4.8	167.9	64.5	3.3	135.5	72.2	2.2	128.8	67.8	2.3	79.2	73.7	1.2
1999	280.6	70.2	4.8	167.8	64.6	3.3	136.4	72.3	2.2	129.4	67.8	2.3	79.6	73.8	1.2
2000	290.4	70.3	4.9	164.8	64.8	3.2	137.7	72.1	2.2	129.3	67.8	2.3	79.6	73.8	1.2
2001	293.9	70.5	5.0	165.7	65.0	3.2	140.7	72.3	2.2	130.7	67.9	2.4	80.8	74.1	1.2
2002	299.8	70.7	5.0	168.4	65.1	3.2	145.9	72.7	2.3	132.7	68.2	2.4	82.4	74.4	1.2
2003	303.3	70.8	5.1	169.1	65.2	3.2	149.7	73.0	2.3	133.6	68.4	2.4	83.7	74.7	1.2
2004	307.7	71.0	5.1	171.2	65.4	3.3	152.8	73.3	2.4	134.6	68.4	2.4	84.8	75.0	1.2
2005	307.8	71.2	5.1	169.7	65.5	3.2	152.7	73.2	2.4	134.6	68.5	2.4	84.5	75.0	1.2
2006	311.0	71.3	5.1	170.1	65.7	3.2	154.6	73.3	2.4	134.0	68.4	2.4	84.6	75.1	1.2
2007	317.6	71.2	5.2	172.0	65.8	3.2	157.6	73.5	2.4	135.9	68.5	2.4	85.7	75.4	1.2
2008	317.2	71.5	5.2	172.5	65.9	3.2	157.7	73.4	2.4	137.0	68.5	2.4	85.7	75.4	1.2
2009	318.7	71.7	5.2	172.8	66.1	3.2	157.7	73.3	2.4	137.0	68.4	2.4	85.5	75.4	1.2
2010	322.9	71.6	5.3	174.1	66.2	3.2	160.0	73.4	2.5	138.3	68.5	2.5	86.1	75.6	1.2
2011	322.8	71.6	5.3	176.1	66.2	3.3	158.4	73.2	2.5	139.3	68.5	2.5	85.9	75.6	1.2
2012	325.3	71.4	5.3	175.4	66.2	3.3	156.1	73.1	2.4	139.6	68.5	2.5	85.5	75.4	1.2
2013	331.5	70.7	5.6	176.6	66.2	3.3	154.7	72.9	2.4	140.8	68.4	2.5	85.4	75.4	1.2
2014	338.7	70.7	5.7	177.6	66.2	3.3	156.8	72.9	2.5	143.0	67.9	2.6	86.1	75.5	1.2
2015	345.7	70.2	5.9	178.3	66.2	3.3	159.4	73.2	2.5	144.1	68.0	2.6	87.1	75.8	1.2
2016	351.4	69.5	6.1	179.8	66.2	3.4	159.6	73.3	2.5	144.4	68.0	2.6	87.0	75.8	1.2
2017	356.2	69.7	6.2	179.2	66.2	3.3	160.9	73.4	2.5	145.0	68.0	2.6	87.6	76.0	1.2
2018	361.1	69.3	6.3	179.1	66.2	3.3	162.7	73.5	2.5	145.1	68.0	2.6	87.9	76.1	1.2
2019	360.5	70.0	6.2	181.4	66.2	3.4	165.4	73.8	2.5	148.6	68.3	2.7	89.4	76.5	1.2
2020	370.1	70.0	6.3	186.4	66.1	3.5	168.2	74.1	2.5	152.6	68.6	2.7	91.1	77.0	1.2
2021	371.0	69.8	6.4	186.7	66.1	3.5	167.2	73.8	2.5	155.0	68.7	2.7	91.8	77.1	1.2
2022	370.8	69.8	6.4	186.7	66.1	3.5	165.5	73.5	2.5	153.7	68.7	2.7	90.8	76.9	1.2
2023	370.9	70.1	6.3	182.9	66.1	3.4	164.6	73.5	2.5	149.1	68.4	2.7	88.4	76.5	1.2
2024	380.5	69.8	6.5	183.9	66.1	3.4	164.3	73.4	2.5	151.3	68.6	2.7	89.3	76.7	1.2

Table 4_App_5a Annual average N excretion per animal (kg N/animal/year). Cockerels 1.0, broiler hens 1.0, goats 10.7 and reindeer 10.7 kg N/animal/year are for whole time series (Nousiainen, J. Natural Resources Institute Finland (Luke))

Year	Dairy cow	Suckler cow	Bulls	Heifers	Calves	Fattening pigs (50- kg)	Weaned pigs (20-50 kg)	Boars	Sows (including piglets) ¹	Piglets ¹
1990	97.8	57.6	55.9	48.6	30.0	20.1	5.2	20.1	28.6	IE
1995	101.9	58.7	56.9	50.0	30.5	19.3	4.9	19.0	28.9	IE
2000	110.6	59.1	58.3	52.5	31.3	18.3	4.5	19.7	27.9	IE
2005	119.5	62.1	65.2	55.4	33.8	17.5	4.0	20.5	26.8	IE
2010	125.7	65.0	68.5	56.6	35.1	16.9	3.4	20.2	24.1	IE
2014	130.5	66.3	66.6	57.5	35.1	17.4	3.3	21.4	24.0	IE
2015	131.0	66.6	67.9	57.9	35.7	17.1	3.1	21.3	23.1	IE
2016	131.3	67.1	67.9	58.1	35.7	17.3	3.3	21.3	22.4	IE
2017	134.9	66.9	68.6	58.3	36.1	16.6	3.4	21.4	22.2	IE
2018	136.4	66.9	69.4	58.3	36.3	16.4	3.4	21.8	23.2	IE
2019	140.1	67.8	70.7	59.9	37.3	15.4	3.0	21.3	20.6	IE
2020	144.6	69.7	72.1	61.7	38.4	17.5	3.3	20.8	22.9	IE
2021	145.0	69.8	71.4	62.8	38.8	15.5	3.4	21.0	23.0	IE
2022	143.4	69.8	70.4	62.3	38.2	15.2	3.3	21.0	22.4	IE
2023	143.9	68.1	70.0	60.0	37.2	15.2	3.3	21.0	22.4	IE
2024	149.0	68.5	69.8	61.1	37.7	15.2	3.3	21.0	22.4	IE

¹ The N excretion value for sows includes N excretion of piglets.

Year	Laying hens	Broilers	Chickens	Turkeys	Other poultry	Horses	Ponies	Sheep	Minks & fitches	Foxes & raccoon dogs
1990	0.6	0.4	0.4	1.1	0.6	44.6	24.9	7.5	1.2	2.1
1995	0.6	0.4	0.4	1.3	0.6	44.6	24.6	7.5	1.3	2.2
2000	0.6	0.4	0.4	1.4	0.7	44.6	25.3	7.6	1.3	2.3
2005	0.6	0.4	0.4	1.5	0.7	44.4	25.1	7.4	1.3	2.8
2010	0.6	0.5	0.4	1.6	0.6	44.2	25.0	7.4	1.3	3.0
2014	0.6	0.5	0.4	1.6	0.6	44.2	24.4	7.4	1.3	3.0
2015	0.6	0.5	0.4	1.6	0.6	44.2	24.3	7.5	1.3	3.0
2016	0.6	0.5	0.4	1.6	0.6	44.2	24.3	7.5	1.3	3.0
2017	0.6	0.5	0.4	1.7	0.6	44.2	24.2	7.7	1.3	3.0
2018	0.6	0.5	0.4	1.6	0.6	44.1	24.1	7.8	1.3	3.0
2019	0.6	0.5	0.4	1.7	0.6	44.2	24.2	8.0	1.3	3.0
2020	0.6	0.5	0.4	1.7	0.6	44.2	24.1	7.9	1.3	3.0
2021	0.6	0.5	0.4	1.7	0.6	44.2	24.1	7.8	1.3	3.0
2022	0.5	0.5	0.4	1.7	0.6	44.0	24.3	7.9	1.3	3.0
2023	0.5	0.5	0.4	1.7	0.6	44.0	24.3	7.9	1.3	3.0
2024	0.6	0.5	0.4	1.7	0.6	44.0	24.3	7.9	1.3	3.0

Table 5_App_5a Fraction of manure managed in each manure management system. Liquid/slurry includes slurry and separated urine, solid storage includes dung and dung-urine mixture. (Sources: Grönroos et al. 2009, Grönroos 2014 (results of a 2013 farm survey conducted by J. Grönroos and S. Luostarinen) and unpublished results of a 2022 farm survey by S. Luostarinen et al., 2024)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Dairy cows															
Pasture	0.22	0.19	0.17	0.15	0.13	0.11	0.11	0.10	0.10	0.10	0.09	0.09	0.08	0.08	0.08
Liquid/slurry	0.41	0.42	0.49	0.60	0.67	0.72	0.73	0.74	0.75	0.76	0.77	0.78	0.79	0.79	0.79
Liquid/slurry with natural crust cover	0.16	0.19	0.25	0.36	0.42	0.49	0.50	0.52	0.53	0.55	0.56	0.58	0.60	0.60	0.60
Liquid/slurry with other cover types	0.20	0.20	0.21	0.22	0.22	0.21	0.21	0.20	0.20	0.20	0.20	0.19	0.19	0.19	0.19
Liquid/slurry with no cover	0.06	0.04	0.03	0.02	0.04	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01
Solid storage	0.33	0.35	0.30	0.21	0.17	0.13	0.12	0.12	0.11	0.10	0.09	0.09	0.08	0.08	0.08
Deep bedding	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02
Dry lot	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02
Suckler cows															
Pasture	0.35	0.36	0.36	0.36	0.40	0.41	0.40	0.40	0.40	0.40	0.39	0.39	0.39	0.39	0.39
Liquid/slurry	0.06	0.04	0.07	0.08	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Liquid/slurry with natural crust cover	0.01	0.01	0.03	0.04	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Liquid/slurry with other cover types	0.03	0.03	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Liquid/slurry with no cover	0.01	0.01	0.01	0.005	0.004	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
Solid storage	0.07	0.08	0.05	0.04	0.08	0.12	0.13	0.15	0.15	0.16	0.17	0.17	0.18	0.18	0.18
Deep bedding	0.09	0.08	0.08	0.08	0.05	0.08	0.10	0.12	0.13	0.14	0.16	0.18	0.20	0.20	0.20
Dry lot	0.44	0.44	0.44	0.44	0.44	0.37	0.35	0.31	0.30	0.28	0.26	0.24	0.21	0.21	0.21
Bulls (<1 year)															
Pasture	0.04	0.04	0.04	0.04	0.04	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01
Liquid/slurry	0.52	0.54	0.54	0.54	0.53	0.56	0.56	0.57	0.58	0.59	0.60	0.60	0.61	0.61	0.61
Liquid/slurry with natural crust cover	0.19	0.25	0.25	0.25	0.35	0.42	0.43	0.44	0.45	0.46	0.47	0.48	0.49	0.49	0.49
Liquid/slurry with other cover types	0.26	0.24	0.24	0.24	0.16	0.13	0.13	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Liquid/slurry with no cover	0.07	0.04	0.04	0.04	0.02	0.01	0.004	0.004	0.003	0.002	0.002	0.001	0.001	0.001	0.001
Solid storage	0.34	0.32	0.32	0.32	0.30	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28
Deep bedding	0.06	0.06	0.06	0.06	0.09	0.09	0.09	0.09	0.08	0.08	0.08	0.07	0.07	0.07	0.07
Dry lot	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.02	0.02	0.02
Heifers															
Pasture	0.36	0.35	0.35	0.35	0.27	0.23	0.22	0.22	0.21	0.21	0.21	0.20	0.20	0.20	0.20
Liquid/slurry	0.31	0.32	0.32	0.32	0.38	0.41	0.41	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Liquid/slurry with natural crust cover	0.11	0.14	0.14	0.14	0.22	0.28	0.28	0.29	0.29	0.30	0.30	0.31	0.31	0.31	0.31
Liquid/slurry with other cover types	0.15	0.15	0.15	0.15	0.13	0.12	0.12	0.12	0.12	0.11	0.11	0.11	0.11	0.11	0.11
Liquid/slurry with no cover	0.04	0.03	0.03	0.03	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Solid storage	0.22	0.23	0.23	0.23	0.20	0.19	0.18	0.18	0.18	0.18	0.17	0.17	0.17	0.17	0.17
Deep bedding	0.02	0.02	0.02	0.02	0.05	0.09	0.10	0.11	0.12	0.14	0.15	0.16	0.17	0.17	0.17
Dry lot	0.09	0.09	0.09	0.09	0.09	0.08	0.07	0.07	0.06	0.06	0.05	0.05	0.04	0.04	0.04
Calves (<1 year)															
Pasture	0.08	0.07	0.07	0.07	0.09	0.09	0.09	0.08	0.08	0.07	0.07	0.07	0.06	0.06	0.06
Liquid/slurry	0.46	0.50	0.50	0.50	0.43	0.37	0.36	0.35	0.33	0.32	0.31	0.29	0.28	0.28	0.28
Liquid/slurry with natural crust cover	0.18	0.23	0.23	0.23	0.24	0.23	0.22	0.22	0.21	0.21	0.20	0.19	0.19	0.19	0.19
Liquid/slurry with other cover types	0.22	0.23	0.23	0.23	0.16	0.12	0.12	0.11	0.11	0.10	0.10	0.09	0.09	0.09	0.09
Liquid/slurry with no cover	0.06	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Solid storage	0.31	0.34	0.34	0.34	0.30	0.31	0.32	0.34	0.34	0.35	0.36	0.37	0.38	0.38	0.38
Deep bedding	0.09	0.03	0.03	0.03	0.11	0.18	0.19	0.20	0.21	0.23	0.24	0.25	0.26	0.26	0.26
Dry lot	0.06	0.06	0.06	0.06	0.06	0.05	0.04	0.03	0.03	0.03	0.02	0.02	0.01	0.01	0.01
Swine															
Pasture	0.003	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Liquid/slurry	0.59	0.69	0.69	0.72	0.89	0.94	0.94	0.94	0.94	0.94	0.95	0.94	0.94	0.94	0.94
Liquid/slurry with natural crust cover	0.00	0.01	0.01	0.01	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Liquid/slurry with other cover types	0.29	0.32	0.32	0.33	0.46	0.50	0.49	0.49	0.48	0.48	0.47	0.47	0.46	0.46	0.46
Liquid/slurry with no cover	0.29	0.36	0.36	0.39	0.41	0.42	0.42	0.43	0.43	0.44	0.45	0.45	0.45	0.45	0.45
Solid storage	0.36	0.26	0.26	0.23	0.09	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.02	0.02	0.02
Deep bedding	0.05	0.05	0.05	0.05	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sheep															
Pasture	0.36	0.32	0.32	0.32	0.34	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Liquid/slurry (uncovered)	0.004	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solid storage	0.06	0.07	0.07	0.07	0.26	0.24	0.21	0.18	0.15	0.12	0.09	0.06	0.03	0.03	0.03
Deep bedding	0.57	0.61	0.61	0.61	0.41	0.42	0.45	0.48	0.51	0.54	0.57	0.60	0.63	0.63	0.63
Goats															
Pasture	0.36	0.32	0.32	0.32	0.34	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Liquid/slurry (uncovered)	0.004	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solid storage	0.06	0.07	0.07	0.07	0.26	0.24	0.21	0.18	0.15	0.12	0.09	0.06	0.03	0.03	0.03
Deep bedding	0.57	0.61	0.61	0.61	0.41	0.42	0.45	0.48	0.51	0.54	0.57	0.60	0.63	0.63	0.63
Horses															
Pasture	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36
Liquid/slurry (uncovered)	0.04	0	0	0	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.0003	0	0	0
Solid storage	0.60	0.38	0.38	0.64	0.58	0.55	0.55	0.55	0.55	0.56	0.56	0.56	0.56	0.56	0.56
Deep bedding	0.00	0.25	0.25	0.00	0.06	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
Poultry															
Pasture	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Liquid/slurry (uncovered)	0.00	0.02	0.01	0.01	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0	0	0	0
Solid storage	0.64	0.51	0.30	0.36	0.33	0.24	0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27	0.24
Deep bedding	0.36	0.47	0.69	0.63	0.64	0.74	0.75	0.74	0.74	0.75	0.74	0.74	0.74	0.73	0.75
Fur-bearing animals															
Pasture	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Liquid/slurry (uncovered)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solid storage	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deep bedding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reindeer															
Pasture	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Liquid/slurry (uncovered)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solid storage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deep bedding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Appendix_5b

A description of Nitrogen flow concerning year 2024

Table 1_App_5b Nitrogen flow in storage phase and amount applied to fields. Dry lot manure is collected and stored together with other manure types before field application

Manure management, N kg	
78 082 115	N excretion (pasture excluded)
11 676 534	NH ₃ -N+NO-N volatilised
342 026	leaching N (only dry lot)
480 383	direct emission N ₂ O-N
5 237 651	N ₂ -N
data for CRT 3.D.1.b.i, N kg	
5 235 018	bedding added to fields
65 580 540 N kg applied to fields	
Nex + Bedding – (NH ₃ &NO+leach+direct emission during manure management)	

6 LAND USE, LAND-USE CHANGE AND FORESTRY (CRT 4)

6.1 Overview of the sector

The following technical challenges of the ETF inventory tool have been identified:

- the notation key explanations and information from documentation boxes are missing from CRT tables but included as a separate attachment to the NID, Annex 8.
- There is sometimes a problem with the ETF reporting tool adding a long sequence of extra decimals (zeros or nines followed by a random number) when it imports figures from Excel or json or summarizes these figures. Thus, there might be a very minor difference between the figures reported in the CRT tables and the actual figures.
- The areas of mineral and organic soils are not transferred to the CRT-tables for carbon stock change in land use change subcategories (e.g. 4.A.2.a Cropland converted to forest land), since these cells are gray. This issue was resolved by adding extra subcategories, for example, “Cropland to forest land”, under each carbon stock change table, whereby the areas of mineral and organic soils for these extra subcategories are visible in the CRT tables.
- In the CRT tables, the row for 4(II).H Other and 4(IV).H. Other are empty because there is no place to fill in this category in the ETF tool. The correct notation keys for these would be NA. Also, the HWP activity data table for “Other (please specify)” is empty, because we did not choose to add this sub-grid in the ETF tool, however, these columns are still generated in the CRT-tables.
- Some of the notation keys from the latest year are not transferred from the lower levels in the following categories: 4(III).C.2.a. Forest land converted to grassland, 4.D.1.b. Management change from other wetlands, 4.D.1.c. Management change, 4.D.2.c. Land converted to other wetlands.

In 2024, the Land use, land-use change and forestry (LULUCF) sector as a whole acted as a CO₂ source of 9.8 million tonnes of CO₂ equivalent (Mt CO₂ eq.) because the total removals resulting from the sector were smaller than the total emissions (Figure 6.1-1, Table 6.1-2). The net emissions in 2024 were 20% of the total national emissions (including the LULUCF sector). The change to the 2024 net emissions of the LULUCF sector from the 1990 net removals was 134% and from the 2023 net emissions 43%.

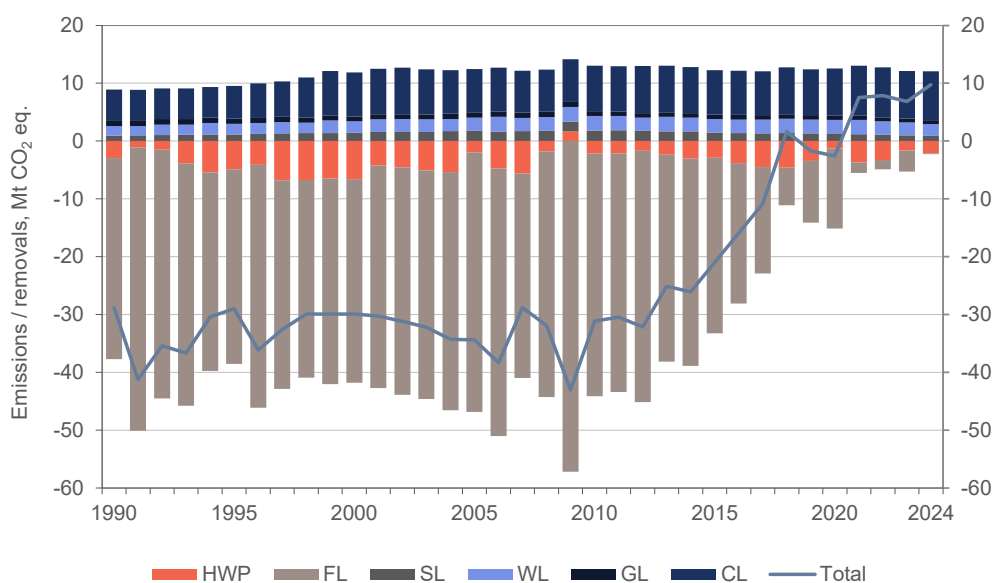


Figure 6.1-1 Net emissions and removals in the LULUCF sector by land-use category and harvested wood products, Mt CO₂ eq.

The LULUCF sector has been a net sink from 1990 to 2017, became a net source of emissions in 2018, returned to a net sink in 2019–2020, and has remained a net source of emissions since 2021. Forest Land has been a net sink from 1990 to 2020. There was a decreasing trend in the Forest Land net sink from 2010 onwards, but the sink was slightly higher in 2019–2020 reaching levels above those in 2018 and the years that followed. Since 2021, Forest Land has been a net source of emissions. The other land-use categories have comprised net sources during the whole time series. Harvested wood products have totalled a net sink except for the year 2009. The level, trend and the inter-annual variability in the sink or source for the whole LULUCF sector are determined by the Forest Land net balance (Figure 6.1-1). The low levels of roundwood fellings at the beginning of the 1990s and mid-2000's and again after the financial crisis in 2008/2009 are the cause of the high removals of the LULUCF sector during those periods of time. There are several reasons for why the sector has turned from a net sink into a net source. The main reasons are that commercial fellings have increased, and at the same time the tree volume increment has decreased according to the NFI ((Korhonen et al. 2024, Luke 2025a, Luke 2025b)). Also, the emissions from organic soils have increased considerably, whereas the carbon sink in mineral soils has declined. According to the 13th NFI data, several biomass components have declined relative to stem volume, reducing the amount of carbon entering the combined pool of soil organic matter and dead organic matter.

Living biomass on Forest Land is a net sink. The combined pool of soil organic matter (SOM) and dead organic matter (DOM) in mineral forest soils is a sink. Organic forest soils act as a source due to CO₂, CH₄ and N₂O emissions from drained soils. Other, minor emission sources of the Forest land category are N mineralisation, N fertilization and biomass burning (Table 6.1-2). Forest Land was a small sink in 2024.

The change from the Forest Land net removals in 1990 to the 2023 Forest land net removals was 100%. The high fluctuation in net biomass removals in the Forest Land category during the period 1990 to 2024 is mainly caused by the changes in the international market of forest industry products, which affect the amount of domestic commercial roundwood fellings. The unstable global situation has had its effects on international markets and foreign trade, resulting in a considerable decrease in roundwood imports since 2022. In 2018, the total roundwood removals reached 78 million m³ being the highest ever in the history of the statistics (Luke 2025a). Since then, the roundwood removals have declined, but remain at a high level compared to the historical levels (Luke 2025a). In 2024, roundwood removals were 74 million m³. Another significant factor for whether Forest Land is a net sink or a net source, is the change in the trend of the annual increment of growing stock. The annual increment of growing stock was 77.7 million m³ based on the 8th National Forest Inventory (NFI) (measured 1986 to 1994), 107.8 million m³ based on the NFI12 (2014 to 2018), and 103.0 million m³ based on the NFI13 (2019 to 2023) (Tomppe et al. 2001, Korhonen et al. 2021, Korhonen et al. 2024, Luke 2025b). The rapid increase in the increment in the 1980's and 1990's has leveled out and according to the last inventory measurements the increment has diminished by 4.8 million m³ compared to the highest level, measured in NFI12 (Korhonen et al. 2024).

The Cropland category is a source. The emissions have increased by 60% from 1990 to 2024. This is due to the increase in total cropland area, and a slightly increased proportion of organic soils. Only mineral soils at the beginning of the 1990s have been a minor sink of CO₂. The Grassland category is also a source. The emissions from organic soils exceed the small removals by mineral soils and living biomass (Table 6.1-2, Figure 6.1-2).

The wetlands category consists of a variety of land use types that are characterized by organic soils with little or no biomass cover, making them sources of CO₂, CH₄ and N₂O emissions. Total emission has increased from 1.6 Mt CO₂ eq. in 1990 to 2.1 Mt CO₂ eq. in 2024. The emissions from peat extraction sites cover most of the emissions from Wetlands. A slight decline in emissions can be seen as the area of peat production sites is currently decreasing.

In the Settlements category, the emissions consist of biomass and dead wood losses due to LUC, emissions from litter and soil organic matter pools after the conversion, and direct and indirect emissions from the use of inorganic N fertilizers. At the highest, the emissions were 1.9 Mt CO₂ eq. in 2011, but at present they have halved to 0.9 Mt CO₂ eq. Compared to 1990, emission from Settlements have decreased by 8%.

The Harvested Wood Products (HWP) category has been a net sink except for the year 2009. The most important component of the HWP carbon stock change is sawn wood. The net sink of harvested wood products increased by 31% from 2023 to 2024.

Further descriptions on the trends can be found under the section describing each land-use category.

Emissions and removals from the LULUCF sector were calculated according to the 2006 IPCC Guidelines and its 2019 Refinement. The land area is divided into six land-use categories and into the subcategories “lands remaining in the same land-use category for the last 20 years” and “lands converted to present land use during the past 20 years”. The land-use categories are Forest Land, Cropland, Grassland, Wetlands, Settlements and Other Land (2006 IPCC Guidelines). The carbon stock changes and greenhouse gas emissions reported under the LULUCF sector are listed in Table 6.1-1.

Emissions and removals are not reported under Other land as the category is considered unmanaged land, or in the case of land-use changes to Other land, the carbon stock changes and other emissions have been judged to be zero. Emissions and removals from harvested wood products (HWP) are included in the LULUCF sector estimates as a separate category 4.G.

Land-use areas are calculated from National Forest Inventory (NFI) data, but large artificial reservoirs are separated into their own subcategory from the inland water area based on the Hertta Environmental Database of the Finnish Environmental Institute. In detection of land-use changes the NFI data is supported by spatial data, e.g., aerial photographs and satellite images.

The areas have been estimated consistently for all land-use classes before and after 1990. The 20 years before 1990 have also been taken into account in carbon stock change and emission estimation to obtain a complete time series since 1990. For biomass gains, the time since conversion has been taken into account. For mineral soils, the carbon stock changes have been estimated mainly with the dynamic soil carbon model Yasso07. For organic soils, both modelling and emission factors are used. For land-use changes since 1971, there are 20-year emission factors that have been applied according to the conversion year.

The amount of carbon accumulated or released is converted to CO₂ by multiplying it by $-44/12$.

A general assessment of the completeness can be found in Section 1.7 and a more detailed assessment is included in Annex 5.

Table 6.1-1 Reported emissions / removals, calculation methods and types of emission factors for the LULUCF sector (DOM = dead organic matter, SOM= soil organic matter, CS = country-specific, D = IPCC default)

CRF	Source	Stock change reported	Emissions reported	Methods	Emission factors
4.A	Forest land (<i>remaining, converted</i>)				
	- living biomass	carbon/ CO ₂		Tier 3	CS
	- DOM, SOM (mineral and organic soils)	carbon/ CO ₂		Tier 3, Tier 2	CS
4.B	Cropland (<i>remaining, converted</i>)				
	- living biomass	carbon/ CO ₂		Tier 3, Tier 2	CS, D
	- DOM, SOM (mineral and organic soils)	carbon/ CO ₂		Tier 3, Tier 2, Tier 1	CS, D
4.C	Grassland (<i>remaining, converted</i>)				
	- living biomass	carbon/ CO ₂		Tier 3, Tier 2	CS, D
	- DOM, SOM (mineral and organic soils)	carbon/ CO ₂		Tier 3, Tier 2, Tier 1	CS, D
4.D	Wetlands (<i>remaining, converted</i>)				
	- peat extraction areas: living biomass	carbon/ CO ₂		Tier 3	CS
	- peat extraction areas: DOM, SOM	carbon/ CO ₂		Tier 2	CS
	- flooded land: living biomass	carbon/ CO ₂		Tier 3	CS

CRF	Source	Stock change reported	Emissions reported	Methods	Emission factors
4.E	- flooded land: DOM, SOM	carbon/ CO ₂		Tier 1	CS, D
	- other wetlands: SOM	carbon/ CO ₂		Tier 2	CS
	Settlements (remaining, converted)				
	- living biomass	carbon/ CO ₂		Tier 3, Tier 1	CS
	- DOM, SOM	carbon/ CO ₂		Tier 2, Tier 1	CS
4.F	Other land (converted)				
	- living biomass	carbon/ CO ₂		Tier 1	D
	- DOM, SOM	carbon/ CO ₂		Tier 1	D
4.G	Harvested wood products	carbon/ CO ₂		Tier 2	CS, D
4(I)	Direct and indirect nitrous oxide (N ₂ O) emissions from nitrogen (N) inputs to managed soils				
	- Forest land		N ₂ O	Tier 2, Tier 1	CS, D
	- Settlements		N ₂ O	Tier 2, Tier 1	CS, D
4(II)	Emissions and removals from drainage and rewetting and other management of organic and mineral soils ^{1,2}				
	- Wetlands: Peat extraction areas		CH ₄ , N ₂ O	Tier 2	CS
	- Wetlands: Flooded land		CH ₄	Tier 2, Tier 1	CS, D
	- Other Wetlands		CH ₄ , N ₂ O	Tier 2	CS
	- Forest land: Drained organic forest soils		CH ₄ , N ₂ O	Tier 2	CS, D
	- Settlements: Drained organic soils		CH ₄ , N ₂ O	Tier 2	CS
4(III)	Direct and indirect nitrous oxide (N ₂ O) emissions from nitrogen (N) mineralization/immobilization associated with loss/gain of soil organic matter resulting from change of land use or management of mineral soils				
	- Forest land, Settlements, Cropland, Grassland		N ₂ O	Tier 2, Tier 1	CS, D
4(IV)	Biomass burning				
	- Forest land		CH ₄ , N ₂ O, NO _x , CO	Tier 2	D
	- Cropland, Grassland		CO ₂ , CH ₄ , N ₂ O, NO _x , CO	Tier 2	D

¹N₂O emissions from the management of agricultural soils are reported under the Agriculture sector.

² Non-CO₂ emissions

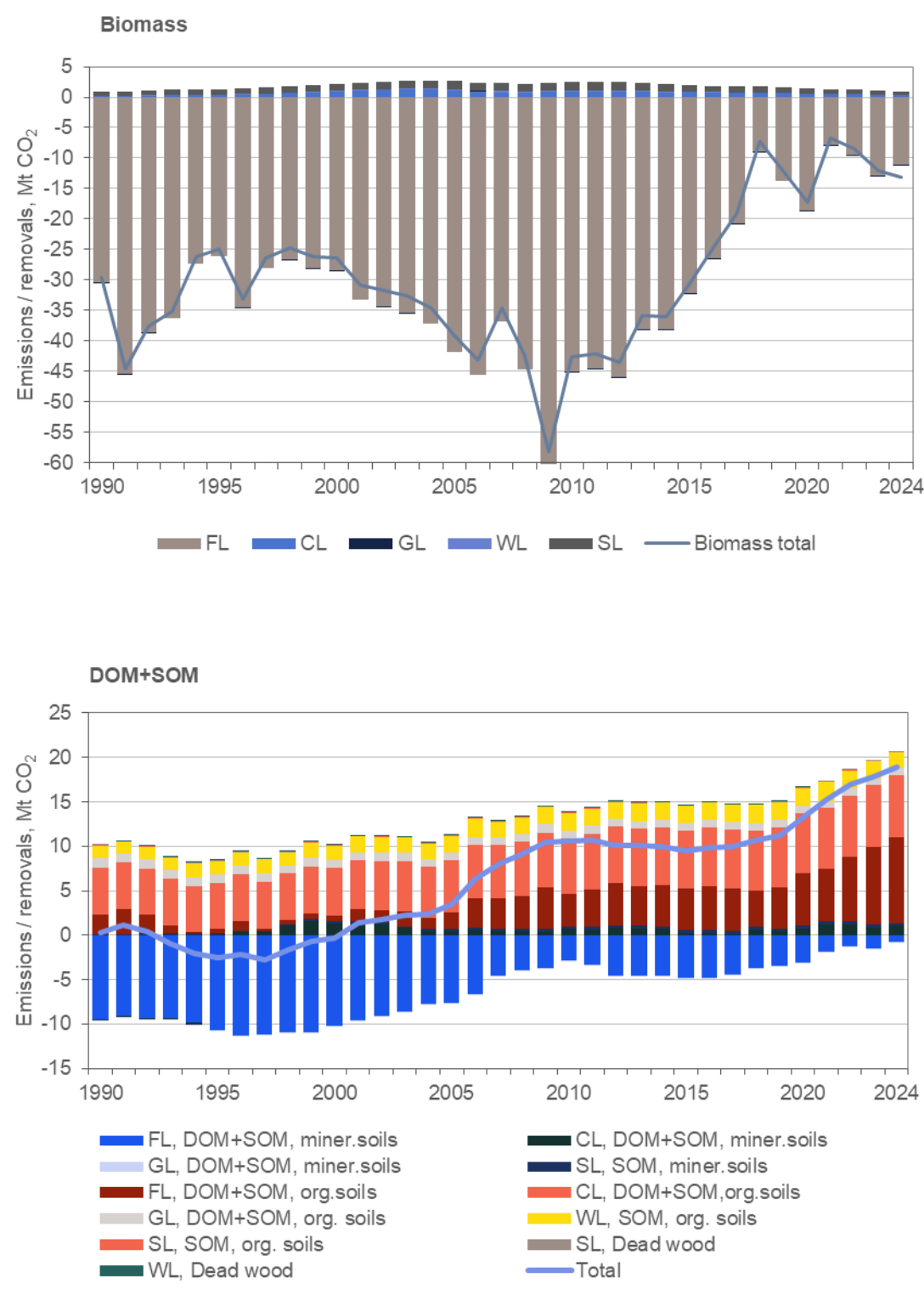


Figure 6.1-2 Emissions (positive sign) and removals (negative sign) from biomass (upper) and from soils (soil and dead organic matter) (lower) in different land use classes, Mt CO₂. (FL = Forest Land, CL = Cropland, GL = Grassland, SL = Settlements, WL = Wetlands)

Table 6.1-2 Greenhouse gas emissions and removals from the LULUCF sector (Mt CO₂ eq.) (positive figures indicate emissions, negative removals)

	Mt CO ₂ eq.	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
4.A Forest land		-34.78	-33.64	-35.21	-44.89	-41.95	-30.34	-24.29	-18.41	-6.54	-10.69	-13.84	-1.80	-1.61	-3.64	-0.13
Biomass, mineral soils		-13.4	-7.5	-7.1	-17.7	-22.0	-15.4	-11.2	-7.7	0.6	-4.0	-7.9	0.7	-0.6	-3.4	-1.9
Biomass, organic soils		-16.9	-18.7	-21.3	-24.0	-23.1	-16.9	-15.2	-13.1	-9.6	-9.9	-10.7	-8.5	-8.9	-9.5	-9.2
DOM ¹ +SOM, mineral soils		-9.4	-10.7	-10.3	-7.6	-2.8	-4.8	-4.8	-4.4	-3.7	-3.5	-3.1	-1.8	-1.3	-1.5	-0.8
DOM ¹ +SOM, organic soils		2.2	0.5	0.7	1.8	3.6	4.6	4.9	4.7	4.1	4.6	5.9	5.9	7.3	8.7	9.7
4(I) N fertilization		0.034	0.008	0.012	0.014	0.029	0.021	0.029	0.049	0.055	0.058	0.063	0.049	0.010	0.066	0.080
4(II) CH ₄ and N ₂ O emissions from drained forest land		2.708	2.714	2.728	2.609	2.321	2.035	1.983	1.968	1.953	1.940	1.927	1.912	1.911	1.909	1.908
4(III) N mineralisation		0.007	0.009	0.006	0.001	0.001	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.013	0.001	0.034
4(IV) Biomass burning		0.005	0.002	0.001	0.002	0.001	0.001	0.001	0.001	0.002	0.001	0.003	0.002	0.001	0.002	0.001
4.B Cropland		5.27	5.61	7.63	7.49	7.87	7.66	7.67	7.56	8.10	7.91	8.13	8.64	8.65	8.24	8.44
Biomass		0.16	0.33	0.94	1.09	0.94	0.82	0.77	0.74	0.78	0.72	0.59	0.55	0.48	0.40	0.39
Dead wood		4.4E-04	0.001	0.004	0.006	0.003	0.004	0.004	0.004	0.004	0.004	0.002	0.002	0.002	0.002	0.002
DOM ¹ +SOM, mineral soils		-0.157	0.110	1.318	0.518	0.715	0.271	0.281	0.162	0.628	0.440	0.732	1.227	1.247	0.893	1.095
DOM ² +SOM, organic soils		5.26	5.17	5.36	5.88	6.21	6.56	6.61	6.65	6.68	6.74	6.80	6.85	6.91	6.94	6.95
4(III) N mineralisation		0.004	0.004	0.004	0.005	0.005	0.006	0.006	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.004
4.C Grassland		1.04	0.92	0.85	0.93	0.82	0.78	0.80	0.80	0.80	0.80	0.76	0.72	0.70	0.67	0.65
Biomass		-0.027	0.005	-0.023	0.055	-0.047	-0.063	-0.027	-0.017	-0.002	0.005	-0.029	-0.058	-0.076	-0.100	-0.106
Dead wood		NA	0.000161	0.000143	0.000466	NA	0.0003	0.0004	0.0004	0.0003	0.0003	0.0002	0.0001	NA	NA	NA
DOM ¹ +SOM, mineral soils		-0.043	-0.030	-0.025	-0.019	-0.020	-0.026	-0.027	-0.027	-0.027	-0.027	-0.028	-0.029	-0.030	-0.031	-0.032
DOM ² +SOM, organic soils		1.10	0.94	0.90	0.89	0.88	0.86	0.85	0.84	0.83	0.82	0.81	0.81	0.80	0.80	0.79
4(III) N mineralisation		0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
4(IV) Biomass burning		0.0001	0.0001	0.0000	0.0001	0.0001	0.0000	0.0001	0.0001	0.0001	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000
4.D Wetlands		1.65	1.85	1.99	2.30	2.53	2.34	2.36	2.35	2.47	2.36	2.36	2.49	2.32	2.25	2.09
Biomass		0.002	0.091	0.080	0.125	0.212	0.088	0.080	0.061	0.022	0.009	0.009	NA	NA	NA	NA
Dead wood		NA	0.002	0.001	0.002	0.003	0.002	0.002	0.001	0.001	0.000	0.000	NA	NA	NA	NA
SOM		1.33	1.44	1.59	1.85	1.97	1.90	1.93	1.94	2.10	2.01	2.02	2.15	1.99	1.93	1.76
4(II) CH ₄ and N ₂ O emissions		0.31	0.32	0.32	0.32	0.34	0.35	0.35	0.34	0.34	0.34	0.34	0.33	0.33	0.33	0.32
4.E Settlements		0.95	1.15	1.41	1.74	1.80	1.45	1.35	1.34	1.38	1.34	1.31	1.18	1.08	0.97	0.87
Biomass		0.67	0.85	1.07	1.35	1.38	1.01	0.91	0.91	0.96	0.92	0.91	0.79	0.70	0.60	0.52
Dead wood		0.013	0.017	0.024	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.01
SOM, mineral soils		0.164	0.177	0.21	0.25	0.31	0.33	0.33	0.33	0.32	0.31	0.31	0.30	0.29	0.28	0.26
SOM, organic soils		0.072	0.073	0.074	0.07	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
4(I) N fertilization		0.002	0.003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4(II) CH ₄ and N ₂ O emissions		0.010	0.010	0.010	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4(III) N mineralisation		0.014	0.015	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.02	0.02	0.02
4.G Harvested wood products		-2.95	-4.90	-6.61	-1.97	-2.20	-2.91	-3.82	-4.50	-4.58	-3.41	-1.31	-3.72	-3.29	-1.64	-2.14
4 Total CO₂ eq.		-28.83	-29.01	-29.94	-34.39	-31.12	-21.02	-15.93	-10.86	1.64	-1.70	-2.58	7.51	7.86	6.85	9.77

¹ Dead organic matter in dead wood and litter² Dead organic matter in litter

6.1.1 Key categories

The key categories in the LULUCF sector are summarised in Table 6.1-3.

Table 6.1-3 Key categories in the LULUCF sector (CRT 4) in 1990 and 2024 (Approach 1 and Approach 2). Identification criteria L=level, T=trend.

	Gas	Identification criteria	Tier
4.A.1 Forest land remaining forest land	CO ₂	L, T	Tier 3, Tier 2
4.A.2 Land converted to forest land	CO ₂	L	Tier 3, Tier 2
4.B.1 Cropland remaining cropland	CO ₂	L, T	Tier 3, Tier 2
4.B.2 Land converted to cropland	CO ₂	L, T	Tier 3, Tier 2, Tier 1
4.C.1 Grassland remaining grassland	CO ₂	L, T	Tier 3, Tier 2
4.C.2 Land converted to grassland	CO ₂	L	Tier 3, Tier 2
4.D.1 Wetlands remaining wetlands	CO ₂	L	Tier 3, Tier 2
4.E.2 Land converted to settlements	CO ₂	L	Tier 3, Tier 2
4.G Harvested wood products	CO ₂	L, T	Tier 2
4.(II) Drainage and rewetting and other management of soils	CH ₄	L, T	Tier 2
4.(II) Drainage and rewetting and other management of soils	N ₂ O	L	Tier 2

6.2 Land use definitions and the classification systems used and their correspondence to the LULUCF

For the GHG inventory, Finland's land area and inland water bodies are classified according to the 2006 IPCC Guidelines. The data source for activity data of land use, that is the areas of land-use categories and sub-categories, is the National Forest Inventory (NFI). The land and site-class classification scheme of the NFI is employed to re-classify lands into the IPCC land-use categories (Tomppo et al. 2011, Table 6.2-1). The recommendation given by a working group on a follow-up system for land use and land-use changes in Finland was mainly followed (MMM 2005). It describes data sources, compares different land-use classification systems, and also presents which data are available for the whole country with quality assessment and uncertainty estimates. It includes recommendations on what should be included under each land-use category.

In Figure 6.2-1 the boundaries for Southern and Northern Finland are given.

National application of IPCC land-use categories in the Finnish inventory

Forest land. Definition: Trees are taller than five metres and a canopy cover is more than 10%, or trees able to reach these thresholds *in situ*, and minimum area is 0.25 hectares. Lands predominantly under agricultural or urban land use are excluded. Young natural and planted stands established for forestry purposes that have yet to reach a crown density of 10% or a tree height of 5 metres are included in forest, as are the areas normally forming a part of the forest area that are temporarily unstocked as a result of human intervention or natural causes, but which are expected to revert to forest land. For linear formations, a minimum width of 20 m is applied but for the part of continuous forest area in which forestry can be practised, the 20 m minimum width is not required. Parks and yards are excluded, regardless of whether they would meet the forest definition or not. All forest land is considered managed land.

The definition is the same as that the one applied by Finland in the FAO's Forest Resource Assessments (FRA 2020), with the exception of the minimum area threshold, which is 0.5 ha in the FRA. In the 2023 GHGI submission, Finland harmonized the use of minimum area of forest land to 0.25 ha to align with to Regulation (EU) 2023/839 of the European Parliament and of the Council amending Regulation (EU) 2018/841 and Regulation (EU) 2018/1999.

Cropland. The area of cropland comprises the area defined as arable crops, rotational grass, set-aside, permanent horticultural crops, greenhouses and kitchen gardens. All croplands are considered managed land.

Grassland. Grassland includes areas of extensive grass, ditches associated with agricultural land, areas of bioenergy plants and abandoned arable land. In this context, abandoned arable land refers to fields that are no longer used for agricultural production and where natural reforestation is possible or is already taking place. All grasslands are considered managed land.

Wetlands. Wetlands include peat extraction areas and peatlands that do not fulfil the definition of Forest Land, Cropland, Grassland or Settlements. Inland waters, which comprise reservoirs, ponds and natural lakes and rivers, are included in Wetlands. Peat extraction areas, lands converted from other land use to Wetlands as well as Wetlands that have undergone a change in land management are considered managed lands.

Settlements. Settlements comprise built-up land, power supply lines and roads, which include roads and railroads with ditches and open side areas close to these. This category also includes airports, parks, yards, farm roads and barns. Settlements are considered managed land.

Other land. Other Land includes bare soil and rock and vegetated lands on mineral soils, which do not fulfil the threshold values of Forest Land or are not included in the other land-use categories. Typical sites are rocky and treeless mountain areas. Other Land is managed if it has been converted from other land use, otherwise it is considered unmanaged land.

Table 6.2-1 Comparison between the IPCC land-use categories and national land classification according to the NFI

National land classes	
<i>Forest land</i> is land used or available for growing trees. The mean annual increment under favourable growing conditions and with recommended rotation length is at least 1 m ³ /ha including bark or 0.85 m ³ /ha excluding bark. Forest land includes afforested (planted or seeded) stands.	
<i>Poorly productive forest land</i> is land used or available for tree growing. The mean annual increment is 0.10–0.99 m ³ /ha/year including bark.	
<i>Unproductive land</i> is forestry land where potential growth is less than 0.10 m ³ /ha/year. Single, poorly growing trees and shrubs may occur on unproductive land.	
<i>Other forestry land</i> includes forestry roads, seed production stands, permanent depots and built-up land related to forestry. It also includes gravel pits, and game feeding areas, etc. within forests.	
<i>Arable land</i> includes fields, pastures, and waste land inside these land use classes, small roads and buildings (other than houses) used for agriculture. It also includes <i>abandoned arable lands, without or with tree cover but which cannot yet be considered as forest land</i> .	
<i>Built-up land</i> is land used for buildings, houses, and factories and land in the immediate vicinity of these. This class includes peat production areas, where peat harvesting has been started and the site has not been reforested. Also mechanised gravel production sites are included in this class. It also includes some wooded areas like parks, graveyards, and corresponding areas.	
<i>Roads</i> include roads and railroads, including ditches and side areas related to these. It also includes airports. Roads inside built-up areas (cities, etc.) are classified as built-up land.	
<i>Power supply lines</i> include electricity lines, water tube lines and gas tube lines. The width of the line must be at least 5 meters. If the line is inside other land uses classes than forestry land (1-4) it is included in the surrounding land-use class no matter the width.	
<i>Inland water.</i> Water basins (rivers, etc.) less than 5 meters in width are included in the surrounding land-use class.	
<i>Seawater areas.</i>	
IPCC	National land classification according to the NFI
Forest land	All national forest land Poorly productive forest land which is Forest Land according to the FAO/FRA definition Other forestry land e.g. forest roads, excluding built-up land, gravel and sand production sites
Cropland	Arable land excluding natural pastures, small roads and buildings, ditches more than 3 m wide, lands for bioenergy plant production
Grassland	Part of built-up land including greenhouses and home gardens Arable land not included in Croplands e.g. natural pastures, ditches more than 3 m wide, lands for bioenergy plant production, abandoned arable lands
Wetlands	Poorly productive forest land which is not Forest Land according to the FAO/FRA definition and is on organic soils Unproductive land on organic soils Peat production areas of built-up land Inland waters
Settlements	Built-up land excluding peat production areas, greenhouses and home gardens Roads Power supply lines Part of other forestry land including built-up land for forestry purposes, gravel and sand production sites Part of arable land including small roads and buildings used for agriculture
Other land	Poorly productive forest land which is not Forest Land according to the FAO/FRA definition and is on mineral soils Unproductive land on mineral soils

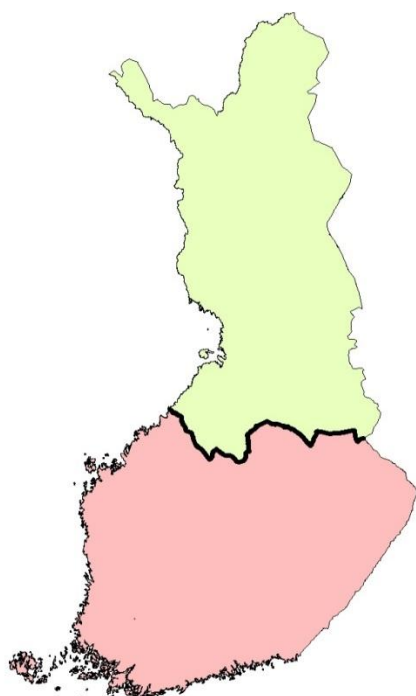


Figure 6.2-1 The partitioning of the country into Southern Finland (red) and Northern Finland (green)

The areas of IPCC land-use categories are given in Table 6.2-2 where the total land area refers to Finland's official land area on 1 January 2014. The total area is the official area of Finland including inland waters.

Table 6.2-2 The areas of IPCC land-use categories (1,000 ha). The last row shows the uncertainties, which are twice the relative standard errors, in area estimates due to sampling

Year	Forest land	Cropland	Grassland	Wetlands				Settlements	Other land	Total	
				Other Wetlands	Peat extraction	Inland waters	Wetlands total			Land	Land and inland waters
1990	22 109	2 472	266	2 926	81	3 452	6 459	1 224	1 314	30 392	33 843
1995	22 126	2 451	242	2 913	89	3 453	6 454	1 256	1 313	30 391	33 843
2000	22 106	2 441	234	2 897	96	3 453	6 447	1 303	1 313	30 391	33 843
2005	22 026	2 466	235	2 887	99	3 454	6 440	1 365	1 313	30 389	33 843
2010	21 943	2 474	238	2 881	108	3 455	6 444	1 432	1 312	30 389	33 843
2015	21 887	2 490	238	2 869	111	3 456	6 436	1 482	1 311	30 387	33 843
2016	21 880	2 492	238	2 867	110	3 456	6 434	1 489	1 310	30 387	33 843
2017	21 873	2 495	237	2 867	109	3 456	6 432	1 496	1 310	30 387	33 843
2018	21 866	2 497	237	2 866	108	3 456	6 430	1 503	1 310	30 387	33 843
2019	21 860	2 500	237	2 865	106	3 456	6 427	1 509	1 310	30 388	33 843
2020	21 853	2 501	238	2 866	104	3 456	6 425	1 516	1 310	30 388	33 843
2021	21 847	2 502	238	2 866	101	3 456	6 423	1 522	1 310	30 388	33 843
2022	21 842	2 503	239	2 867	99	3 456	6 421	1 528	1 310	30 388	33 843
2023	21 838	2 504	239	2 868	96	3 456	6 419	1 533	1 310	30 388	33 843
2024	21 834	2 504	239	2 868	93	3 456	6 417	1 538	1 310	30 388	33 843
Uncertainty, %	1.0	4.4	8.8	5.2	22.8			5.0	12.8		

The land-use conversion matrix between all land-use categories has been calculated based on the NFI sample plots (Table 6.2-3). Uncertainties presented in the matrix are based on the standard approach of the Finnish NFI (Tomppo et al. 2011). Land-use changes were assessed in the field and completed with auxiliary information on land-use changes. Remote sensing (RS) data and digital maps were used to check any undetected and post-measurements land-use changes on sample plots. The RS and other spatial data included satellite images, digital maps, thematic maps and shape files of the EU Land Parcel Identification System (LPIS) for monitoring of the agricultural land parcels (EU 1992). In the first stage of the image interpretation, RS data were supported by the NFI parameters, for example, with stand age to encompass all sample plots

with potential land-use changes. Aerial images were utilised in the final stage of the interpretation to confirm each individual land-use change. The findings were used to complement the land-use change observations and the land-use changes that were identified in this process were updated to the NFI data.

Table 6.2-3 The land-use change matrix for IPCC land-use categories from 31 December 2004 to 31 December 2024 (1,000 ha) together with an uncertainty per cent twice the relative sampling error

Final	Initial							Total (Final)
	Forest land	Cropland	Grassland	Wetlands	Settlements	Other land	Inland waters	
Forest land	21 720 (1%)	10 (42%)	44 (21.6%)	37 (24.6%)	24 (26.4%)		0	21 834
Cropland	89 (16.8%)	2 384 (4.4%)	9 (48%)	20 (38%)	1 (146.7%)		0	2 504
Grassland	13 (36%)	52 (19%)	171 (10.4%)	3 (80%)		0	0	239
Wetlands	37 (29%)	1 (141.4%)	2 (116.6%)	2 919 (5.2%)		0	3 (101%)	2 962
Settlements	185 (10.4%)	14 (36%)	8 (48.8%)	5 (83.4%)	1 324 (5.2%)	3 (75.2%)	0	1 538
Other land	0	0	0	0	1 (200%)	1 309 (12.8%)	0	1 310
Inland waters	0	0	0	3 (85%)	1 (142%)	0	3 451 (0%)	3 456
Total (initial)	22 044	2 461	234	2 987	1 351	1 313	3 454	33 843
NET change	-210	43	6	-25	187	-3	2	0

Recalculation of areas for the land-use categories

The land-use areas were recalculated due to new NFI14 data measured in 2024 (Section 6.3 and Appendix_6b) and updated land-use data on sample plots. Following the EU review recommendation, the area calculations were revised to avoid artificial changes from organic soils to mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses. The comparison was carried out at the NFI plot level, using NFI peat thickness attribute (on permanent plots) and various soil map layers for evaluation. Due to recalculations the areas have slightly changed. The effect of the changes is shown in Table 6.2-4 and in Figure 6.5-3.

Table 6.2-4 The difference due to recalculations in the areas of the land-use categories between the 2025 and 2026 submissions (1,000 ha)

	Areas in Submission 2025		Areas in Submission 2026		Differences in areas between two submissions	
	1990	2023	1990	2023	1990	2023
Forest land	22 109	21 835	22 109	21 838	0	3
Cropland	2 472	2 505	2 472	2 504	0	-1
Grassland	266	246	266	239	0	-7
Wetlands	3 007	2 961	3 007	2 963	0	3
Settlements	1 224	1 531	1 224	1 533	0	2
Other land	1 314	1 310	1 314	1 310	0	0
Inland waters	3 452	3 456	3 452	3 456	0	0

6.3 Country-specific approaches

6.3.1 Information on the approaches used for representing land areas and on the land-use data used for inventory preparation

The data source on which the areas of land-use categories are based is the National Forest Inventory (NFI). The NFI is a sampling-based forest inventory system. Sample plots are located in systematic clusters and the proportions of temporary and permanent clusters are 20% and 80%, respectively. Since 2014 part of the temporary clusters are established as new permanent clusters, which are planned to be measured twice. After this change in sampling proportions of cluster types are 2/5 for temporary clusters, 2/5 for new permanent clusters which are measured in two consecutive rounds of NFI and 1/5 for permanent clusters. Further, since 2019 the proportions of temporary, permanent and new permanent clusters are 1/5, 1/5 and 3/5. The field measurements are carried out in five-year cycles and each year 20% of the plots are measured. Time series of the areas since 1990 are computed from data in the national forest inventories: NFI10 (2004 to 2008), NFI11 (2009 to 2013), NFI12 (2014 to 2018), NFI13 (2019 to 2023) and NFI14 (2024) of which measurement years 2005 to 2024 are used and have appropriate classification parameters for GHGI AD purposes. NFI7–NFI9 (1977 to 2003) data have been used to compute estimates for land-use changes before 1990. This information is needed to divide land-use categories into sub-categories Lands Remaining and Lands Converted, and also for the modelling of carbon stock changes in mineral soils. More information on the NFI is provided in Appendix_6a.

The reasons for using NFI data for area estimations in the GHG inventory are: i) NFI data cover the whole country regardless of land ownership and all land use types, ii) NFI data cover the whole time span needed for the GHG inventory's time series, iii) NFI definitions and measurements of important variables relative to the GHG inventory have not changed, iv) NFI provides data on land use, land-use changes, soils and trees under different land use, and v) NFI is a continuous system, which also provides data for recent years.

The area estimation method is based on the methodology used in the NFI (Tomppo et al. 2011, Korhonen et al. 2024). Each sample plot, or strictly speaking the centre point of a sample plot, represents a particular area depending on the sample density region to which the sample plot belongs (see Appendix_6a, Figure 1_App_6a). Finland's official total land area is used to compute the representativeness of the sample plots. Official areas of municipalities are published annually by the National Land Survey of Finland (NLS) based on the NLS Topographic database. The method of how official areas were employed for area estimation is described by Tomppo et al. (2011) and briefly in Appendix_6a. Since some changes occur between the years in the surface area of municipalities due to improvements in the mapping precision and changes in water and land areas, a fixed total area is used in the GHG inventory. In this submission, the reference date for official area data is 1 January 2014 (National Land Survey of Finland 2014). If significant changes occur, the new official land area will be used. Luke's steering group and the advisory board for the greenhouse gas inventory appointed by Statistics Finland assesses significant changes before they are implemented in the inventory.

Areas for each land-use category are calculated by multiplying the number of the sample plot centres belonging to a particular land-use category with the area representativeness of a sampling density region. Areas are calculated separately for Southern and Northern Finland by sampling density regions (Figure 1_App_6a), as well as separately for land areas and inland waters. The sum of all different land-use categories, remaining and converted, is the total area of Finland.

The steps in land representation and area estimation are, firstly defining the six IPCC land-use categories according to Finnish circumstances. This is described in Section 6.2. In the second step, the employed NFI sample plot and stand level data are reclassified into the six IPCC land-use categories. The area estimates for land-use categories are computed separately for Southern and Northern Finland. The final results are reported at country level (Figure 6.2-1). A 20-year period is used for converted lands, except for peat extraction where a five-year conversion period is used (2006 IPCC Guidelines' default). The areas of land-use categories and subcategories are subdivided into mineral and organic soils, and in case of organic forest and settlement soils further into drained and undrained lands.

The reported annual areas of land-use changes in 1990 to 2024 are based on a five-year moving average method. As the time series are produced from NFI data, the five-year moving averages were computed to decrease the effect of sampling error. Full sets of NFI data cover five years of field measurements and NFI provide new data every year. Therefore, the area estimates for the latest years, where the new data are applied, are recalculated in every submission. For a more detailed description of the area computations and the estimation of the annual land-use changes, see Appendix_6b.

Information on land-use changes before 1990 is needed, for example, for the estimation of carbon stock changes in mineral soil. Therefore, the areas of land-use changes have been estimated also for 1971 to 1989 by employing NFI7 to NFI9 data. For the pre-1990 time series, the average annual land-use changes areas were estimated for NFI mean years, and interpolated between the mid-years. For example, the mean years of the NFI7, NFI8 and NFI9 in Northern Finland are 1977, 1988 and 1996 respectively. The mid-year data are utilised to interpolate and extrapolate land-use change areas for years from 1971 to 1989. The value from the latest year available is used in extrapolation. For other land-use classes than Forest land the oldest available data are from NFI9.

The information on areas of the mineral and organic soils is needed for the estimation of carbon stock changes and non-CO₂ emissions from soils. Organic soils are identified in the field during the NFI measurements for Forest land and Wetlands and partly for other land-use classes in case of land-use change. Soil map data were applied for those NFI sample plots where soil type was not assessed in the field, e.g., for Cropland and natural pastures in the Grasslands category. The soil map data included a raster map by 50 x 50 m representing peat soils, from which the map layer with a peat layer thickness of ≥ 30 cm was used (Räsänen et al. 2023a, 2023b). In addition, for the humus soil the georeferenced Finnish soil database was applied. That includes a soil map at a scale of 1:250,000 and properties of the soils (Lilja et al. 2006, 2009). Polygons that are smaller than 6.25 ha are merged with adjacent larger polygons in the database. The soil database was published in 2009 and produced by Agrifood Research Finland (MTT)²³, the Finnish Forest Research Institute (Metla) and the Geological Survey of Finland (GTK). In addition, artificial shifts between organic and mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses were corrected based on NFI plot level data and soil map layers.

Any further subdivisions of areas used in the emission calculations are described under the sections of each land-use category. The needed subdivisions also depend on reported gasses and soil type, i.e., different types of stratification for the different land-use categories and pools are used. For example, in estimating carbon stock changes in soil organic matter under the CRT 4.A category, the organic soils are divided into undrained and drained soils, with the drained soils further into five drained peatland forest types (Table 6.3-1 and Section 6.4.2.1). The stratification is slightly modified when estimating CH₄ and N₂O emissions (Table 6.3-1 and Section 6.10.2.2).

Table 6.3-1 Stratification of forest soils on drained organic lands. Different subcategories are used for CSCs, N₂O and CH₄ estimation

CO ₂	N ₂ O	CH ₄
Drained peatland forest type	Drained peatland forest type	Drainage situation
Herb-rich type	Herb-rich type (Rhtkg)	Poor
<i>Vaccinium myrtillus</i> type	<i>Vaccinium myrtillus</i> type I (Mtkgl)	Good
<i>Vaccinium vitis-idaea</i> type	<i>Vaccinium myrtillus</i> type II (MtkglI)	
Dwarf shrub type	<i>Vaccinium vitis-idaea</i> type I (Ptkgl)	
<i>Cladonia</i> type	<i>Vaccinium vitis-idaea</i> type II (PtkglI)	
	Dwarf shrub type (Vatkg)	
	<i>Cladonia</i> type (Jätkg)	

²³ Since 2015 Agrifood Research Finland and Finnish Forest Research Institute are parts of the Natural Resources Institute Finland.

6.3.2 Information on approaches used for natural disturbances, if applicable

Not applicable for Finland.

6.3.3 Information on approaches used for reporting harvested wood products

The Production Approach as described in the 2006 IPCC Guidelines, Vol. 4, Annex 12.A.1 is used to estimate the carbon stock change in HWP. The approach and the reporting scheme encompass domestically produced HWP originating from domestic harvests separately for domestically consumed and exported products using as detailed country-specific classification for HWP categories as possible (Hamberg et al. 2016). Further description of the method can be found under Section 6.11.2.

6.4 Forest land (CRT 4.A)

6.4.1 Category description

Forest land was a net sink of CO₂ in 2024 as it has been since 1990. The net removals due to changes in carbon stocks were 2.2 Mt CO₂ in 2024. In 1990, the net removals were 37.5 Mt CO₂, and in 2023, the net removals were 5.6 Mt CO₂. The net removals due to carbon stock changes have decreased by 94% since 1990, whereas the change to the 2023 net removals were 62%. The CRT 4.A category includes emissions and removals resulting from carbon stock changes in living biomass, dead organic matter (DOM) including litter and dead wood, and soil organic matter (SOM). The category is subdivided into CRT 4.A.1 Forest land remaining forest land, and 4.A.2 Land converted to forest land.

Forest land is defined using minimum parameters, which are for tree crown cover 10%, for tree height five meters, and for area 0.25 hectares. The main data source for calculations concerning forest land is National Forest Inventory of Finland (NFI). The NFI applies both a national forest land definition and the FAO definition. According to the national definition, the minimum area for forest is not exactly set, but a guideline of 0.25 ha for a forest stand in Southern Finland and 0.5 ha in Northern Finland is given for the NFI11 and older NFIs. Since NFI12, a minimum stand area of 0.25 ha is given as guidance for the whole country. When comparing NFI11 and NFI12 permanent plots on national forest land there is no difference in forest area caused by the guidance change in Northern Finland. The definition applied in the GHG inventory does not comply strictly with the FAO definition, but to include all nationally defined forest lands in the inventory under the Forest Land category, the minimum forest area is set to 0.25 ha in the Convention reporting (See Section 6.2).

In 2024, living biomass was a net sink of 11.1 Mt CO₂ and has remained a net sink throughout the time series. However, the net sink of mineral soils has declined over time, while organic soils have been an increasing net source since 1990. In 2024, mineral soils were a net sink of 0.2 Mt CO₂, and organic soil emissions amounted to 9.7 Mt CO₂. The Forest land sink has declined since the 2010s, with the sink temporarily improving in 2019 and 2020 compared to 2018 or the year that followed. The declining trend is driven by increased roundwood removals, slower tree growth, and rising soil emissions. Meanwhile, the significance of land converted to Forest Land has grown as the net sink of remaining forest land has declined. In 2024, afforested lands accounted for 11% of total forest land net removals.

The most important components of the forest land net balance are the tree biomass growth and biomass removed from forest due to fellings. The annual increment of growing stock was 77.7 million m³, based on the 8th National Forest Inventory (NFI) (measured in 1986 to 1994), 107.8 million m³ based on the NFI12 (2014 to 2018) and 103.0 million m³ based on NFI13 (2019 to 2023) (Luke 2025d). The rapid increase in increment in the 1980's and 1990's has leveled out and the increment has decreased 4% according to the latest inventory measurements (Korhonen et al. 2024). In the NFI based increments, there is less fluctuation between years in contrast to the harvest rates. In 2024, the total drain (incl. roundwood removals, stemwood of natural and logging residues) was 89.6 million m³ (Luke 2025a) (Figure 6.4-1).

Increase in the volume of roundwood removals increases the litter input to the soil, whereas the logging residues recovered for energy use reduce the volume of the litter input. In the organic soils (peat soils), there are two main factors for the variations in emissions and removals since 1990: 1) due to drainage, previously poorly productive sites have been converted to Forest Land; and 2) the increase in mean May-October air temperature. The first factor has slightly increased the total emissions caused by peat decomposition. The second factor has significantly increased the emissions in drained peatlands by increasing the decomposition of litter and SOM.

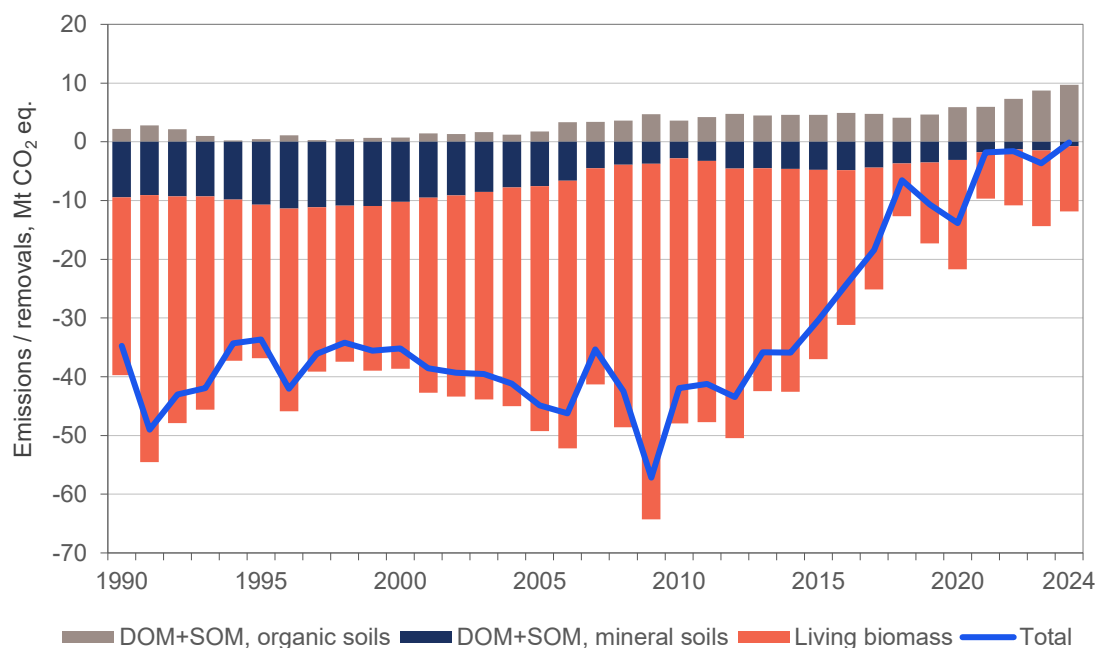


Figure 6.4-1 Emissions (positive sign) and removals (negative sign) in Forest Land

Forest Land Remaining Forest land is a key category.

Definitions of carbon pools

Living biomass. Tree biomass is the dry weight of living trees with a height of at least 1.35 m, i.e. those trees that are measured in NFIs. Tree biomass includes stem wood with bark, branches, needles/foilage, stumps, and roots down to a minimum diameter of one cm (Repola 2008, Repola 2009). Stumps and roots are considered below-ground biomass and the rest is above-ground biomass. The biomass of other vegetation includes the biomass of ground vegetation, which consists of moss, lichen, shrub and dwarf shrub vegetation. This biomass is not included in carbon stock changes in living biomass, but it is included when the litter input to the soil is estimated.

Dead wood. This carbon pool includes tree stems that are left in the forest to decay. This pool originates from natural mortality of the trees and from waste wood from logging. The minimum diameter is 10 cm. Due to modelling framework, this carbon pool is reported on mineral soils as a combined estimate for dead wood, litter and soil organic matter pools. On drained organic forest soils, the pools are also reported as an aggregated estimate.

Litter. This carbon pool includes both above-ground and below-ground litter, which originates from trees and ground vegetation. Litter consists of dead foliage, leaves, branches, bark coarse roots, stumps and fine roots. Due to modelling framework, this carbon pool is reported on mineral soils as a combined estimate for dead wood, litter and soil organic matter pools. On drained organic forest soils, the carbon stock change of litter pool is reported as a combined estimate together with dead wood and soil organic matter.

Soil organic matter. Soil organic matter is built up by the decomposed litter that has accumulated in soils. The soil carbon model Yasso07 estimates soil carbon stocks and their changes to a depth of one metre (Appendix_6e). Due to the modelling framework, this carbon pool is reported on mineral soils as a combined estimate for dead wood, litter and soil organic matter pools. On drained organic forest soils, the carbon stock change of SOM is also estimated as a combined estimate for dead wood, litter and soil organic matter.

Soil is considered organic if the soil type is peat. Finland is a relatively flat and humid country, which has made conditions favourable for peat accumulation. Peatlands are defined in the same way as in the NFI; a site

is classified as peatland if the organic layer is peat or if more than 75% of the ground vegetation consists of peatland vegetation. Otherwise, the soil is considered mineral. The applied definition gives a slightly larger area for organic soil than the IPCC definition.

6.4.2 Methodological issues

6.4.2.1 Forest land remaining forest land (CRT 4.A.1)

Activity data

Land use area calculations are described in detail in Section 6.3. The activity data for Forest Land Remaining Forest Land are the difference between total Forest Land area and the area of Land converted to Forest Land. Organic soils (peat soils) were divided into undrained and drained soils and the drained soils further into five drained peatland forest types based on the fertility of the soil (Table 6.4-1, Laine 1989). From NFI7 to NFI13 data were used to estimate the proportional distribution of peatland forest types. Areas of peatland forest types were interpolated between different NFIs (Section 6.3). The definition for Forest Land is given in Section 6.2.

Table 6.4-1 Areas of mineral and organic soils on Forest Land Remaining Forest Land (1,000 ha). Emissions from organic soils are only estimated for drained land

Mineral			Organic					Total		
Year		Undrained organic	Herb-rich type	<i>Vaccinium myrtillus</i> type	<i>Vaccinium vitis-idaea</i> type	Dwarf shrub type	<i>Cladonia</i> type	Drained organic	Total organic	Total (Mineral + Organic)
1990	15 997	1 725	583	894	1 892	812	44	4 225	5 950	21 948
1995	15 983	1 693	542	1 012	1 865	802	36	4 257	5 950	21 933
2000	15 954	1 641	501	1 166	1 814	783	37	4 301	5 942	21 896
2005	15 906	1 579	559	1 189	1 686	870	41	4 346	5 925	21 832
2010	15 867	1 589	589	1 155	1 619	912	50	4 325	5 914	21 781
2015	15 844	1 637	494	1 169	1 589	983	36	4 272	5 909	21 753
2016	15 843	1 646	470	1 174	1 583	1 001	33	4 261	5 908	21 750
2017	15 841	1 651	473	1 193	1 577	978	35	4 255	5 905	21 747
2018	15 839	1 655	476	1 211	1 570	954	37	4 249	5 904	21 743
2019	15 837	1 660	479	1 230	1 564	930	39	4 242	5 902	21 739
2020	15 833	1 665	483	1 248	1 558	907	41	4 236	5 901	21 734
2021	15 829	1 671	486	1 267	1 551	884	43	4 230	5 900	21 730
2022	15 826	1 671	486	1 267	1 551	884	43	4 230	5 899	21 726
2023	15 823	1 670	486	1 267	1 551	884	43	4 230	5 898	21 722
2024	15 821	1 670	486	1 267	1 551	884	43	4 230	5 898	21 720

Carbon stock change in living biomass

Carbon stock changes in living tree biomass are reported as an aggregated estimate for above-ground and below-ground biomass for the whole of Finland. The biomass of other plants was assumed not to change, and hence not included into the carbon stock change of living biomass. The stratification used in the biomass estimation is more detailed than reported results and is described in Appendix_6c.

The employed method is a Tier 3 Biomass Gain-Loss method (2006 IPCC Guidelines, Vol. 4, Equation 2.7). The National Forest Inventory (NFI) provides measured tree-level data of tree characteristics to employ tree species-specific biomass functions for direct estimation of biomass (Repola et al. 2025), as well as estimates of the total increment of growing stock in stem volume (Korhonen et al. 2024). Biomass conversion and expansion factors (BCEF) for the increment were developed separately for each NFI rotation and stratum to convert volume increments into biomass increments.

Trees measured in the NFI can be defined as tally trees and sample trees; the latter ones are a sub-sample of tally trees and measured in greater detail (see Appendix_6a). Stem volume, as well as above-ground and below-ground biomass were predicted for sample trees of permanent sample plots, and tree-level predictions of annual increment were obtained as the differences between the two most recent measurements divided by the length of the time interval between those two measurements. The BCEFs were derived as ratios between the stratum-level sums of annual biomass and volume increments of the sample trees on permanent plots. Biomass conversion and expansion factors (BCEF) for cutting removals and natural losses are also estimated from the NFI data, and then, applied to convert the statistical drain volume to biomass losses. (See Appendix_6c for a more detailed description.)

The annual gain (growth) in living tree biomass was first estimated for the total forest land and then for lands converted to forest land. The difference between these two estimates is the biomass growth for Forest Land Remaining Forest Land. The method is described in Appendix_6c. Employed biomass models are given in Appendix_6d.

The biomass loss in living trees in Forest Land Remaining Forest Land was estimated as the difference between the total biomass loss (total drain) and the biomass losses due to forest land being converted to other land uses and biomass losses on lands converted to Forest land. The total biomass loss estimate is based on the statistics on the total drain of growing stock. The official drain and harvest statistics were published until 2014 in the Yearbook of Forestry by the Finnish Forest Research Institute and from 2015 onwards in the Statistical Database by Natural Resources Institute Finland (Luke).

To convert biomass to carbon, the default conversion factor 0.5 was used.

Carbon stock changes in dead wood, litter and soil organic matter

Mineral soils

The methodology for estimating carbon stock changes in soil, litter and dead wood in mineral soils is a Tier 3 approach and builds on research by Liski et al. (2006). This method combines forest inventory data, biomass models, litter turnover rates and the dynamic soil carbon model. For Forest Land Remaining Forest Land, the Yasso07 model (Tuomi et al. 2011b) was applied. For a more detailed description of the Yasso07 model, see Appendix_6e. The advantage of Yasso07 is the model’s ability to produce uncertainty estimates for carbon stock changes. The model has been verified and reported in several scientific articles (Tuomi et al. 2008, 2009, 2011a, 2011b).

The Yasso07 model has been defined to estimate carbon stock change to a depth of one metre. Carbon stock changes in dead wood, litter and soil organic matter are reported separately, based on the following division of Yasso07 model outputs. The Yasso07 model tracks carbon through five fractions: A, W, E, N representing acid soluble, water soluble, ethanol soluble and non-soluble carbon, respectively and one stabler humus fraction (H). The carbon stock change attributed to dead wood is derived from the A+W+E+N compartments of coarse woody litter inputs. The carbon stock change attributed to litter is derived from the A+W+E+N compartments of non-woody and fine woody litter inputs. The carbon stock change attributed to soil organic carbon is derived from the H compartment across all litter types. This division reflects the distinction between freshly incorporated litter material still undergoing active decomposition (DOM pools) and carbon that has been stabilised into humus, representing the soil organic carbon (SOC) pool (Table 6.4-2).

Table 6.4-2 Conceptual division used in estimating the litter, deadwood and soil organic carbon (SOC) pools in the Yasso07 model simulations. A, W, E, N columns represent acid-, water-, ethanol and non-soluble carbon fractions, respectively, and H is the humus fraction

Litter fraction	A	W	E	N	H
Non-woody	LITTER				SOC
Fine woody					
Coarse woody	DEADWOOD				

Carbon stock changes in dead wood, litter and soil organic matter are driven by tree and ground vegetation litter production and were estimated using the Yasso07 soil model, the Yasso07 soil model, which has been developed for applications concerning the decomposition of various types of litter and different SOM types. The Yasso07 simulations were made separately for the mineral soils of Southern and Northern Finland.

Prior to soil carbon stock change simulations, preliminary data preparation involved three steps:

- i) Estimating the litter input data, including dead wood, from the standing tree stock, ground vegetation and drain and dividing them into three different decomposition compartments
 - Non-woody litter (e.g. fine roots, foliage and ground vegetation)
 - Fine woody litter (e.g. branches and woody roots)
 - Coarse woody litter (e.g. dead wood, stumps and cutting waste)
- ii) Estimating weather parameters for Southern and Northern Finland
- iii) Estimating the initial values of the model state variables based on NFI6 data (1971–1976) (so-called spin-up runs to obtain a steady state for the model)

The annual litter input of the model originated from the living trees, ground vegetation, harvesting residues and unrecovered natural losses. Litter production from living trees was estimated using the biomass compartments of living trees and litter production rate coefficients. Biomass compartments were calculated from NFI data using Finnish tree-level biomass models (Repola et al. 2025, see Appendix_6d). The method for estimating carbon stocks of living tree biomass is described in Appendix_6c. Fine root biomass was estimated using coefficients that describe the relation between root and leaf biomass (Helmisaari et al. 2007).

The litter input has been estimated since the 6th National Forest Inventory (NFI6). Harvesting and other drain statistics were also used to estimate the litter input of these components. Harvesting residues consist of foliage, branches, waste wood and stumps, while litter from living trees and from natural mortality consists of all the biomass components of trees. The use of energy wood was also taken into account by deducting the amounts of harvesting residues used for energy production (Finnish Statistical Yearbook of Forestry 2014, table ‘Total consumption of forest chips by region’ in Luke 2025b). The volumes of the harvesting residues and unrecovered natural losses were converted to biomass using the expansion factors computed from NFI data; their derivation is explained in Appendix_6c, subsection Losses in living biomass. For the ground vegetation of the mineral soils, the biomass was estimated with the use of 3,000 permanent sample plots described by Mäkipää and Heikkinen (2003). The models of Muukkonen et al. (2006) were applied to estimate the biomass of shrubs, herbs and grasses and mosses separately for mineral soils in Southern and Northern Finland. The litter input of the ground vegetation was estimated using litter turnover rates presented by Liski et al. (2006).

The litter production from each tree biomass compartment was calculated using litter production rate coefficients (Table 6.4-4) as follows:

$$litter_i = r_i * W_i,$$

where r_i is the litter production rate of compartment i and W_i is the biomass of compartment i (kg). Litter production for bark of stems was calculated using stem biomass. In mineral soils, litter production from ground vegetation was assessed based on the vegetation coverage measurements of the NFI and biomass models (Muukkonen et al. 2006) (Table 6.4-4).

Table 6.4-3 Litter production rates of the biomass compartments of trees (Lehtonen et al. 2004, Muukkonen and Lehtonen 2004, Starr et al. 2005, Liski et al. 2006). The litter production rate for pine needles in drained organic soils is based on data presented in Table 1 of Ojanen et al. (2014)

Tree species/type	Needles/ Leaves	Branches	Bark of stems	Bark of stumps	Roots >2mm	Fine roots
pine, south	0.245	0.02	0.0052	0.0029	0.0184	0.85
pine, north	0.154	0.02	0.0052	0.0029	0.0184	0.85
pine, drained peatlands	0.33	0.02	0.0052	0.0029	0.0184	0.85
spruce, south	0.1	0.0125	0.0027	0	0.0125	0.85
spruce, north	0.05	0.0125	0.0027	0	0.0125	0.85
deciduous, south	0.79	0.0135	0.0029	0.0001	0.0135	0.85
deciduous, north	0.79	0.0135	0.0029	0.0001	0.0135	0.85

Table 6.4-4 Litter production of ground vegetation on mineral soils ($\text{g C m}^{-2} \text{a}^{-1}$) Muukkonen et al. 2006)

Species group	Above ground	Below ground	Area	Soil
Total, South Finland	50.6	-	Southern Finland	Mineral
Total, North Finland	66.6	-	Northern Finland	Mineral

The weather data applied in the model runs were obtained from the Finnish Meteorological Institute (FMI). The data consist of monthly mean temperatures and rainfall since 1960 with a 1x1 km grid covering all of Finland. A subset grid of 10x10 km was selected to reduce the need of computing power. Based on the gridded data the mean annual weather data (mean annual temperature, temperature amplitude and annual rainfall) used with the Yasso07 model were estimated separately for Southern and Northern Finland for the period 1960 to 2024. Annual weather was calculated as an arithmetic mean of grid points locating within Southern and Northern Finland. Thereafter, weather parameters used in the modelling were calculated as 30 years moving averages (e.g. 1988 to 2017 for 2017, 1987 to 2016 for 2016).

The model was initialised with using NFI6 data from 1971 to 1974 in Southern Finland and from 1975 to 1976 in Northern Finland. The average annual litter input of trees, ground vegetation, loggings and natural mortality from those periods were given to the Yasso07 model. The model used the given litter and mean weather data for 1960 to 1990 as the steady state. Earlier research has shown that approximately ten years of simulation since spin-up is enough to cancel out the effect of the spin-up level (Peltoniemi et al. 2006). Stock changes in forest soil carbon are reported as five-year moving averages. Model simulations provide separate estimates of carbon stock change for dead wood, litter and soil organic matter.

The annual soil carbon stock change per hectare for mineral soils of Forest Land Remaining Forest Land simulated with the Yasso07 is presented in Appendix_6f.

Organic soils

Organic forest soils (peatlands) are defined according to the NFI: a site is classified as peatland, if the organic layer is peat or if more than 75% of the ground vegetation consists of peatland vegetation. CO₂ emissions are estimated from drained peatlands, while the carbon stock changes of soils on undrained peatlands were assumed to be in a steady state.

The estimation of the emissions and removals on drained organic soils is a Tier 3 approach. The applied method is based on the CO₂ balance of the released CO₂ from decomposing soil organic matter and the carbon entering the soil through plant litter input (Alm et al. 2023, Appendix_6k).

Below-ground and above-ground litter input from living trees, dead trees and logging residues are estimated from the tree data measured by the NFI and statistics on roundwood removals. The litter input from living trees is estimated by tree biomass components multiplied by the litter turnover rates, and it follows the same principles as the litter modelling for mineral soils. Litter input from ground vegetation is estimated using regressions models from Ojanen et al. 2014 (see Appendix_6k). The litter input from arboreal fine roots is

estimated using regression models from Ojanen et al. 2014 and measured root turnover rates (Alm et al. 2023). The decomposition of peat and litter, except for harvesting residues, was estimated using regression models from Ojanen et al. 2014. The explanatory variables of the regression models for each drained peatland forest type are the mean basal area of the trees ($\text{m}^2 \text{ha}^{-1}$) by the tree species groups and mean May-October air temperature ($^{\circ}\text{C}$). The mean basal areas were estimated using the NFI8 to NFI13 data and the mean temperatures were derived from the weather data provided by the Finnish Meteorological Institute. The decomposition of harvesting residues and litter from natural mortality of trees was estimated using Yasso07 soil model.

The annual estimated carbon stock changes in soils are presented for Forest Land Remaining Forest Land, separately for Southern and Northern Finland and by fertility type in Appendix_6f.

6.4.2.2 Land converted to forest land (CRT 4.A.2)

Activity data

Land use area calculations are described in detail in Sections 6.2 and 6.3 and in Appendix_6b. Land Converted to Forest Land is the cumulative sum of the converted areas over a 20-year period. There were land use conversions from all LU categories to Forest Land. Former Wetlands could have previously been either peat extraction areas or wetlands drained for forestry purposes. Former Settlements are a diverse group of lands. Areas belonging to this group include, for example, large forested gravel pits, former power supply lines, forested roads and abandoned dwelling places (Section 6.3).

Carbon stock change in living biomass

Emissions and removals are reported from carbon stock changes in living tree biomass including above-ground and below-ground biomass. The carbon stock change in living biomass of trees was estimated according to the Tier 3 method in the 2006 IPCC Guidelines (Vol. 4, Eq. 2.15). The annual mean increment per hectare was estimated separately for Forest Land converted from five other land-use categories. The annual increment per hectare and age-class was estimated separately for Forest Land converted from agricultural areas and other land areas, separately for Southern Finland and Northern Finland. The trees measured on the permanent NFI sample plots were used to estimate the biomass losses. The methodology is described in Appendix_6c.

In the sub-category Cropland converted to Forest Land, agricultural biomass of 1.8 t C ha^{-1} in Southern Finland and 2.1 t C ha^{-1} in Northern Finland was removed as a loss in the carbon stock of living biomass in the conversion. The value is a country-specific mean crop biomass based on yield (see also Section 6.5.2.2 Land converted to cropland). In the sub-category of Grassland converted to Forest Land the areas are abandoned fields that are slowly gaining tree biomass and turning into forest land. When this type of grassland finally converts to forest, no biomass is removed but the grass is left growing on the site together with the trees. As trees grow slowly, it can be considered that the grass keeps growing throughout the whole conversion period of 20 years. Thus, no grass biomass loss is reported during the conversion.

Carbon stock changes in dead wood, litter and soil organic matter

Mineral soils

The Yasso07 soil carbon model (Tuomi et al. 2011b) was applied for the Land Converted to Forest Land (see Appendix_6e). The method is a Tier 3 approach according to the 2006 IPCC Guidelines. The Yasso07 model was developed and tested against soil carbon measurements on afforestation and reforestation sites in a HILPE project and it was found that the model worked well against the measurements (Karhu et al. 2011).

For mineral soils, an aggregated estimate of the litter, dead wood and soil organic matter (SOM) was provided due to the fact that the Yasso07 soil carbon model estimates carbon stock change for the total of the above-mentioned components (DOM+SOM). Trees are assumed to be too small during the 20-year transition period to produce deadwood. The division of soil carbon pools from those models into SOM and DOM would be artificial.

Before the simulations, preliminary preparations were made using three steps:

- i) Estimating the litter input data from trees and ground vegetation and dividing them into two different decomposition compartments
 - Non-woody litter
 - Fine woody litter (mean size two cm)
- ii) Estimating the chemical properties of the litter (acid-, water-, ethanol- and non-soluble compounds) and weather data (mean temperature, amplitude and precipitation)
- iii) Estimating the initial values of the model state variables (Table 6.4-5).

The carbon stock estimates of the previous land use before the conversion were estimated by applying the Yasso07 model with typical agricultural litter input. For both the Cropland and Grassland model, runs with Yasso07 were made with typical cultivation practices to estimate carbon stocks (Table 6.4-5). The carbon input from agricultural crops was estimated based on mean crop yields from agricultural statistics and harvest indices from the existing Nordic literature. The chemical quality of the wheat and barley litter was measured by fractionating it into compounds soluble in ethanol (E), water (W), hydrolysable with acid (A) and a non-soluble non-hydrolysable residue (N) (Berg et al. 1991). For rye and oats, an average of wheat and barley values (AWEN) was used because all these cereals have a rather similar chemical quality. The quality of grass litter was estimated based on Van Soest extractions (Jensen et al. 2005) that were transformed to correspond to the proximate carbon fractions (AWEN) with the regression models of Ryan et al. (1990). The mean annual temperature, precipitation and temperature amplitudes ($0.5 \times (\text{minimum monthly mean} - \text{maximum monthly mean})$) were estimated for Southern and Northern Finland. The Yasso07 soil model was driven using mean weather data between 1981 and 2010 corresponding to the period used in the climatological standard normal. For unvegetated settlements, the starting value of soil carbon was assumed to be equal to zero.

Table 6.4-5 The carbon stocks of mineral agricultural soils and settlements (tonnes of carbon per ha) before land-use change for Southern Finland (SF) and Northern Finland (NF) divided into acid (A), water (W), ethanol (E), non-solubles (N) and humus compartments (tonnes C per ha)

Original land use	A	W	E	N	humus	total
Cropland SF	5.50	0.65	0.52	5.51	42.69	54.87
Cropland NF	6.14	0.75	0.63	6.22	35.08	48.81
Grassland SF	6.72	0.94	0.71	7.15	43.06	58.58
Grassland NF	7.78	1.09	0.82	8.28	35.43	53.40
Settlements	-	-	-	-	-	0

For Land Converted to Forest Land, the litter input given in the model consisted of tree and ground vegetation litter. The litter from living trees was estimated from age class-specific tree biomasses (Repola 2008, Repola 2009, see Appendix_6d) from the NFI12 data. The tree biomass estimation is described in Section 6.4.2.1. This estimation was done separately for forested Croplands, Grasslands and Settlements. The same biomass turnover rates were applied here as for Forest Land Remaining Forest Land. The average ground vegetation litter was also applied as an input during the simulations. The Yasso07 model runs were made for 20 years to estimate the response of the soil carbon to the land-use change. For Settlements converted to Forest Land, only unvegetated settlements were simulated using the Yasso07 model. The soils of vegetated Settlements (gardens, greenhouses, etc.) were assumed to be in a steady state during conversion to Forest Land.

Annual estimates for carbon stock changes in soils are presented for Land Converted to Forest Land and separately for Southern and Northern Finland in Appendix_6f.

Organic soils

The carbon emission estimate for organic lands converted to Forest land was calculated by subtracting the carbon entering the soil through below-ground plant litter input from the carbon emissions of the previous land use before the conversion (Table 6.4-6). The method corresponds to the Tier 2 method of the IPCC (2006 IPCC Guidelines). The below-ground litter input of the trees was derived from age-class-specific tree biomasses

similar to mineral soils; for ground vegetation, average estimates of below-ground litter from ground vegetation were used. The biomass estimation is described in the Section 6.4.2.1.

The difference between below-ground litter input and emissions was estimated for the period of 20 years after the conversion and the annual average was used in the calculation.

Table 6.4-6 The emissions of the original land use on organic soils converted to forests (tonnes C per ha)

Original land use	Assumed previous emissions of CO ₂ (tonnes C per ha)	Source
Cropland	6.8	(IPCC Wetlands Supplement, Table 2.1)
Grassland	3.5	(Maljanen et al. 2010)
Peat extraction sites	2.6	(Alm et al. 2007)
Wetlands	Depending on the fertility Herb-rich type, 4.25 <i>Vaccinium myrtillus</i> type, 3.12 <i>Vaccinium vitis-idaea</i> type, 2.42 Dwarf shrub type, 2.19 <i>Cladina</i> type, 1.85	(Minkinen et al. 2007)
Settlements	Fertility of <i>Vaccinium vitis-idaea</i> type, 2.42	(Minkinen et al. 2007)

The emission factor for organic Cropland converted to Forest Land is the average of the emission factors for annual crops (7.9 tonnes C per ha) and perennial crops (5.7 tonnes C per ha) (Table 6.4-6). The emission factor for organic Grassland converted to Forest Land was estimated applying the same emission factor as for organic Grassland remaining Grassland (Table 6.4-6). Annually estimated carbon stock changes in soils are presented for Land Converted to Forest Land and separately for Southern and Northern Finland in Appendix_6f.

6.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

6.4.3.1 Uncertainty of carbon stock changes in living biomass

The uncertainty (UC) for carbon stock change in living biomass for Forest Land Remaining Forest Land is a combined uncertainty of NFI sampling, uncertainty of statistics on total drain, model and biomass conversion and expansion factor uncertainties. The UC components were estimated from NFI data from all Forest Land, but in the summary Table 6.4-11, they are applied to the biomass change components estimated for Forest Land Remaining Forest Land.

Gains in living tree biomass

The UC due to NFI sampling in the estimates of biomass increment for year 2024 was assessed on the basis of five years' data from NFI13 (2019 to 2023) using the standard approach of the Finnish NFI (Korhonen et al. 2024). The total biomass increment I_B was estimated as a sum of stratum-specific increments

$$I_{B,sp,soil,region} = I_{V,sp,soil,region} \bullet BCEF_{G,sp,soil,region},$$

where I_V is the stem volume increment and $BCEF_G$ the biomass conversion and expansion factor for growth. Their sampling uncertainties and the propagation of these uncertainties for the total biomass increment are reported in Table 6.4-7.

Table 6.4-7 Sampling uncertainties, twice the relative standard errors, for NFI13 estimates of biomass increment in living trees, $U(I_B) = \sqrt{U(I_V)^2 + U(BCEF_G)^2}$

Region	Soil	Tree species	Volume inc., I_V million m ³ /a	$U(I_V)$, %	$BCEF_G$	$U(BCEF_G)$, %	Biomass inc., I_B Tg/a	$U(I_B)$, %
south	mineral	pine	20.531	2.7	0.563	0.6	11.564	2.7
		spruce	23.212	2.9	0.655	1.1	15.195	3.1
		deciduous	13.637	3.5	0.742	0.7	10.119	3.5
	organic	pine	6.134	4.6	0.779	1.2	4.776	4.7
		spruce	5.919	6.3	0.787	2.2	4.660	6.7
		deciduous	3.716	6.1	0.814	1.6	3.024	6.3
north	mineral	pine	13.279	4.3	0.586	1.3	7.781	4.5
		spruce	3.908	6.9	0.706	2.6	2.758	7.3
		deciduous	3.303	7.3	0.787	2.4	2.598	7.6
	organic	pine	4.606	5.1	0.754	1.2	3.474	5.3
		spruce	2.219	9.6	0.816	2.6	1.811	10.0
		deciduous	2.421	7.7	0.841	1.6	2.036	7.9
Total, using Equation 3.2 in Volume 1 of the 2006 IPCC Guidelines							69.796	1.40

Losses in living tree biomass

The uncertainties in the biomass conversion and expansion factors for fellings due to NFI sampling was similarly assessed by region, soil and species, and propagated into the sampling uncertainty in the total biomass of fellings as reported in Table 6.4-8.

Table 6.4-8 Sampling uncertainties, twice the relative standard errors, for the biomass loss due to fellings in 2024

Region	Soil	Tree species	Volume mill. m ³	BCEFG	Biomass Tg	U(biomass), %
south	mineral	pine	17.212	0.618	10.642	2.5
		spruce	21.191	0.694	14.707	4.4
		deciduous	12.092	0.786	9.506	4.2
	organic	pine	4.291	0.741	3.179	2.9
		spruce	3.697	0.775	2.865	13.8
		deciduous	3.193	0.823	2.627	6.4
north	mineral	pine	9.286	0.657	6.101	3.7
		spruce	2.352	0.805	1.893	8.3
		deciduous	2.199	0.816	1.795	4.3
	organic	pine	2.617	0.766	2.003	3.4
		spruce	0.782	0.912	0.713	9.4
		deciduous	1.961	0.842	1.652	4.8
Total, using Equation 3.2 in Volume 1 of the 2006 IPCC Guidelines					57.684	1.7

Net change in living tree biomass

In addition to sampling uncertainty in the expansion factors, the biomass estimate of fellings is influenced by the uncertainty in the felling volume. An assumed 5% uncertainty in the annual statistics on commercial removals yields 5.3% total sampling uncertainty for fellings. The sampling uncertainty, 9.9%, in the total biomass of unrecovered natural losses, 4.63 Tg/a, was estimated in the same way as demonstrated for fellings

in Table 6.4-8. Propagation of sampling uncertainty for the net change in living biomass is reported in Table 6.4-9.

Table 6.4-9 Sampling uncertainties, twice the relative standard errors, for the net change in living biomass in 2024

Source	Biomass change, Tg	Uncertainty, %
Increment	69.796	1.4
Fellings	-57.684	5.3
Natural losses	-4.630	9.9
Net change (IPCC 2006, Vol. 1, Eq. 3.2)	7.481	43.1

Biomass conversion and expansion factors (BCEF) are also influenced by uncertainty due to uncertain parameter values of the biomass models, which were assessed with methods presented by Ståhl et al. (2014) on the basis of the simplest versions of Repola (2008, 2009) models with only tree species, diameter and height as explanatory variables (Appendix_6g). The resulting estimates of model uncertainty are reported in Table 6.4-10.

Table 6.4-10 Model uncertainties, twice the relative standard errors, for the net change in living biomass in 2024

Tree species	Biomass change, Tg	Uncertainty, %
pine	4.063	2.90
spruce	3.092	7.20
deciduous	0.326	41.90
Total	7.481	3.83

The total uncertainty in biomass change (gains and losses), including

- sampling uncertainty in volume increment based on NFI,
- assumed uncertainty, 5%, in annual statistics on commercial timber removals,
- NFI sampling uncertainty in all BCEF estimates, and
- biomass model parameter uncertainty in the net change,

computed from Table 6.4-9 and Table 6.4-10 is 43.3%.

6.4.3.2 Uncertainty for Carbon stock changes in dead wood, litter and soil organic matter

The uncertainty estimation for mineral soils is described in Appendix_6h, yielding a 125% uncertainty.

For organic soils, in this case drained peat soils, the uncertainty assessment method is described in Alm et al. (2023, Appendix A). The uncertainty of net emission estimate for the year 2021, 7.98 Mt CO₂, was 66.16% (Alm et al. 2023, Table A9), which is equivalent to 95% confidence interval (CI) of 2.70 – 13.26 Mt CO₂. According to Figure A1 in Alm et al. (2023), the assumption of constant CI length is realistic. This assumption yields a CI of 4.43 – 14.99 Mt CO₂ for the net emission estimate of 9.71 Mt CO₂ for the year 2024. This is equivalent to 54.37% uncertainty.

6.4.3.3 Combined uncertainty for carbon stock changes in Forest Land Remaining Forest Land

The uncertainty estimates reported for tree biomass change and for soil carbon change are combined in Table 6.4-11.

Table 6.4-11 Uncertainties, twice the relative standard errors, for carbon stock changes in Forest Land Remaining Forest Land in 2024 (2006 IPCC Guidelines, Vol. 1, Ch. 3, Eq. 3.2)

Component	Change, Mt C	Uncertainty, %
Tree biomass	2.893	43.3
Mineral soils	0.208	124.8
Organic soils	-2.576	54.4
Total	0.525	361.0

6.4.3.4 Uncertainty of carbon stock changes in Land Converted to Forest Land

The propagation of uncertainty for 2024 carbon stock changes on lands converted to forest land is reported in Table 6.4-12. The uncertainty due to sampling in the area estimates was estimated by the standard NFI methods. Assessments of uncertainty in the carbon stock change (gains and losses) in living tree biomass was estimated by the standard NFI methods. The assessment of uncertainty in the soil carbon stock changes are reported as an expert judgement based on the known uncertainty in the area converted to forest land and uncertainties of the carbon stock changes for soils on forest land remaining forest land.

Table 6.4-12 Uncertainties, twice the relative standard errors, for carbon stock changes in land converted to forest land in 2024

Component	Area, 1000 ha	Carbon stock change, t C/ha	Changes in carbon stock, kt C	Uncertainty, %		
				Area	EF	Combined
Tree biomass	114.9	1.179	135.4	13.3	12.5	18.3
Mineral soils	57.7	-0.018	-1.1	17.6	60.0	62.5
Organic soils	57.2	-1.266	-72.4	10.0	90.0	90.6
Total			62			112.9

6.4.3.5 Time series' consistency

The main data source for land area estimation and for carbon stocks and carbon stock changes in forest land is NFI. The assessment methods, definitions and classification of variables have mainly remained unchanged from 1990 onwards, which ensures consistent activity data and tree biomass data. Until the NFI12, the method to estimate tree stem volume increment was based on increment core samples collected on the temporary plots. Then the method was changed to be based on trees measured on permanent plots in two successive NFIs. The NFI12 was the turning point, at which the increment was possible to estimate employing both methods. NFI reported 2 million cubic meters lower increment calculated from permanent plots than from temporary plot data (Korhonen et al. 2021). Since NFI12, the method based on trees measured on permanent sample plots is applied by the NFI, and thus also in the GHG inventory. This consistency problem was resolved computing a correction factor for each estimation strata (region, soil type and tree species) from the biomass growths estimated with two different methods. The correction factor was applied to timeseries from 1990 to 2013 in Southern Finland and to 2012/ 2013 in Northern Finland. This method was used for the first time in the GHG inventory in the 2023 submission.

New biomass models (Repola 2025) were applied for the first time in this submission. Time series' consistency was guaranteed by recalculating all results that rely on biomasses of living trees, loggings, and/or natural mortality (see Section 6.4.5).

6.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the

QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting, the quality observations, internal documentation and expert judgements as well as the short-term and long-term development plans were discussed.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The area of forest land presented in Table 6.2-2 are at the same level as areas calculated by the NFI (national classification) in Table 1_App_6a. Comparison between the IPCC land-use categories and national land classification are explained in Table 6.2-1. Areas of land-use categories against the areas presented in the previous submission are given in Table 6.2-4. The classification and areas of all IPCC land-use categories were compared to that of Corine Land Cover 2012 in a separate project (Haakana et al. 2015). The comparison showed a close consistency for forest land and wetlands, whereas the other categories differed more because Corine refers to land cover and the IPCC categories to land use. Especially grassland and settlement areas with tree cover were largely classified as forest land in Corine.

NFI data are employed for area and biomass estimation and to compute biomass conversion and expansion factors, which ensure the fit between different estimates. The data have gone through the NFI's quality checks and control according to the QA/QC procedures developed for the Finnish NFI. The methods applied in the GHG inventory are based on the NFI's methods, which have been published in reviewed scientific articles and books (Tomppo et al. 2011, Korhonen et al. 2013, Korhonen et al. 2024). The applied tree biomass models have either been published in scientific articles (Repola 2008, Repola 2009) or submitted for publication (Repola et al. 2025).

The quality assurance system of the NFI data collection is described in the publication by Tomppo et al. (2011). NFI also has its internal quality handbook, where each part of the NFI data collection and data processing are described, as well as responsibilities, instructions for field work, data handling, correctness of data, training of field workers, measurement of increment cores in laboratory, estimation of results, etc.

The increment of the growing stock was first calculated for the national forest land and compared to estimates presented by the NFI to ensure that all trees and sample plots are included in the biomass estimation. The total volume and increment of growing stock were computed separately for the categories Forest land remaining Forest land and lands converted to Forest land and then aggregated to confirm that the total was the same as in the NFI results. After that, the biomass stocks and biomass growth of living trees were computed and the time series constructed.

The soil carbon model Yasso07 has been tested against empirical data by Rantakari et al. (2012), Ortiz et al. (2013) and Heikkinen et al. (2014). Rantakari et al. (2012) and Ortiz et al. (2013) compared the Yasso07 modelling results with national inventory data. Study by Ortiz et al. (2013) was conducted in Sweden, which is similar to Finnish conditions with respect of climate and forest management. Both studies showed that Yasso07 predicts the soil carbon stocks and changes with reasonable accuracy at national level. In the study by Heikkinen et al. (2014), the Yasso07 model was tested against measured soil carbon stocks obtained from a long term land use change experiment. In that study, Yasso07 slightly underestimated the soil carbon accumulation after cropland conversion to grassland, but there was high variation also in measured soil carbon stocks.

Luke's statistical service, as one of the Finland's statistics authorities, compiles and publishes statistics on roundwood removals and drain of the growing stock. A description of the statistics is given on Luke's website including the content of the statistics and data collection and sources (<https://www.luke.fi/en/statistics>). The statistical service is responsible for the QA/QC of the statistics. Statistics on the drain of growing stock were compared with the drain estimated from NFI permanent sample plots. The average annual drain between NFI10 (measured 2004 to 2008) and NFI11 (2009 to 2013) was 69.5 mill. m³. The statistical average annual drain in

2009 to 2013 was 69.54 mill. m³. For the years 2009 to 2014, the NFI-based drain is 1% higher than the statistical drain. The result indicates that the statistics are a reliable data source for the GHG inventory use.

Comparison of stock-change and gain-loss methods for estimating net change in tree biomass

A comparison of stock-change and gain-loss methods for estimating net change in tree biomass was carried out in 2025 using the biomass models of Repola (2008, 2009) and Repola et al. (2007). The stock-change method was applied to the permanent NFI sample plot data to estimate an average annual biomass change of living trees on forest land. The result was compared to the annual biomass changes, which were computed by applying the gain-loss method and both the permanent and temporary NFI sample plot data. The biomass stocks were estimated from the NFI12 and NFI13 data (NFI11 and NFI13 for the northernmost regions of Lapland).

The differences of biomass stock estimates of living trees (Appendix_6c) were first computed at the level of NFI sample plot clusters (Appendix_6a). They were then divided by the (fractional) number of years between the two measurements. The resulting mean annual change was then allocated to each year between the NFI12 and NFI13 measurements of the cluster. For each year between 2014 (first year of NFI12) and 2023 (last year of NFI13), the total change in living tree biomass was then estimated using the mean annual changes from clusters, whose measurement period included that year. In the year-specific estimators, changes in clusters measured during the target year received a lowered weight depending on the time of the measurement. For example, a cluster that was measured in the end of June 2014 (NFI12) and in the end of June 2019 (NFI13) received weight 0.5 for years 2014 and 2019, weight 1 for years 2015 to 2018, and did not contribute to the change estimates of years 2020 to 2023.

The 95% confidence intervals for the annual stock-change estimates, including uncertainty due to NFI sampling but excluding other sources of uncertainty, were estimated using the standard approach of the Finnish NFI (Korhonen et al. 2024).

For years 2014, 2015 and 2020, the results of gain-loss method reported in this submission indicated gains in biomass that were greater than the upper limits of the 95% confidence intervals obtained for those years with the stock-change method. For year 2018, the reported gain in biomass is smaller than the lower limit of the stock-change confidence interval. For the six other years included in the comparison, the reported gain in biomass is within the confidence intervals (Table 6.4-13). The individual years' discrepancies are not surprising, because the stock-change method necessarily smooths out some of the inter-annual variation in harvest removals.

Table 6.4-13 Comparison of the results based on the stock-change method and the gain-loss method reported in the 2025 submission.

Year	Change in biomass stock, Tg/a		95% confidence interval	
	gain-loss method	stock-change method	stock-change method	
2014	16 094	5 428	476	10 380
2015	12 902	6 302	2 426	10 179
2016	10 152	7 439	4 277	10 602
2017	9 011	7 545	4 864	10 226
2018	3 842	6 866	4 461	9 271
2019	7 207	6 584	4 182	8 986
2020	10 292	6 628	3 949	9 308
2021	4 522	5 903	2 775	9 032
2022	5 435	4 740	895	8 585
2023	7 292	3 644	-1 739	9 026

6.4.5 Category-specific recalculations, including changes made in response to the review process

Activity data

The areas of forest land remaining forest land and lands converted to forest land were recalculated due to new NFI14 data measured in 2024, and updated land-use data.

Tree biomass

New biomass models (Repola et al. 2025, Appendix 6d) were adopted, which led to the following recalculations.

- New BCEFs to convert cubic volume to biomass were computed for increment (Table 2_App_6c), stocks, harvest removals (Table 6.4-14) and natural losses for total Forest land.
- New biomass increments (gains) for total forest land, land converted to forest land and forest land remaining forest land were estimated (Appendix 6c).
- New BCEFs to convert stem volume of harvested removals to biomass were computed for Lands converted to Forest Land.
- Mean biomass stocks, as well as basal areas, by site fertility classes on drained forest lands were recalculated.
- Recalculated activity data: area of forest land, forest land remaining forest land and lands converted to forest land.

Unlike for the “old models” (Repola 2008, 2009), the data on which the new models were based, included trees growing on organic soils, and thus allowed soil type to be included as a predictor in the model (Appendix 6d). Implementation of the new biomass models increased most of the BCEFs on organic soils (Figure 6.4-2, which resulted in greater estimates of biomass on organic soils see, for example, Figure 6.4-3 and Figure 6.4-4).

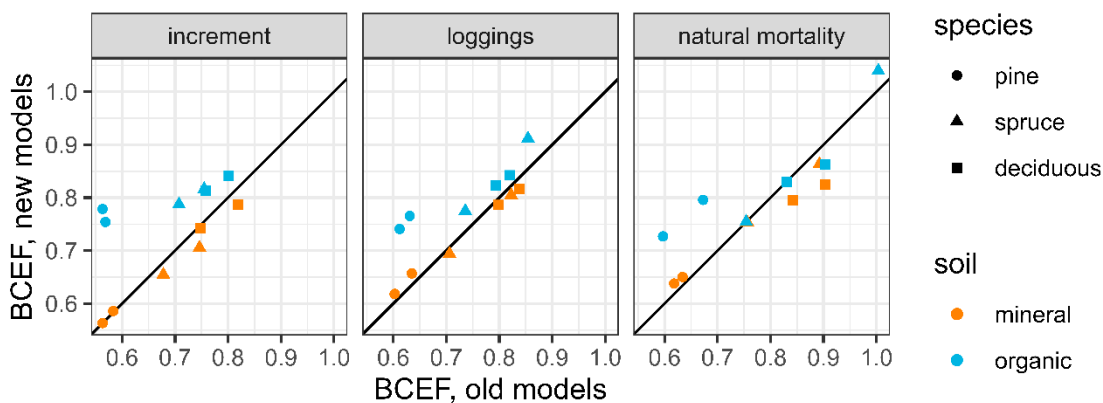


Figure 6.4-2 Biomass conversion and expansion factors for increment in living tree biomass, harvest removals (loggings), and natural losses (mortality) computed from NFI13 data with the old (Repola 2008, 2009; Repola et al. 2007) and new (Repola et al. 2025) models

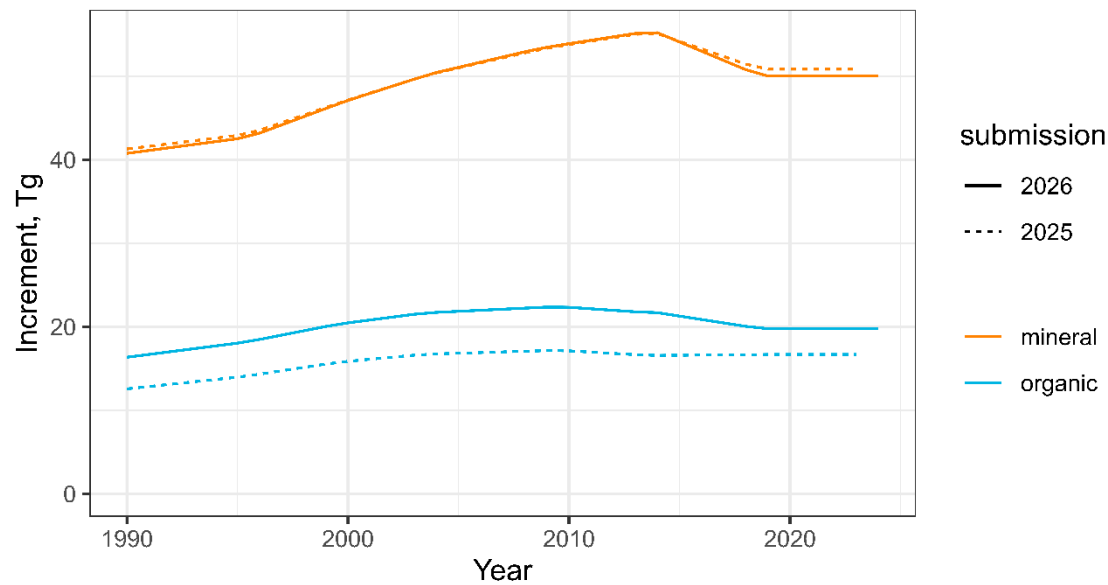


Figure 6.4-3 Recalculated tree biomass increment on mineral and organic Forest Land compared to increment estimated with the old models (2025 submission)

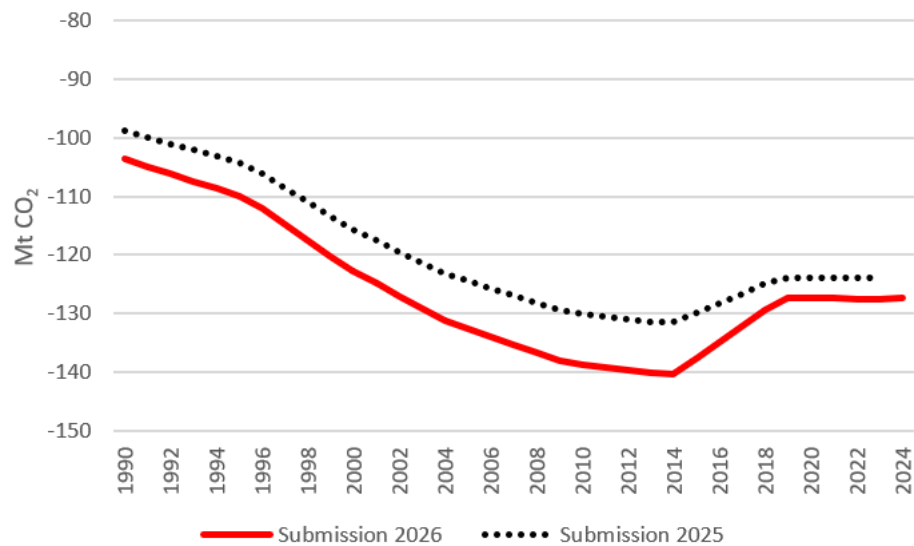


Figure 6.4-4 Recalculated tree biomass growth on Forest Land remaining Forest Land compared to biomass growth in the 2025 submission

In addition to the new BCEFs, the **losses in living tree biomass** were recalculated due to:

- Errors in the programming code, which decreased total emissions from forest land soils by 1 Mt CO₂-eq. in 2023.
- Updated national statistics on roundwood removals, which had a negligible effect throughout the time series.
- Inclusion of the full NFI13 natural mortality data, which affected last five years of the time series.

Biomass stocks of living trees are employed to estimate litter input into soil. The implementation of new BCEFs, and drain data to estimate litter input showed a decreased total litter input to the mineral soil (Figure 6.4-5). Change in carbon stock of living biomass on Forest Land remaining Forest Land is presented in Figure 6.4-6.

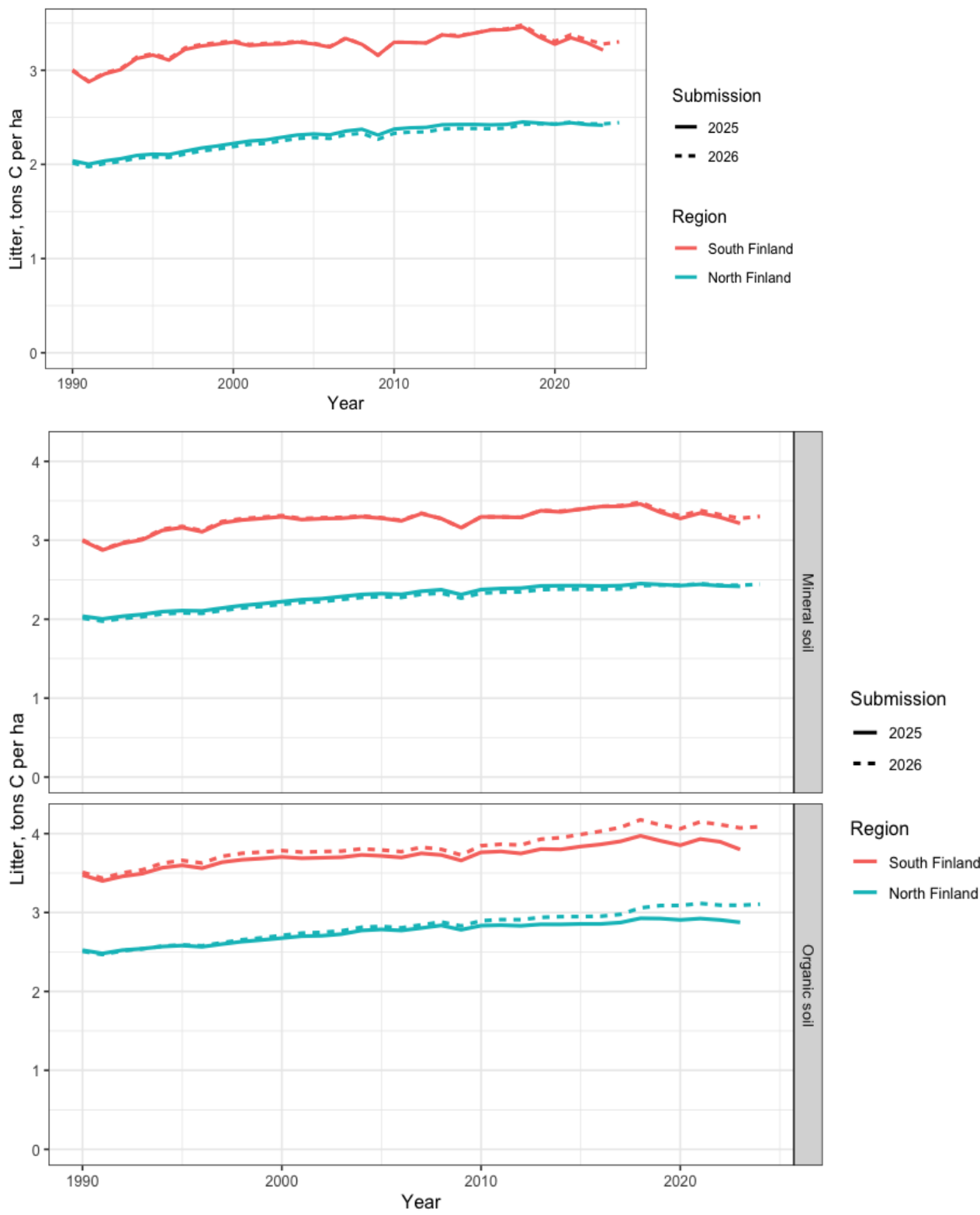


Figure 6.4-5 Total litter input into mineral and organic soils in Southern and Northern Finland in the current 2026 submission and the previous 2025 submission

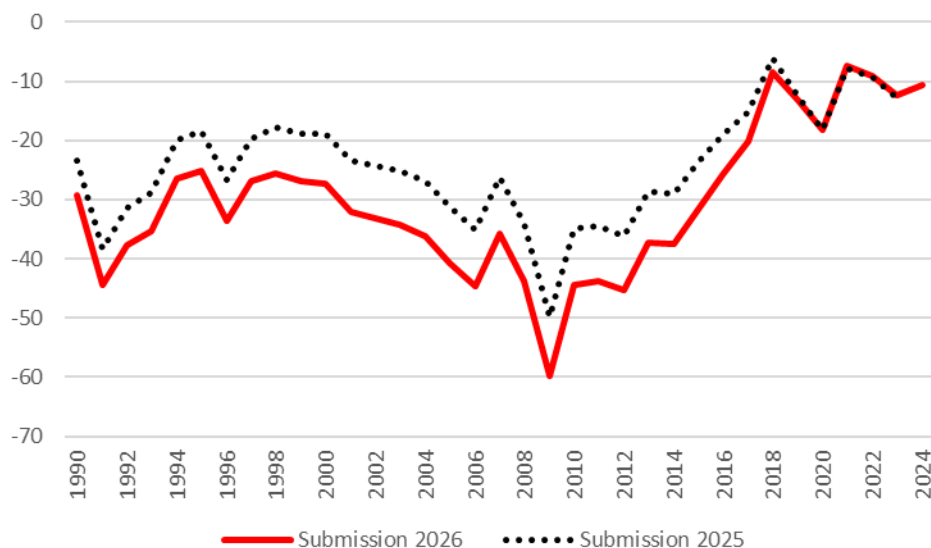


Figure 6.4-6 Change in carbon stock of living biomass on Forest Land remaining Forest Land in submission 2026 and submission 2025

Carbon stock changes in soils

Carbon stock changes in the combined pool of DOM and SOM on mineral and organic soils were recalculated. Recalculated tree biomass stocks and drain affect the litter input into the soil and thus carbon stock changes in soils were also recalculated for Forest Land remaining Forest Land and Land converted to Forest Land.

In organic soils on Forest land, the emissions estimate for 2023 decreased by 25% or 2.9 Mt CO₂ and the estimate for 1990 decreased by 6% or 0.09 Mt CO₂ compared to the previous 2025 submission. In mineral soils, the estimated emissions for 2023 in the previous submission were 0.4 Mt CO₂ whereas the removals were 1.5 Mt CO₂ in this submission, indicating a change of 1.9 Mt CO₂. The estimated removals in 1990 decreased by 0.02 Mt CO₂ (0.2%) due to recalculations compared to the 2025 submission.

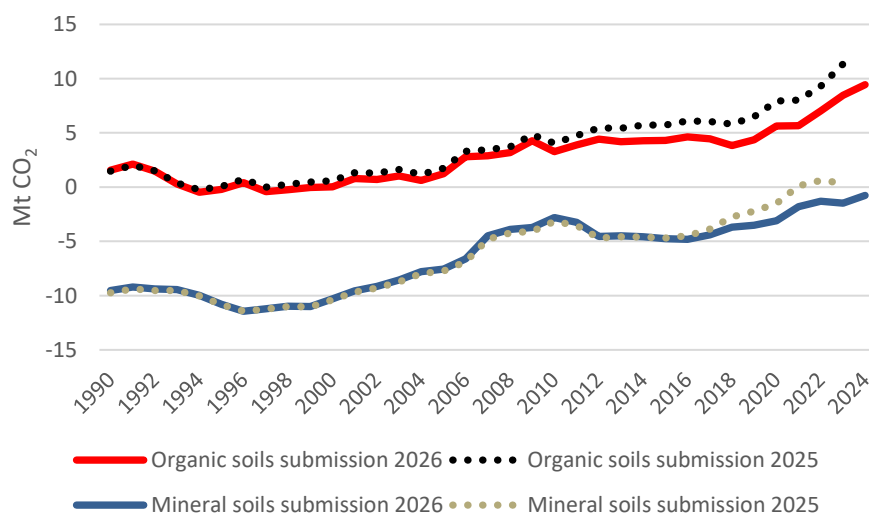


Figure 6.4-7 Carbon stock changes in mineral and organic soils on Forest land remaining Forest land in submission 2026 and submission 2025

The implications of the above-mentioned recalculations are presented in Table 6.4-14.

Table 6.4-14 Implications of recalculations made in the Forest Land category to the emission level in 1990 and 2023 (kt CO₂)

	Submission 2025	Submission 2026	Difference	Submission 2025	Submission 2026	Difference
<i>Inventory year</i>		<i>1990</i>			<i>2023</i>	
FL remaining FL						
Biomass, gains	-97 816	-103 689	-5 874	-123 354	-127 447	-4 093
Biomass, losses	74 383	74 337	-46	110 529	115 003	4 474
Biomass, total	-23 433	-29 352	-5 919	-12 826	-12 445	381
Mineral soil	-9 722	-9 523	200	382	-1 484	-1 866
Organic soil	1 466	1 552	87	11 339	8 478	-2 861
<i>Total</i>	-31 689	-37 322	-5 633	-1 105	-5 450	-4 345
Lands converted to FL						
Biomass, gains	-955	-1 066	-111	-489	-547	-58
Biomass, losses	165	127	-38	102	111	9
Biomass, total	-790	-939	-149	-387	-436	-49
Mineral soil	85	85	0	-11	1	12
Organic soil	646	646	0	256	267	10
<i>Total</i>	-59	-208	-149	-142	-168	-26

6.4.6 Category-specific planned improvements

The required actions and measures needed to implement the newer version of Yasso soil model will be examined. Improvements to achieve more accurate estimate of carbon stock changes on afforested lands are also planned.

Uncertainty assessments will be further developed. The updated assessments for carbon stock changes in mineral soils are reported here, already (Appendix_6h). An improvement in the assessment of uncertainty in annual statistics on commercial timber removals and their allocation to mineral vs. organic soil forests is the next priority (see Section 6.4.3.1). Ultimately, a Monte Carlo approach similar to that reported in Appendix_6h, will be developed to estimate the total uncertainties reported in Table 6.4-11 and Table 6.4-12. This enables inclusion of the impacts of correlations due to use of same tree biomass models and logging volumes in various components of the total carbon stock changes in Forest Land.

6.5 Cropland (CRT 4.B)

6.5.1 Category description

The net emissions from carbon stock changes in croplands were 8.4 Mt CO₂ in 2024. The CO₂ emissions from cultivated organic soils were 6.9 Mt CO₂ and from mineral soils 1.1 Mt CO₂. The carbon stock change in living biomass was 0.4 Mt CO₂ in 2024. The net emissions from carbon stock changes were 5.3 Mt CO₂ in 1990 and 8.2 Mt CO₂ in 2023. The emissions have increased by 60% since 1990 and increased 2% since 2023.

The cropland category includes carbon stock changes in soils and living biomass reported as CO₂ emissions.

The area of cropland comprises the area used for arable crops, short-rotation grass, permanent horticultural crops, greenhouses, kitchen gardens and set-aside. The area of cropland is divided into land remaining cropland and areas converted to cropland.

Croplands have been a net source of CO₂ since 1990. The mineral soils have been a net source of CO₂ for most of the years and the magnitude of the sink or source has varied mainly as a result of the changes in carbon input to the soils and climate. Organic soils have been an increasing source of CO₂ due to their increased area. The changes in living biomass vary according to the activities in clearance of forest to new fields (Figure 6.5-1).

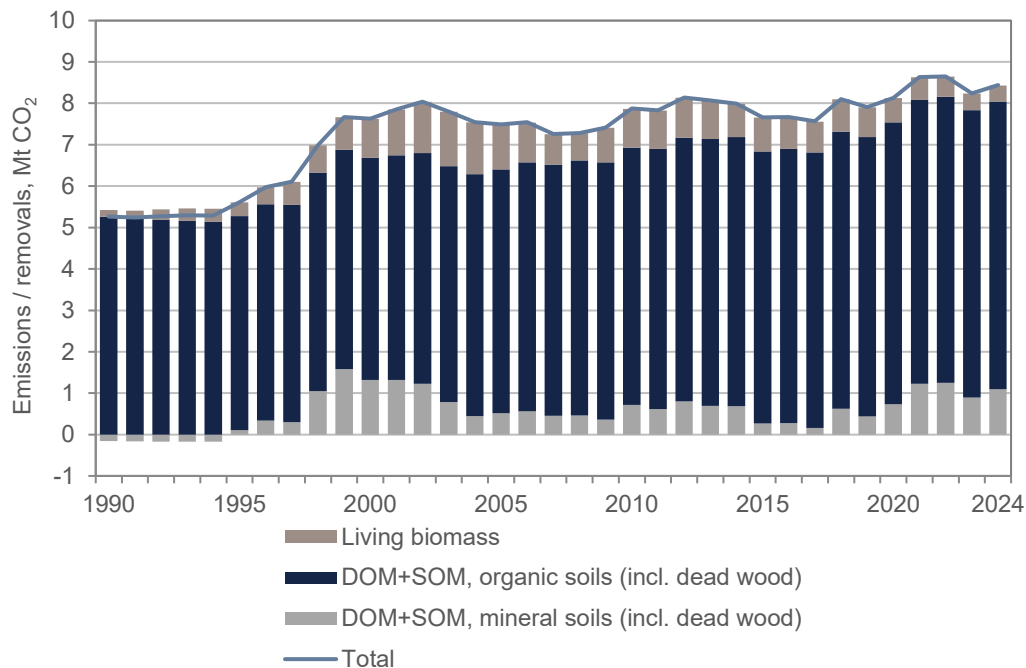


Figure 6.5-1 Emissions and removals in cropland, Mt CO₂

6.5.2 Methodological issues

6.5.2.1 Cropland remaining cropland

Activity data

The cropland area estimates were derived from NFI data (Table 6.5-1). The division of the total area into mineral and organic soils was based on NFI data and soil maps (Lilja et al. 2006, 2009; Räsänen et al. 2023a, 2023b) as described in Section 6.3. The proportions of crops grown on mineral and organic soils were calculated by combining crop data from the EU Land Parcel Identification System with soil maps. Organic soils are defined as having more than 20% organic carbon in the top 20 cm (approximately 35% organic matter) corresponding to the definition of 2006 IPCC guidelines.

Table 6.5-1 Area of cropland remaining cropland (kha)

	1990	1995	2000	2005	2010	2015	2020	2021	2022	2023	2024
Mineral soils											
South, cropped area	1 925	1 915	1 903	1 897	1 891	1 883	1 882	1 882	1 883	1 885	1 885
South, field margins	35	35	35	35	35	35	34	35	35	35	35
North, cropped area	232	230	226	226	225	225	226	226	227	228	229
North, field margins	4	4	4	4	4	4	4	4	4	4	4
Organic soils											
South, annual crops	43	43	52	50	51	52	49	51	53	53	52
South, perennial crops	81	81	71	75	76	74	81	81	81	83	86
South, field margins	2	2	2	2	2	2	2	2	2	2	3
North, annual crops	15	15	19	20	21	23	22	22	24	24	24
North, perennial crops	57	56	53	53	53	51	56	58	59	62	65
North, field margins	1	1	1	1	1	1	1	1	2	2	2

Carbon stock changes in biomass

The biomass of apple trees and currants is taken into account when calculating the carbon stock change in living biomass. A gain-loss method (2006 IPCC Guidelines, Equation 2.7) corresponding to Tier 2 methodology of the IPCC is used for the calculation. See Appendix_6c.

Carbon stock changes in soil and dead organic matter

Mineral soils

The changes in mineral soil carbon stock were estimated using a model-based Tier 3 approach. The method combines the agricultural statistics, biomass functions and the Yasso07 soil carbon model (Palosuo et al. 2015). A description of Yasso07 is given in Appendix 6e, except that the parameterisation used for cropland follows Tuomi et al. (2011b).

The soil C input of cropland was estimated at the level of 19 NUTS 3²⁴ regions of Finland. Crop yield statistics (Natural Resources Institute Finland) were converted to annual soil carbon input using harvest index, shoot/root ratio, root turnover rate and dry matter content as described in Appendix 6j. Crop-specific soil carbon inputs were weighted by the cultivated area of each crop obtained from the LPIS (Land Parcel Identification System, EU 1992) to derive the average regional soil carbon input. The cultivated area of cover crops (Table 5_App_6j) was taken from the database of Finnish Food Authority and the soil carbon input of cover crops was assumed to be constant as described in Appendix 6j. Manure derived carbon was estimated

²⁴ NUTS 3 refers to the third level of the EU's Nomenclature of Territorial Units for Statistics, representing small regions used for regional statistical analysis.

on the basis of the number of livestock and daily manure production using data consistent with that applied in the Agriculture sector. The chemical composition of litter is presented in Table 2_App_6j.

Weather data applied in the modelling consisted of 10 km x10 km monthly gridded data for the period from 1960 to 2024, provided by the Finnish Meteorological Institute. Mean annual temperature, temperature amplitude and precipitation were calculated separately for each NUTS 3 regions.

The model was initialised by running it for 100 years using the average climate from 1961 to 1990 and the average soil carbon input from 1990 to 1999, starting from the soil carbon stock of forest land. Annual changes in soil carbon stock between 1990 and 2024 were modelled by applying the annual soil carbon input and climate data calculated as a 30-year running average. The Yasso07 simulations were conducted separately for the mineral soil of Finland's 19 NUTS 3 regions.

Simulations of the soil carbon stock change, based on crop residues and manure input, weather data and the Yasso07 model resulted in hectare-based emission factors (see Table 3_App_6j), which were multiplied by the cropland area to estimate the soil CO₂ emissions. The emissions were reported as five-year running averages. Emissions from field margins (1.8% of the cropland area) were calculated using the grassland emission factors and were therefore assumed to be zero.

Organic soils

Emissions from organic soils were calculated according to the Tier 2 approach using the following equation (2006 IPCC Guidelines):

$$\Delta C_{ccOrganic} = A * EF$$

where $\Delta C_{ccOrganic}$ = Annual carbon stock change in cultivated organic soils in cropland

A = Land area (ha)

EF = Emission factor (t C ha⁻¹ a⁻¹).

For calculating CO₂ emissions from cropland remaining as cropland on organic soils, the emission factors are 5.7 t C ha⁻¹ for grass and 7.9 t C ha⁻¹ for annual crops (IPCC Wetlands Supplement). The emission factor for field margins (1.8% of the cropland area) was assumed to correspond to that of grassland organic soils (3.5 t C ha⁻¹ a⁻¹), following Maljanen et al. (2010).

Dead organic matter

The net carbon stock change in dead organic matter is included in losses in living biomass. The amount of dead branches of currants and apple trees in modern orchards is very low and they are usually chipped and left to decay in the orchards.

6.5.2.2 Land converted to cropland

Activity data

Areas and proportions of mineral and organic soils in the class of land converted to cropland (Table 6.5-2) were estimated using the NFI data together with soil maps as described in Sections 6.2 and 6.3.

Table 6.5-2 Areas of land converted to cropland during the last 20 years by land use and soil type (1,000 ha)

Converted from	Soil type	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Forest land	mineral	49.4	43.3	42.7	49.3	51.7	61.3	61.4	61.5	61.3	60.3	58.9	56.9	54.2	51.2	48.5
	organic	22.3	18.4	20.7	32.2	38.5	47.0	48.9	49.8	50.6	51.0	50.0	48.4	46.2	43.5	40.9
Grassland	mineral	0.7	1.1	2.8	5.4	6.2	7.3	7.4	7.6	7.7	7.8	8.0	8.0	7.8	7.5	7.0
	organic	0.1	0.3	0.3	1.0	1.3	1.3	1.5	1.6	1.8	1.9	2.0	2.1	2.2	2.2	2.2
Wetland	mineral	NA	0.8	1.6	1.6	1.9	1.5	1.2	1.1	1.1	1.2	1.4	1.6	1.6	1.6	1.6
	organic	4.1	3.8	5.6	12.3	16.4	20.5	20.8	21.0	21.2	21.3	21.6	21.7	20.7	19.5	18.1
Settlements	mineral	NA	NA	0.1	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4
	organic	NA	NA	NA	NA	NA	0.2	0.3	0.5	0.6	0.8	0.8	0.8	0.8	0.8	0.8
Other land	mineral	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

^a former peat extraction sites that were converted to mineral soils as the peat was removed

Changes in biomass and dead organic matter

The removal of biomass from Forest Land converted to Cropland was estimated using the products of the annual converted areas and mean biomasses, by region and soil type, removed during conversion (Appendix_6c). The removal of grassland biomass when converted to cropland was 2.6 t C/ha in Southern Finland and 2.5 t C/ha in Northern Finland. The assumed biomass on Cropland in the first year after conversion from Forest land, Grassland, Wetlands and Settlements to Cropland was 1.8 t C/ha in Southern Finland and 2.1 t C/ha in Northern Finland. These are country-specific values of mean crop biomasses based on yields. The method corresponds to the Tier 3 method of the IPCC (2006 IPCC Guidelines). Biomass removal from other wetlands converted to croplands was estimated by multiplying the annually converted area by mean biomass values. These values were determined based on region, soil type, site fertility class, and peat layer thickness, using data from NFI8 to NFI11.

Conversions from settlements to other land use categories than forest land (cropland, grassland, wetlands and other land) are extremely rare in Finland and typically involve areas that are treeless both before and after the conversion, such as former infrastructure areas or gravel pits. According to the National Forest Inventory, the number of permanent sample plots representing such conversions is very small and insufficient to reliably detect possible removals of living biomass. Based on available evidence, it is assumed that these conversions do not involve significant tree removal. Therefore, losses of living biomass for settlements converted to cropland are reported as NA. This assumption is applied consistently to all settlement-to-other land use conversion categories.

The removal of deadwood from forest land converted to cropland was estimated according to Tier 2 methodology (2006 IPCC Guidelines) using the products of the annual converted areas and the mean deadwood carbon stock (Appendix_6i). The mean deadwood carbon stocks were estimated separately for Southern and Northern Finland but only for organic soils, since they are included in the estimate of soil carbon in mineral soils (see Appendix_6e). Grassland converted to Cropland consists mostly of abandoned cropland that is taken back to cultivation. The carbon stock change is considered insignificant. Wetlands converted to Cropland are mainly abandoned peat extraction areas where there is no dead organic matter. In the rest of the conversion area the CSC is considered insignificant due to small area. For Settlements converted to Cropland dead organic matter is not included in the soil, however the category is area-wise very small and the CSC is considered insignificant. The likely combined emission level for these insignificant categories is < 0.4 kt CO₂ (See Section 1.7).

Carbon stock changes in soil

Mineral soil

Carbon stock changes in land converted to cropland on mineral soils, excluding conversions from settlements, were estimated using the Yasso07 model (Appendix_6e) and correspond to the Tier 3 method (2006 IPCC Guidelines). The approach is the same as for cropland remaining cropland but the initial state of the soil for

the simulation corresponded to that of forest land remaining forest land or grassland remaining grassland. The mean annual carbon input including plant residues and manure was taken from calculation of cropland remaining cropland and was used for all land use change to cropland categories. Modelling was conducted using the average mean temperature and rainfall of 30-year reference period between 1981 and 2010. The simulation generates land-use change-specific emission factors for each year within 20-year periods following the conversion (Table 4 App 6j). The land area converted each year since 1970 was multiplied by the obtained emission factors, and the emissions for each inventory year were calculated as the sum of the annual conversions.

Emissions due to settlements converted to cropland were estimated using the Tier 1 method (2006 IPCC Guidelines, Section 5.3.3).

Organic soil

The emissions from organic soils for conversion from Forest land, Grassland and Wetlands to Cropland were calculated according to Tier 2 methodology using the mean emission factor for the cultivation of grass and annual crops on organic soils (6.8 t C ha⁻¹) (IPCC Wetlands Supplement).

6.5.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The area estimates in the cropland category are mainly based on the National Forest Inventory. Since the time series were estimated using NFI data, any possible inconsistency due to a different sample design or different classification between inventories was avoided.

The time series are mainly consistent except that the crop yield data are available only from 1995 onwards. Thus, the C input data for modelling the years 1990 to 1994 are based on the average yields from the later years.

6.5.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting, the short-term and long-term development plans and QC procedures were discussed.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The QA/QC plan includes the QC measures based on the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1). These measures are implemented every year during the inventory. Potential errors and inconsistencies are documented and corrections are made, if necessary.

The area estimate for cropland in 2016 was compared with the estimate of the area of cultivated land in the field register (LPIS). The area according to the LPIS was found to be 9% smaller than the NFI derived estimate used in the greenhouse gas inventory. The croplands other than in the field register included cultivated lands, less intensive arable lands and edges of cultivated patches. The LPIS is used to register land parcels for the EU subsidy scheme, thus not all fields are covered. The suitability of the Yasso07 model for simulating carbon stock changes in forest land converted to cropland was demonstrated by Karhu et al. (2011). Other studies

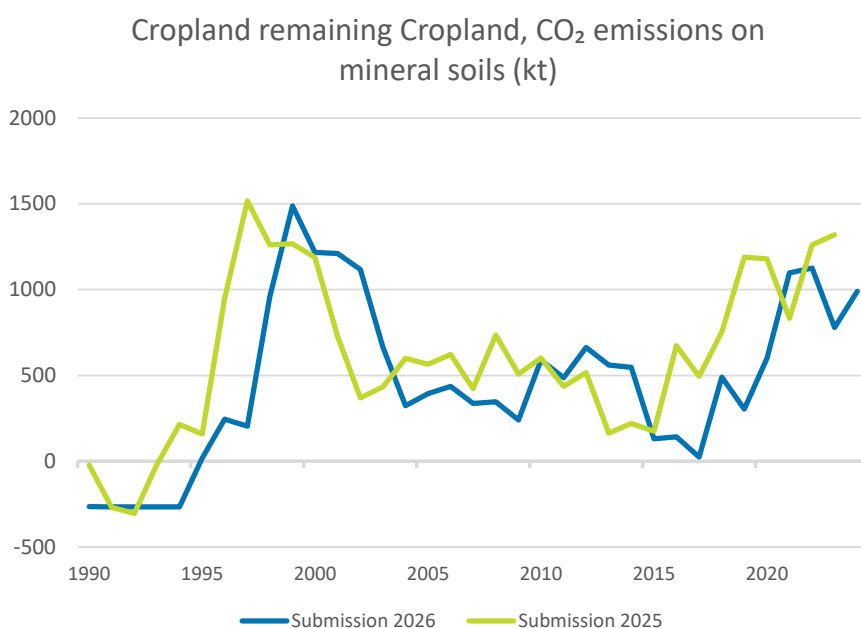
confirmed that Yasso07 is also suitable for simulating C stock changes in cropland remaining cropland (Akujärvi et al. 2014, Karhu et al. 2012, Palosuo et al. 2015).

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of inventory results to the ETF reporting tool.

6.5.5 Category-specific recalculations including changes made in response to the review process

Several improvements were made to the calculations for Cropland remaining Cropland on both mineral and organic soils. Modelling carbon stock changes in mineral soils is now carried out at the level of NUTS 3²⁵ regions instead of the previous north–south divisions. The calculation of the 5-year average was revised, which caused a temporal shift in the mineral soil results (see Figure 6.5-2 below). The classification of crop plants was updated to correspond as closely as possible to the agricultural statistics by Luke, and field margins (1.8% of the cropland area) were separated from the actively cultivated area. These changes affected the emissions from both mineral and organic soils. Overall, all the changes had relatively small impact on the emissions, as shown in the figures below.

In the land-use change to the cropland category, cropland biomass was estimated using mean annual biomass instead of maximum annual biomass, as in previous submissions.



²⁵ NUTS 3 refers to the third level of the EU's Nomenclature of Territorial Units for Statistics, representing small regions used for regional statistical analysis.

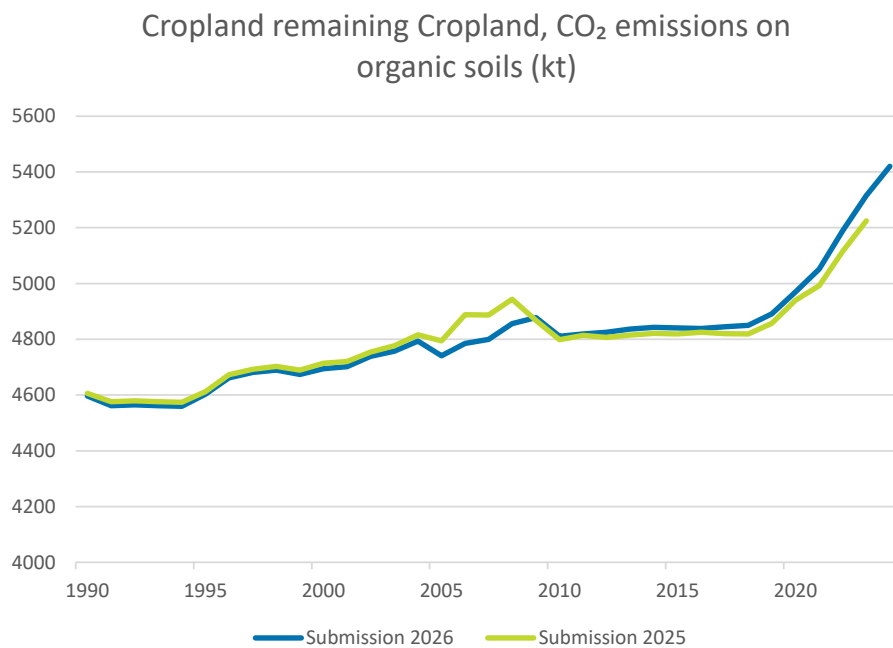


Figure 6.5-2 Comparison of time series between the 2026 submission and the 2025 submission for mineral soils (top figure) and organic soils (bottom figure), kt CO₂

In addition, areas were recalculated due to new and updated NFI data, and artificial shifts between organic and mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses were corrected (Figure 6.5-3 and Section 6.2).

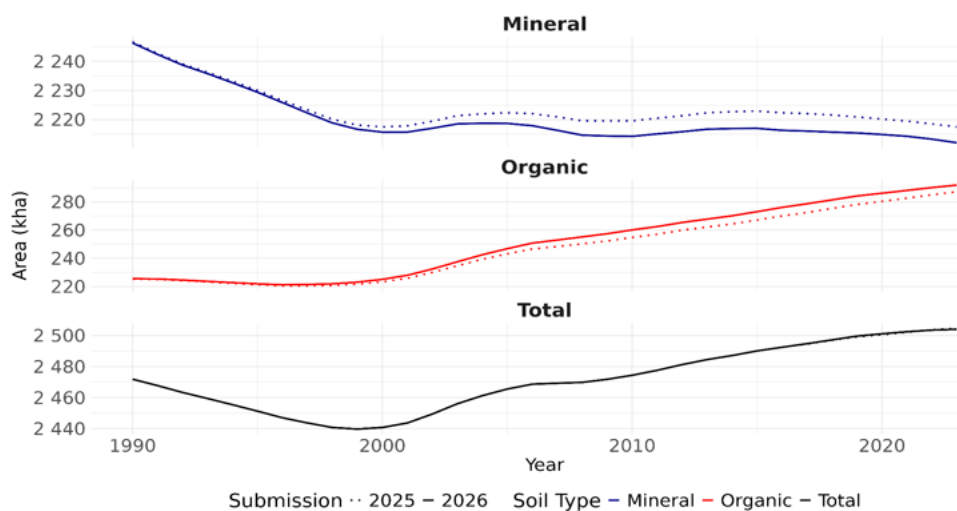


Figure 6.5-3 Areas of mineral and organic soils in cropland, kha. Southern and Northern Finland are presented separately

New biomass models (Repola et al., 2025; Appendix 6d) were adopted, leading to recalculations of biomass removals from Forest Land and other Wetlands converted to Cropland.

The total effects of the recalculations of CSC in the Cropland category are presented in (Table 6.5-3).

Table 6.5-3 Implications of recalculations made in the Cropland category to the emission level in 1990 and 2023 (kt CO₂.)

Year	2025 submission	2026 submission	Difference
1990	5 501	5 262	-238
2023	8 647	8 238	-409

6.5.6 Category-specific planned improvements

To follow the ERT's recommendation to improve the method for estimating carbon stock changes in living biomass for Cropland converted to other land use or Land converted to Cropland it is planned to develop a method that takes into account the annual carbon stock change in living biomass of apple trees and currants, if it is found that apple trees or currants exist on conversion areas. Estimation of carbon stock changes will be developed for lands converted to Cropland.

The required actions and needed measures to implement the newer version of Yasso soil model will be examined. For organic soils, methods are being explored to account for the impact of groundwater table level on emissions.

6.6 Grassland (CRT 4.C)

6.6.1 Category description

The net emissions from carbon stock changes in grasslands were 0.7 Mt CO₂ in 2024. The emissions from grasslands on organic soils were 0.8 Mt CO₂ in 2024 and the sink for mineral soils was 0.03 Mt CO₂. The sink of living biomass was 0.1 Mt CO₂. In 2023, the net emissions from carbon stock changes in grasslands were also at the level of 0.7 Mt CO₂, whereas they were 1.0 Mt CO₂ in 1990. The emissions in 2024 decreased by 2% compared to the previous year and decreased by 37% compared to 1990.

In Finland, there are no large grazing land areas or permanent grasslands. The area of grassland consists mostly of abandoned fields that are slowly gaining tree biomass and turning into forest land. The grassland category comprises of long-term grasslands and meadows together with abandoned agricultural areas that have not turned into forest land yet. The area is divided between grassland remaining as grasslands and land converted to grassland.

The emissions from grasslands on organic soils have decreased since 1990 (Figure 6.6-1). The main reason for the decrease is the conversion of grassland to cropland. The trend in biomass varies depending on the clearance of new grassland from forest.

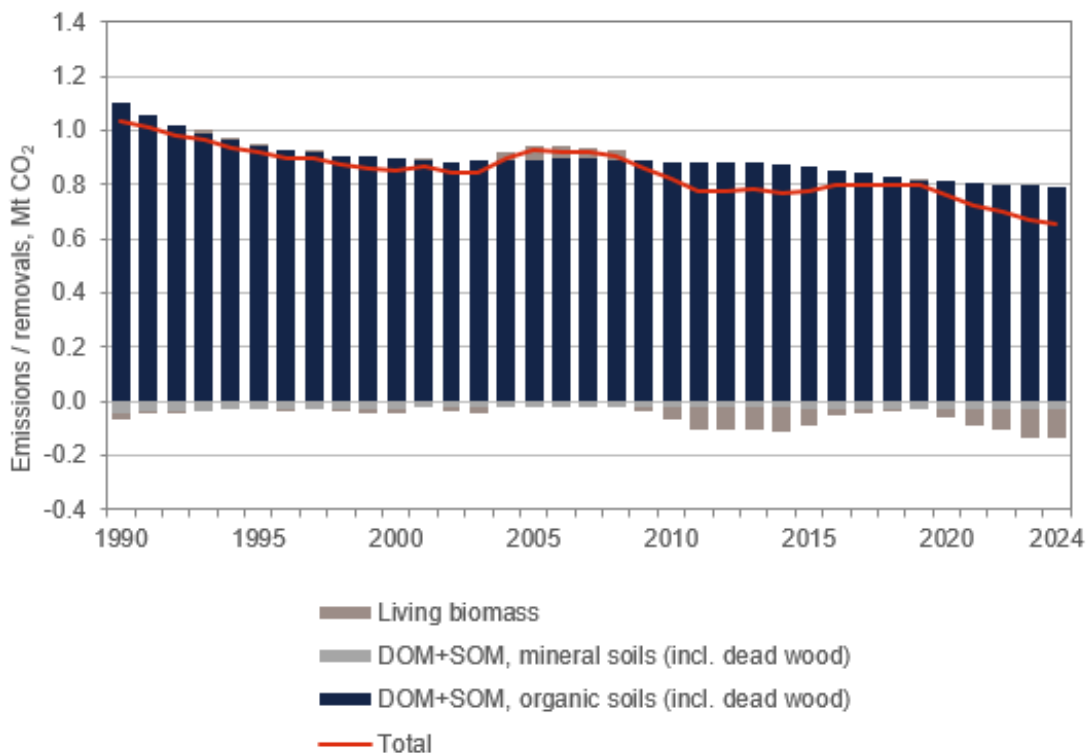


Figure 6.6-1 Emissions and removals in grassland, Mt CO₂

6.6.2 Methodological issues

6.6.2.1 Grassland remaining grassland

Activity data

The area estimate for grasslands (Table 6.6-1) was derived from the NFI data in the manner described in Section 6.3.

Table 6.6-1 Distribution of areas of soil types and management on grassland remaining as grassland (1,000 ha)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Mineral soils															
South	86.9	83.5	84.2	88.5	89.5	86.6	86.3	86.8	87.3	87.9	88.3	88.9	89.0	89.4	90.2
North	28.4	28.9	29.3	30.5	31.6	32.1	32.1	32.1	32.1	31.9	31.9	31.7	31.5	31.4	31.9
Organic soils															
South	31.2	25.5	24.0	23.7	22.6	22.2	22.2	22.1	22.0	22.2	22.3	22.2	22.2	22.6	23.0
North	34.4	29.6	28.2	27.7	28.5	28.2	27.9	27.1	26.4	25.6	25.2	25.0	25.0	25.5	25.9
Total	181.0	167.4	165.6	170.4	172.1	169.1	168.5	168.1	167.8	167.5	167.6	167.8	167.7	168.9	170.9

Carbon stock changes in biomass

Carbon stock changes in living biomass is estimated for woody biomass using the Tier 2 method, whereas above- and belowground herbaceous biomasses are assumed to be constant as described in Palosuo et al. (2015). A gain-loss method is employed for grasslands with tree cover. Tree cover on these sites is sparse due to the growing circumstances (strong grass growth, wet soil), and do not fill the definition of forest land. These areas are mainly abandoned fields, but occasional removal of trees is possible. The gain in tree biomass is estimated according to a Tier 3 approach and the losses corresponds to a Tier 2 method as described in Appendix_6c. Tree data measures on lands outside forest in the NFI11 and other NFI data are used to estimate the amount of tree biomass and biomass growth on grasslands remaining grassland, and to derive the losses.

Carbon stock changes in soils and dead organic matter

Mineral soils

The area of grassland consists mostly of abandoned fields. Therefore it was assumed that no changes in C stocks occur in this category, as no changes were expected in the carbon input or quality during the inventory period.

Organic soils

Organic soils are determined to be soils containing more than 20% organic carbon in the top 20 cm layer of the soils and thus defined according to the IPCC methodology.

Emissions from organic soils are calculated using the following equation and corresponds to a Tier 2 method (2006 IPCC Guidelines):

$$\Delta C_{ccOrganic} = A * EF$$

where $\Delta C_{ccOrganic}$ = Annual carbon stock change in cultivated organic soils

A = Land area (ha)

EF = Emission factor (3.5 t C ha⁻¹ a⁻¹) (Maljanen et al. 2010).

The amount of carbon released is converted to CO₂ by multiplying it by 44/12.

Dead organic matter

The net carbon stock change in dead organic matter was considered insignificant and reported as 'NE'.

6.6.2.2 Land converted to grassland

Activity data

The area estimate for grasslands was derived from the NFI data in the manner described in Sections 6.2 and 6.3. The area estimates for land converted to grassland divided by soil type are presented in Table 6.6-2.

Table 6.6-2 Areas of land converted to grassland during the last 20 years by soil type (1,000 ha)

Converted from	Soil type	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Forest land	mineral	7.1	7.8	7.8	9.6	12.9	11.5	11.5	11.6	11.9	12.1	12.2	12.0	11.9	11.4	10.6
	organic	0.7	0.6	1.3	2.3	2.5	2.9	3.1	3.2	3.2	3.2	3.3	3.2	3.0	2.7	2.5
Cropland	mineral ^a	57.8	48.7	42.6	34.9	33.3	38.4	38.9	39.0	39.3	39.7	40.5	41.4	42.7	43.8	44.2
	organic	19.8	17.9	16.4	13.9	12.7	10.7	9.8	9.4	9.1	8.8	8.7	8.6	8.2	7.8	7.4
Wetland	mineral	NA	NA	0.4	1.1	1.2	1.4	1.4	1.4	1.4	1.2	1.0	0.8	0.6	0.4	0.3
	organic	NA	NA	NA	1.7	2.8	3.3	3.5	3.7	3.8	3.8	3.9	4.0	4.0	3.5	2.9
Settlements	mineral	NA	NA	0.4	0.8	0.8	1.0	1.0	1.0	0.9	0.9	0.8	0.7	0.6	0.5	0.4
	organic	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other land	mineral	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

^aformer peat extraction sites that were converted to mineral soils as the peat was removed

Carbon stock changes in biomass and dead organic matter

The removal of biomass from forest land converted to grassland was estimated using the products of the annual converted areas and mean biomasses by region and soil type removed during conversion (Appendix_6c). The method corresponds to Tier 3 methodology of the IPCC (2006 IPCC Guidelines). The removal of cropland biomass when converted to grassland was 1.8 t C/ha in Southern Finland and 2.1 t C/ha in Northern Finland.

The assumed biomass on grassland in the first year after the conversion from forest land, cropland, wetlands, or settlements to grassland was 2.6 t C/ha in Southern Finland and 2.5 t C/ha in Northern Finland (country-specific data). It is assumed that after the conversion, areas converted to grassland are treeless or that trees are not removed during conversion to grassland, so no carbon stock in living biomass of trees is estimated. Conversions from settlements to other land use categories than forest land (cropland, grassland, wetlands and other land) are extremely rare in Finland and typically involve areas that are treeless both before and after the conversion, such as former infrastructure areas or gravel pits. According to the National Forest Inventory, the number of permanent sample plots representing such conversions is very small and insufficient to reliably detect possible removals of living biomass. Based on available evidence, it is assumed that these conversions do not involve significant tree removal. Therefore, losses of living biomass for settlements converted to grassland are reported as NA. This assumption is applied consistently to all settlement-to-other land use conversion categories. Biomass removal from other wetlands converted to grassland was estimated using the same method as for conversions from other wetlands to cropland.

The removal of deadwood in forest land converted to grassland was estimated according to Tier 2 methodology (2006 IPCC Guidelines) using the products of the annual converted areas and the mean deadwood carbon stock removed in the conversion year. The mean deadwood carbon stocks were estimated separately for Southern and Northern Finland for organic soils (see Appendix_6i). Dead organic matter on mineral soils is included in carbon stock changes in soil due to the fact that the Yasso07 soil carbon model estimates carbon stock change for the total of DOM and SOM. For organic soils the dead organic matter in Cropland converted to Grassland is considered to be a small sink due to the stopping of tilling and increasing mean biomass, but the sink is considered insignificant and is thus not reported. Wetlands converted to Grassland are mainly abandoned peat extraction areas where there is no dead organic matter. In the rest of the conversion area the CSC is considered insignificant due to small area. For Settlements converted to Grasslands DOM is not included in soil. This

category consists mostly of pulled down barns or other outbuildings. The area is very small and it is considered that no change in the surroundings occurs so this CSC is also considered insignificant. The likely combined emission level for these insignificant categories is < 0.07 kt CO₂ (See Section 1.7).

Carbon stock changes in soil

Mineral soils

For settlements converted to grassland it is assumed that there are no carbon stock changes in mineral soils. In contrast, carbon stock changes for other land-use categories converted to grassland on mineral soils were estimated using the Yasso07 model (Appendix 6e), which corresponds to the Tier 3 method (2006 IPCC Guidelines). The initial state values for the simulation were as in forest land remaining forest land or cropland remaining cropland. The carbon input were estimated as described in Appendix 6j. The simulation generates land-use change-specific emission factors for each year within 20-year periods following the conversion (Table 4_App_6j). The land area converted each year since 1970 was multiplied by the obtained emission factors, with the emissions for each inventory year being the sum of these conversions.

Organic soils

Emissions from organic soils are estimated accordingly to the Tier 2 approach (2006 IPCC Guidelines) with the same method and emission factor that is used for organic soils on Grassland remaining grassland, (3.5 t C ha⁻¹ a⁻¹) (Maljanen et al. 2010) (Section 6.6.2.1).

6.6.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The time series for the carbon stock changes from grasslands is consistent.

6.6.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting, the short-term and long-term development plans and QC procedures were discussed.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The QA/QC plan includes the QC measures based on the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1). These measures are implemented every year during the inventory. Potential errors and inconsistencies are documented and corrections are made, if necessary.

The results of a research project showed that Yasso07 can be used for simulating C stock changes in land converted to grasslands (Heikkinen et al. 2014).

The area estimate for grassland was compared with the previous submission and other data (see Section 6.4.4).

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of inventory results to the ETF reporting tool.

6.6.5 Category-specific recalculations, including changes made in response to the review process

Area estimates were recalculated due to new and updated NFI data. In addition, artificial shifts between organic and mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses were corrected (see Section 6.2). Losses in tree biomass were recalculated on lands converted from forest land and other wetlands due to new biomass models (Repola et al., 2025; Appendix 6_d). In the land-use change to the grassland category, grassland biomass was estimated using mean herbaceous annual biomass instead of maximum herbaceous annual biomass, as in previous submissions. This resulted in recalculation of the grassland time series and all carbon stock changes were recalculated accordingly (Table 6.6-3).

Table 6.6-3 Implications of recalculations made in the Grassland category to the emission level in 1990 and 2023 (kt CO₂)

Year	2025 submission	2026 submission	Difference
1990	1 055	1 035	-20
2023	704	653	-50

6.6.6 Category-specific planned improvements

To follow the ERT’s recommendation to justify the use of the current method for estimating carbon stock changes in living biomass for Grassland remaining Grassland, the method will be assessed.

6.7 Wetlands (CRT 4.D)

6.7.1 Category description

The total CO₂ emissions from Wetlands were 2.1 Mt of CO₂ in 2024 (Figure 6.7-1). The emissions have increased by 27% compared to the year 1990, when they were 1.6 Mt CO₂, and decreased by 7% compared to 2023, when they were 2.3 Mt CO₂. The most significant source of emissions is the peat extraction areas, including off-site emissions from horticultural peat. According to the 2006 IPCC Guidelines, Vol. 4, wetlands include peat extraction areas and land that is covered or saturated by water for all or part of the year and that does not fall into the Forest land, Cropland, Grassland or Settlement categories (2006 IPCC Guidelines). Wetlands are reported in the sub-categories Wetlands remaining wetlands (CRT 4.D.1) and Lands converted to wetlands (CRT 4.D.2) (Table 6.7-1).

Wetlands Remaining Wetlands are divided into unmanaged and managed wetlands. The unmanaged Wetlands consist of natural lakes and rivers (CRT 4.D.1.c Inland waters unmanaged), and peatlands that do not fulfil the definition of forest land and are classified as Other wetlands. These peatlands are, for the most part, undrained and thus can be considered unmanaged (CRT 4.D.1.c Unmanaged). In managed wetlands, the water table is artificially changed (e.g., drained or raised) or they are created through human activity.

All areas converted to Wetlands are considered managed. Land Converted to Wetlands is divided into three subcategories according to the type of conversion: to Peat extraction, Flooded land (reservoirs and ponds), or Other Wetlands, and for further division within each subcategory the original land use is considered. For land converted from other land-use categories to reservoirs, all areas and emissions, both on organic and mineral soils, are reported under organic soils on Forest land converted to flooded land.

N₂O and CH₄ emissions from wetlands are reported in the category CRT 4(II) (see Section 6.10.2). The emissions from peat extraction fields include the emissions from the area of active and temporarily set-aside peat extraction fields and abandoned, non-vegetated peat extraction areas. Emissions from peat combustion are calculated under the Energy sector. The CH₄ emissions from land converted to inland waters consist of diffusive emissions during the ice-free period (see Section 6.10.2).

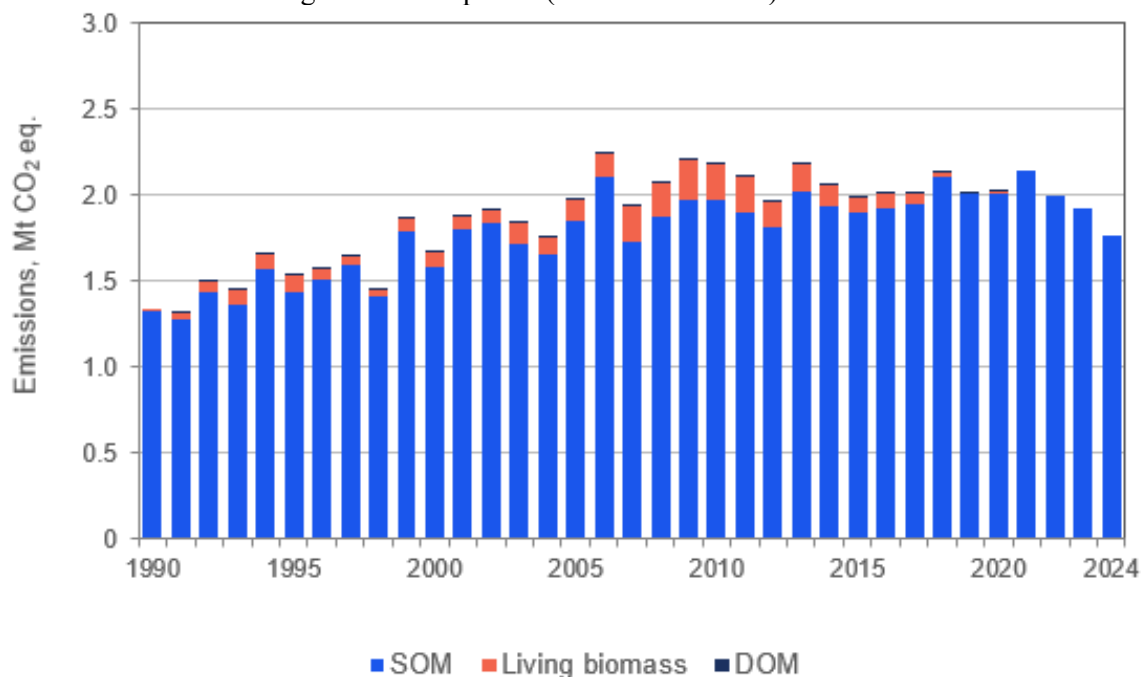


Figure 6.7-1 Emissions from wetlands, Mt CO₂ eq.

Table 6.7-1 Subcategories of Wetlands remaining wetlands and Land converted to Wetlands

CRT classification		Land use classes included in this category
4.D.1	Wetlands remaining wetlands	
4.D.1.1	Peat extraction remaining peat extraction	
	No management change	Emissions from land converted to peat extraction areas more than 5 years ago, and off-site emissions from horticultural peat
	Management change from other wetlands	Emissions from peat extraction converted from other Wetlands 5 or less than 5 years ago
4.D.1.2	Flooded land remaining flooded land	
	No management change	Reservoirs and human made impoundments converted from Wetlands over 20 years ago
	Management change from other wetlands	Reservoirs and human made impoundments converted
4.D.1.3	Other wetlands remaining other wetlands	
	Managed	Areas converted to other Wetlands (regressed or rewetted forest lands, abandoned grasslands, settlements, and abandoned peat extraction areas and conversions from inland waters) over 20 years ago. Managed.
	Management change	Abandoned peat extraction areas and inland waters converted to other wetlands.
	Inland waters unmanaged	Natural lakes and rivers, considered unmanaged
	Unmanaged	Peatlands that do not fulfil the definition of forest land. Undrained and unmanaged.
4.D.2	Land converted to wetlands	
4.D.2.1	Land converted for peat extraction	
	Forest land	Land converted for Peat Extraction 5 or less than 5 years ago from Forest land
	Cropland	Land converted for Peat Extraction 5 or less than 5 years ago from Cropland
	Grassland	Land converted for Peat Extraction 5 or less than 5 years ago from Grassland
4.D.2.2	Land converted to flooded land	
	Forest land converted to Flooded land	Reservoirs and human made impoundments converted from Forest land
	Cropland converted to Flooded land	Reservoirs and human made impoundments converted from Cropland
	Grassland converted to Flooded land	Reservoirs and human made impoundments converted from Grassland
	Settlements converted to Flooded land	Reservoirs and human made impoundments converted from Settlements
	Other land converted to Flooded land	Reservoirs and human made impoundments converted from Other land
4.D.2.3	Land converted to other wetlands	
	Forest land converted to other Wetlands	Rewetted or regressed (no longer fulfils the definition) forest lands
	Grassland converted to other Wetlands	For example abandoned organic grasslands that do not have enough potential to convert to forest land.
	Settlements converted to other Wetlands	For example dismantled power lines

6.7.2 Methodological issues

6.7.2.1 Wetlands remaining wetlands

Activity data

The activity data for managed wetlands are calculated from the NFI, with the exception of large reservoirs, which were delineated and excluded from NFI flooded land area based on Hertta Environmental Database of Finnish Environmental Institute (The Finnish Environment Institute 2024). There are 50 large reservoirs in Finland consisting both of completely artificial waterbodies and heavily regulated natural lakes, created between 1951 and 1981. The conversion period is 20 years, except for five years for peat extraction. Peat extraction areas were estimated for three regions: south boreal, middle boreal and north boreal regions. The regional area information was computed by combining NFI plot data with vegetation zone data. The vegetation zone data (different boreal zones) were obtained from the Finnish Environment Institute (2010).

Peat extraction remaining peat extraction areas also include areas converted from other wetlands in the category “Management change from other wetlands”. Managed Other Wetlands Remaining Other Wetlands are areas, which were converted to other Wetlands over 20 years ago. The category “No management change” under Flooded Land Remaining Flooded Land are areas, which were converted from other land use over 20 years ago. Land use conversions from other wetlands and peat extraction to inland waters are also reported under Flooded Land Remaining Flooded Land in the category “Management change from other wetlands”.

Carbon stock changes in living biomass

Losses in living biomass are reported under Peat Extraction Remaining Peat Extraction (CRT 4.D.1.a) and Flooded Land Remaining Flooded Land (CRT 4.D.1.b) using a Tier 3 approach. The loss in living tree biomass is due to the conversion of management practices within the Wetlands category. Losses are reported for the years in which the change has occurred. The same method was used as for the land-use change Forest Land converted to other land use. The Methodology is described in Appendix_6c.

For Other Wetlands Remaining Other Wetlands (CRT 4.D.1.c) carbon stock change in living biomass is assumed to be in a steady state and the notation key ‘NA’ is reported.

Carbon stock changes in dead wood, litter and soil organic matter

Peat extraction remaining peat extraction

The emissions from peat extraction sites were calculated applying a Tier 2 method (2006 IPCC Guidelines) by multiplying the area estimates by the country-specific emission factors. Emissions from stockpiles and ditches are included in the inventory. In the process of peat extraction, a part of the litter from the forest land converted to the wetland is used to construct a stable ground for peat stockpiles and thus emissions from this part of the litter are included in the emissions measured from the stockpiles of harvested peat. The rest of the litter is mixed with peat during the extraction and its emissions are included in the emissions from the Energy sector.

The CO₂ emission factor describing the changes in soil organic matter due to the oxidation of peat in the aerobic layer on the land during peat extraction is based on the research on Finnish peat extraction sites (Alm et al. 2007).

Carbon dioxide emissions from the soil are proportional to the temperature of the soil surface layer and the soil moisture. Therefore, a statistical relationship was established between the CO₂ evolution and soil temperature at a depth of five cm and the position of the water table. It is assumed that the studied sites represent the behaviour of similar sites elsewhere in Finland, but the summertime (snow-free period) CO₂ emissions controlled by temperature and soil moisture regimes are typical for the location. Based on that assumption, regional weather-dependent emission factors were generated. The regional weather patterns were obtained from long-term (30-year) weather statistics, and the daily and hourly temperatures were generated

using a weather simulator that corresponded to the measured long-term average monthly temperatures. Wintertime (snow-covered period) gas emissions were calculated using the averages of the observed values. The soil moisture was accounted for by computing the CO₂ emissions for several static summertime water table values separately in order to find reasonable extreme values (close to the minimum and maximum) for the emissions integrated over the course of the year.

Emission factors for CO₂ were computed for 11 locations (weather stations) in Finland. The locations were pooled into climatic zones and the corresponding summertime CO₂ emissions averaged for the entire zone. Three zones were defined: north boreal, middle boreal and south boreal. Separate CO₂ emission factors are provided for the north boreal, middle boreal and south boreal vegetation zones (water table 40 cm) (Table 6.7-2).

The emission factors for stockpiles and ditches are country-specific, based on national measurements (Nykänen et al. 1996, Alm et al. 2007). It was assumed that 70% of the stockpiles exist throughout of June, July and August (92 days), while they are used for energy production between September and April (and therefore the estimated average existence of a stockpile is four months, being 122 days, from September to April). To ensure energy security, approximately 30% of the stockpiles are kept year-round (365 days), and originating emissions were estimated accordingly. However, since 2015 the proportion of year around stockpiles is 50%. Peat extraction sites also include abandoned areas, but stockpiles exist only on areas still used for peat extraction. The share of the area covered by the stockpiles on areas of active peat extraction is estimated to have remained the same as in previous submissions. The surface area used for peat extraction is acquired from the Association of Finnish Peat Industry (1990 to 1995) and from the YLVA system from 1996 onwards.

Daily emission estimates of CO₂ fluxes for stockpiles during a summer day were 83 g m⁻², whereas they were 139 g m⁻² for a winter day. Summertime flux rates were used for the period between May and October, while wintertime estimates were applied to the period between November and April.

Table 6.7-2 Emission factors used in calculating CO₂ emissions from peat extraction sites (kg CO₂ eq./ha/year) (based on Nykänen et al. 1996, Alm et al. 2007). Emission factors of stockpiles are applied only for the YLVA area.

Source of flux	Share of area	CO ₂ emissions 1990 - 2014			CO ₂ emissions 2015 onwards		
		South Boreal	Middle Boreal	North Boreal	South Boreal	Middle Boreal	North Boreal
Stockpiles	2 %	281 299	281 299	281 299	316 445	316 445	316 445
Ditches	7 %	5 346	5 346	5 346	5 346	5 346	5 346
Production	91 %	9 771	9 371	8 311	9 771	9 371	8 311
Total emissions for YLVA area	100 %	14 649	14 284	13 316	15 319	14 954	13 986

Off-site emissions from horticultural peat

Off-site CO₂ emissions from peat removed for horticultural use are reported together with the on-site CO₂ emissions under Peat Extraction Remaining Peat Extraction (4.D.1.a).

Activity data for peat removed for horticultural use are peat production volumes compiled from peat producers. Luke statistics are available until 2021 (Luke 2025c), since then the data are derived from the Statistical Yearbook of Finland 2025. AD consist of all horticultural peat produced in Finland including exported peat (2006 IPCC Guidelines). The CO₂ emissions from peat extraction are a key category in Finland and following the IPCC guidelines for reporting key categories, a country-specific emission factor was developed. In Finland, the peat removed for horticultural use is predominantly light and less decomposed, therefore, the weighted average density of horticultural peat (90 g L⁻¹) is less than the value (166 g L⁻¹) upon which the IPCC default emission factor and carbon fraction are based. The country-specific carbon fraction is 0.045 t C m⁻³ air dry peat. Emissions are calculated as Volume_{dry peat} multiplied by C fraction_{vol peat} and immediate emission in the harvesting year is assumed.

Flooded land remaining flooded land

The category comprises reservoirs and human-made ponds. CO₂ emissions were estimated for managed ponds only, defined as areas converted from other Wetlands subcategories and representing a management change within the Wetlands category rather than a land-use change. For ponds, the method applied for CO₂ is the Level 1 method presented in 2006 IPCC Guidelines, Vol. 4, Appendix 2. The Level 1 method includes only the diffusive emissions during the ice-free period. Diffusive emissions during the ice-cover period are assumed to be zero. Emissions were assumed to be limited to the first 10 years, which is the default assumption of the method. The emission factor applied for CO₂ is the median IPCC default for Polar/Boreal wet climate: 11.8 kg CO₂ ha⁻¹ day⁻¹ (2006 IPCC Guidelines, Table 2A.2, p. Ap2.6). The length of the ice-free period was assumed to be 180 days.

Reservoirs are included in Flooded land remaining Flooded land, but only CH₄ emissions are reported. The 2019 Refinement to the 2006 IPCC Guidelines does not provide methods for calculating CO₂ emissions from reservoirs, as they are either accounted for elsewhere (e.g. emissions from ditches from agriculture and forestry), or only reflect natural short-term carbon cycling by aquatic biota.

Other wetlands remaining other wetlands

Emissions were estimated only for managed other wetlands. Areas with management change are defined as areas converted from other Wetlands subcategories, such as Peat Extraction areas, within the other wetlands remaining other wetlands category during the past 20 years. Managed subcategory include areas with land use changes over 20 years ago. Emissions for peat extraction areas converted to other wetlands are calculated with the emission factor for Dwarf shrub type (Vatkg, 218.9 g C m⁻¹ a⁻¹) based on Minkinen et al. (2007) according to Tier 2 methodology (2006 IPCC Guidelines). Emissions calculations for the managed other wetlands include also lands that have been converted from former peat extraction sites and grasslands over 20 years ago. Emissions are computed with the same emission factor, Dwarf shrub type (Vatkg). For land converted from forest land over 20 years ago, the emission factor for *Cladonia* type (Jätkg, 185.2 g C m⁻¹ a⁻¹) is applied (Minkinen et al. 2007). Drained peatland forest type classification is from Laine 1989.

6.7.2.2 Land converted to wetlands

Activity data

The activity data are calculated from the NFI similarly as for Wetlands Remaining Wetlands and areas converted to Flooded land on reservoirs are based on Hertta Environmental Database of Finnish Environmental Institute (See 6.7.2.1).

Carbon stock changes in living biomass

Land converted for peat extraction. The removal of biomass from forest land converted to peat extraction was estimated according to Tier 3 methodology using the products of the annual converted areas and mean biomasses by region and soil type removed during conversion. There were no conversions from forest land to peat extraction in 2021 to 2023. For further information on the method, see Appendix 6c. In the conversion year, the loss of carbon stock resulting from the removal of annual non-woody crops during the conversion of cropland to peat extraction was 1.8 t C/ha in Southern Finland and 2.1 t C/ha in Northern Finland. These values are country-specific estimates based on mean crop biomass derived from yield data.- The corresponding EF for lands converted from Grassland to peat extraction was 4.1 t C/ha.

Land converted to flooded land. It was assumed that due to the conversion from Forest Land to inland water, all tree biomass is removed. The method corresponds to Tier 3 methodology (2006 IPCC Guidelines). There have been no conversions from forest land to flooded land since 2012. For further information on the method, see Appendix 6c. Due to the conversions from Cropland to Flooded Land, 1.8 t C ha⁻¹ (in Southern Finland) or 2.1 t C ha⁻¹ (in Northern Finland) biomass was assumed to be lost. In the conversion from Grassland to Flooded Land, no loss in biomass is reported, but all biomass was assumed to be left on the site.

Land converted to other wetlands. This category consists of organic forest land that have regressed to wetlands, and grassland and settlements converted to Other Wetlands (CRT 4.D.2.c). When forest land regresses to wetlands, the biomass is not removed. The biomass is assumed in steady state, so that gains equal removals.

Settlements converted to wetlands. Conversions from settlements to other land use categories than forest land (cropland, grassland, wetlands and other land) are extremely rare in Finland and typically involve areas that are treeless both before and after the conversion, such as former infrastructure areas or gravel pits. According to the National Forest Inventory, the number of permanent sample plots representing such conversions is very small and insufficient to reliably detect possible removals of living biomass. Based on available evidence, it is assumed that these conversions do not involve significant tree removal. Therefore, losses of living biomass for settlements converted to wetlands are reported as NA. This assumption is applied consistently to all settlement-to-other land use conversion categories.

Carbon stock changes in dead wood, litter and soil organic matter

Land converted to flooded land. The emissions of small man-made water bodies (ponds) were estimated with the same method as for flooded land remaining flooded land (2006 IPCC Guidelines, Vol. 4, Appendix 2).

The CO₂ emissions from land converted to reservoirs were estimated according to the Tier 2 approach using equation 7.14 from the 2019 Refinement to the 2006 IPCC Guidelines. The emission factor was calculated taking into account the estimated SOC content of the original soil type prior to inundation and whether the reservoir was artificial or a heavily modified natural lake. Previous soil type of each reservoir was inferred from the amount of peatland in their current catchments. If peatland was > 20% of the current immediate catchment, it was assumed that reservoir was situated on organic soil. In all other cases, it was assumed that the previous soil type was mineral soil. For artificial lakes, i.e. where a large change in original hydrology can be assumed (e.g. only a river existed originally), the emission factor was adjusted by a fraction of 0.8 and for heavily modified natural lakes a fraction of 0.2 was used, implying a smaller change in total hydrology and subsequent emissions. The emission factor varied between 0.095 and 1.51 t CO₂ ha⁻¹ y⁻¹ (in comparison; a default tier 1 emission factor is 0.94 t CO₂ ha⁻¹ y⁻¹), with small values representing regulated natural lakes on mineral soils and larger values artificial lakes on organic soils.

Land converted for peat extraction. The emissions from the deadwood carbon pool due to land-use change were estimated by applying emission factors according to Tier 2 methodology. More details about these emission factors are provided in Appendix 6i. The emissions from lands converted to peat extraction sites were calculated in the same way as emissions for peat extraction remaining peat extraction (See 2006 IPCC Guidelines, Vol. 4, Section 6.7.2.1 and Table 6.7-2). In this conversion category, 'IE' is reported for CSC in litter. When Forest Land is converted to peat extraction, after the clear-cutting timber, slash and stumps are removed, the timber is used for wood products, slash and stumps are piled, chipped and used for energy. Losses in the carbon stock due to the removal of these tree components are reported under losses in living biomass. The surface (incl. litter) of the peat is also removed. The surface matter can be combusted with peat in power plants, and in this case, the emissions are reported under the Energy sector, or used to construct a stable ground for stockpiles. In that case, the decomposition of litter is included in the emissions from stockpiles. EFs for peat extraction include emissions from production fields, stockpiles and ditches. Emissions due to decomposition of fine dead roots (litter in peat) are included in the EFs from peat production fields.

Land converted to other wetlands. This category consists of organic forest land, grassland and settlements that have regressed to wetlands (CRT 4.D.2.c). Emissions from forest land converted to wetlands were estimated according to Tier 2 methodology by applying the emission factors shown in Table 6.4-6, whereas Tier 1 method was used for land-use change from grassland and settlement to wetland.

6.7.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents the assumptions made for the analysis.

The uncertainty of wetlands remaining wetlands constitutes that of peat extraction, while uncertainties of other subcategories were excluded due to their minor role. The uncertainty associated with the peat extraction area stems from several different sources. The most important source of uncertainty is associated with CO₂; by volume CO₂ is the most important GHG species emitted from the extraction areas. For CO₂ emission dynamics, the effects of summertime (May to October) temperatures and moisture are important (Alm et al. 2007). The present emission factors do not account for the effect of moisture variation, because no moisture monitoring exists. However, the contribution of inter-annual variations in temperatures was assessed via weather simulations based on statistics from the reference period 1961 to 1990. The simulated temperatures were used in regression transfer models to estimate the contribution of long-term weather variations in CO₂ emissions. The standard deviation of the simulated fluxes varied from 6% to 8% for the cumulative summertime emissions. The SD of CO₂ emissions measured in wintertime was approximately 10%. If the uncertainty for summertime CO₂ emissions is estimated using 2SD (± 12 –16%), the contribution of winter CO₂ with lower emission rates can be expertly deemed to increase the level of uncertainty to $\pm 25\%$ CO₂ equivalents. On rare occasions, the CO₂ emissions from the extraction field could rise by about 200% (Alm et al. 2007); however, most of the available data support the present lower emission factors.

Uncertainty due to sampling in the area of peat extraction was estimated by the standard method of the Finnish NFI (Table 6.2-2). Applicable data are currently not available for assessing the uncertainty in the estimated loss of tree biomass due to conversion of forest land into peat extraction; the expert judgement 100% was used. For deadwood losses during these conversions, total uncertainty was assumed to be 103%.

The area estimations are based on NFI data and the total areas of peat extraction fields are consistent for the entire time series (1990 to 2024) because they were computed using the same NFI data. Land conversions before 1990 were extrapolated as a constant equal to the NFI9 result.

Tree biomass is estimated using data from NFI data. There should not be any inconsistencies between the inventories because the same methods and tree measurement techniques were used. The CO₂ emissions from flooded land and from land converted to flooded land were estimated with 2006 IPCC Guidelines' default emission factor values and the uncertainty of those were estimated to be one order of magnitude, i.e. 100%.

6.7.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting, the short-term and long-term development plans and QC procedures were discussed.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The country-specific emission factor used to estimate off-site emissions from horticultural peat were compared to those of Sweden in 2015. The type and quality of peat in Finland differs from the peat on which the IPCC default EF is based on. The Swedish values were in line with Finnish values.

The quality control procedures specified in the 2006 IPCC Guidelines were followed. In particular, the land areas were critically compared to the statistical ones and the causes for the differences between the two data sources were identified (Section 6.5.4 and Haakana et al. 2015).

The NFI peat extraction areas were compared to statistical areas (Table 6.7-3). The NFI peat extraction also includes cut-over areas, which remain in the category as long as land-use change to a new category is evident. Hence, the NFI covers all peat extraction fields regardless of the size or production activity, only focusing on land use at the time of assessment in the field. In 2013, the data from Western Finland were not received from all peat producers for the compilation of statistics. The statistical data show only areas, which are currently used in peat extraction. The statistical areas for the annual peat extraction areas were acquired from the Association of Finnish Peat Industry (1990 to 1995) and from the YLVA system from 1996 onwards. Since the data from the YLVA system do not cover all peat extraction areas, they were complemented and evaluated by the Thule Institute (Mäenpää and Jutila 2008). Also, YLVA data since 2007 did not cover all small peat producers (with area < 10 ha) until 1 September 2020, therefore the areas from these years in statistics were complemented by 1,000 to 4,000 ha per year based on the expert judgement. Since 2022 YLVA data is considered complete, but 200 ha of domestic use is added to the area based on expert judgement. The total wetland area was compared with the previous submission and other data (see Section 6.4.4).

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of inventory results to the ETF reporting tool.

Table 6.7-3 Area of industrial peat extraction in Finland (1,000 ha) compared to the statistics

Year	Area of peat extraction	Area from statistics	Difference
1990	81.1	64.7	16.4
1995	88.9	73.8	15.1
2000	96.3	83.3	13.0
2005	98.7	87.2	11.5
2010	107.7	88.7	19.0
2015	110.7	80.2	30.5
2016	110.3	76.3	34.0
2017	109.4	73.5	35.9
2018	108.3	73.6	34.7
2019	106.2	74.9	31.3
2020	103.9	68.7	35.2
2021	101.2	62.2	39.0
2022	98.6	50.8	47.8
2023	95.8	45.7	50.1
2024	93.2	40.5	52.7

6.7.5 Category-specific recalculations

Area estimates were recalculated due to new and updated NFI data (see Section 6.2). Losses in tree biomass were recalculated on lands converted from forest land and other wetlands due to new biomass models (Repola et al., 2025; Appendix 6_d). The whole time series was recalculated and all carbon stock changes were recalculated accordingly (Table 6.7-4).

Table 6.7-4 Implications of recalculations made in the Wetlands category to the emission level in 1990 and 2023 (kt CO₂)

Year	2025 submission	2026 submission	Difference
1990	1 445	1 334	-111
2023	1 877	1 927	50

6.7.6 Category-specific planned improvements

Emission factors and activity data for Peat extraction remaining peat extraction are being developed, including production area, ditches and stockpiles. Improvement of the activity data compilation and estimation method for carbon stock changes for different Wetland sub-categories is planned.

6.8 Settlements (CRT 4.E)

6.8.1 Category description

The areas of Settlements comprise nationally defined built-up land, roads, railroads, gravel collection sites and power lines (see Section 6.2). Finland reports CO₂ emissions from drained organic soils on Settlements remaining Settlements, and CO₂ emissions from losses in living biomass due to conversion under Forest land, Cropland, Grassland and Wetlands converted to Settlements. Biomass and deadwood loss due to conversion and emissions from litter and soil organic matter after conversion are reported under Forest land converted to Settlements. CO₂ emissions from Settlements were 0.9 Mt CO₂ eq. in 2024, 1.0 Mt CO₂ eq. in 2023 and 0.9 Mt CO₂ eq. in 1990 (Figure 6.8-1). The emissions have decreased by 9% compared to the year 1990 and 11% compared to 2023. At the end of the time series there is a declining trend in the emissions due to declining annual areas converted to Settlements. However, the 20-year conversion area is declining much more slowly, since the annual land-use changes were considerably larger in the 2000's and remain within the 20-year conversion period.

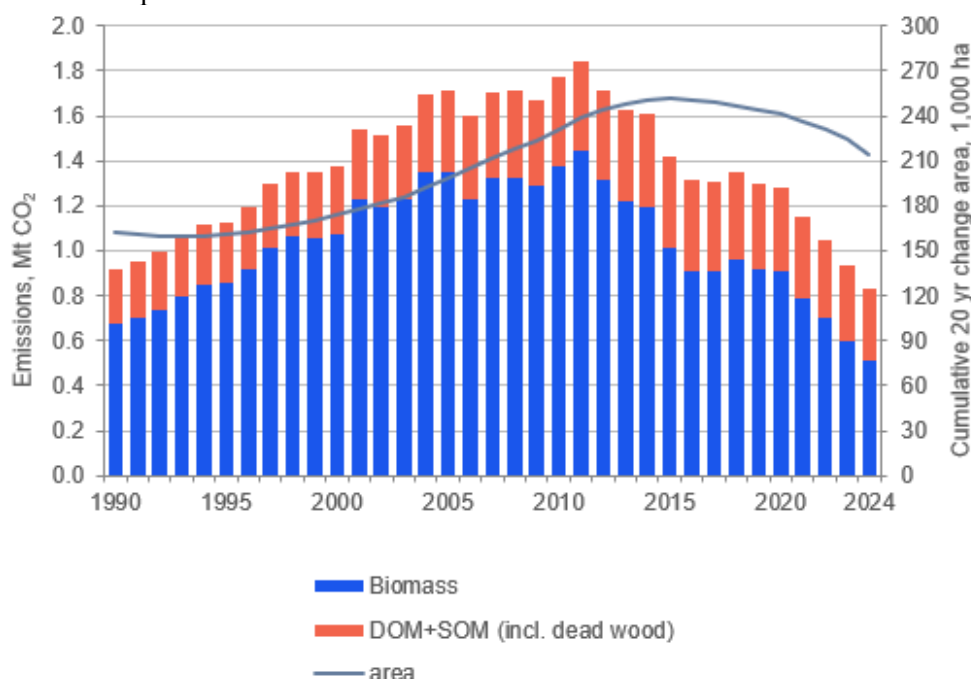


Figure 6.8-1 Emissions (Mt CO₂) from Land Converted to Settlements

6.8.2 Methodological issues

6.8.2.1 Settlements remaining settlements

Activity data

The areas of Settlements Remaining Settlements were calculated from NFI data (See 6.7.2.1).

Carbon stock changes in living biomass

According to the Tier 1 method, it was assumed that there are no changes in biomass pools (2006 IPCC Guidelines, Vol. 4, Ch. 8, p. 8.7), and a notation key 'NA' is reported.

Carbon stock changes in dead wood, litter and soil organic matter

According to the Tier 1 method, it was assumed that there are no changes in DOM and SOM (mineral soils) carbon pools (2006 IPCC Guidelines, Vol. 4, Ch. 8, p. 8.13, 8.15), and a notation key 'NA' is reported.

Carbon stock changes of soil organic matter were estimated on drained organic soils, most of which were treeless powerline corridors. The division into drained and undrained areas was made using a raster map with a 10×10 m pixel size produced by the Maati project (Middleton et al. 2023). The map data was combined with the NFI10–NFI13 sample plots. The proportion of drained organic soils was calculated from each NFI, and interpolation was used for the timeseries. For Settlements, the area proportions of drained peatland forest types from forest land were used, assuming they are identical to those in Forest Land remaining Forest Land. Emissions and removals from litter and peat decomposition, as well as litter input from ground vegetation, were estimated using the same peatland forest type-specific regression models as for forest land (Table 1_App_6k and Table 4_App_6k). In estimating litter and peat decomposition, the mean temperature from May to October (Finnish Meteorological Institute 2025) was taken into account, and it was assumed that the BA (tree stand basal area) is $1 \text{ m}^2 \text{ ha}^{-1}$ representing poorly stocked stands with low productivity.

6.8.2.2 Land converted to settlements

Activity data

The areas of Settlements comprise nationally defined built-up land, traffic lines, gravel collection sites and power lines. The areas of Lands Converted to Settlements were calculated from NFI data. Forest Land converted to built-up land was further subdivided using aerial photographs. The idea of this subdivision was to improve estimation of carbon stock changes in litter and soil organic matter due to land-use change. Annual data of Forest Land converted to built-up land was further divided into the following classes (average values and range of annual percentages for 1990 to 2022 in brackets):

1. Sealed- and gravel soils (31% [30–35%])
2. Turfgrass and grassland type (14% [13–16%])
3. Areas with tree cover (53% [48–56%])
4. Open cliffs (1%)

Carbon stock changes in living biomass

When land is converted to developed uses, such as for infrastructure or urban areas, the existing trees and other biomass are either completely removed or partly retained on the site. To estimate the losses in living biomass due to land conversion from forest land to settlements the area was divided into three categories according to the new land use and whether any trees remained after the conversion (treeless roads and power lines, other treeless settlements and land with tree cover, such as parks). The methodology corresponds to the Tier 3 approach (2006 IPCC Guidelines). For further information on the method see Appendix 6c.

Biomass removal from other wetlands converted to settlements was estimated using the same method as for conversions from other wetlands to cropland. For land conversions from cropland and grassland to settlements the agricultural biomass is reported as a loss of living biomass at the time of conversion. The carbon stock loss from the conversion of cropland is 1.8 t C/ha in Southern Finland and 2.1 t C/ha in Northern Finland. These are country-specific values derived from mean crop biomass based on yields. The corresponding EF for lands converted from Grassland is 2.6 t C/ha in Southern Finland and 2.5 t C/ha in Northern Finland. If biomass is left to grow in the settlement area, the gain in biomass is not estimated or reported. This is due to the fact that we currently do not have enough data for this and the methodology is still under development.

Carbon stock changes in dead wood, litter and soil organic matter

The amount of emissions due to losses in deadwood when Forest Land is converted into Settlements was estimated as the product of the annual converted areas and the emission factors (Appendix_6i). The emissions

from carbon stock changes for litter and soil organic matter were estimated similarly with the 2006 IPCC Guidelines' Tier 2 methods. The estimation was done for the following conversion classes:

1. Sealed- and gravel soils
2. Turfgrass and grassland type
3. Areas with forest cover
4. Open cliffs
5. Power and gas lines
6. Gravel collections sites

For classes one and six it was assumed that 20% of the soil carbon stock (including litter and SOM) will be lost during the 20-year transition period. For class two (Forest land converted to grassland type), emissions were estimated with FL converted to GL emission factors. For Forest land converted to settlement types three, four and five (e.g., summer cottage surroundings), the 2006 IPCC Guidelines' method for wooded settlements was used and it was assumed that there is no carbon stock change in the litter and soil organic matter pools. In conversions from Cropland, Grassland and Wetland (peat extraction site) to Settlement there is no dead wood pool in the initial state. There is no litter pool either in conversion from peat extraction sites, and it is assumed that it is negligible in transition from Cropland and Grassland. Therefore, notation key 'NA' is reported for carbon stock change in DOM pool for other conversions than Forest land converted to Settlements.

Soil carbon stock changes due to the conversion of cropland and grassland into settlements were estimated using the Tier 1 method.

1. *Estimation of original carbon stocks (pre-conversion):*

For each land-use category subject to conversion (i.e., Cropland and Grassland), the SOC was calculated. For Cropland, it was estimated using a reference stock of 95 t C ha⁻¹ (IPCC (2006) Tier 1, cold temperate moist, high activity clay soils) and stock change factors FLU = 0.69 (temperate moist), FMG = 1.08 (reduced tillage for temperate moist), and FI = 1 (medium input). For Grassland, it was estimated using Tier 1 parameter values (IPCC 2006), i.e. the same reference stock, and stock change factors of FLU = 1 (all grasslands), FMG = 0.95 (moderately degraded grassland), and FI = 1 (medium input), respectively.

2. *Estimation of carbon stocks post-conversion:*

National Forest Inventory data enabled the division of the converted from CL and GL to SL area into two categories: wooded and paved. For the wooded category, a reference SOC level of 95 t C ha⁻¹ was used (Tier 1 value from IPCC 2006). For the paved category, SOCSL was assumed to be 0.8 × SOCLU, as described in IPCC 2006 guidelines in section 8.3.3.2. As the area of forested settlements were zero, it did not affect the result.

3. *Time period for transition between equilibrium states:*

The transition between the pre-conversion and post-conversion equilibrium carbon stocks was assumed to occur over 20 years, in accordance with the guidance of the 2006 IPCC Guidelines.

4. *Estimation of the carbon stock changes:*

Using the methodology provided by the 2006 IPCC Guidelines, in particular eq. 2.25.

6.8.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty due to sampling in the area of Settlements was estimated by the standard method of the Finnish NFI (Table 6.2-2).

The area estimations are based on NFI data. The NFI data cover all land-use categories, and the total areas of Settlements and Land Converted to Settlements are consistent for the entire time series because they are computed using the same NFI data. Land conversions before 1990 were extrapolated as a constant equal to the NFI9 result.

Tree biomass was estimated using data based on NFIs. The total uncertainty in the estimated loss of tree biomass based on AD and EF uncertainties was 30%, for the emission from litter and soil carbon lost -70% - +150%, and for dead wood 106%. No inconsistency can be expected between inventories due to the same methods and tree measurement techniques.

For the remaining Settlements, uncertainty estimates were calculated by combining uncertainties from the land area estimate and the emission factor. The uncertainty was 56% in 1990 and 59% in 2024.

6.8.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting, the short-term and long-term development plans and QC procedures were discussed.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The activity data were compared between the current and previous submission (Section 6.2) and also to the Corine Land Cover 2012 (see Section 6.4.4). The category area based on NFI data is greater than in Corine data, which is based on land cover type. The category in the NFI also includes the areas with tree cover, e.g., parks according to land use.

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of the inventory results to the ETF reporting tool.

6.8.5 Category-specific recalculations

Changes in soil carbon resulting from drained organic soils on Settlements remaining Settlements, as well as from the conversion of cropland and grassland into settlements, are now included in response to the 2025 EU Comprehensive Review of the inventory. New biomass models were adopted to estimate tree biomass losses on Forest land and Wetlands converted to Settlements (Repola et al. 2025, Appendix 6d, Section 6.4.5). Area estimates were recalculated due to new and updated NFI land-use data (see Section 6.2). Areas of mineral and organic soils were recalculated. All carbon stock changes were recalculated accordingly (Table 6.8-1). Most of the differences are explained by organic soil emissions from the Settlements remaining Settlements category, which were reported for the first time in this submission. There was a decreasing trend in drained organic soil area (CRT 4(II).E.1) but as the converted areas from Cropland and Grassland to Settlements were small in 1990 and much larger in 2023, the difference in recalculated emissions is larger in 2023.

Table 6.8-1 The difference in the emissions from Settlements due to recalculation between the 2025 and 2026 submissions (kt CO₂)

Year	2025 submission	2026 submission	Difference
1990	857.4	920.9	63.5
2023	796.0	937.2	141.1

6.8.6 Category-specific planned improvements

Estimation of emissions and removals (including activity data and emission factors) Settlements remaining
Settlements will be developed.

6.9 Other land (CRT 4.F)

6.9.1 Category description

Other land includes the mineral soils of nationally defined, poorly productive forest land, which do not fulfil the threshold values for Forest Land as well as the barren mineral soils of unproductive land (see Appendix 6a). In principle, Other land is considered unmanaged land, but Lands converted to Other Land are managed. The method for estimating the areas of other lands is provided in Section 6.3. The monitoring system has detected land-use changes from settlements to other land. This kind of change happens when, for example, a power line is dismantled. No carbon stock changes or non-CO₂ emissions are assumed nor reported in this category. Conversions from settlements to other land use categories than forest land (cropland, grassland, wetlands and other land) are extremely rare in Finland and typically involve areas that are treeless both before and after the conversion, such as former infrastructure areas or gravel pits. According to the National Forest Inventory, the number of permanent sample plots representing such conversions is very small and insufficient to reliably detect possible removals of living biomass. Based on available evidence, it is assumed that these conversions do not involve significant tree removal. Therefore, losses of living biomass for settlements converted to other land are reported as NA. This assumption is applied consistently to all settlement-to-other land use conversion categories.

6.10 Non-CO₂ emissions

6.10.1 Direct and indirect nitrous oxide (N₂O) emissions from nitrogen (N) inputs to managed soils (CRT 4 (I))

6.10.1.1 Category description

This category covers direct and indirect nitrous oxide emissions from forest and settlement fertilization (CRT 4 (I)) (Figure 6.10-1). There are two types of forest fertilization: growth and forest vitality fertilizations. Nitrogen fertilizers are mainly used to increase growth. There are fertilizers that are only applied to forests and fertilizers like saltpetre and urea, which are used in both agriculture and forestry. The amount of these two types of fertilizers used in forestry is based on the import and production statistics. Settlement fertilization covers inorganic fertilizers applied to home gardens and green landscaping, including parks, golf courses, sport fields, and other green spaces.

Direct N₂O emissions from fertilization arise directly from the soils to which N is applied, whereas indirect N₂O emissions take place through two indirect pathways: emissions from volatilization and re-deposition, and emissions from leaching and run-off.

N₂O emissions from forest fertilization declined at the beginning of the 1990s, followed by relatively low and stable levels until mid-2000s. After 2008, the emissions fluctuated but increased overall, peaking around 2020 before dropping sharply in 2022 and then returned to an upward trend in 2023. The amount of fertilizers applied to forest in 2022 was exceptionally low, and as a result emissions fell to less than 10 kt CO₂ eq., because the weak economic and unstable security situation in Europe affected the availability and prices of fertilizers. The emissions in 2024 were 80 kt CO₂ eq. This was an increase of 133% compared to 1990, when the emissions were 34 kt CO₂ eq. The emissions from forest fertilization were at an all-time high in 2024.

Emissions from settlement N fertilization were 3 kt CO₂ eq. in 2024. The emissions increased by 40% compared to the previous year (2 kt CO₂ eq.) and by 39% compared to 1990 (2 kt CO₂ eq.).

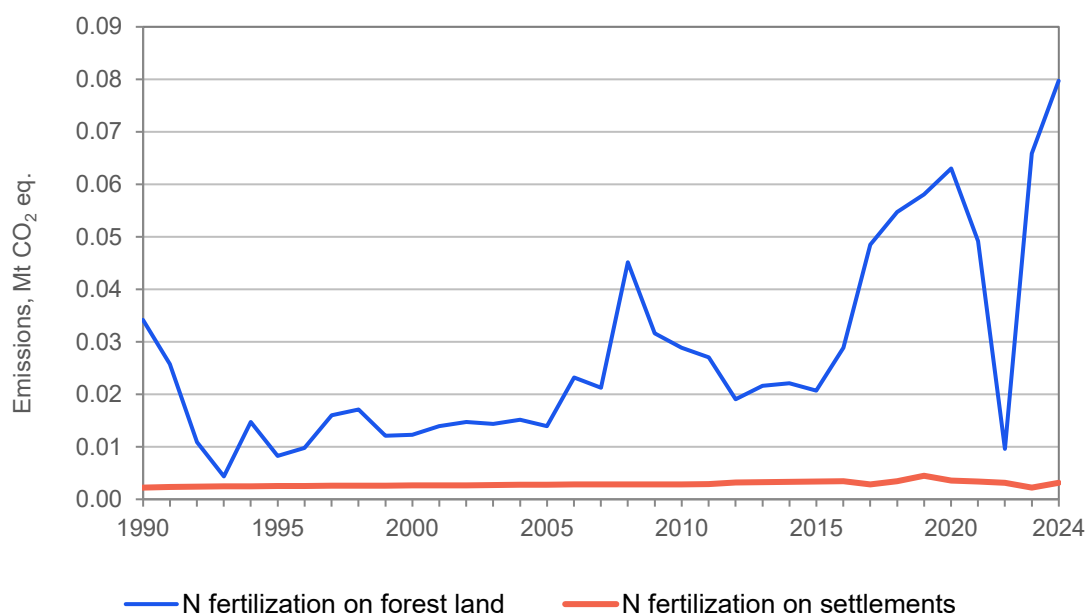


Figure 6.10-1 N₂O emissions from forest and settlement fertilization (Mt CO₂ eq.)

6.10.1.2 Methodological issues

The IPCC default method (Tier 1) is used to estimate direct N₂O emissions from forest and settlement fertilization ((2019 Refinement to the 2006 IPCC Guidelines). Equation 11.1 is applied using country-specific activity data and the IPCC emission factor for synthetic fertilizer inputs in wet climate. Indirect emissions are calculated using equations 11.9 and 11.10 (2019 Refinement to the 2006 IPCC Guidelines), applying Tier 1 for volatilization and re-deposition, and Tier 2 for leaching and run-off.

Emission factors and other parameters

For direct N₂O emissions, the emission factor of 1.6% for synthetic fertilizer inputs in a wet climate is used (2019 Refinement to the 2006 IPCC Guidelines, Vol. 4, Table 11.1). For indirect N₂O emissions, the emission factor of 1.4% for N volatilization and re-deposition in a wet climate and the default emission factor of 1.1% for leaching and run-off are used (2019 Refinement to the 2006 IPCC Guidelines, Vol. 4, Table 11.3). The default fraction 11% for volatilisation from synthetic fertilizer (2019 Refinement to the 2006 IPCC Guidelines, Vol. 4, Table 11.3) is used.

For N losses by leaching and runoff on settlements, the same country-specific fraction as on agricultural land is used, 14.4% (Huttunen et al. 2023, see Section 5.4). On forest land, soil tillage is less frequent and there is more nitrogen-fixing vegetation, so the proportion of leached nitrogen can be assumed lower than on agricultural land. In national studies, the measured proportion of leached nitrogen in forests has been approximately 5–10% of the added nitrogen (Korhonen et al. 2013, Saura et al. 1995). A leaching fraction of 10% has been used in national water load calculations for a long time, where the estimate is based not only on national studies, but also on modelling (Sarkkola 2025). Therefore, a country-specific leaching fraction of 10% is used to estimate N losses by leaching and run-off on forest land.

Activity data

The amount of nitrogen for forest fertilization is based on the annual import and production statistics for forest fertilizers, from which the amount of nitrogen is derived (Table 6.10-1). Until 2017 the information was produced by Yara Suomi Oy, a company that delivers almost 100% of fertilizers applied to forests. From 2017

onwards the information is obtained from the Finnish Food Authority. Since 2017, the data also covers the amount of nitrogen applied to settlements.

Before 2017, the amount of nitrogen applied to settlement had to be estimated. Since golf courses make up a significant proportion of fertilised green areas in Finland, and their number has increased considerably since 1990, the amount of nitrogen fertilization on settlements was estimated based on the annual number of golf courts and the recommended amount of N applied per hectare, assuming that the amount of fertilizers applied to other green spaces has remained on the same level (the average from 2017 to 2022) since 1990. The Finnish Golf Association's member clubs' golf courses have increased from 59 pcs in 1990 to 187 pcs in 2022 (Finnish Golf Association 2002; 2022). The numbers of golf courses for the years 1990 to 2006, 2010 to 2013 and 2017 to 2022 were obtained from the Golf Association's yearbooks whereas numbers for missing years were interpolated. The Golf Association recommends fertilization of golf courses as follows: greens 140–240 kg N ha⁻¹ year⁻¹, tees 80–170 kg N ha⁻¹ year⁻¹, fairways 40–80 kg N ha⁻¹ year⁻¹ and rough 20 kg N ha⁻¹ year⁻¹ (Kotka Golf Center 1998 / Finnish Golf Association 1995). If it is assumed that the average golf course area is 60 ha, of which 1% is greens, 1% is tees, 25% is fairways and 13% is rough (Korhonen et al. 2023), it can be estimated that the amount of nitrogen used by golf courses is approximately 21 kg N ha⁻¹ year⁻¹. For the period 2017 to 2022, the amount of nitrogen applied to golf courses was thus estimated at 225 to 233 tonnes N year⁻¹, or 40 to 63% of the total amount of nitrogen applied to settlements.

Table 6.10-1 The estimated amount of nitrogen (N) applied to Forest Land and Settlements (1,000 kg/year) (Source: Yara Suomi Oy, Finnish Food Authority)

	Year	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Forest land	N (1000 kg/year)	4 404	1 066	1 588	1 800	3 720	2 668	3 722	6 249	7 047	7 483	8 118	6 339	1 237	8 488	10 273
Settlements	N (1000 kg/year)	286	323	333	355	362	426	432	359	436	566	454	431	395	284	398

6.10.1.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents the assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty of activity data for calculating direct and indirect N₂O emissions from forest and settlement fertilization is ±10%. The uncertainty of emission factor for direct emissions from managed soils is ±19% (default value 0.016 for wet climates with uncertainty range of 0.013–0.019). The uncertainty of emission factor for indirect emissions from leaching is –100% – +82% (default value 0.011 with uncertainty range of 0.000–0.020) and the uncertainty of the fraction of leaching/runoff is –45% – +90% (national estimate of the fraction 0.144), combining to total uncertainty of –124% – +134%. The uncertainty of emission factor for indirect emissions from for N volatilization and re-deposition is ±21% (default value 0.014 for wet climates with uncertainty range of 0.011–0.017) and the uncertainty of fraction of volatilization from synthetic fertilizer is –82% – +200% (default value 0.11 with uncertainty range of 0.02–0.33), the two uncertainties add up to a total of –85% – +201%.

At the beginning of the 1990s, the statistics for forest fertilizers were registered for each fertilizing year (starting from the beginning of July), while the statistics for recent years only concern the calendar year. This inconsistency is considered marginal because the fertilizers may not be used in the same year as they are imported or produced. The data from Yara and Finnish Food Authority were compared, and it was found that the data are consistent regardless of the producer and the time series is consistent. The statistics obtained from the Finnish Food Authority cover settlement fertilizer only from 2017 onwards, so before 2017, the amount of nitrogen applied to settlement had to be estimated (see Activity data).

6.10.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is

held annually between the inventory unit and the sectoral expert. In the 2025 quality meeting, the short-term and long-term development plans and QC procedures were discussed.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The general quality control procedures specified in the 2006 IPCC Guidelines were followed. In addition, the forest nitrogen fertilization quantities reported here were compared to the annual area of fertilized forests obtained from statistics (Luke 2024c) and the recommended amount of nitrogen application to forests (100 to 200 kg ha⁻¹; Äijälä et al. 2019). The amount of N reported here falls almost exclusively within the range of estimated forest N application obtained by multiplying the annual fertilized area with the recommended amount of N per hectare. The forest N application obtained through this other method also follows a similar trend over the time series as the one reported here. It was confirmed that all of the data used in this section cover the whole land area of Finland.

The statistics for N fertilizers applied to forest land and agricultural lands were cross-checked. No discrepancy was found.

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of the inventory results to the ETF reporting tool.

6.10.1.5 Category-specific recalculations

In this submission, indirect emissions from leaching and run-off from forest fertilization were estimated for the first time. Additionally, the activity data for fertilisation of settlements in 2023 have been updated based on statistics from Finnish Food Authority. These changes increased the total direct and indirect N₂O emissions from N inputs to managed soils (CRT 4 (I)) by 6%, or 2 kt CO₂ eq. in 1990 and 1 kt CO₂ eq. in 2023.

6.10.1.6 Category-specific planned improvements

No planned improvements.

6.10.2 Emissions and removals from drainage and rewetting and other management of organic and mineral soils (CRT 4 (II))

6.10.2.1 Category description

Finland reports non-CO₂ emissions in the CRT Table 4 (II) that is, N₂O and CH₄ emissions from drained organic forest soils (separately for Forest Land Remaining Forest Land and different land-use categories converted to forest land), N₂O and CH₄ emissions from Settlements remaining Settlements, N₂O and CH₄ emissions from peat extraction areas and land converted to other wetlands, and CH₄ emissions from reservoirs and ponds. All land-use change from other categories to reservoirs, both on organic and mineral soils, are reported under Forest land converted to flooded land (flooded organic soils). CO₂ emissions from peat extraction areas, reservoirs, and ponds are reported in category 4.D Wetlands (Section 6.7).

N₂O emissions from drained organic soils on croplands and grasslands are reported under the Agriculture sector, Category 3.D.

In 2024, the N₂O emissions from drained organic forest soils were 1.7 Mt CO₂ equivalents, while CH₄ emissions were 0.2 Mt CO₂ equivalents in total, see Table 6.10-2. These estimates includes emissions from both Forest

Land remaining Forest Land and those converted to Forest Land. The N₂O emissions have increased by 21% and the CH₄ emissions have decreased by 83% since the year 1990, when the N₂O and CH₄ emissions were 1.4 Mt CO₂ eq. and 1.3 Mt CO₂ eq., respectively. Compared to 2023, the changes in N₂O emissions were negligible and the CH₄ emissions decreased by less than 1%.

From wetlands, the CH₄ emissions were 0.2 Mt CO₂ eq. and the N₂O emissions were 0.1 Mt CO₂ eq. in 2024. The CH₄ emissions decreased by 1% compared to 2023 and 1990, whereas the N₂O emissions decreased by 3% compared to 2023 and increased by 16% compared to 1990.

From settlements, the CH₄ emissions were 0.5 kt CO₂ eq. and the N₂O emissions were 4.0 kt CO₂ eq. in 2024. The CH₄ emissions decreased by 89% compared to 1990, whereas the N₂O emissions decreased by 21% compared to 1990. The marked decrease in CH₄ emissions is explained by the fact that most ditches have shifted from poor to good condition (see also EFs Table 6.10-4).

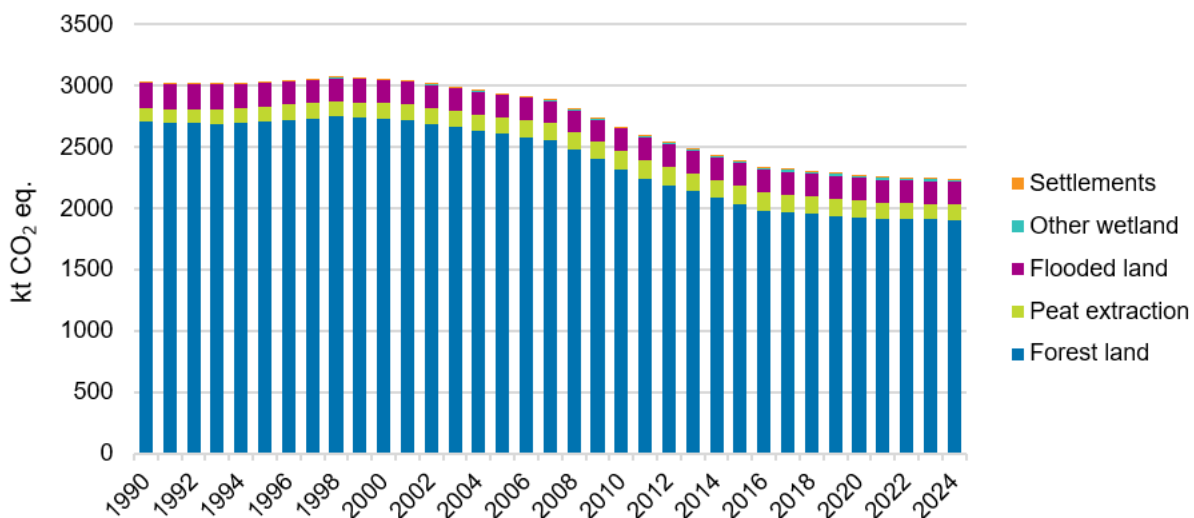


Figure 6.10-26.10-3 Methane and nitrous oxide emissions from drainage and rewetting, kt CO₂ eq.

Table 6.10-2 Methane and nitrous oxide emissions from drainage and rewetting, kt CO₂ eq.

	Forest land, kt CO ₂ eq.				Wetlands, kt CO ₂ eq.					Settlements, kt CO ₂ eq.	
	N ₂ O	CH ₄	CH ₄ ditch	CH ₄ tot	Peat extraction sites N ₂ O	CH ₄	Flooded land CH ₄	Other wetlands N ₂ O	CH ₄	N ₂ O	CH ₄
1990	1 391	990	327	1 317	62	46	204	0.02	0.2	5	5
1995	1 513	907	294	1 201	68	51	193	0.2	2	5	4
2000	1 683	776	269	1 045	74	56	185	0.3	4	6	4
2005	1 752	607	251	857	76	58	183	0.4	6	6	3
2010	1 742	348	232	579	83	62	183	1	8	5	2
2015	1 664	152	218	370	85	64	184	2	9	4	1
2016	1 647	119	216	335	85	63	185	3	10	4	1
2017	1 653	101	213	314	84	62	185	3	10	4	1
2018	1 659	83	211	294	83	62	185	3	10	4	1
2019	1 665	64	210	274	82	61	185	3	11	4	1
2020	1 672	46	209	255	80	59	185	3	11	4	1
2021	1 678	28	207	235	78	57	185	3	12	4	1
2022	1 678	28	205	233	76	54	185	3	12	4	1
2023	1 678	28	204	231	74	52	185	3	12	4	1
2024	1 678	28	202	230	72	50	185	3	13	4	1

6.10.2.2 Methodological issues

CH₄ and N₂O emissions from drainage and rewetting

Emission factors (based on Ojanen et al. 2018) for N₂O emissions by soil fertility for drained organic forest lands have been given in Table 6.10-4. The fertility classification was based on the one presented in Table 6.4-1, but slightly modified to match emission factor classes provided by Ojanen et al. 2018.

For **Forest land**, the CH₄ emissions consist of emissions from **drained forest land** (97.5% of the area) and from ditches (2.5% of the area). Country-specific emission factors for CH₄ from drained organic land by drainage class are net emission of 11.6 kg CH₄ ha⁻¹ for poorly or recently drained land and net uptake of -2.8 kg CH₄ ha⁻¹ for well drained land (based on Ojanen et al. 2010) (Table 6.10-4). Country-specific emission factors for ditch CH₄ are 26 kg CH₄ ha⁻¹ for moss-covered ditches and 206 kg CH₄ ha⁻¹ for moss-free ditches (Rissanen et al. 2023). The method for estimating the distribution of moss-covered and moss-free ditches is described in Appendix_6l and was applied for Forest Land remaining Forest Land. The emission factor of moss-free ditches (206 kg CH₄ ha⁻¹) was used for lands converted to forest land. Emissions were estimated with Tier 2 methods by multiplying land areas of drained organic forest soils with emission factors. The uncertainty in the emission factors for CH₄ was estimated as standard errors of mean: for drained forest land 11.6±4.8 kg CH₄ ha⁻¹, and -2.8 ± 0.4 kg CH₄ ha⁻¹ (Ojanen et al. 2010) and for ditches 26±8 kg CH₄ ha⁻¹ and 206±70 kg CH₄ ha⁻¹ (Rissanen et al. 2023).

For **Wetlands**, the non-CO₂ emissions from peat extraction fields include CH₄ and N₂O emissions from the area of active and temporarily set-aside peat extraction fields and abandoned, non-vegetated peat extraction areas, emissions from stockpiles and emissions from ditches (Table 6.10-3), following principles of IPCC Wetlands Supplement, Tier 2 methodology. Total emission factors vary depending on existence of stockpiles, which exist only on sites that are in active use and reported in the VAHTI/YLVA system (see Section 6.7.2). Also, CH₄ emissions from peat extraction fields that were converted to other wetlands are reported under this category, and the emission factors are those based on CH₄ from poorly drained organic soils (Ojanen et al. 2010). N₂O emissions do not occur in rewetted organic soils (IPCC Wetlands Supplement).

N₂O emissions for organic forest land, grassland and settlements that have regressed to **other wetlands** were calculated with the emission factor for Dwarf shrub type (Vatkg) (Table 6.10-4) according to Tier 2 methodology (2006 IPCC Guidelines). CH₄ emissions were calculated with the emission factor for drained forest land with poor ditch condition, i.e. drainage condition (Table 6.10-4).

For **Settlements** CH₄ and N₂O emissions from drained organic soils were calculated using hectare-based emission factors for drained forest land. Because the drained organic soils of Settlements are located mostly on powerline corridors, surrounded by forests, the area shares of site types and drainage conditions in settlements were assumed to be the same as in forest land (Table 6.10-4).

Table 6.10-3 Emission factors used in calculating non-CO₂ emissions from peat extraction sites (kg CO₂ eq./ha/year). Emission factors of stockpiles are applied only for the YLVA area. (Nykänen et al. 1996, Alm et al. 2007)

Source of flux	Share of area	CH ₄ 1990 - 2014	CH ₄ 2015 onwards	N ₂ O 1990 - 2014	N ₂ O 2015 onwards
Stockpiles	2 %	7 057	8126	874	958
Ditches	7 %	4 965	4 965	42	42
Production	91 %	140	140	821	821
Total emissions	100 %	599	620	769	771

Table 6.10-4 Emission factors and their uncertainty for N₂O emissions from drained forest land (by fertility class) and for CH₄ emissions (by drainage condition), based on Ojanen et al. (2010, 2018)

Drained peatland forest type	N ₂ O emissions, g N ₂ O m ⁻² a ⁻¹		Ditch condition	CH ₄ emissions, g CH ₄ m ⁻² a ⁻¹	
	EF	SE		EF	SE
Herb-rich type (Rhkg)	0.331	0.101	Poor	1.16	0.48
<i>Vaccinium myrtillus</i> type I (Mtkgl)	0.177	0.052	Good	-0.28	0.04
<i>Vaccinium myrtillus</i> type II (MtkgII)	0.323	0.123			
<i>Vaccinium vitis-idaea</i> type I (Ptkgl)	0.064	0.004			
<i>Vaccinium vitis-idaea</i> type II (PtkgII)	0.098	0.022			
Dwarf shrub type (Vatkg)	0.043	0.009			
<i>Cladonia</i> type (Jätkg)	0.029	0.007			

CH₄ emissions from flooded land

Reservoirs

CH₄ emissions for reservoirs, consisting both of completely artificial waterbodies and heavily regulated natural lakes, were calculated using emission factors of 13.6 kg CH₄ ha⁻¹ year⁻¹ for Flooded land Remaining Flooded land and 27.7 kg CH₄ ha⁻¹ year⁻¹ for lands converted to Flooded land (2019 Refinement to the 2006 IPCC guidelines, Vol 4., Table 7.9 and Table 2.15).

Site-specific CH₄ emission factors account for nutrient levels, determined by phosphorus concentrations, classified according to 2019 Refinement to the 2006 IPCC guidelines (Vol 4., Table 7.11). Emission factors range from 9.5 to 327 kg CH₄ ha⁻¹ year⁻¹, averaging 75 kg CH₄ ha⁻¹ year⁻¹. This ensures nutrient-level variability is reflected in the estimates. Downstream emissions are also included: reservoirs used for hydropower are calculated using a default 2019 IPCC guidelines coefficient (0.09) in equation 7.10, while other reservoirs (e.g., flood control, water supply) assume zero downstream emissions.

Ponds

CH₄ emissions were estimated with the Tier 1 method of the 2006 IPCC Guidelines, Vol. 4, Appendix 3. The Tier 1 method includes only the diffusive emissions during the ice-free period. Emissions during the ice-cover period are assumed to be zero. The emission factor applied for CH₄ is the median IPCC default for Polar/Boreal wet climate: 0.086 kg CH₄ ha⁻¹ day⁻¹ (2006 IPCC Guidelines, Vol. 4, Table 3A.2, p. Ap3.5). The length of the ice-free period was assumed to be 180 days. Following the 2006 IPCC Guidelines, once an area is flooded, the CH₄ emissions will be sustained from thereon, in contrast to CO₂ emissions, which are limited to the first 10 years. Lands converted to small inland waters from other wetlands are reported under Flooded land remaining flooded land.

6.10.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainties for emission factors for drained forest land were reported in Table 6.10-4, while uncertainties of land areas were estimated as described in Section 6.2. The total uncertainty was propagated according to the 2006 IPCC Guidelines. It was assumed that the uncertainties between site types were independent from each other. The uncertainty in the CH₄ estimates of ditches in the Forest land remaining Forest land were assumed to be 217% in 1990 and 203% in 2024, and in the lands converted to Forest 263% in 1990 and 250% in 2024 (see Appendix 6I). The aggregate uncertainty of emissions from drained forest land due to drainage and re-wetting were assumed to be 81% for CH₄ and 80% for N₂O emissions in 1990 and 173% for CH₄ and 80% for N₂O emissions in 2024. These error estimates combine uncertainties of the land area estimate and that of the emission factor.

The aggregated uncertainty of non-CO₂ emissions from land converted to wetlands and also from lands remaining wetlands were assumed to be up to 170%. This high uncertainty results from small land areas and also from the fact that there is a limited amount of data behind the measurements.

The fluxes of CH₄ and N₂O from peat extraction sites vary in a complex way and the range of observations around the mean was skewed. Therefore, the uncertainties cannot be estimated simply by combining the variances. If the uncertainty for summertime CO₂ emissions from peat extraction is estimated using 2SD (± 12 –16%), the contribution of winter non-CO₂ emissions (CH₄, N₂O) with lower emission rates can be expertly deemed to increase the level of uncertainty to $\pm 25\%$ CO₂ equivalents. It was assumed that the combined uncertainty for the land area estimate and emissions was 55% for non-CO₂ emissions from peat extraction lands.

The CH₄ emissions from flooded land and from land converted to flooded land were estimated with the 2006 IPCC Guidelines' default emission factor values and the uncertainty of those were estimated to be one order of magnitude, i.e. 100%.

For Settlements, the combined estimate reflects uncertainties from both the land area and the emission factor. Uncertainty for CH₄ emissions was 85% in 1990 and 70% in 2024, while for N₂O emissions it was 59% in 1990 and 70% in 2024.

6.10.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of the inventory results to the ETF reporting tool.

6.10.2.5 Category-specific recalculations

New area estimates were calculated due to new NFI14 data and updating of NFI data (see Section 6.2). The most significant recalculation of areas took place in 2018–2023, while other changes are minor and mainly due to rounding (Table 6.10-5).

Emission factors for CH₄ emissions of ditches on forest land were updated to Tier 2 level and EFs (Rissanen et al. 2023) for two ditch categories, moss-covered and moss-free, were applied in the recalculation. For the Forest Land remaining Forest Land, the share of moss-covered and moss-free ditches were estimated for the whole time series based on NFI13 data and ditching statistics (see Appendix 6I). For the areas converted to Forest Land, EF for moss-free ditches was applied. Compared to the submission 2025, the recalculation of the whole time series resulted in smaller estimated CH₄ emissions from forest land (drained land and ditches), –20% in 1990 and –66% in 2023 (Table 6.10-5).

As a result of the EU Comprehensive Review of the inventory, CH₄ and N₂O emissions from drained organic soils in the land-use category Settlements remaining Settlements were included in the inventory and calculated for the first time in this submission.

Table 6.10-5 The difference in non-CO₂ emissions from drainage and rewetting and other management of organic and mineral soils due to recalculation between the 2025 and 2026 submissions (kt CO₂ eq.)

	Submission 2025	Submission 2026 1990	Difference	Submission 2025	Submission 2026 2023	Difference
A. Forest Land						
CH ₄ , kt	58.6	47.1	-11.5	24.2	8.3	-15.9
N ₂ O, kt	5.2	5.2	0.0	6.3	6.3	0.0
Area, kha	4 278	4 278	0	4 272	4 274	2.6
D. Wetlands						
CH ₄ , kt	8.96	8.96	0.0	8.85	8.91	0.06
N ₂ O, kt	0.2	0.2	0.0	0.3	0.3	0.0
Area, kha	208.5	208.5	0.0	268.7	272.2	3.5
D.1 Peat extraction lands						
CH ₄ , kt	1.7	1.7	0.0	1.8	1.8	0.0
N ₂ O, kt	0.2	0.2	0.0	0.3	0.3	0.0
Area, kha	77.6	77.6	0.0	95.0	95.8	0.8
D.2 Flooded lands						
CH ₄ , kt	7.3	7.3	0.0	6.6	6.6	0.0
N ₂ O, kt	NA	NA	NA	NA	NA	NA
Area, kha	130.5	130.5	0.0	137.7	137.5	-0.2
D.3 Other wetlands (please specify)						
CH ₄ , kt	0.006	0.006	0.0	0.4	0.4	0.0
N ₂ O, kt	0.0001	0.0001	0.0	0.01	0.01	0.0
Area, kha	0.5	0.5	0.0	36.0	38.8	2.8
E. Settlements						
CH ₄ , kt	NE	0.2	-	NE	0.02	-
N ₂ O, kt	NE	0.02	-	NE	0.02	-
Area, kha	NE	15.5	-	NE	10.2	-

6.10.2.6 Category-specific planned improvements

Rewetting of peat soils is one climate measure in Finland (for example, presented in the national Climate Plan for the Land Use Sector (Ministry of Agriculture and Forestry 2023)). The compilation of rewetted-area data and related emission factors began in 2024, but obtaining the area data has proven challenging. The information is expected to be ready for the GHG inventory for the 2027 or 2028 submission at the earliest, provided that related emission factors and other parameters are also available.

6.10.3 Direct and indirect nitrous oxide (N₂O) emissions from nitrogen (N) mineralization/immobilization associated with loss/gain of soil organic matter resulting from change of land use or management of mineral soils (CRT 4 (III))

6.10.3.1 Category description

This category consists of direct and indirect N₂O emissions from N mineralisation/immobilisation associated with loss of soil organic matter on mineral soils. Indirect N₂O emissions from N leaching were calculated for all remaining and converted mineral soil classes of forest land, cropland, grassland, and settlements, provided that they experienced a loss of carbon stocks.

Total emissions from N mineralisation in 2024 were 61 kt CO₂ eq., of which 54 kt CO₂ eq. were direct N₂O emissions and 7 kt CO₂ eq. were indirect N₂O emissions. Of this, Forest Land remaining Forest Land accounted for 34 kt CO₂ eq. Total emissions from N mineralization increased almost three fold compared to 1990, when the emissions were 26 kt CO₂ eq., and increased by 102% compared to 2023, when the emissions were 30 kt

CO₂ eq. For land use changes, there was an increasing trend in the levels of these emissions from the mid-2000's until the peak year of 2016. Since then, the emissions have been gradually decreasing (Figure 6.10-4). Emissions from N mineralization on Forest Land remaining Forest Land are reported for the years 2022 and 2024, during which mineral soils in Southern Finland have been subject to carbon losses.

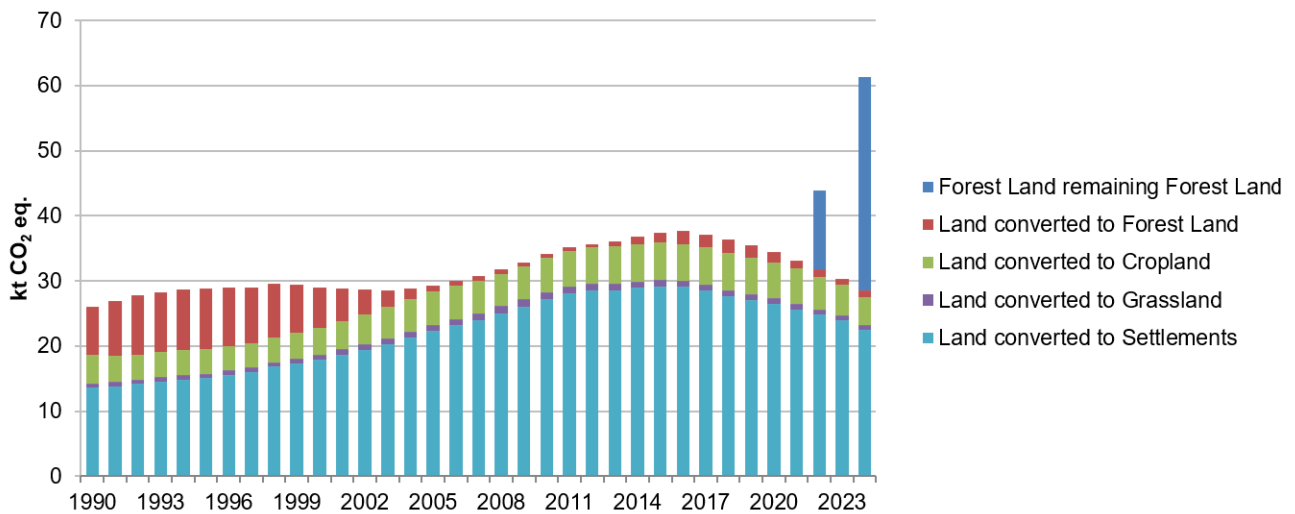


Figure 6.10-4 Direct and indirect N₂O emissions from nitrogen mineralisation (kt CO₂ eq.)

6.10.3.2 Methodological issues

Methods

Direct N₂O emissions were calculated applying Tier 1 methodology according to Equations 11.2 and 11.8 in the 2006 IPCC Guidelines, Vol. 4:

$$N_2O_{SOM-N} = EF * F_{SOM}$$

where

N_2O_{SOM-N} = N₂O emissions arising from the change of land-use or management, kg N₂O-N a⁻¹

EF = emission factor for N mineralised from mineral soil as a result of loss of soil carbon, kg N₂O-N/kg N

$$F_{SOM} = \Delta C * 1 / C:N \text{ ratio, kg N a}^{-1}$$

where

ΔC = carbon loss from soil as a result of conversion or management, kg C a⁻¹ (see Sections 6.5, 6.6 and 6.8)

C:N ratio = ratio of C to N in soil organic matter, kg C/kg N

Indirect N₂O emissions from leaching and run-off were calculated applying Tier 1 methodology for conversion to the grassland and settlements categories and Tier 2 methodology for conversion to the cropland category according to Equation 11.10 of the 2006 IPCC Guidelines:

$$N_2O_{LEACH-N} = F_{SOM} * \text{Frac}_{LEACH} * EF$$

where

$N_2O_{LEACH-N}$ = N₂O emissions from leaching and runoff associated with land-use or management change, kg N₂O-N a⁻¹

$$F_{SOM} = \Delta C * 1 / C:N \text{ ratio, kg N a}^{-1}$$

Frac_{LEACH} = fraction of N lost through leaching

EF = emission factor for N₂O emissions per N lost through leaching, kg N₂O-N/kg N

Emission factors and other parameters

For direct emissions, the IPCC default emission factor of 1% was used (2006 IPCC Guidelines), except for the cropland category, where the emission factor for a wet climate, 0.006, was applied (2019 IPCC Refinement). In the case of forest land converted to cropland and forest land remaining forest land, a country-specific value for the C:N ratio was used. Based on published data for the C:N ratio of the humus layer (Hilli et al. 2008) and unpublished data for the C:N ratio of the 0–20 cm layer of the mineral soil (Karhu et al. 2011), a value of 21.4 was obtained. For other conversion types, a default C:N ratio of 15 was applied. Direct N₂O emissions from cropland and grassland converted to settlements were calculated using Tier 1 methods and emission factors (2019 Refinement to the 2006 IPCC Guidelines): C:N ratio of 15 (Equation 11.8) and an emission factor for loss of soil carbon of 0.01 (Table 11.1 of the 2019 Refinement).

For indirect emissions, IPCC default fraction of leached N (0.3) and emission factor of 0.0075 N₂O-N/kg N were used for conversion to grassland categories (2006 IPCC Guidelines). For conversion to cropland categories the country-specific fraction of leached N of 0.144 (Huttunen et al. 2023) and the emission factor of 0.011 kg N₂O-N/kg N (2019 IPCC Refinement) were applied, consistent with the ones used in the Agriculture sector (Section 5.4.2.3). Indirect N₂O emissions from cropland and grassland converted to settlements were calculated using Tier 1 methods and emission factors (2019 Refinement to the 2006 IPCC Guidelines): an emission factor for leaching of 0.011 and a leaching fraction of 0.24 (Table 11.3 of the 2019 Refinement).

Activity data

The area estimate was obtained as described in Section 6.3. The estimation of the carbon stock change in mineral soils due to land-use change is described in Sections 6.4.2, 6.5.2, 6.6.2 and 6.8.2.

6.10.3.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents the assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The time series are consistent.

6.10.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of the inventory results to the ETF reporting tool.

6.10.3.5 Category-specific recalculations

The time series was recalculated following updates to the area data (see Section 6.2). In addition, as a result of EU Comprehensive Review of the inventory, direct and indirect N₂O emissions due to land use change from cropland and grassland to settlements were included in the reporting. Likewise, indirect N₂O emissions from

nitrogen leaching associated with land use change from forest land to settlements on mineral soils, which had previously been omitted, were included in the inventory for the first time. This increased the N₂O emissions by 1.3 and 1.9 kt CO₂ eq. in 1990 and 2023, respectively.

6.10.3.6 Category-specific planned improvements

No improvements are planned at the moment.

6.10.4 Biomass burning (CRT 4 (IV))

6.10.4.1 Category description

This category includes greenhouse gas emissions (CO₂, CH₄, N₂O) and other air emissions (NO_x and CO) from wildfires on Forest Land, Cropland and Grassland and from controlled burnings on Forest land. Restoration burnings are reported under controlled burning in CRT 4(IV).A.1.a. Emissions from wildfires on croplands and grasslands are reported under CRT 4(IV).C.1.b Grassland Remaining Grassland because only an aggregate area of wildfires occurred on agricultural lands are reported in national fire statistics. In 2024, the total emission from Biomass burning was 1.3 kt CO₂ eq., of which 0.6 kt CO₂ eq. from wildfires, 0.06 kt CO₂ eq. from restoration burnings, and 0.7 kt CO₂ eq. from prescribed burnings (Figure 6.10-5). Grassland wildfires emitted only 0.03 kt CO₂ eq. The total emissions have decreased by 74% compared to 5.0 kt CO₂ eq. in 1990 and by 45% compared to 2.4 kt CO₂ eq. in 2023. Emissions depend on the area burned, which varies highly between years due to high weather condition dependency of the controlled burning and wildfires and restoration burnings. However, there has been a decreasing trend in controlled burning from 1990's to mid-2000's, which can be explained by applied forest management practices. In 2020 and 2023, the controlled burning area was relatively large.

On Forest land, CO₂ emissions from wildfires and restoration burnings are included in CSCs in living biomass. For controlled burnings, to avoid double counting, CO₂ emissions from cutting residues are reported under carbon stock changes in dead organic matter (litter) (Section 6.4.2.1 mineral soils) and hence reported as IE under the Biomass burning (CRT 4(IV)). Average approximated estimates of CO₂ emissions on forest land from controlled burning, restoration burning and wildfires are 9.2 kt, 0.4 kt and 5.0 kt, respectively.

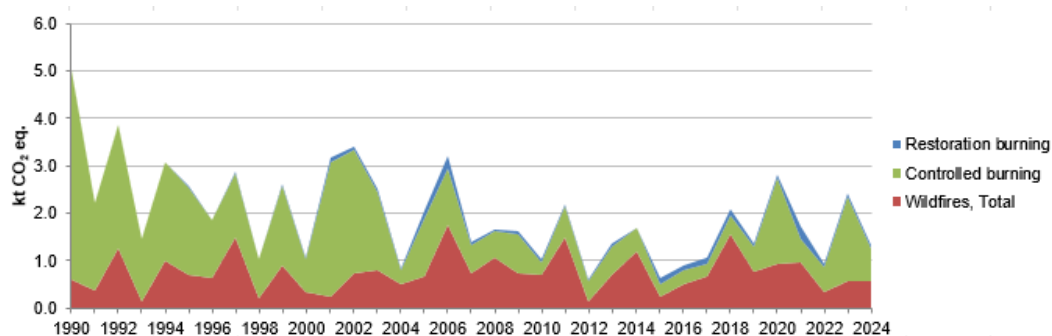


Figure 6.10-5 Emissions from biomass burning on Forest land, Cropland and Grasslands (kt CO₂ eq.)

6.10.4.2 Methodological issues

The default IPCC Tier 2 method was applied using national activity data and IPCC default emission factors. Equation 2.27 was used to estimate CO₂ and non-CO₂ emissions from biomass burning (2006 IPCC Guidelines).

On Forest Land default emission factors from the 2006 IPCC Guidelines (Table 2.5, p. 2.47) were applied, namely 1,569 for CO₂, 4.7 for CH₄, 0.26 for N₂O, 3.0 for NO_x and 107 for CO. These EFs were also applied for burning of woody biomass on Grassland wildfires. The corresponding emission factors for non-woody biomass burnt on Grassland were 2.3 for CH₄, 0.21 for N₂O, 3.9 for NO_x and 65 for CO.

Restoration burnings are calculated in the same way as wildfires but reported under controlled burning in CRT 4(IV).

Wildfires

The mean biomasses of the growing stock on forest land by tree species groups were estimated using data from NFI8 to NFI13 (See the methods described in Section 6.2). On Land Converted to Forest Land the mean burning biomasses were calculated as the mean biomass of the growing stock in this category in the NFI11. Woody biomasses on Grassland wildfires were also calculated from the NFI11 data.

The biomass of the understorey was added to the total biomass on Forest land. The used biomass of the field layer was 782 kg ha⁻¹ and the bottom layer was 1,534 kg ha⁻¹ (Muukkonen et al. 2006). The estimated average total biomass per hectare of burned area has been approximately 60 tonnes. The combustion efficiency is based on expert judgement²⁶ and it was assumed that 7.5% ($\pm 2.5\%$) of the tree biomass, 20% ($\pm 10\%$) of the field layer biomass and 12.5% ($\pm 7.5\%$) of the bottom layer biomass would burn. Separate combustion efficiencies for afforested areas were not available and the combustion efficiencies of forest land were used. The IPCC default carbon fraction (50%) was used.

For clear-cut forests, emissions were estimated as those from controlled burnings i.e. prescribed burnings.

The applied non-woody aboveground biomass on grassland wildfires was 2.3 tonnes C ha⁻¹, which is derived from the same calculations as in Section 6.5.2.2 Land Converted to Cropland, when grassland is converted to cropland. The combustion efficiency for woody biomass was the same as in wildfires on forest land and for non-woody biomass 50% (EMEP/EEA 2016). CO₂ emissions are reported from burned woody biomass, whereas non-CO₂ emissions are reported on all burned biomass on grasslands (2006 IPCC Guidelines, Section 2.4).

Applying Equation 2.8 in IPCC Wetlands Supplement refined with expert judgements showed that the expected value for emissions from wildfires on Wetlands (4.D.1, 4.D.2) were 0.9 kt CO₂ eq. on average in 1996 to 2016 and can be considered insignificant and is reported as 'NE'. For wildfires on Land Converted to Wetlands and Settlements there is no method available in the 2006 IPCC Guidelines.

Controlled burning

Controlled burning refers to post-logging burning of harvest residues (prescribed burning). It is assumed that prescribed burnings are carried out only on Forest Land and on mineral soils. The mean volume of the growing stock on these sites was estimated based on the NFI data for mature stands. The estimates were made separately for Southern and Northern Finland.

The volume of cutting residues was calculated by multiplying the mean volume by the dry crown mass. The used crown mass (kg) per mean volume (m³) after the final cut of the mature stand was as follows (Hakkila 1991):

	<u>Southern Finland</u>	<u>Northern Finland</u>
Scots pine	82.1	107.4
Norway spruce	164.4	217.5
Broad-leaved trees	82.8	120.1

The used biomass for the bottom layer was 1,935 kg ha⁻¹ and for the field layer it was 770 kg ha⁻¹ (Muukkonen et al. 2006). It was assumed, according to expert judgement,²⁷ that 25% ($\pm 5\%$) of the tree biomass, 20% ($\pm 10\%$) of the field layer biomass and 12.5% ($\pm 7.5\%$) of the bottom layer biomass would burn. The IPCC default carbon fraction (50%), emission ratios and N/C ratio were used.

²⁶ Ilkka Vanha-Majamaa (Finnish Forest Research Institute) and Timo Heikkilä (Ministry of the Interior), 2007

²⁷ Ilkka Vanha-Majamaa (Finnish Forest Research Institute) and Timo Heikkilä (Ministry of the Interior), 2007

Activity data

The activity data of the burned area are presented in Table 6.10-6. The information source for the area of wildfires is the Ministry of the Interior that provided the database of individual land fires to be used in the estimation. In that database, the forest area has been divided into clear-cut areas and into stocked forests. Grasslands are grouped in the database with croplands and reeds, which all together form one non-separable group. Wildfire statistics are not collected in Åland, there the emissions are estimated on the basis of fire occurrences in the neighbouring municipalities Kemiönsaari, Parainen, Naantali and Kustavi and in relation to forest areas. Wildfire statistics prior to 1996 were less detailed and included only forest fires for Southern and Northern Finland. Therefore, in Åland an average area of fires on Forest land in 1996 to 1999 was applied for 1990 to 1995. Åland's wildfire area on Forest land is very small, on average 4 ha in 1990 to 2023. All wildfire areas on Grassland are extrapolated estimates in 1990 to 1995 including Åland.

The area of prescribed burnings comes from the information compiled by the forestry organisations and companies that carry out prescribed burnings. The statistics are compiled by the Finnish Forest Research Institute until 2014 and Natural Resources Institute Finland (Luke) from 2015 onwards. Activity data for restoration burnings come from Metsähallitus (state-owned enterprise). The statistics of restoration burnings were compiled by Luke until 2021 (Luke 2025c) and before 2007 by Biodiversity.fi, which was financed by the Ministry of Environment. Since 2022 the information on areas of restoration burnings is requested directly from Metsähallitus.

The areas of wildfires on Forest Land Remaining Forest Land and Land Converted to Forest Land are not directly available from the activity data. However, NFI data and the database of individual fires showed that in 2009 wildfires also occurred on Land Converted to Forest Land. Hence the areas burned in wildfires were calculated using the proportion of remaining and converted forest land areas out of the total forest area and allocating the total wildfire areas accordingly. The area burned on Land Converted to Forest Land was 4 ha in 2009.

Table 6.10-6 Burned area, ha

Year	Wildfires FL		Wildfires GL		Controlled burning		Restoration burning
	South	North	South	North	South	North	Total
1990	341	94	442	62	1 497	2 257	9
1995	413	114	368	58	864	531	2
2000	248	19	68	28	391	81	33
2005	389	131	301	27	359	706	169
2010	427	102	223	50	147	27	67
2015	132	13	96	11	143	31	99
2016	307	23	185	19	72	167	67
2017	394	57	212	37	111	65	109
2018	864	370	168	24	155	100	132
2019	483	95	75	51	228	103	56
2020	410	323	141	21	334	1 121	57
2021	388	408	90	16	107	278	241
2022	152	89	69	28	75	361	85
2023	288	103	87	42	250	1 233	50
2024	307	106	78	32	106	457	54

6.10.4.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents the assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

Based on expert judgement, uncertainty in the activity data (area) for biomass burning is estimated at $\pm 10\%$. Uncertainty concerning combustion efficiencies is 10%. The uncertainties in emission factors are based on the 2006 IPCC guidelines (Vol. 4, Table 2.5). The total annual uncertainty of emission factors was calculated related to the emissions in each category based on the 2006 IPCC guidelines (Vol. 1, Ch. 3, Eq. 3.2). The uncertainty of EFs for the year 1990 and 2024 were estimated to be 55% and 55%, respectively. The uncertainties are twice the relative standard errors.

The Ministry of the Interior compiles the area statistics on wildfires and they are based on information provided by rescue authorities. The time series of the activity data are consistent.

6.10.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The general quality control procedures specified in the 2006 IPCC Guidelines were followed. The possibility of emission/removal estimates overlapping with other sources has been checked. Land areas with wildfires and controlled burning were reviewed using the latest statistics (Finnish Statistical Yearbook of Forestry 2014, Luke 2025c). It was confirmed that all of the data used in this section cover the whole land area of Finland.

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of the inventory results to the ETF reporting tool.

6.10.4.5 Category-specific recalculations

The recalculations were made due to newly estimated mean biomass values for wildfires on Forest land remaining Forest land. The emissions were recalculated accordingly (Table 6.6-3).

Table 6.10-7 Implications of recalculations made in the biomass burning category to the emission level in 1990 and 2023 (kt CO₂ eq.)

Year	2025 submission	2026 submission	Difference
1990	5.00	5.02	0.02
2023	2.38	2.41	0.03

6.10.4.6 Category-specific planned improvements

No planned improvements.

6.11 Harvested wood products (CRT 4.G)

6.11.1 Category description

The Harvested wood products (HWP) pool was a net sink of 2.1 Mt CO₂ in 2024. Compared to the year 2023 (net sink of 1.6 Mt CO₂), the sink increased by 31% and compared to 1990 (net sink of 3.0 Mt CO₂), the sink decreased by 27%. HWP has been a net sink for the whole reported time series except for the year 2009. The annual fluctuations in the time series are due to changes in the economic situation and demand of wood products (see Section 2.2.4). In 2009, the global economic recession reduced the demand for forest industry products and the roundwood markets were the slowest in 25 years (Finnish Statistical Yearbook of Forestry 2010). The most important component of the HWP sink has been sawn wood. The sink of sawn wood was at its lowest level in 2009 being 0.8 Mt CO₂ and its highest in 2000 at 5.1 Mt CO₂. Wood-based panels have been a small sink or source from 1990 to 2024, varying between a source of 0.1 Mt CO₂ and a sink of 0.6 Mt CO₂. Paper and paperboard have also acted both as a sink and as a source. The paper and paperboard category is sensitive to the changes in production, since the lifetime of paper is much shorter than that of sawn wood and wood-based panels (Figure 6.11-1). Most of the HWP net sink can be attributed to the exported products pool. Since 2015, the domestically consumed HWP pool has been a net source of emissions except for in 2018, 2020, 2021 and 2024 (Figure 6.11-2).

The year 2020 was challenging for the forest industry due to reduced demand caused by the pandemic and strikes affecting sawmills and plywood factories. In addition, the closure of one paper mill and two paper machines further reduced paper production. As a result, the sink fell to its lowest level since 2009, being only 1.3 Mt CO₂. In 2021, the production of sawn wood and chemical pulp increased again, causing the sink to return to the 2019 level. The sink began to decline once more in 2022, and in 2023 production fell across all wood product categories because of inflation, rising interest rates, high inventory levels, and general market uncertainty affecting the demand for forest industry products (The Finnish Forest Industries 2024). However, as imports from Russia ceased in 2022 and imported wood became more expensive, the share of domestic wood in production increased in 2022 and even more in 2023 and 2024.

HWP is a key category based on level assessment using Approach 1 and Approach 2.

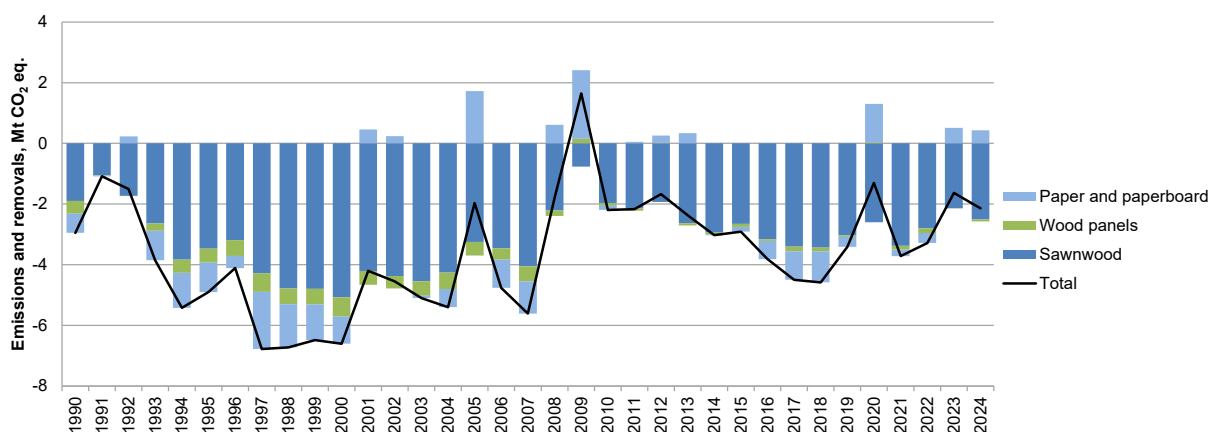


Figure 6.11-1 Emissions and removals from the HWP categories sawn wood, wood-based panels and paper and paperboard products, Mt CO₂ eq.

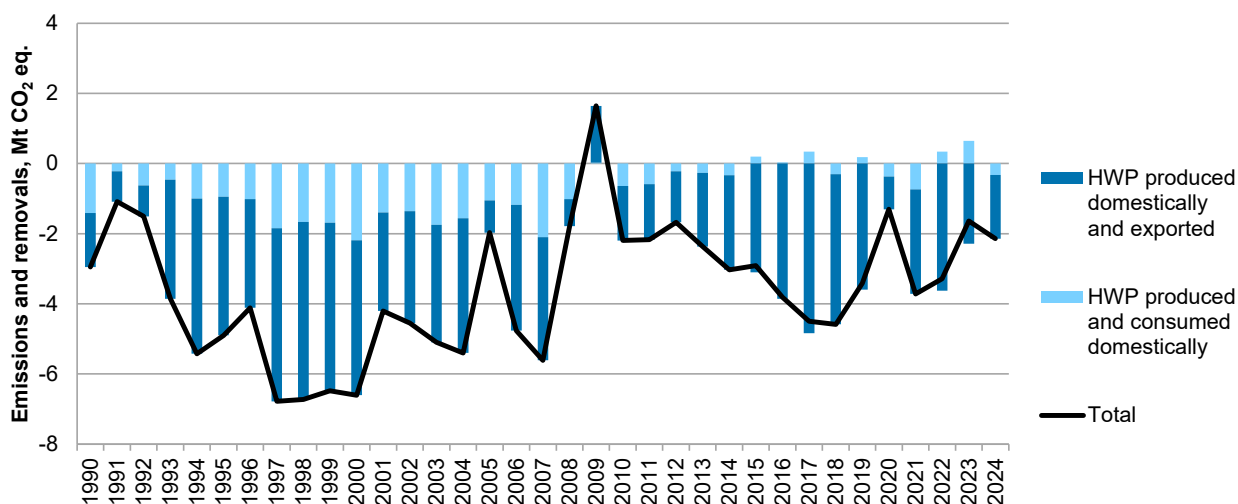


Figure 6.11-2 Emissions and removals from HWP produced and consumed domestically and produced domestically and exported, Mt CO₂ eq.

HWP is reported as a carbon stock change in production-based HWP stocks originating from wood harvested in Finland and divided into two categories: 1) HWP produced and consumed domestically and 2) HWP produced domestically and exported. HWP comprise solid wood products (sawn wood and wood-based panels) and paper products (wood pulp). A more detailed, country-specific classification of wood products was used (Table 6.11-2). The production quantity of pulp was used as a proxy for paper and paperboard production. In Finland, more than 99% of wood pulp is used for paper and paperboard production, and less than 1% (dissolving wood pulp) for textile and hygiene products, which are exported (percentages are for 2021 to 2023)²⁸. Wood pulp production for other purposes than paper and paperboard has started mainly in 2012. The annual change of HWP in domestic solid waste disposal sites in (SWDS) is not reported as it is only an information item.

6.11.2 Methodological issues

6.11.2.1 Methods

The Production Approach is used to estimate the carbon stock change in HWP (2006 IPCC Guidelines, Vol. 4, Annex 12.A.1). The approach and the reporting scheme encompass domestically produced HWP originating from domestic harvest separately for domestically consumed and exported using as detailed country-specific classification for HWP categories as possible (Hamberg et al. 2016).

To estimate the HWP contribution, the variables 2A HWP in use, and 2B HWP in SWDS, for which the wood originated from domestic harvest, were needed (2006 IPCC Guidelines, Vol. 4, Table 12.1).

$$\Delta C_{HWP_{DC}} = \Delta C_{HWP_{IU_{DC}}} + \Delta C_{HWP_{SWDS_{DC}}}$$

Since the carbon stock change in SWDS is not estimated, the variable 2B ($\Delta C_{HWP_{SWDS_{DC}}}$) was set to zero, and only the variable 2A ($\Delta C_{HWP_{IU_{DC}}}$) was estimated. The method to estimate the annual carbon stock change of variable 2A is a Tier 2 method. The annual change in carbon stock in the HWP pool was estimated using a flux-data method with default half-lives and country-specific activity data and country-specific carbon conversion factors for different products. The decay of HWP is estimated employing the first order decay (FOD) function (2006 IPCC Guidelines, Vol. 4, Equation 12.1).

²⁸ FAOSTAT: <https://www.fao.org/faostat/en/#home>

Activity data

Carbon stock changes were estimated starting from 1900 when the initial stock was assumed to be zero. Country-specific data for sawn wood, wood-based panels and pulp (production and exports) since year 1961 were downloaded from the FAOSTAT database since the data were easily accessible (FAO 2023). Activity data downloaded from the FAOSTAT database were compared with national statistics where applicable. Natural Resources Institute Finland (Luke) compiled national statistics on production until 2021, after which production data published by the Finnish Forest Industries were used for the comparison. Production data of chemical wood pulp for the years 2012 to 2020²⁹ and 2022 to 2023³⁰, as well as sawn wood for the year 2023³⁰ were taken from the national statistics since the data in the FAOSTAT database differed from national data. Data for the years 1900 to 1960 were collected from national statistics (Finnish Statistical Yearbook of Forestry 1971, Forest Statistics 1902–1961, Kuisma 1993, Kunnas 1973, Osara et al. 1948, Statistical Yearbook of Finland 1900–2014, Wallden 1980). Since 1955 onwards statistics concerning sawn wood include both industrially and domestically produced sawn wood but before that only sawn wood produced industrially. Therefore, data before 1955 were complemented with domestically produced sawn wood (Osara et al. 1948, Pöntynen 1962, Saari 1934). HWP data for the years 1900 to 1943 were corrected to correspond to the present borders of Finland based on the change in growing stock volume estimated from the NFI data.

Subcategories for wood-based panels, i.e., veneer sheets, plywood, and particle and fibre board were used. Fibre board was further divided into the subcategories HDF, MDF and LDF (high, medium and low-density fibre board). Wood pulp used to estimate paper and paper board quantities was divided into the subcategories mechanical, semi-chemical and chemical wood pulp. Sawn wood and veneer sheets were divided further into subcategories according to tree species (spruce, pine and birch) as well as plywood (spruce, birch) was. The shares of different tree species (Norway spruce, Scots pine, silver and downy birch) for sawn wood, veneer sheet and plywood production were calculated from national statistics in Finland (Finnish Statistical Yearbook of Forestry 1971, 2001, 2014, Luke 2025c, Osara et al. 1948, Pöntynen 1962, Statistical Yearbook of Finland 1900–2014). Tree species subdivisions were not used for particle and fibre board because these products have target densities of wood material regardless of tree species used.

Data concerning the proportion of domestic roundwood in sawn wood, wood-based panel and wood pulp production were gathered from different statistics (Finnish Statistical Yearbook of Forestry 1971, 2001, 2014, Luke 2025a, Osara et al. 1948, Pöntynen 1962, Statistical Yearbook of Finland 1900–2014). As exact data concerning the share of domestic wood residues in wood-based panel and wood pulp production were not available, the proportion of domestic roundwood used for sawn wood, and plywood and veneer sheet production was used to estimate it, since wood residues originate from the sawn wood, plywood and veneer sheet production (see Finnish Statistical Yearbook of Forestry 2014, *p.* 24).

Calculations were done separately for each HWP category in domestic use and exported. The domestic use was calculated as follows:

$$WP_{DPDC}(i) = WP_{DP}(i) - WP_{DPEX}(i)$$

where $WP_{DPDC}(i)$ is the domestic consumption of the HWP category WP produced domestically from domestic wood in year i ($\text{m}^3 \text{ y}^{-1}$), $WP_{DP}(i)$ is the production of the HWP category WP produced domestically from domestic wood in year i ($\text{m}^3 \text{ y}^{-1}$) and $WP_{DPEX}(i)$ is the export of the HWP category WP produced domestically from domestic wood in year i ($\text{m}^3 \text{ y}^{-1}$). Changes in carbon stock changes in paper and paperboard were estimated using wood pulp. Here, the exported amount of wood pulp out of the total wood pulp production was calculated using the proportion of exported paper and paperboard out of the total production of paper and paper board.

Emission factors and other parameters

The production of different HWP categories was converted to carbon using carbon conversion factors based on density values (oven dry mass per air dry volume). These country-specific conversion factors are marked

²⁹ Luke: <https://www.luke.fi/en/statistics>

³⁰ The Finnish Forest Industries: <https://www.metsateollisuus.fi/en/home>

as 'IE' in the CRT tables and presented only in the NID (Table 6.11-2). Country-specific density values, $r_{0,u}$ (kg m^{-3}), for Finnish tree species used to produce sawn wood and veneer sheets were calculated from dry-matter mass over fresh wood volume based on Kärkkäinen (2007, p. 140, modified from the formula 8.13) (Table 6.11-1).

$$r_{0,u} = m_0/V_u = 100Ru_f / (100u_f - b_v(u_f - u))$$

where m_0 is oven dry mass (kg), V_u is air dry volume when moisture content is 12% (m^3), R is dry-matter mass per unit volume of fresh wood (kg m^{-3}), u_f is fibre saturation point (%), i.e., point when the volume of wood does not increase anymore although moisture ratio increases, b_v is shrinkage of wood volume from fresh to dry (%) ($b_v = u_f d_r = u_f (R/1000)$), where d_r is relative dry matter mass per unit volume of fresh wood (kg m^{-3}) / 1000 (kg m^{-3}) (see Kärkkäinen, 2007, p. 193, formula 9.15), u is air dry moisture ratio, 12% (see Kärkkäinen, 2007, p. 139, formula 8.2). Dry-matter masses per unit volume of fresh wood per tree species were provided by Hakkila (1979) and fibre saturation point values by Koponen (1985) (Table 6.11-1).

Table 6.11-1 Dry-matter mass per unit volume of fresh wood (kg m^{-3}) and fibre saturation point (%) values for Scots pine (*Pinus sylvestris*), Norway spruce (*Picea abies*) and silver and downy birch (*Betula pendula* and *B. pubescens*)

Tree species	Density (kg m^{-3}) (dry-matter mass per unit volume of fresh wood) ^a	Fibre saturation point (%) ^b
Scots pine (<i>Pinus sylvestris</i>)	403	28.1
Norway spruce (<i>Picea abies</i>)	380	29.3
Birch (<i>Betula pendula</i> and <i>B. pubescens</i>)	483	30.6

^a Hakkila (1979). Determined from wood without bark.

^b Koponen (1985)

The carbon fraction of 0.5 for sawn wood and veneer sheets was employed similarly to the biomass estimation when calculating changes of the standing stock of living biomass. Conversion factors were calculated by multiplying density values by carbon fraction values (Table 6.11-2). Conversion factors for other products were derived from respective Environmental Product Declarations (standardized document about environmental impact of products) and information collected from producers. However, default values of IPCC (2006 IPCC Guidelines, 2019 Refinement to the 2006 IPCC Guidelines) were used for fibre board compressed, medium-density fibreboard, and wood pulp.

Table 6.11-2 Factors for converting volume units to carbon (based on Hamberg et al. 2016)

HWP categories	Density (Mg m ⁻³) (oven dry mass per air dry volume)	Carbon fraction	C conversion factor (Mg C m ⁻³) (per air dry volume)
Sawnwood and other industrial roundwood			
• Scots pine ^a	0.431	0.5	0.216
• Norway spruce ^a	0.407	0.5	0.204
• Silver an downy birch ^a	0.531	0.5	0.266
Wood-based panels			
Veneer sheets			
• Scots pine ^a	0.431	0.5	0.216
• Norway spruce ^a	0.407	0.5	0.204
• Silver and downy birch ^a	0.531	0.5	0.266
Plywood			
• Silver and downy birch ^b	0.66	0.489	0.323
• Norway spruce ^b	0.45	0.493	0.222
Particle board ^c	0.7	0.45	0.315
Fibre board			
• Fibre board, compressed ^d	0.925	0.491	0.454
• Hard board (HDF) ^e	0.94	0.495	0.465
• Medium-density fibre board (MDF) ^f	0.691	0.427	0.295
• Insulating board (LDF) ^b	0.3	0.495	0.149
	(Mg Mg ⁻¹) (oven dry mass per air dry mass)		Mg C Mg ⁻¹ (per air dry mass)
Wood pulp ^g	0.9	0.5	0.45

^a Based on formulas of Kärkkäinen (2007). Dry-matter weight per unit volume of green wood was provided by Hakkila (1979), saturation point values by Koponen (1985), and moisture ratio by Kärkkäinen (2007).

^b Environmental Product Declarations for density values of Finnish products. They are based on ISO 14020 and ISO 14040 standards, and a draft ISO CD 21930. Carbon fractions for plywood are based on Environmental Product Declarations provided by MetsäWood (2014a, 2014b) and that of insulating board by Puuinfo Ltd. <http://www.woodproducts.fi/content/wood-fibre-board> (read 26 November 2015).

^c Koskisen Panel Products Industry for density and carbon fraction (the only producer of particle boards in Finland). <https://www.koskisen.com/file/koskipan/?download&version=EN> (see KoskiPan (pdf), EN (English), read 25 November 2015). This is based on certificates EN ISO 9001, EN ISO 14001, OHSAS 18001, PEFC ST 2002:2010 and PEFC 2001:2008. See also information provided by Puuinfo Ltd. <http://www.woodproducts.fi/content/particle-board> (read 26 November 2015).

^d The conversion factor for fibreboard compressed is calculated from 94% of HDF and 6% of MDF corresponding to the production of HDF and MDF in the years 1995 to 2000 when both consumables were produced in Finland.

^e Finnish Fibreboard Ltd for density (the only producer of fibre boards in Finland). <http://www.kuitulevy.fi/en/buildingboards/lionstandard> (see Technical properties). Read 28 August 2015. This is based on EN 622-2. The carbon fraction is based on information provided by Puuinfo Ltd. <http://www.woodproducts.fi/content/wood-fibre-board> (read 26 November 2015).

^f Default values provided by 2019 IPCC Refinement (p. 12.21) for density and carbon fraction have been used here. MDF was produced in Finland only in 1995 to 2000.

^g Wood pulp, excluding dissolving wood pulp, is used to estimate the carbon balance of paper and paper board products because they are used for paper and paperboard production. Default values provided by 2006 IPCC Guidelines (p. 12.19) have been used here.

Default half-lives for HWP categories are used. The half-life for sawn wood is 35 years, for wood-based panels 25 years, and for paper and paperboard 2 years (2019 Refinement to the 2006 IPCC Guidelines), Table 12.3).

Country-specific half-lives can be used only for the HWP consumed domestically, and since most of the production has been exported from Finland, country-specific half-life values were not considered. In 2023, 81% of sawn wood, 83% of plywood and 94% of paper and paper board were exported (The Finnish Forest Industries 2024).

6.11.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainties were estimated separately for different products based on 2006 IPCC Guidelines and expert judgement. The total annual uncertainty was calculated related to the carbon stock change in each product category. The uncertainty for the year 2024 was estimated to be 64% (Table 6.11-3).

Table 6.11-3 Uncertainty estimation of the HWP pool

		1990	2024
Sawnwood	Activity data	0.05	0.05
	Share of domestic wood use of the production	0.05	0.05
	Wood density & carbon content	0.15	0.15
	Half-lives	0.5	0.5
	Total	0.53	0.53
Wood-panels	Activity data	0.05	0.05
	Share of domestic wood use of the production	0.05	0.05
	Wood density & carbon content	0.15	0.15
	Half-lives	0.5	0.5
	Total	0.53	0.53
Paper & paperboard	Activity data	0.05	0.05
	Share of domestic wood use of the production	0.05	0.05
	Wood density & carbon content	0.1	0.1
	Half-lives	0.5	0.5
	Total	0.51	0.51
Total		0.36	0.63

There are no known inconsistencies in the time series. The activity data is based on national data and the applied FAOSTAT data are in agreement with national data, and if differences occur, national data is applied. The borders of Finland have changed during the time series, but the data for the years 1900 to 1943 was corrected to correspond to the present borders.

6.11.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC and verification plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. A bilateral quality meeting or a quality desk review is held annually between the inventory unit and the sectoral expert.

An AFOLU steering group supervises the reporting of emissions and removals for the LULUCF sector. The members, working at Luke, have a broad expertise in using the measurements and methodology to estimate carbon stock changes and greenhouse gases. All changes in methods, activity data and emissions or other factors and parameters are discussed and approved by the steering group before they are introduced to the advisory board (see Section 1.2.1). The steering group meets two to four times per year.

The following programme tool has been implemented to support GHG inventory reporting: the CRTTool programme that automates and provides an error free transfer of the inventory results to the ETF reporting tool.

Activity data downloaded from the FAOSTAT database were compared with national statistics compiled by Luke between submissions 2013 and 2021. The downloaded data mostly corresponded to national data. The computation was done with R. Since 2022, Luke no longer publishes national statistics on production and national production data published by the Finnish Forest Industries are used for the comparison. As part of the QA/QC and verification process, the carbon stock change of HWP was compared to statistics on fellings and the forest industry's wood use (Luke 2025c). It was found that these elements follow the same trend.

6.11.5 Category-specific recalculations

For Harvested Wood Products, the activity data for veneer were updated for 2023, and the activity data for paper products were updated for 2019–2021. This decreased the emissions by 41 kt CO₂ eq. in 2023, compared to previous estimates.

6.11.6 Category-specific planned improvements

No planned improvements.

Appendix_6a

National forest inventory

The National Forest Inventory (NFI) is a sampling-based forest inventory system. The sampling design has been fitted to the variability of land use classes and the variation in the structure of the growing stock in different parts of Finland. The 14th inventory was launched in 2024, and the field measurements will be completed in 2028. Table 1_App_6a presents the NFI data and the corresponding field measurement years for each inventory used to estimate areas and/or carbon stock changes for the greenhouse gas inventory.

Table 1_App_6a. The areas of national land classes in the whole country in the 6th to 14th National Forest Inventories. The total land areas correspond to the official land area provided by the National Land Survey of Finland at the time period of each inventory

Inventory	Field measurement years	Forest land	Poorly productive forest land	Un-productive forest land	Other forestry land	Forestry land	Other land	Land total
1 000 ha								
NFI6	1971-1976	19 738	3 583	3 371	86	26 778	3 772	30 550
NFI7	1977-1984	20 065	3 157	3 049	103	26 374	4 096	30 470
NFI8	1986-1994	20 074	2 983	3 093	151	26 301	4 159	30 460
NFI9	1996-2003	20 338	2 670	3 156	154	26 317	4 130	30 447
NFI10	2004-2008	20 085	2 735	3 259	184	26 263	4 151	30 415
NFI11	2009-2013	20 264	2 502	3 229	198	26 192	4 197	30 389
NFI12	2014-2018	20 276	2 536	3 224	210	26 246	4 144	30 391
NFI13	2019-2023	20 307	2 586	3 127	224	26 244	4 154	30 399
NFI13/14	2020-2024	20 319	2 571	3 122	228	26 241	4 159	30 400

The NFI is a systematic cluster sampling. The distance between clusters, the shape of a cluster, the number of field plots in a cluster, and the distance between the plots within a cluster vary in different parts of the country according to the spatial variation of the forests and the density of the road network. Finland has been divided into six sampling regions since the 9th inventory (Figure 1_App_6a, Figure 3_App_6a).

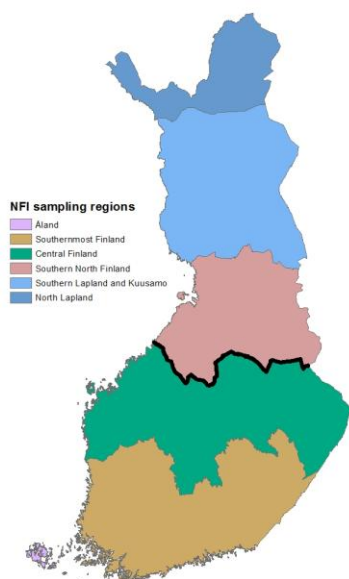


Figure 1_App_6a. NFI10 sampling regions and the boundary of Southern and Northern Finland

On the sample plots, both tree- and stand-level information is assessed and measured, ensuring consistency between plot-level and tree-level variables. Stand-level variables describe, for example, the forest site type, the growing stock, the health of the forest and previous and proposed cuttings. The most important site description variables for the GHG inventory are the land use class, for which both national and FAO definitions are applied, and the fertility class and soil type, which separate the mineral soils from the organic soils. In addition, the conversions between land use classes are assessed for the past 20 years or since 1990, the conversion year is also assessed by observing the plot surroundings in the field.

All trees that will be measured on the sample plots are selected using an angle gauge (relascope). However, since NFI12 trees with a diameter larger or equal to 45 mm are measured from fixed radius plots. All measured trees, so called tally trees, should be at least 1.3 m tall with a minimum diameter of zero cm at a height of 1.3 metres. The measured variables are the tree species, the diameter at breast height, the quality class and the crown story class (Figure 2_App_6a). More variables are measured for sample trees which are selected among tally trees. These additional variables are e.g., the height, the diameter at six metres (until NFI11), the thickness of the bark and the annual increment for the diameter and height over the course of five years. These variables are applied in volume and biomass estimations together with the stand variables. Since NFI12 the diameter at six metres is based on models. Part of the sample tree variables are measured only on temporary plots (Figure 2_App_6a).

All tree variables	Sample tree variables
• tree type (pp) • tree species • diameter (d1.3) • tree quality class • crown layer • distance and bearing, i.e location on the sample plot (pp, tp if Sonar caliper is used)	In addition to all tree variables • the origin type of a tree • height • bark thickness (tp) • lower limit of green crown and dead branches • height increments (i_{h5}, i_{h1}) (tp) • diameter increment (i_{d5}) (tp) • age (bore cores only on tp) • damages • lengths of timber assortment (quality) classes
→ Volume, biomass and growth results	

Figure 2_App_6a. NFI13 tree measurements, temporary (tp) and permanent sample plots (pp). Variables are measured for both types of plots if not otherwise indicated.

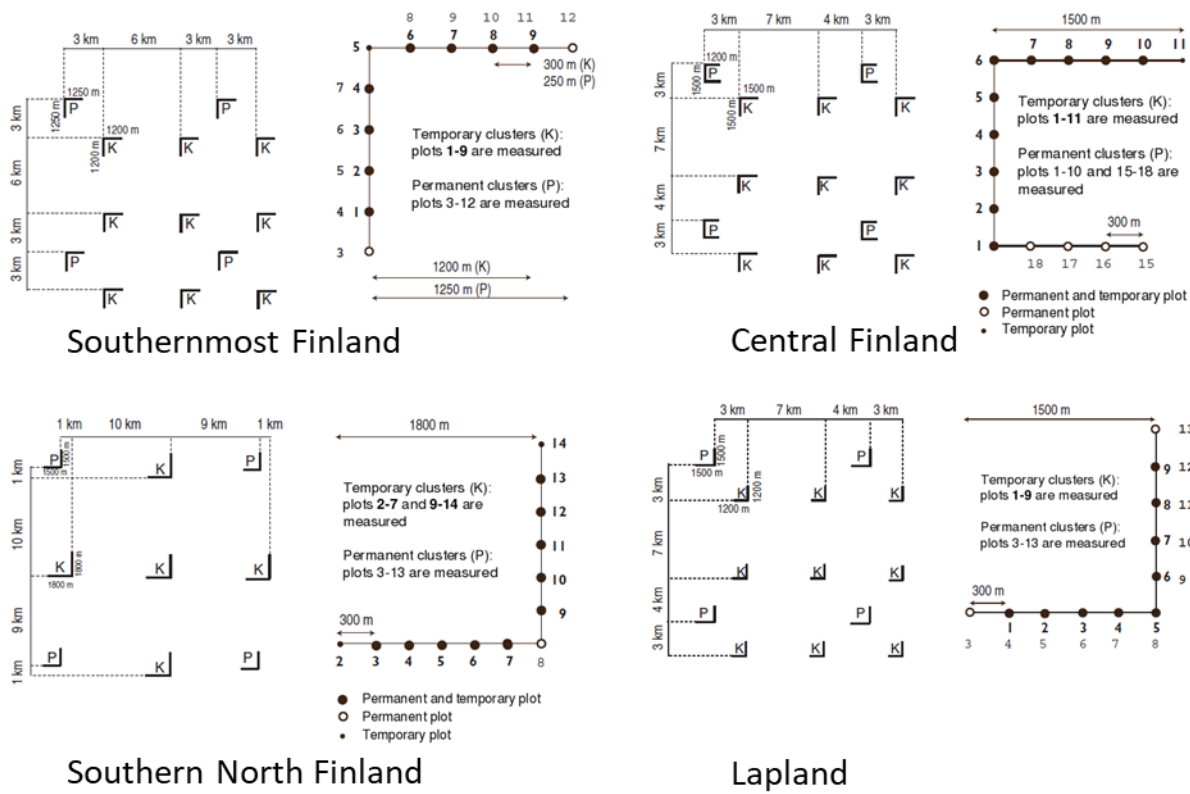


Figure 3_App_6a. Sampling design regions are illustrated using NFI11 as an example. This example demonstrates the linkage between NFI cluster sampling and sample plots.

The main task of the NFI is to produce forest resource information, such as Forest land area, volume of the growing stock and the annual increment of the growing stock. Based on the field data, reliable forest statistics are calculated for the whole country and for large areas of over 200,000 hectares.

The area estimation is based on the total land area of the calculation region and on the number of centre points of sample plots falling in the stratum of interest (Tomppo et al. 2011, Korhonen et al. 2024). The official land area applied is produced by the National Land Survey of Finland. The area estimate of a land stratum is the number of plot centres in the stratum divided by the total number of plot centres on land and multiplied by the total land area:

$$A_s = \frac{N_s}{N} A, \quad (1)$$

where A_s is the area estimate of stratum s , N_s is the number of centre points in the stratum, N is the number of centre points on land, and A is the land area of the calculation unit (e.g. as the regions in Figure 1_App_6a). The same method is applied for area estimates of inland waters.

Appendix_6b

Estimation of land-use changes

Areas of land use and land-use changes are calculated from NFI data. An inventory cycle takes five years in the NFI, and one-fifth of the plots are measured annually throughout the country. There are less than five years of NFI data for the latest years, therefore, land use information of NFI plots was updated by means of remote sensing data and other spatial data.

Land-use changes and the year of transition are assessed in the NFI. The data were applied for the years preceding the field measurements, for example NFI data measured in 2005 to 2009 were applied for computing areas of land-use changes from 1990 to 2004. Areas of land-use changes from 2018 to 2024 are based on NFI13/14 data, updated with remote sensing and other spatial data. The areas of the latest seven years of the previous submission are always recalculated due to the new NFI data and updating.

The areas were computed as follows:

- Areas of land-use categories for the base year, 2002
- Annual areas of land-use changes for the years 1990 to 2024
- Areas of land-use categories for the other years, 1990 to 2001 and 2003 to 2024.

Annual areas of land-use changes

The moving average method was applied to provide annual estimates of land-use changes for the years 1990 to 2023. The method was used to decrease the sampling error caused by a small number of those sample plots where land-use change has occurred in one specific year.

In the calculation procedure areas of land-use changes were calculated for each year 1990 to 2022 at first. These are called “raw estimates”, calculated directly from the NFI or the updated NFI. The five-year moving average method was applied for “raw estimates” and areas of land-use change in each year were divided by five and spread across five adjacent years, e.g. change areas in 1999 are divided equally for 1997 to 2001. Modifications were needed for the years 1990 to 1991 in order to avoid including changes that took place before 1990 and for 2022 to 2024 because the latest available raw estimate was for the year 2023. The raw estimates for 2024 land-use changes were not used because there was a lack of high resolution up-to-date spatial data.

The computation of raw estimates and moving averages is presented in more detail below.

Raw estimates for land-use changes

The raw estimates, x_t , for the areas of a specific type of land-use change in years $t = 1990, 1991, \dots, 2009$ were computed, separately for Southern Finland and Northern Finland, from the NFI sample plots according to the equation:

$$x_t = \sum_{i \in c_t} a_i,$$

where set c_t contains those plots of Southern Finland and Northern Finland, where the given type of change has been recorded for year t , and a_i is the area represented by the sample plot i , i.e., the land area of the sampling density region to which the plot i belongs divided by the number of plots on land within that region. Raw estimates for the years 1990 to 2004 were computed from NFI data measured in 2005 to 2009. Estimates for 2005 and onwards were reported by replacing older NFI data with new ones, i.e., 2006 to 2010 measurements were utilised for x_t , $t = 2005$ and for example 2012 to 2016 measurements were employed when calculating raw estimates of land-use changes in 2011 (x_t , $t = 2011$). Land use information of NFI data measured in 2020 to 2024 was updated with remote sensing and other spatial data. Raw estimates for land-use changes in 2020 to 2024 are derived from this dataset.

NFI data measured in and after 2010 were not used for the earlier years' changes a) because five year's data were considered sufficient and b) in order to avoid the need to recalculate the whole time series.

Moving averages

The final estimates for land-use changes, y_t for years $t = 1992, 1993, \dots, 2021$ were computed as simple moving averages,

$$y_t = \frac{1}{5} \sum_{s=t-2}^{t+2} x_s,$$

and those for the remaining years near the end-points of the x_t series as weighted averages,

$$\begin{aligned} y_{1990} &= \frac{2}{5}x_{1990} + \frac{2}{5}x_{1991} + \frac{1}{5}x_{1992} \\ y_{1991} &= \frac{2}{5}x_{1990} + \frac{1}{5}x_{1991} + \frac{1}{5}x_{1992} + \frac{1}{5}x_{1993} \\ y_{2022} &= \frac{1}{5}x_{2020} + \frac{1}{5}x_{2021} + \frac{1}{5}x_{2022} + \frac{2}{5}x_{2023} \\ y_{2023} &= \frac{1}{5}x_{2021} + \frac{2}{5}x_{2022} + \frac{2}{5}x_{2023} \\ y_{2024} &= \frac{2}{5}x_{2022} + \frac{3}{5}x_{2023} \end{aligned}$$

For example, at the NFI plot level, after applying the moving average template to raw land-use change estimates, a single NFI plot that originally showed 350 ha of change to a certain LUC class in the year 2000 is smoothed to 70 ha per year for the period 1998–2002, totalling the same 350 ha. The same method is applied to all NFI plots with LUC observations. An example with excel formulas from GHGI2022 data is provided in file FI_UN_BTR2_2026_annex 9_LULUCF_LUC_areas_example.xlsx.

Annual areas of land use classes

The end of the year 2002 was chosen as a fixed point, due to the five years moving average method and because NFI 2005 to 2009 data are used when estimating any areas in 1990 to 2004. Land use areas for other years were computed on the basis of 2002 area estimates in each land-use category, for example Forest Land, and annual change estimates y_t between different land-use categories (Figure 1_App_6b).

An overview of land-use areas is provided in Figures 2_App_6b and 3_App_6b, which show the total areas by land-use category and the corresponding remaining and converted areas, respectively.

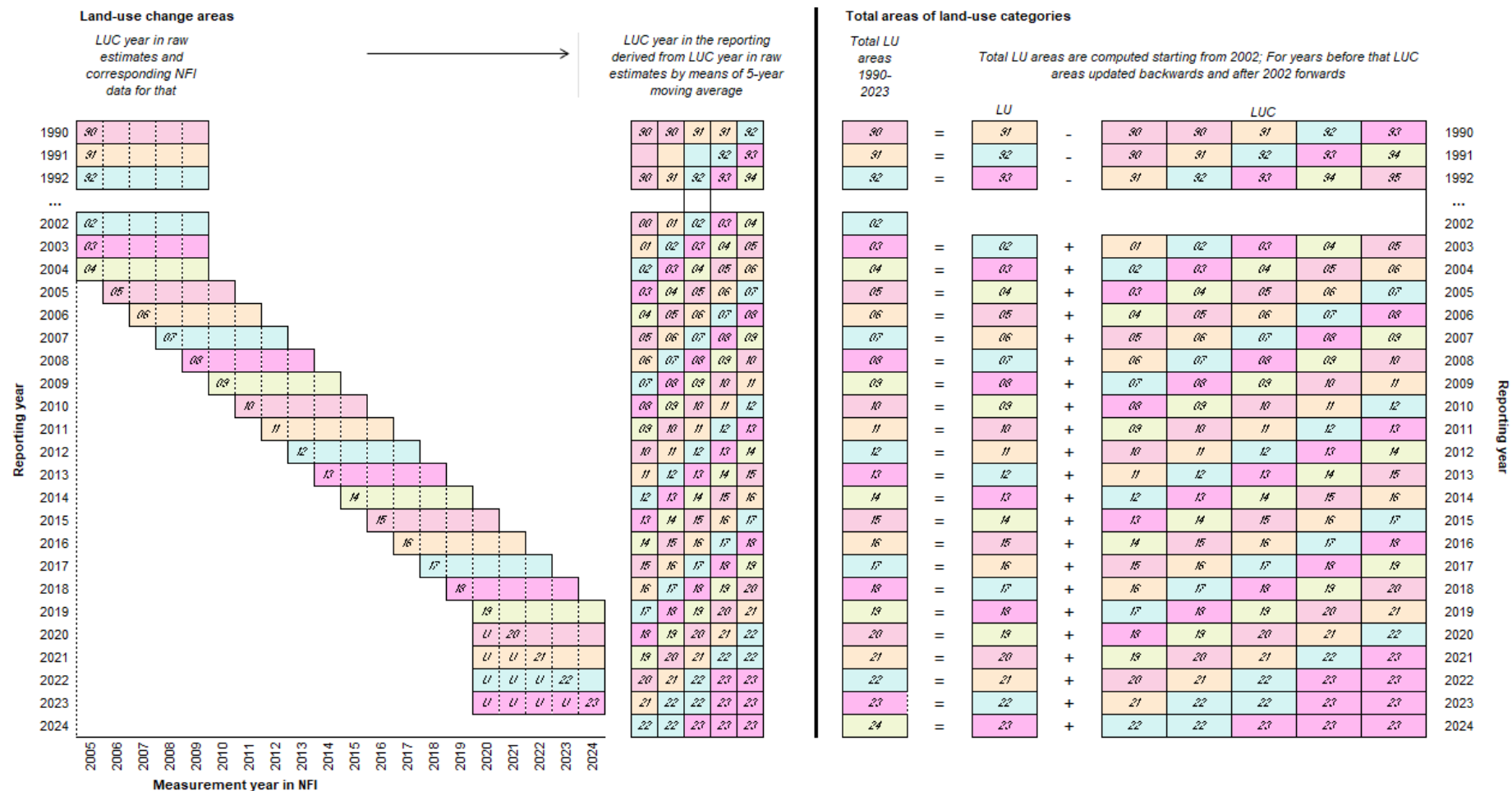


Figure 1_App_6b Calculation of land use and land-use change areas. NFI datasets are compiled in regard to five-year inventory cycles (measurement years). For land-use changes a 5-year moving average is used. Year 2002 is a base year for land-use areas. Index U refers to updated land-use change areas by means of remote sensing data and other spatial data

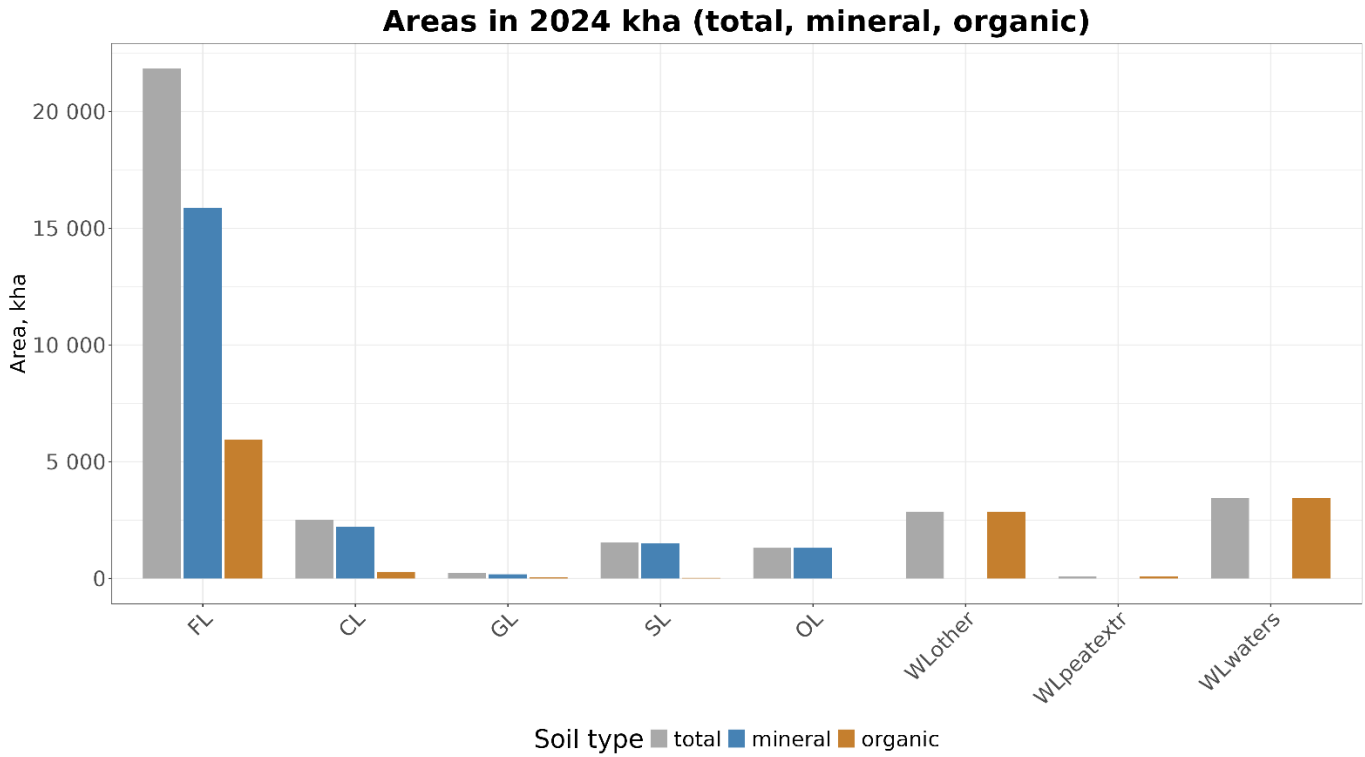


Figure 2_App_6b Total areas of different land-use categories, separated into mineral soils and peat soils

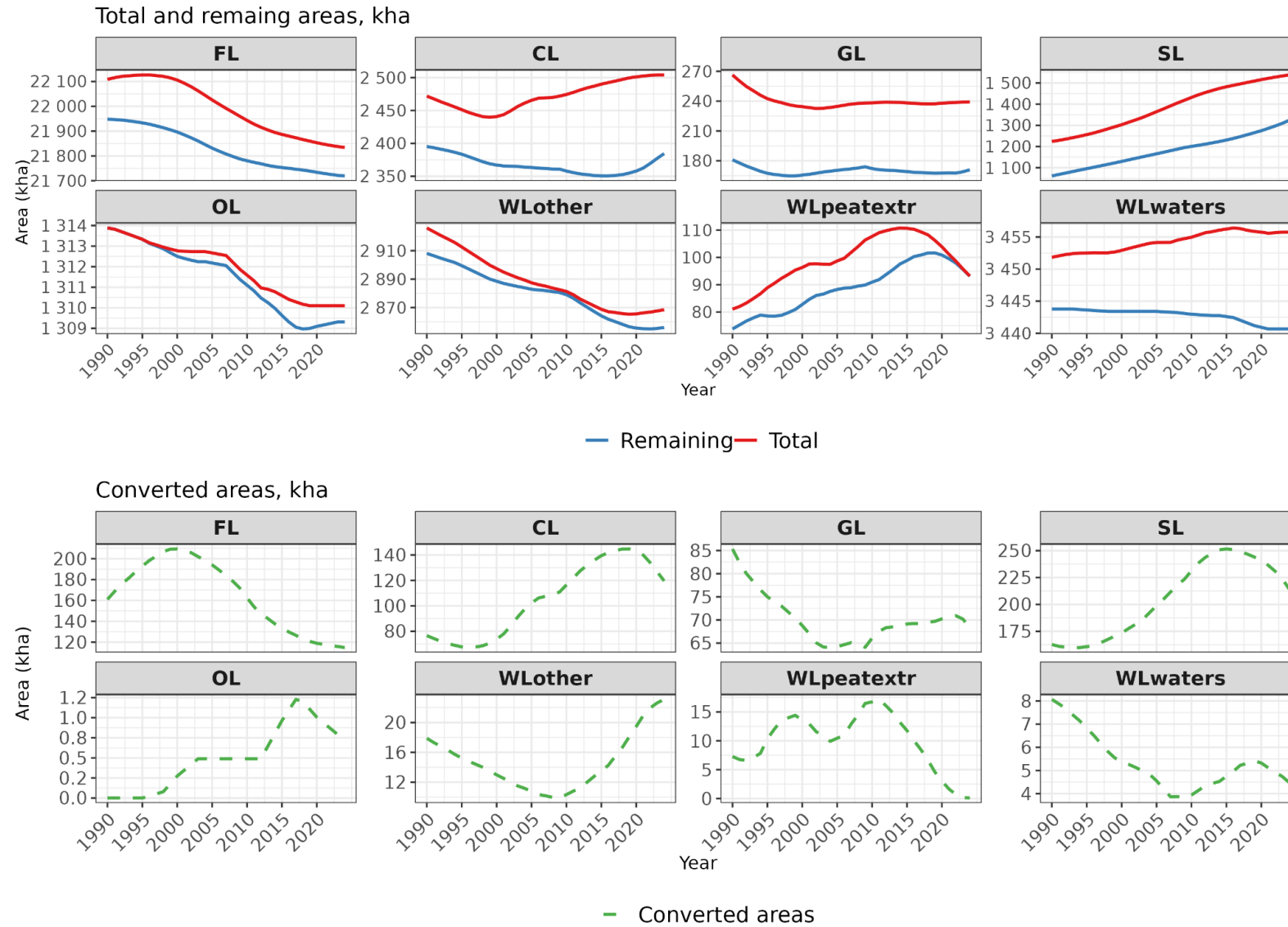


Figure 3_App_6b Total, remaining and converted areas by land-use category

Appendix_6c

Estimation of woody biomass stocks, gains and losses

Tree biomass stocks and carbon stock changes in Forest Land

Tree biomass stocks in Forest Land

To provide the litter input for the estimation of carbon stock changes in SOM and DOM pools, the annual mean biomass stocks of living trees by biomass compartments were estimated using trees measured on the National Forest Inventory (NFI) field sample plots, Finnish biomass models and biomass conversion and expansion factors (BCEFs) derived from the NFI data (Repola et al. 2025, see Appendix_6d).

The annual biomass stocks were linearly interpolated based on six NFIs, from NFI8 to NFI13 (see Appendix_6a). After the mid-year of the latest NFI13 data, i.e. for years 2022 and 2023 the stocks were extrapolated as constant equal to the NFI13 estimate.

The steps of the estimation were:

1. Biomass by tree compartments (c= stem incl. bark, branches, foliage, stump, roots) and stem volume were computed from sample tree data by soil type (mineral, organic) and region (Southern Finland, Northern Finland) for three tree species group (sp = Scots pine, Norway spruce, broadleaved trees (Note: Scots pine includes all other conifers than Norway spruce)). For variables measured for sample trees, see Appendix_6a. Biomass conversion and expansion factors, $BCEF_{S,NFI,c,sp,soil,region}$, were computed separately for each NFI as a ratio of appropriately weighted mean biomass and mean stem volume estimated over the NFI sample trees belonging to the respective strata. The Finnish tree-level biomass models were used for biomass estimation (Repola et al. 2025, Appendix_6d). The ready-estimated sample tree stem volumes in the NFI data were used.

The volume of growing stock in forest land was computed separately for each NFI over all trees belonging to the respective strata. Volume of growing stock was converted to biomass using the following equation:

$$C_{S,NFI,sp,soil,region} = V_{NFI,sp,soil,region} \times BCEF_{S,NFI,c,sp,soil,region} \times CF,$$

where subscript S refers to stock and V to stem volume. V is the total stem volume estimated using the standard NFI procedures (see e.g., Tomppo et al. 2011, Korhonen et al. 2024). A default value of 0.5 was used for the carbon fraction CF.

2. Each estimate, $C_{S,NFI,sp,soil,region}$, was allocated to the appropriately weighted mean of the measurement dates. The linear trend estimated based on the difference between NFI9 and NFI8 was applied to extrapolate to the years preceding the mean measurement date of NFI8.

Gains in living biomass in Forest Land Remaining Forest Land

The annual gain (growth) in living tree biomass was estimated first for the total forest land and then for Lands Converted to Forest Land. The difference between these two estimates was the biomass growth for Forest Land Remaining Forest Land. The annual biomass increments were linearly interpolated from the increment estimates of six NFIs, from NFI8 to NFI13 (see Appendix_6a). After the mid-year of the latest increment estimate the annual increment was extrapolated as constant equal to the NFI13 estimate. An extrapolation is needed since the increments measured in a year, represent on average 2.5 years prior to the measurement (field work) year.

Table 1_App_6c. Growing seasons contributing to the estimates of increment based on permanent NFI sample plots and their weighted averages with weights proportional to the contributions. “NFI11-12” is mainly based on NFI11 (2009 to 2013) and NFI12 (2014 to 2018) measurements. Northernmost Finland was not measured in NFI12 and the increment estimates there are hence based on change from NFI9 (2003) to NFI11 (2012). “NFI12-13” is mainly based on NFI12 and NFI13 (2019 to 2023); northernmost Finland on change from NFI11 (2012) to NFI13 (2023)

NFI	Region	Soil	Measured increments from years	Weighted average of increment years
11-12	south	mineral	2009-2018	2013.811
		organic	2009-2018	2013.807
	north	mineral	2003-2018	2012.223
		organic	2003-2018	2013.622
12-13	south	mineral	2014-2023	2018.743
		organic	2014-2023	2018.782
	north	mineral	2012-2023	2018.273
		organic	2012-2023	2018.633

The following estimation steps were performed separately for each stratum: region (Southern Finland, Northern Finland) x soil type (mineral, organic) x tree species group (pine, spruce, broadleaved)

1. Average annual increments of the growing stock (total stem volume) from NFI11 to NFI12 and from NFI12 to NFI13 were estimated using the standard NFI procedures (Korhonen et al. 2021, Korhonen et al. 2024).
2. Biomass conversion and expansion factors (BCEF) for the increments were estimated based on biomass and stem volume increments of those sample trees from permanent plots that were measured both in NFI11 and in NFI12 (BCEF12) and from permanent plots measured both in NFI12 and in NFI13 (BCEF13). Above- and below-ground biomass of these trees were predicted for both measurement occasions using the NFI sample tree measurements and Finnish tree-level biomass models (Appendix_6d) and converted to annual increments by dividing the difference in biomass by the time between the measurements. The BCEFs were obtained as ratios of weighted sums of annual biomass increments and stem volume increments over the sample trees (Table 2_App_6c). The weights were based on NFI sampling design.
3. Volume increments of step 1 were multiplied by the BCEFs of step 2, those based on NFI11-12 by BCEF12-factors and those based on NFI12-13 by BCEF13-factors. The resulting estimates of annual biomass increment were converted to carbon using the default value of 0.5 for the carbon fraction CF.
4. Each increment estimate was allocated to the time point determined as a weighted average of those years that contribute to the estimate (see Table 1_App_6c), interpolated linearly between these time points and extrapolated as a constant after the latest time points (NFI12-13).
5. The time series reported in earlier submissions, concerning biomass increments for times before the NFI11-12 reference dates (see Table 1_App_6c), were updated to correspond to the new method according to the ratios between NFI11-12 biomass estimates computed in step 3 and previously reported estimates for NFI12, which were based on tree-level five-year increments of breast height-diameter and in the height of the trees measured in the temporary NFI sample plots.

Table 2 App_6c. Biomass conversion and expansion factors applied to convert volume increment to biomass increment based on NFI8 to NFI13 data.

			NFI8		NFI9		NFI10		NFI11		NFI12		NFI13	
			Above-ground	Below-ground	Above-ground	Below-ground	Above-ground	Below-ground	Above-ground	Below-ground	Above-ground	Below-ground	Above-ground	Below-ground
Southern	mineral	Scots pine	0.509	0.111	0.500	0.105	0.492	0.101	0.488	0.096	0.485	0.100	0.471	0.092
Southern	mineral	Norway spruce	0.552	0.149	0.542	0.153	0.528	0.155	0.543	0.157	0.551	0.161	0.513	0.142
Southern	mineral	Broaleaved	0.620	0.183	0.614	0.186	0.607	0.183	0.606	0.179	0.598	0.166	0.589	0.153
Southern	peat	Scots pine	0.586	0.164	0.572	0.154	0.562	0.145	0.558	0.142	0.641	0.221	0.593	0.186
Southern	peat	Norway spruce	0.620	0.160	0.618	0.173	0.621	0.183	0.615	0.176	0.765	0.176	0.634	0.154
Southern	peat	Broaleaved	0.666	0.193	0.656	0.194	0.648	0.189	0.651	0.184	0.720	0.186	0.655	0.158
Northern	mineral	Scots pine	0.535	0.136	0.517	0.125	0.512	0.122	0.505	0.117	0.487	0.119	0.480	0.108
Northern	mineral	Norway spruce	0.624	0.177	0.622	0.201	0.610	0.200	0.613	0.189	0.636	0.209	0.537	0.171
Northern	mineral	Broaleaved	0.693	0.255	0.659	0.222	0.625	0.219	0.618	0.215	0.587	0.207	0.599	0.189
Northern	peat	Scots pine	0.619	0.195	0.592	0.171	0.586	0.167	0.574	0.159	0.593	0.213	0.568	0.186
Northern	peat	Norway spruce	0.691	0.214	0.697	0.222	0.690	0.217	0.697	0.217	0.832	0.222	0.640	0.176
Northern	peat	Broaleaved	0.710	0.205	0.674	0.216	0.651	0.208	0.655	0.205	0.730	0.195	0.651	0.190

Losses in living biomass in Forest Land Remaining Forest Land

The loss in living tree biomass in Forest Land Remaining Forest Land was estimated as the difference between the estimated biomass of the total drain and the sum of the estimated biomass losses due to deforestation (categories Forest land converted to other land use) and losses in afforested lands (categories Land converted to Forest land) (Table 3_App_6c).

The official statistics on the total drain of growing stock were used to compute the **total losses in living biomass**. Drain is the decrease in the growing stock due to fellings and unrecovered natural losses. Fellings consist of commercial and other roundwood removals and harvesting losses. The annual statistics on commercial removals, including purchased energy wood, are based on the information provided by sampled roundwood purchasers and by Metsähallitus (a state-owned enterprise that administers state-owned land). The sample on industrial roundwood quantities covers more than 95% of total wood quantities recovered by the forest industry. The statistics on industrial roundwood removals have been compared to the statistics on the use of industrial roundwood in 2003 to 2012. The discrepancy between these two statistics was 0.6%. The non-commercial roundwood removals refer to logs for contract sawing and fuelwood used in small-scale housing. The volumes of contract sawing and fuelwood used in small-scale housing have been investigated in ca. 10-year intervals. The latest information for contract sawing was compiled from 2008 to 2010 and for fuelwood used in small-scale housing from 2016 to 2017. The volume of harvesting losses left on the ground has until 2008 been based on the investigations conducted during 1966 to 1971 (Mikkola 1972). The latest estimates are based on the measurements on the NFI permanent sample plots. The volume of unrecovered natural losses is also based on the NFI. The statistics were published by the Statistical Services of Natural Resources Institute Finland (Luke 2025a, Table 3_App_6c).

The stem volume of the drain was converted to whole tree biomass and biomass of the tree compartments using biomass conversion and expansion factors (BCEFs), which were computed from the NFI's permanent sample plot data. For the time series, three sets of BCEFs were computed: the first is from NFI9 (measured from 1996 to 2003) to NFI10 (measured from 2004 to 2008), the second from NFI11 (measured from 2009 to 2013) to NFI12 (measured from 2014 to 2018) and the third from NFI12 to NFI13 (measured from 2019 to 2023). Separate expansion factors were computed for the fellings and for the unrecovered natural losses as the ratios of biomass stocks and stem volume stocks estimated from trees harvested or dead between the inventories. The oldest BCEFs were used for 1990 to 2008 and the two newer sets from 2009 onwards interpolating linearly between them from the year 2013 to the year 2019.

Table 3_App_6c Total drain on forest land, deforested land and lands converted to forest land (million m³/year)

Year	Total drain				Deforestation				Lands to forest land			
	Scots pine	Norway spruce	Broadleaved trees	Total	Scots pine	Norway spruce	Broadleaved trees	Total	Scots pine	Norway spruce	Broadleaved trees	Total
1990	21.3	22.7	11.8	55.8	0.21	0.23	0.24	0.67	0.00	0.00	0.06	0.06
1995	24.2	26.9	12.9	64	0.35	0.33	0.35	1.03	0.00	0.00	0.06	0.06
2000	27	29.2	15.6	71.8	0.57	0.54	0.53	1.63	0.00	0.00	0.06	0.07
2005	26	26.8	16	68.8	0.74	0.66	0.67	2.06	0.01	0.00	0.09	0.10
2010	29	23.2	18.7	70.9	0.71	0.62	0.63	1.96	0.02	0.01	0.16	0.19
2011	29.4	23.3	18.9	71.6	0.71	0.62	0.64	1.97	0.02	0.01	0.15	0.18
2012	29.6	23.1	18.5	71.2	0.66	0.60	0.60	1.87	0.02	0.01	0.14	0.17
2013	31.4	25.4	20.6	77.4	0.63	0.57	0.58	1.78	0.02	0.01	0.14	0.16
2014	31.8	25.3	20.5	77.6	0.58	0.52	0.53	1.63	0.02	0.01	0.13	0.15
2015	33.40	26.20	20.50	80.10	0.53	0.48	0.48	1.49	0.01	0.01	0.11	0.13
2016	33.5	28.3	20.8	82.6	0.48	0.46	0.45	1.39	0.01	0.00	0.09	0.11
2017	34.7	28.9	21.5	85.1	0.47	0.46	0.44	1.37	0.01	0.00	0.08	0.09
2018	37.5	31.1	23.3	91.9	0.47	0.49	0.46	1.42	0.01	0.00	0.06	0.07
2019	35.8	28.3	22.6	86.7	0.42	0.47	0.44	1.33	0.01	0.00	0.05	0.06
2020	34.4	27.1	21.7	83.2	0.37	0.43	0.40	1.20	0.01	0.00	0.05	0.06
2021	37.3	31.1	23	91.4	0.32	0.37	0.36	1.05	0.01	0.00	0.05	0.06
2022	36.6	30.6	22.7	89.9	0.28	0.32	0.31	0.92	0.01	0.00	0.05	0.06
2023	36.5	28.9	22.1	87.5	0.25	0.26	0.26	0.77	0.01	0.00	0.06	0.07
2024	36.5	29.9	22.50	88.9	0.23	0.22	0.23	0.68	0.01	0.00	0.06	0.07

Carbon stock change in living biomass in Cropland Remaining Cropland

The biomass of apple trees and currants are taken into account when calculating the carbon stock change in living biomass. A gain-loss method (2006 IPCC Guidelines, Equation 2.7) corresponding to Tier 2 methodology of the 2006 IPCC Guidelines is used for the calculation. The annual carbon stock change is determined as the difference between biomass accumulation due to growth and its loss as removals of old plants. The emissions are allocated to Cropland Remaining Cropland also in cases when cropland was converted to other land-use categories.

The following equation is used:

$$\Delta C_{CC_{LB}} = \sum_i (C_{a_i} - C_{d_i})$$

$$B_{h_i} = d_i * w_i * Frac_{Dm} * Frac_C$$

$$G_i = B_{h_i} / H_{c_i}$$

$$C_{a_i} = A_i * G_i$$

$$C_{d_i} = A_{ci} * B_{h_i}$$

where

i denotes the plant species (currants, dwarfish apple trees, vigorously growing apple trees)

$\Delta C_{CC_{LB}}$ = Annual change in carbon stocks in living biomass, tonnes C/a

C_{a_i} = Carbon accumulation in a year

C_{d_i} = Carbon decline in a year

B_{h_i} = Above-ground biomass carbon stock at harvest, tonnes C/a

d_i = Density of growing plants

w_i = Weight of an average single plant

$Frac_{Dm}$ = Dry matter content of above-ground biomass

$Frac_C$ = Carbon fraction

G_i = Biomass accumulation rate, tonnes C/ha/a

H_{Ci} = Harvest cycle, a

A_i = Area of growing plants

A_{Ci} = Size of cleared area (plants removed).

The parameters used for determining the carbon stock changes in the living biomass for apple trees and currants are presented in Table 4_App_6c. Apple trees were divided into vigorously growing and dwarfish trees, and the typical average values for apple trees and black, red, green or white currant bushes were estimated. The background information (e.g. density, mature weight, dry matter) for the coefficients in Table 4_App_6c was obtained from national experts (Source: Gabrielsson, Ålands landsbygdscentrum, pers. comm. 2024, Tahvonen, MTT Agrifood Research Finland, pers. comm. and Tanska, Horticulture Union, pers. comm. 2008). The division value (30% of trees are dwarfish) for the year 2007 is an estimate from an inquiry made by the Information Centre of the Ministry of Agriculture and Forestry. The estimate for the year 2017 is that 65% of the trees are dwarfish (Tanska, Horticulture Union, pers. comm. 2017). The proportion of dwarfish trees for the years between 1998 to 2017 has been interpolated and the proportion for the years 2018 to 2023 extrapolated. Dwarfish trees began to enter to the market in 1997. Natural Resources Institute Finland (Luke) collects data of the area on apple trees and currants (Table 5_App_6c).

Table 4_App_6c Country-specific coefficients for living apple trees and currants (cropland remaining cropland)

	Aboveground biomass carbon stock at harvest (t C/ha)	Harvest cycle (a)	Biomass accumulation rate (t C/ha/a)	Biomass carbon loss (t C/ha)
Vigorously-growing apple trees	19.2	40	0.480	19.2
Dwarfish apple trees	33.0	18	1.833	33.0
Currants	4.02	17	0.236	4.02

Table 5_App_6c Areas of apple trees and currants, ha

Year	Vigorously growing apple trees	Dwarfish apple trees	Currants
1990	380	0	1 598
1995	419	0	1 723
2000	457	49	2 143
2005	489	157	2 443
2010	403	276	2 007
2015	279	387	1 607
2016	256	410	1 656
2017	239	445	1 740
2018	212	461	1 740
2019	193	494	1 806
2020	165	507	1 881
2021	142	530	1 968
2022	119	556	2 019
2023	94	569	2 109
2024	66	560	2 114

Carbon stock change in living biomass in Grassland Remaining Grassland

The carbon stock change in living biomass is estimated using a Tier 2 gain-loss method (2006 IPCC Guidelines, Equation 2.7). Since the trees outside forests have been measured only in NFI11 (2009 to 2013) it was not possible to estimate gains in tree biomass in grassland using the same procedure as was used for forest land. Instead of the direct estimation of biomass and biomass growth from the measured trees, the biomass and growth rates were estimated based on measured trees on forest land. The assessed data on trees outside forests were tree species and a diameter at breast height, from which the stem number per hectare by IPCC land use class (converted and remaining), tree species (pine, spruce, broadleaved) and diameter class (one cm) was computed. Then the biomass by tree species and diameter class was computed from forest land sample trees (see Appendix_6a) and merged with the stem number data. The growth rates of growing stock reported by the NFI and based on NFI10 and NFI11 data were used to compute the biomass growth separately for Southern and Northern Finland (Table 6_App_6c).

Table 6_App_6c Growth rates of tree biomass used to compute gains in tree biomass and applied mean biomass increments by tree species in Grassland Remaining Grassland

Tree species	Southern Finland	Northern Finland
Growth rate, %		
- Pine	4.24	3.88
- Spruce	4.89	3.76
- Broadleaved	5.56	4.33
Annual mean biomass increment, t C ha ⁻¹		
- Pine	0.028	0.020
- Spruce	0.065	0.024
- Broadleaved	0.420	0.194

Grasslands with tree cover are former croplands, for which agricultural use has ended, and on which a natural forest expansion is taking place. Tree cover on grasslands is sparse (trees are unevenly distributed) and does not fulfil the crown cover criteria that is set for forest land. The trees outside forest land, including grasslands, have been measured once in the NFI11, and therefore there are no data available on the losses in biomass due to harvest or natural mortality.

Since the direct assessment of losses on grassland was impossible, different options were considered to calculate estimates of losses: First, the data from sites (NFI sample plots) on which a land-use change from grassland to forest land had taken place by natural forest expansion, were tried to be used in estimation of losses. However, there were no suitable sample plots in the data on which both land-use change and cutting would have occurred recently. The second option was to compute how much the total drain is compared to the increment on forest lands. The proportion cannot be as high on grassland as on forest land, because grasslands remaining grasslands are not managed for wood production, the trees are small and sparse (based on one measurement in the 11th National Forest Inventory), and do not fulfill the criteria for forest land, especially regarding crown cover. All this indicates that they are not managed like forest land. However, it is possible that some landowners might occasionally remove trees from grassland remaining grassland. Therefore, an expert judgement was made based on examination of losses in living biomass on GL with trees of natural origin converted to FL (measured in the NFI). This is a category to which the GL remaining GL with trees will be converted if the trees are let to grow and a category on which the data was available. As a result, 25% of the average of 65% for forests was used. The result was that about 16% of the increment (gains) is estimated to be removed annually by cutting or by natural mortality from grasslands. The gain from which the losses were computed is the same as that reported for grassland remaining grassland. On average the losses are 0.096 t C/ha in Southern Finland and 0.03 t C/ha in Northern Finland for the grassland where trees exist.

Carbon stock change in living biomass in Land Converted to Forest Land

The gains in land converted to forest land were estimated from NFI12 sample plot data separately for land converted from agricultural use and other land uses, Southern and Northern Finland, and for different tree species (Scots pine and other conifers excluding Norway spruce, Norway spruce, broadleaved trees) and age-classes of trees (0-10, 11-20, 21- years). Volume estimates were converted to biomass using country-specific biomass models (Repola et al. 2025, see Appendix_6d). For land converted to forest land from agricultural use, a stratification for trees of natural origin / planted trees was made, because the difference between the origin was considered significant. Because areas of land conversion to forest are small, consideration was needed to come up with the most practical stratification to have enough sample plots in each stratum. It was possible to stratify the most significant categories, such as conversions from agricultural areas in more detail than other categories.

The annual gain was then obtained by multiplying the annual mean increments by the corresponding annual areas of the conversion categories.

The **losses in living biomass on Land converted to Forest land** were estimated based on the annual harvest areas and drain volume by tree species and soil type (mineral, organic) calculated from the NFI permanent sample plot data (Hamberg et al. 2016) from 2005 to 2023. The harvest volume of the year 2024 is an average of the 5 previous years' harvest. Harvesting was done as thinnings on lands converted from croplands and grasslands. The time series was extended to cover losses since 1990. Since there is no information available, the average harvest volume per hectare occurring in 2005 to 2009 was applied for sites converted to forest land 16 to 20 years ago for the years 1990 to 2004. The time span from 16 to 20 years since the conversion year was used, because the NFI data gave evidence that thinnings were not accomplished on younger transition areas. The harvest volumes were then converted to biomass (Repola et al. 2025, see Appendix_6d) with the BCEF computed specifically for the converted forest land from NFI13 data.

Carbon stock changes in living biomass in Forest land converted to other land uses

The **losses in biomass due to the land-use change from Forest land to other land uses** were estimated separately for each conversion type and Southern and Northern Finland based on permanent and updated temporary plots from NFI8 to NFI12. The average removed volume of trees per hectare was calculated. Settlements were divided into three categories according to the new land use and whether trees still exist after the conversion. Finally the mean volumes were converted to biomass with the BCEF computed from NFI11 to 12 data (Repola et al. 2025) (see above section Tree biomass stocks in Forest Land) and multiplied with the corresponding annual conversion area.

Carbon stock changes in living biomass on Wetlands remaining Wetlands

In the **conversion of other wetlands to peat extraction** the loss in living tree biomass was based on the trees measured from other wetlands suitable for peat extraction i.e., from wetlands where the peat layer is at least 4 meters thick. The mean biomass was estimated using the NFI sample plots which fulfilled the criteria. All biomass is removed from the site due to the clearing. The mean biomass was multiplied with the annual conversion area to calculate the removed total tree biomass. The same approach was applied to calculate the biomass loss due to the **conversion of other wetlands to flooded land**. In these cases, the criterion for the peat layer is not needed, and the mean biomass of all other wetlands was estimated, and then multiplied by the annual conversion area.

Carbon stock changes in living biomass on Settlements converted to other land uses than forest land

Conversions from settlements to other land use categories than forest land (cropland, grassland, wetlands and other land) are extremely rare in Finland and typically involve areas that are treeless both before and after the conversion, such as former infrastructure areas or gravel pits. According to the National Forest Inventory, the number of permanent sample plots representing such conversions is very small and insufficient to reliably detect possible removals of living biomass. Based on available evidence, it is assumed that these conversions do not involve significant tree removal. Therefore, losses of living biomass for settlements converted to land uses other

than forest land are reported as NA. This assumption is applied consistently to all settlement-to-other land use conversion categories.

Appendix_6d

Biomass models used in estimating tree biomass increment and stock

The applied models are presented in Table 1_App_6d. Models 1 of Repola (2008, 2009) and Models 2b Repola et al. (2025) are based on the tree diameter at breast height (d) [cm] (or $2+1.25*d = dk$ [cm]) and tree height (h) [m]. Models 2 of Repola (2008, 2009) contain, in addition to the diameter and the height, the tree age at breast height (t_{13}), the length of the living crown (cl) [m] and the crown ration (cr). The diameter/age is expressed as d_a [cm]. Models 3b of Repola et al. (2025) contain diameter, tree height and length of living crown. Models 3 of Repola (2008, 2009) are based on the previously mentioned variables and bark thickness (bt) [cm], as well as the radial increment during the last five years (i_5) [cm], or, for Scots Pine, the cross-sectional area increment at breast height during the last five years (i_{g5}) [cm²]. The density model for stem wood in Repola et al. (2007) is based on diameter, diameter/age and average temperature sum (dd). In models of Repola et al. (2025), $I_{org} = 1$ for trees growing on organic soils and $I_{org} = 0$ for trees growing on mineral soils.

The models with the largest number of predictors, i.e., Models 3b or 3 (if the new models could not yet be applied) were used whenever possible. In the new models 2b and 3b for branch, foliage, stump, and root biomass, the bias correction – required when back-transforming the model fitted in the logarithmic scale – is included in the intercept. In the old models 1 – 3, it is given separately as the last term.

The models of Repola et al. (2025) were fitted as linear mixed models with plot- and tree-level random effects that were allowed to correlate between different biomass compartments of the same plot / tree (see Tables 2_App_6h and 3_App_6h).

Marklund's model for needles is used for estimating the biomass of the fine roots of pine and spruce trees (Marklund 1988). The ratios of fine root quantity to modelled needle masses were based on the work by Helmisaari et al. (2007).

Table 1_App_6d Biomass models used in estimating tree biomass increment and stock. Repola (2025) stem basic density includes bark, whereas in the older models bark and wood are treated separately.

Scots pine (<i>Pinus sylvestris</i>)			
	Biomass compartment	Biomass function	Reference
Repola et al. 2025			
Model 2b	stem basic density	$0.480 + 0.003 * d - 0.100 * \log(d) + 0.058 * \log(h) + 0.072 * I_{org}$	Repola et al. 2025, Table B3
	branches	$\exp(-4.327 + 3.009 * \log(d) - 0.465 * \sqrt{h})$	Repola et al. 2025, Table B3
	foliage	$\exp(-2.271 + 11.753 * d/(d+5) - 5.469 * h/(h+1))$	Repola et al. 2025, Table B3
	stump	$\exp(-4.036 + 9.84 * d/(d+12))$	Repola et al. 2025, Table B3
	roots	$\exp(-4.556 + 11.536 * d/(d+10) + 0.627 * (d/(d+10)) * I_{org})$	Repola et al. 2025, Table B3
Model 3b	stem basic density	$0.470 + 0.003 * d - 0.099 * \log(d) + 0.061 * \log(h) + 0.071 * I_{org}$	Repola et al. 2025, Table B5
	living branches	$\exp(-3.813 + 2.614 * \log(d) - 1.246 * \log(h) + 1.089 * \log(d))$	Repola et al. 2025, Table B5
	foliage	$\exp(-4.543 + 9.469 * d/(d+6) - 1.067 * \log(h) + 1.048 * \log(d))$	Repola et al. 2025, Table B5
	stump	$\exp(-3.950 + 9.700 * d/(d+12))$	Repola et al. 2025, Table B5
	roots	$\exp(-4.519 + 11.473 * d/(d+10) + 0.627 * (d/(d+10)) * I_{org})$	Repola et al. 2025, Table B5
Repola 2009			
Model 1	stem wood	$\exp(-3.721 + 8.103 * dk/(dk+14) + 5.066 * h/(h+12) + (0.002 + 0.009)/2)$	Repola 2009 (4)
	stem bark	$\exp(-4.548 + 7.997 * dk/(dk+12) + 0.357 * \log(h) + (0.015 + 0.061)/2)$	Repola 2009 (5)
	living branches	$\exp(-6.162 + 15.075 * dk/(dk+12) - 2.618 * h/(h+12) + (0.041 + 0.089)/2)$	Repola 2009 (6)
	needles	$\exp(-6.303 + 14.472 * dk/(dk+6) - 3.976 * h/(h+1) + (0.109 + 0.118)/2)$	Repola 2009 (7)
	dead branches	$0.911 * \exp(-5.201 + 10.574 * dk/(dk+16))$	Repola 2009 (8)
	stump	$\exp(-6.753 + 12.681 * dk/(dk+12) + (0.010 + 0.044)/2)$	Repola 2009 (10)
	roots	$\exp(-5.550 + 13.408 * dk/(dk+15) + 0.079/2)$	Repola 2009 (11)
	above-ground	$\exp(-3.198 + 9.547 * dk/(dk+12) + 3.241 * h/(h+20) + (0.009 + 0.010)/2)$	Repola 2009 (9)
Model 2	stem wood	$\exp(-4.018 + 8.358 * dk/(dk+14) + 4.646 * h/(h+10) + 0.041 * \log(t_{13}) + (0.001 + 0.008)/2)$	Repola 2009 (A1)
	stem bark	$\exp(-4.695 + 8.727 * dk/(dk+12) + 0.228 * \log(h) + (0.014 + 0.057)/2)$	Repola 2009 (A2)
	living branches	$\exp(-5.166 + 13.085 * dk/(dk+12) - 5.189 * h/(h+8) + 1.110 * \log(d) + (0.020 + 0.063)/2)$	Repola 2009 (A3)
	needles	$\exp(-1.748 + 14.824 * dk/(dk+4) - 12.684 * h/(h+1) + 1.209 * \log(d) + (0.032 + 0.093)/2)$	Repola 2009 (A4)
	dead branches	$0.913 * \exp(-5.318 + 10.771 * dk/(dk+16))$	Repola 2009 (A5)
	above-ground	$\exp(-3.416 + 9.555 * dk/(dk+12) + 3.592 * h/(h+24) + 0.395 * cr + (0.008 + 0.009)/2)$	Repola 2009 (A6)
Model 3	stem wood	$\exp(-4.590 + 8.520 * dk/(dk+9) + 5.013 * h/(h+16) + 0.002 * t_{13} + 0.002 * t_{55} + (0.001 + 0.008)/2)$	Repola 2009 (A13)
	stem bark	$\exp(-5.565 + 9.691 * dk/(dk+8) - 0.444 * d_5 + 0.068 * bt + (0.008 + 0.058)/2)$	Repola 2009 (A14)
	living branches	$\exp(-4.833 + 13.126 * dk/(dk+10) - 4.808 * h/(h+4) + 0.098 * \log(i_{55}) + 0.727 * \log(d) + (0.018 + 0.059)/2)$	Repola 2009 (A15)
	needles	$\exp(-2.209 + 9.347 * dk/(dk+6) - 6.364 * h/(h+1) + 0.309 * \log(i_{55}) + 0.611 * \log(d) + (0.027 + 0.082)/2)$	Repola 2009 (A16)
	dead branches	$0.918 * \exp(-5.798 + 17.82 * dk/(dk+16) - 0.738 * \log(d) - 0.461 * \log(i_{55}) - 0.017 * t_{13})$	Repola 2009 (A17)
	above-ground	$\exp(-3.529 + 9.337 * dk/(dk+12) + 3.265 * h/(h+18) + 0.124 * t_{13} + 0.001 * t_{13} - 0.006 * bt + (0.003 + 0.009)/2)$	Repola 2009 (A18)
Repola et al. 2007			
	stem wood density	$378.39 - 78.829 * d_5 + 0.039 * dd$	Repola 2007 (52)
Marklund's model for needles (estimation of fine roots)			
	needles	$\exp(12.1095 * d/(d+7) + 0.0413 * h - 1.565 * \log(h) - 3.4781)$	Marklund 1988 (T-18)

Norway spruce (*Picea abies*)

	Biomass compartment	Biomass function	Reference
Repola et al. 2025			
Model 2b	stem basic density	$0.381 - 0.003 * d + 0.024 * \log(d) + 0.052 * I_{org}$	Repola et al. 2025, Table B8
	branches	$\exp(-2.291 + 12.926 * d/(d + 12) - 0.839 * \log(h))$	Repola et al. 2025, Table B8
	foliage	$\exp(2.778 + 11.856 * d/(d + 8) - 8.701 * h/(h + 1))$	Repola et al. 2025, Table B8
	stump	$\exp(-3.528 + 9.082 * d/(d + 12))$	Repola et al. 2025, Table B8
	roots	$\exp(-2.204 + 0.653 * \log((d^{**2}) * h))$	Repola et al. 2025, Table B8
Model 3b	stem basic density	$0.384 - 0.003 * d + 0.023 * \log(d) + 0.053 * I_{org}$	Repola et al. 2025, Table B10
	branches	$\exp(-1.590 + 11.559 * d/(d + 12) - 6.876 * h/(h + 7) + 0.990 * \log(d))$	Repola et al. 2025, Table B10
	foliage	$\exp(8.204 + 12.755 * d/(d + 4) - 20.232 * h/(h + 1) + 1.250 * \log(d))$	Repola et al. 2025, Table B10
	stump	$\exp(-3.463 + 8.883 * d/(d + 12))$	Repola et al. 2025, Table B10
	roots	$\exp(-2.332 + 0.667 * \log((d^{**2}) * h))$	Repola et al. 2025, Table B10
Repola 2009			
Model 1	stem wood	$\exp(-3.555+8.042*dk/(dk+14)+0.869*\log(h)+0.015*h+(0.009+0.009)/2)$	Repola 2009 (12)
	stem bark	$\exp(-4.548+9.448*dk/(dk+18)+0.436*\log(h)+(0.023+0.041)/2)$	Repola 2009 (13)
	living branches	$\exp(-4.214+14.508*dk/(dk+13)-3.277*h/(h+5)+(0.039+0.081)/2)$	Repola 2009 (14)
	needles	$\exp(-2.994+12.251*dk/(dk+10)-3.415*h/(h+1)+(0.107+0.089)/2)$	Repola 2009 (15)
	dead branches	$1.343*\exp(-4.850+7.702*dk/(dk+18)+0.513*\log(h))$	Repola 2009 (16)
	stump	$\exp(-3.964+11.730*dk/(dk+26)+(0.065+0.058)/2)$	Repola 2009 (18)
	roots	$\exp(-2.294+10.646*dk/(dk+24)+(0.105+0.114)/2)$	Repola 2009 (19)
	above-ground	$\exp(-1.808+9.482*dk/(dk+20)+0.469*\log(h)+(0.006+0.013)/2)$	Repola 2009 (17)
Model 2	stem wood	$\exp(-4.000+8.881*dk/(dk+12)+0.728*\log(h)+0.022*h-0.273*d_s+(0.003+0.008)/2)$	Repola 2009 (A7)
	stem bark	$\exp(-4.437+10.071*dk/(dk+18)+0.261*\log(h)+(0.019+0.039)/2)$	Repola 2009 (A8)
	living branches	$\exp(-3.023+12.017*dk/(dk+14)-5.722*h/(h+5)+1.033*\log(d)+(0.017+0.068)/2)$	Repola 2009 (A9)
	needles	$\exp(-0.085+15.222*dk/(dk+4)-14.446*h/(h+1)+1.273*\log(d)+(0.028+0.087)/2)$	Repola 2009 (A10)
	dead branches	$1.208*\exp(-5.317+6.384*dk/(dk+18)+0.982*\log(h))$	Repola 2009 (A11)
	above-ground	$\exp(-2.141+9.074*dk/(dk+20)+0.570*\log(h)+0.403*cr+(0.006+0.013)/2)$	Repola 2009 (A12)
Model 3	stem wood	$\exp(-3.950+8.534*dk/(dk+12)+0.743*\log(h)+0.022*h+0.001*t_{13}-0.071*t_5+(0.003+0.008)/2)$	Repola 2009 (A19)
	stem bark	$\exp(-4.626+9.638*dk/(dk+16)+0.266*\log(h)+0.084*bt+(0.013+0.042)/2)$	Repola 2009 (A20)
	living branches	$\exp(-3.950+12.014*dk/(dk+18)-1.296*h/(h+2)+1.528*cr-0.461*d_s+0.112*t_5+(0.011+0.067)/2)$	Repola 2009 (A21)
	needles	$\exp(-4.258+9.200*dk/(dk+12)+0.967*cr+0.287*\log(i_s)+(0.022+0.068)/2)$	Repola 2009 (A22)
	dead branches	$1.091*\exp(-0.140+11.293*dk/(dk+14)+3.058*\log(cr)-7.014*cr-0.189*\log(i_s))$	Repola 2009 (A23)
	above-ground	$\exp(-2.037+9.146*dk/(dk+20)+0.543*\log(h)+0.296*cr+(0.007+0.013)/2)$	Repola 2009 (A24)
Repola et al. 2007			
	stem wood density	$442.03-0.904*dk-82.695*d_s$	Repola 2007 (53)
Marklund's model for needles (estimation of fine roots)			
	needles	$\exp(9.7809*d/(d+12)-0.4873*\log(h)-1.8551)$	Marklund 1988 (G-16)

Broadleaved trees

	Biomass compartment	Biomass function	Reference
Repola et al. 2025			
Model 2b	stem basic density	$0.459 + 0.002 * d + 0.059 * I_{org}$	Repola et al. 2025, Table B13
	branches	$\exp(-2.560 + 13.421 * d/(d + 10) + 5.397 * \log(h) - 27.28 * h/(h + 8))$	Repola et al. 2025, Table B13
	foliage	$\exp(-3.250 + 6.805 * d/(d + 12) + 0.837 * \log(d) - 0.627 * \log(h) - 0.472 * I_{org})$	Repola et al. 2025, Table B13
	stump	$\exp(-5.957 + 9.027 * d/(d + 14) + 3.243 * h/(h + 2))$	Repola et al. 2025, Table B13
	roots	$\exp(-6.537 + 6.580 * d/(d + 9) + 6.462 * h/(h + 3))$	Repola et al. 2025, Table B13
Model 3b	stem basic density	$0.470 + 0.002 * d + 0.034 * I_{org}$	Repola et al. 2025, Table B15
	branches	$\exp(-3.276 + 11.082 * d/(d + 12) - 3.691 * h/(h + 8) + 0.862 * \log(cl))$	Repola et al. 2025, Table B15
	foliage	$\exp(-3.977 + 0.934 * \log(d) + 0.405 * \log(h) + 0.546 * \log(cl))$	Repola et al. 2025, Table B15
	stump	$\exp(-5.412 + 8.971 * d/(d + 14) + 2.692 * h/(h + 2))$	Repola et al. 2025, Table B15
	roots	$\exp(-6.053 + 6.345 * d/(d + 9) + 6.008 * h/(h + 3))$	Repola et al. 2025, Table B15
Repola 2008			
Model 1	stem wood	$\exp(-4.879 + 9.651 * dk/(dk + 12) + 1.012 * \log(h) + (0.00263 + 0.00544)/2)$	Repola 2008 (7)
	stem bark	$\exp(-5.401 + 10.061 * dk/(dk + 12) + 2.657 * h/(h + 20) + (0.01043 + 0.04443)/2)$	Repola 2008 (8)
	living branches	$\exp(-4.152 + 15.874 * dk/(dk + 16) - 4.407 * h/(h + 10) + (0.02733 + 0.07662)/2)$	Repola 2008 (9)
	foliage	$\exp(-29.556 + 33.372 * dk/(dk + 2) + (0.077)/2)$	Repola 2008 (12)
	dead branches	$2.073 * \exp(-8.335 + 12.402 * dk/(dk + 16))$	Repola 2008 (10)
	stump	$\exp(-3.574 + 11.304 * dk/(dk + 26) + (0.02154 + 0.04542)/2)$	Repola 2008 (13)
	roots	$\exp(-3.223 + 6.497 * dk/(dk + 22) + 1.033 * \log(h) + (0.048 + 0.02677)/2)$	Repola 2008 (14)
	above-ground	$\exp(-3.654 + 10.582 * dk/(dk + 12) + 3.018 * h/(h + 22) + (0.00068 + 0.00727)/2) + \text{foliage}$	Repola 2008 (11)
	below-ground	$\exp(-2.726 + 7.652 * dk/(dk + 24) + 0.799 * \log(h) + (0.02623 + 0.02152)/2)$	Repola 2008 (15)
	Model 2		
Model 2	stem wood	$\exp(-4.886 + 9.965 * dk/(dk + 12) + 0.966 * \log(h) - 0.135 * d_s + (0.00160 + 0.00537)/2)$	Repola 2008 (A1)
	stem bark	$\exp(-5.433 + 10.121 * dk/(dk + 12) + 2.647 * h/(h + 20) + (0.01059 + 0.04419)/2)$	Repola 2008 (A2)
	living branches	$\exp(-5.067 + 14.614 * dk/(dk + 12) - 5.074 * h/(h + 12) + 0.092 * cl + (0.01508 + 0.05663)/2)$	Repola 2008 (A3)
	foliage	$\exp(-20.856 + 22.320 * dk/(dk + 2) + 2.819 * cr + (0.01082 + 0.04355)/2)$	Repola 2008 (A6)
	dead branches	$2.149 * \exp(-7.996 + 11.824 * dk/(dk + 16))$	Repola 2008 (A4)
Model 3	above-ground	$\exp(-3.659 + 10.588 * dk/(dk + 12) + 2.996 * h/(h + 22) + 0.0006 * t_{13} + (0.00049 + 0.00711)/2) + \text{foliage}$	Repola 2008 (A5)
	stem wood	$\exp(-4.915 + 9.984 * dk/(dk + 12) + 0.981 * \log(h) - 0.180 * d_s + (0.0014 + 0.00534)/2)$	Repola 2008 (A7)
	stem bark	$\exp(-5.304 + 8.498 * dk/(dk + 8) + 3.380 * h/(h + 22) - 0.382 * \log(bt) + (0.01135 + 0.03508)/2)$	Repola 2008 (A8)
	living branches	$\exp(-5.918 + 12.867 * dk/(dk + 10) - 3.573 * h/(h + 10) + 0.238 * \log(i_s * 10) + 0.095 * cl + 0.007 * t_{13} + (0.01171 + 0.043)/2)$	Repola 2008 (A9)
	dead branches	$1.788 * \exp(-16.113 + 37.902 * dk/(dk + 6) - 17.342 * h/(h + 10) - 0.063 * t_{13} - 0.166 * i_s * 10)$	Repola 2008 (A10)
Repola et al. 2007	above-ground	$\exp(-3.713 + 10.616 * dk/(dk + 12) + 3.235 * h/(h + 22) + 0.007 * i_s * 10 - 0.214 * (dk/t_{13}) + (0.00673)/2) + \text{foliage}$	Repola 2008 (A11)
	stem wood density	$431.43 + 28.054 * \log(dk) - 52.203 * d_s$	Repola 2007 (54)

Appendix_6e

Description of the Yasso07 soil carbon model

The Yasso07 model describes the decomposition of organic matter (Tuomi et al. 2011b). The model is driven by the litter quantity, litter quality, temperature, and precipitation. The model structure (Figure 1_App_6e) constitutes five state variables: water solubles (W), ethanol solubles (E), acid hydrolysables (A), compounds that are neither soluble nor hydrolysable (N) and a humus (H) fraction. The arrows indicate the transfer of litter into the system, the transfer between state variables and also the transfer from the soil system to the atmosphere as CO₂ respiration.

The Yasso07 model is based on the litter bag, wood decomposition and soil carbon measurements. These measurements have been used to calibrate the model using MCMC (Markov chain Monte Carlo) techniques (Tuomi et al. 2011b). The Yasso07 soil carbon model has been calibrated against the soil carbon measurements, which includes the soil organic matter to a depth of 1 metre.

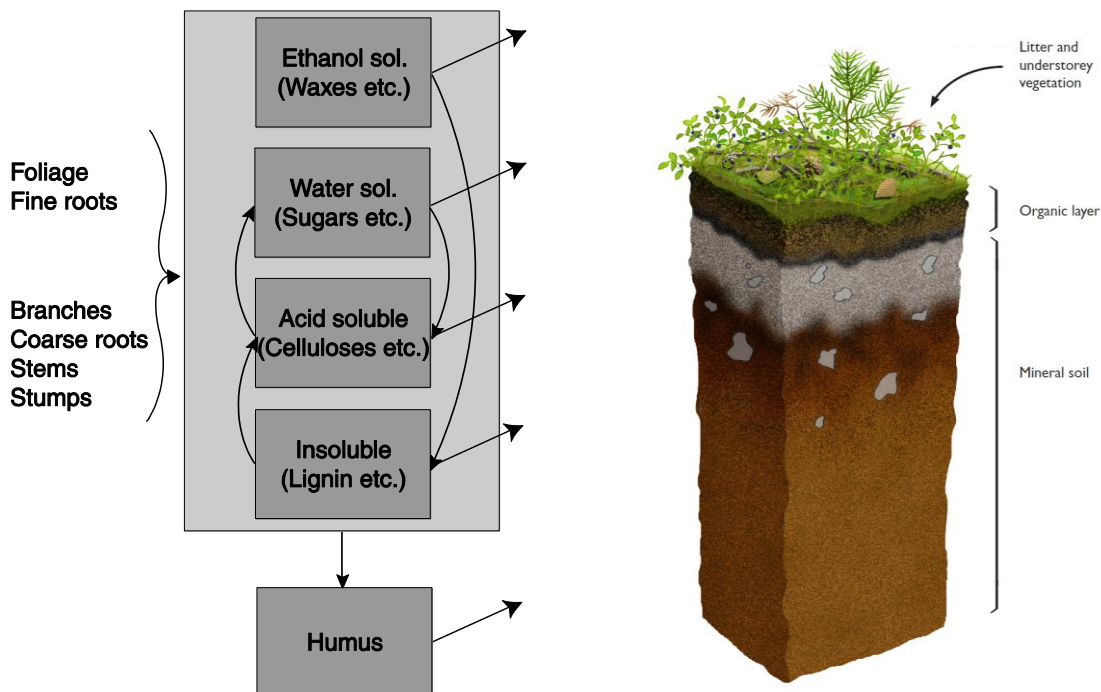


Figure 1_App_6e The structure of the Yasso07 soil carbon model (left) and an illustration of the soil profile (right)

The decomposition sensitivity of the organic matter has been described in the Yasso07 model by a Gaussian function, where the temperature and precipitation affect the decomposition modifier k (see Tuomi et al. 2008 and 2009). k is defined follows:

$$k_i(C) = a_i \exp(\beta_1 T + \beta_2 T^2) (1 - \exp[\gamma P_a]),$$

where T is the temperature (Celsius) and P_a is the annual precipitation and a_i, β_1, β_2 and γ the parameters (Table 1_App_6e and Figure 2_App_6e). When the Yasso07 model is applied at an annual time resolution, it requires a mean annual temperature, annual precipitation, and temperature amplitude [$0.5 \times (\text{minimum monthly mean} - \text{maximum monthly mean})$] as input.

In the Yasso07 model, the size of woody material also affects the decomposition rate (Tuomi et al. 2011a). The size-dependent coefficient $h_s(d)$ multiplies the decomposition factors and, therefore, slows down the

decomposition of woody material. The size-dependent coefficient $h_s(d)$ has been defined using the following equation:

$$h_s(d) = \min \{ (1 + \phi_1 d + \phi_2 d^2)^r, 1 \},$$

where ϕ_1 , ϕ_2 and r are the parameters (Table 1_App_6e and Figure 2_App_6e). The equation results in a value of one when d approaches a small value.

Table 1_App_6e Parameter values and their uncertainty used in the Yasso07 model simulations for mineral forest soils. Scandinavian parameter set, see Rantakari et al. (2012) for details. See also Figure 2_App_6e

Parameter	Value	Unit	Meaning
aA	-0.517	a ⁻¹	decomposition rate of A
aW	-3.552	a ⁻¹	decomposition rate of W
aE	-0.346	a ⁻¹	decomposition rate of E
aN	-0.266	a ⁻¹	decomposition rate of N
p1	0.0449	.	mass flow from W to A
p2	0.0029	.	mass flow from E to A
p3	0.978	.	mass flow from N to A
p4	0.637	.	mass flow from A to W
p5	0.312	.	mass flow from E to W
p6	0.0187	.	mass flow from N to W
p7	0.0225	.	mass flow from A to E
p8	0.0117	.	mass flow from W to E
p9	0.001	.	mass flow from N to E
p10	0.336	.	mass flow from A to N
p11	0.042	.	mass flow from W to N
p12	0.0899	.	mass flow from E to N
b1	0.0895	C ⁻¹	temperature dependence parameter
b2	-0.0023	C ⁻²	temperature dependence parameter
y	-2.94	m ⁻¹	precipitation dependence parameter
ω_1	-0.081	a ⁻¹ m ⁻¹	precipitation induced leaching (Europe)
pH	0.0015	10 ⁻³	mass flow from A,W,E,N to humus
aH	-0.00024	10 ⁻³ a ⁻¹	humus decomposition coefficient
ϕ_1	-0.539	cm ⁻¹	size dependence parameter
ϕ_2	1.186	cm ⁻²	size dependence parameter
r	-0.263	.	size dependence parameter

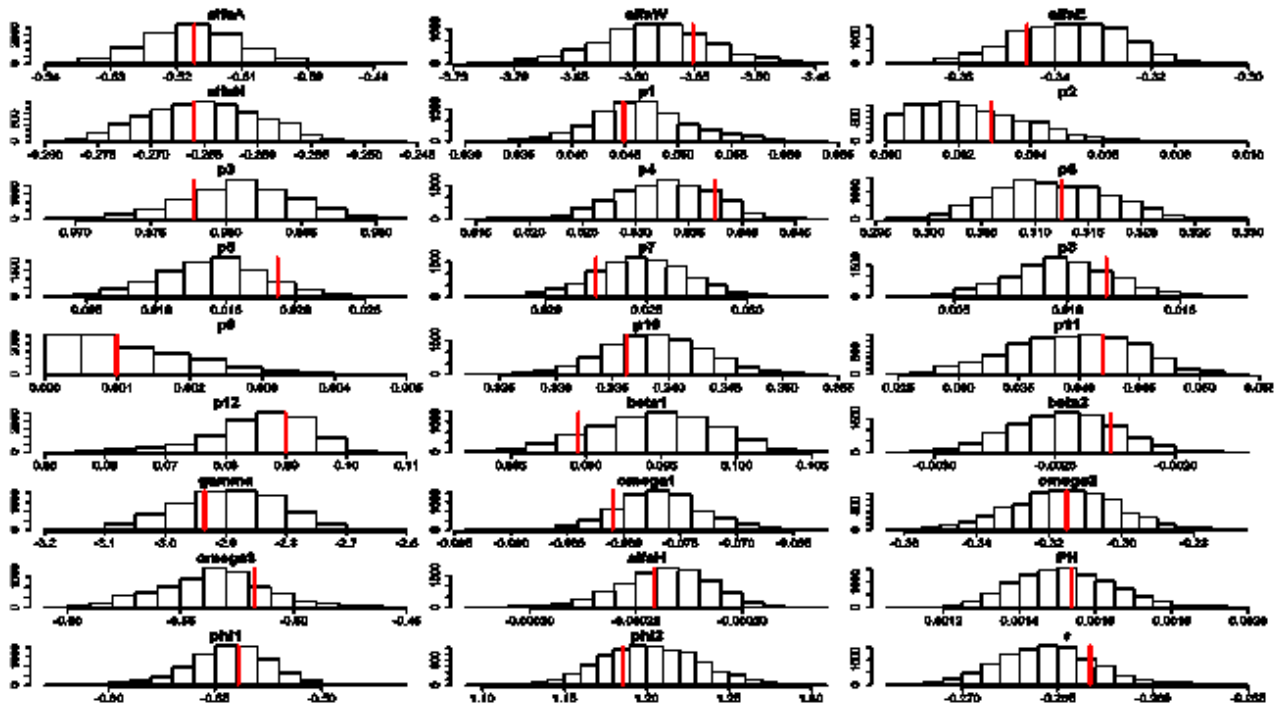


Figure 2_App_6e Probability distributions of the Yasso07 model parameters (Scandinavia 22 December 2011), applied to mineral forest soils. The vertical line indicates the location of the maximum posterior estimates

Appendix_6f

Emission factors for soil organic matter and dead organic matter for Forest Land remaining Forest Land and for Land converted to Forest Land

Table 1_App_6f The aggregated annual emission factors for soil organic matter (SOM) and dead organic matter (DOM) for forest land remaining forest land. Emission factors are listed separately for Southern (SF) and Northern Finland (NF) and by fertility type for drained peatlands, tonnes C per ha (negative numbers represent a loss of carbon). Abbreviations: Rhtkg = Herb-rich type, Mtkg = *Vaccinium myrtillus* type, Ptkg = *Vaccinium vitis-idaea* type, Vatkg = Dwarf shrub type, Jatkg = *Cladonia* type.

Year	Mineral soils SF	Mineral soils NF	Rhtkg SF	Mtkg SF	Ptkg SF	Vatkg SF	Jatkg SF	Rhtkg NF	Mtkg NF	Ptkg NF	Vatkg NF	Jatkg NF
1990	0.18	0.14	-0.84	-1.08	0.42	-0.14	-0.59	-0.61	-0.80	0.42	0.46	-0.41
1995	0.23	0.13	-0.71	-0.94	0.58	-0.03	-0.49	-0.48	-0.68	0.57	0.56	-0.33
2000	0.21	0.14	-0.68	-0.93	0.61	-0.03	-0.50	-0.46	-0.66	0.60	0.54	-0.34
2005	0.13	0.13	-0.72	-1.03	0.53	-0.14	-0.58	-0.50	-0.68	0.59	0.52	-0.34
2010	0.02	0.08	-0.88	-1.19	0.40	-0.28	-0.73	-0.58	-0.84	0.51	0.41	-0.43
2011	0.04	0.08	-0.92	-1.23	0.36	-0.32	-0.78	-0.62	-0.90	0.47	0.37	-0.46
2012	0.07	0.09	-0.96	-1.27	0.31	-0.35	-0.82	-0.68	-0.93	0.44	0.33	-0.51
2013	0.07	0.08	-0.92	-1.24	0.35	-0.31	-0.78	-0.73	-0.94	0.43	0.31	-0.53
2014	0.08	0.07	-0.93	-1.24	0.34	-0.32	-0.79	-0.78	-0.95	0.42	0.29	-0.54
2015	0.10	0.06	-0.92	-1.23	0.35	-0.30	-0.77	-0.84	-0.97	0.40	0.26	-0.57
2016	0.10	0.06	-0.93	-1.23	0.35	-0.30	-0.78	-0.91	-1.00	0.37	0.22	-0.61
2017	0.09	0.06	-0.92	-1.22	0.36	-0.28	-0.76	-0.89	-0.98	0.38	0.24	-0.60
2018	0.07	0.06	-0.87	-1.18	0.41	-0.24	-0.72	-0.85	-0.93	0.43	0.29	-0.56
2019	0.06	0.06	-0.95	-1.27	0.33	-0.31	-0.80	-0.82	-0.89	0.45	0.32	-0.54
2020	0.04	0.07	-1.06	-1.38	0.23	-0.41	-0.90	-0.87	-0.94	0.40	0.28	-0.59
2021	0.00	0.06	-1.02	-1.35	0.26	-0.37	-0.87	-0.90	-0.96	0.37	0.26	-0.62
2022	-0.01	0.06	-1.12	-1.44	0.17	-0.47	-0.96	-0.98	-1.04	0.29	0.17	-0.69
2023	0.00	0.06	-1.23	-1.56	0.05	-0.58	-1.07	-1.05	-1.11	0.22	0.10	-0.76
2024	-0.02	0.05	-1.30	-1.62	-0.01	-0.64	-1.13	-1.12	-1.17	0.15	0.04	-0.82

Table 2_App_6f The aggregated annual emission factors for soil organic matter (SOM) and dead organic matter (DOM) stock change on lands converted to forest land on mineral soils and on drained organic soils, tonnes C per ha (minus is a loss of carbon)

Time since conversion	Cropland mineral SF	Cropland mineral NF	Grassland mineral SF	Grassland mineral NF	Settlement mineral SF	Settlement mineral NF
1	-1.30	-0.58	-1.92	-1.19	0.53	1.06
2	-0.99	-0.43	-1.39	-0.83	0.53	0.85
3	-0.81	-0.35	-1.14	-0.70	0.55	0.72
4	-0.67	-0.29	-0.96	-0.60	0.58	0.61
5	-0.57	-0.25	-0.71	-0.52	0.60	0.53
6	-0.42	-0.21	-0.51	-0.46	0.63	0.46
7	-0.30	-0.18	-0.34	-0.40	0.65	0.41
8	-0.20	-0.16	-0.20	-0.36	0.61	0.36
9	-0.12	-0.13	-0.08	-0.32	0.58	0.32
10	-0.04	-0.12	0.02	-0.28	0.55	0.28
11	0.02	-0.10	0.10	-0.25	0.53	0.25
12	0.07	-0.08	0.18	-0.22	0.52	0.22
13	0.12	-0.07	0.24	-0.10	0.50	0.20
14	0.15	-0.06	0.35	0.01	0.49	0.18
15	0.19	0.09	0.43	0.10	0.48	0.16
16	0.22	0.22	0.50	0.17	0.47	0.14
17	0.24	0.32	0.56	0.24	0.46	0.12
18	0.26	0.42	0.62	0.30	0.46	0.11
19	0.28	0.50	0.66	0.35	0.45	0.10
20	0.30	0.57	0.70	0.40	0.45	0.09

Time since conversion	Cropland organic SF	Cropland organic NF	Grassland organic SF	Grassland organic NF	Peat extraction SF	Peat extraction NF	Settlement organic SF
1	-5.42	-5.07	-2.16	-1.87	-1.41	-1.40	-1.45
2	-5.42	-5.07	-2.16	-1.87	-1.41	-1.40	-1.45
3	-5.42	-5.07	-2.16	-1.87	-1.41	-1.40	-1.45
4	-5.42	-5.07	-2.16	-1.86	-1.41	-1.40	-1.45
5	-5.42	-5.07	-2.08	-1.84	-1.41	-1.40	-1.45
6	-5.42	-5.07	-2.00	-1.83	-1.41	-1.40	-1.45
7	-5.36	-5.07	-1.92	-1.82	-1.35	-1.35	-1.45
8	-5.31	-5.06	-1.84	-1.80	-1.29	-1.30	-1.45
9	-5.26	-5.06	-1.76	-1.79	-1.23	-1.25	-1.45
10	-5.20	-5.06	-1.68	-1.78	-1.16	-1.21	-1.45
11	-5.15	-5.05	-1.60	-1.76	-1.10	-1.16	-1.45
12	-5.10	-5.05	-1.52	-1.69	-1.04	-1.11	-1.45
13	-5.04	-5.04	-1.44	-1.63	-0.98	-1.06	-1.45
14	-4.99	-5.04	-1.35	-1.57	-0.91	-1.02	-1.45
15	-4.94	-5.03	-1.26	-1.51	-0.85	-0.97	-1.45
16	-4.88	-5.04	-1.18	-1.45	-0.76	-0.92	-1.45
17	-4.83	-5.05	-1.09	-1.40	-0.67	-0.88	-1.45
18	-4.78	-5.06	-1.00	-1.34	-0.58	-0.83	-1.45
19	-4.73	-5.08	-0.92	-1.28	-0.49	-0.78	-1.45
20	-4.67	-5.09	-0.83	-1.22	-0.40	-0.73	-1.45

Appendix_6g

Assessment of parameter uncertainty in tree biomass models

The uncertainty in the estimates of biomass stocks and their increment in living trees was assessed based on the simplest versions of biomass models in Repola (2008, 2009) in which the explanatory variables were tree species, approximate stump diameter, d , and tree height, h . For single trees, the biomass predictions from these models are of the form

(A6g.1)

$$\hat{y} = \exp(\alpha_0 + \alpha_1 d + \alpha_2 h),$$

where α_i 's are parameters that are specific to each tree species group (pines, spruces, deciduous species) and to each biomass component. Following Ståhl et al. (2014), the uncertainty in biomass prediction (A6g.1) due to the uncertainty in parameter values was approximated using

$$\text{Var}(\hat{y}) \approx \sum_{i=1}^2 \sum_{j=1}^2 \alpha_i \alpha_j \hat{y}^2 \text{Cov}(\alpha_i, \alpha_j).$$

The parameter uncertainty in a mean biomass estimate over m trees of the same species was obtained through

$$\text{Var}\left(\frac{1}{m} \sum_{k=1}^m \hat{y}_k\right) \approx \sum_{i=1}^2 \sum_{j=1}^2 \left(\frac{1}{m} \sum_{k=1}^m \alpha_i \hat{y}_k\right) \left(\frac{1}{m} \sum_{k=1}^m \alpha_j \hat{y}_k\right) \text{Cov}(\alpha_i, \alpha_j).$$

In particular, this implies that the parameter uncertainty in mean stock over m trees of the same species with equal diameters and heights is equal to the parameter uncertainty in single-tree prediction, which makes sense, because the same parameter values with the same error in them are applied in each prediction.

Appendix_6h

Estimating the uncertainty of SOM+DOM carbon stock changes for Forest land on mineral soils

A Monte Carlo method was used to combine the uncertainties from different sources when simulating the carbon stock changes of Forest land mineral soils with the Yasso07 model (Section 6.4.2.1, Appendix 6f). The approach was similar to that of Lehtonen and Heikkinen (2016), but the new biomass models (Repola et al. 2025; Appendix 6d) and all data until 2023 were used. In each iteration of the Monte Carlo run:

- Random errors were simulated to the tree biomass model parameters, based on their uncertainty and correlations (for example, Table 1_App_6h).
- Random plot effects and residual errors were simulated to the tree-level biomass predictions based on their standard deviations and correlations (for example, Tables 2_App_6h and 3_App_6h).
- Random sampling errors were simulated to the resulting estimates of species and component-specific estimates of total living tree biomass and biomass of harvesting residues and natural mortality based on their uncertainty and correlations (Tables 4_App_6h).
- Random errors were simulated to the species and component-specific litter turnover rates based on their uncertainty (Peltoniemi et al. 2006).
- Random errors were simulated to the biomass of understorey vegetation based on its uncertainty, which was quantified as detailed below.
- Parameters of Yasso07 model were simulated from their posterior distribution (Tuomi et al. 2011b).

The time series of soil carbon changes was then estimated with the parameter and input values simulated as described above and 1000 similar independent iterations were replicated. Uncertainty estimates were based on empirical standard deviations of the simulated stock change estimates (Figure 1_App_6h) and the estimate of correlation between years 1990 and 2023 was based on the empirical correlation of their simulated stock change estimates (Figure 2_App_6h). A research article in preparation will document the uncertainty assessment method in more detail.

The parameter uncertainty of fine roots was assumed to be similar to that of foliage, because the amount of fine roots was estimated as a ratio between estimated leaf mass and fine roots, based on models by Marklund (1988) and ratios by Helmisaari et al. (2007).

Uncertainty of the litter input of understorey vegetation

Litter production from ground vegetation was assessed through vegetation coverage measurements of the Finnish NFI, cover to biomass models and with turnover rates. The litter input of ground vegetation, such as shrubs, herbs and grasses, and mosses, of both Southern and Northern Finland was estimated with the data of 3000 permanent sample plots, described in more detail by Mäkipää and Heikkinen (2003), the biomass models (Muukkonen and Mäkipää 2006, Muukkonen et al. 2006) and the litter turnover rates from Liski et al. (2006).

The litter input of understorey was simulated for each sample plot defined as forest land on mineral soil. The uncertainty of biomass model estimates were included by utilising parameter uncertainties and variance-covariance matrices (Muukkonen et al. 2006). It was assumed that the coefficient of variation of litter turnover rate was 10% for each vegetation group (bryophytes, lichens, dwarf shrubs and herbs & grasses).

Table 1_App_6h An example of uncertainties (diagonal elements, %) and correlations (off-diagonal elements) of parameter estimates: Model 2b of Repola et al. (2025) for Scots pine (see Table1_App_6d).

compartment	predictor	stem basic density					branches			foliage			stump		roots		
		intercept	d	log(d)	log(h)	L_org	intercept	log(d)	sqrt(h)	intercept	d/(d + 5)	h/(h + 1)	intercept	d/(d + 12)	intercept	d/(d + 10))	(d/(d + 10)) * L_org
stem	intercept	7.7															
	d	0.71	46.1														
	log(d)	-0.58	-0.82	25.6													
	log(h)	-0.30	0.08	-0.55	32.9												
	L_org	-0.08	0.05	-0.06	0.02	22.3											
crown	intercept	0.02	0.01	-0.02	0.01	0.01	3.3										
	log(d)	-0.01	-0.01	0.04	-0.05	0.00	-0.30	2.9									
	sqrt(h)	0.00	0.00	-0.03	0.04	-0.01	-0.28	-0.81	14.2								
foliage	intercept	-0.01	0.01	0.00	0.00	0.01	0.34	0.31	-0.52	37.3							
	d/(d + 5)	-0.02	0.00	0.04	-0.04	0.00	-0.22	0.62	-0.48	0.65	3.9						
	h/(h + 1)	0.01	-0.01	-0.01	0.01	-0.01	-0.19	-0.42	0.55	-0.97	-0.80	22.7					
stump	intercept	0.35	0.08	-0.06	-0.20	-0.09	0.15	-0.05	-0.04	-0.02	-0.05	0.03	6.5				
	d/(d + 12)	-0.29	-0.05	0.04	0.20	-0.01	-0.14	0.05	0.05	0.01	0.04	-0.02	-0.92	4.9			
roots	intercept	0.02	0.00	0.00	-0.02	0.01	0.04	-0.01	-0.02	-0.03	-0.02	0.02	-0.27	0.26	6.3		
	d/(d + 10)	-0.03	0.00	0.00	0.02	0.00	-0.05	0.01	0.02	0.02	0.01	-0.02	0.25	-0.28	-0.94	4.4	
	(d/(d + 10)) * L_org	-0.01	0.00	0.00	0.00	0.01	0.00	0.00	-0.01	0.02	0.01	-0.01	0.05	0.02	-0.21	-0.01	44.6

Table 2_App_6h An example of standard deviations (diagonal elements) and correlations (off-diagonal elements) of random plot effects in tree biomass models: Model 2b of Repola et al. (2025) for Scots pine (see Table1_App_6d).

compartment	stem basic density	branches	foliage	stump	roots
stem basic density	0.036				
branches	-0.101	0.204			
foliage	-0.189	0.808	0.345		
stump	0.941	0.159	-0.105	0.257	
roots	-0.555	-0.477	-0.688	-0.516	0.044

Table 3_App_6h An example of standard deviations (diagonal elements) and correlations (off-diagonal elements) of residual errors in tree biomass models: Model 2b of Repola et al. (2025) for Scots pine (see Table1_App_6d).

compartment	stem basic density	branches	foliage	stump	roots
stem basic density	0.032				
branches	0.154	0.334			
foliage	0.159	0.702	0.349		
stump	0.267	0.440	0.294	0.260	
roots	0.354	0.331	0.183	0.019	0.307

Table 4_App_6h An example of estimated uncertainties (diagonal elements, %) and correlations (off-diagonal elements) of sampling errors in living tree BCEFs and volumes: NFI13, one sampling region; these were estimated separately for each NFI campaign (NFI8 – NFI13) and NFI sampling region and re-estimated in each iteration of the Monte Carlo run.

			pine					BCEF spruce					deciduous					Volume		
			stem	branches	foliage	stump	roots	stem	branches	foliage	stump	roots	stem	branches	foliage	stump	roots	pine	spruce	deciduous
BCEF	pine	stem	0.33																	
		branches	-0.02	1.37																
		foliage	-0.20	0.64	1.89															
		stump	0.24	0.44	0.49	1.09														
		roots	-0.12	0.39	0.35	0.24	0.86													
	spruce	stem	-0.09	0.01	0.06	0.06	0.06	0.51												
		branches	-0.04	0.08	0.09	0.09	0.08	0.30	2.05											
		foliage	-0.05	0.08	0.11	0.10	0.08	0.32	0.78	2.67										
		stump	-0.06	0.04	0.06	0.08	0.08	0.50	0.66	0.51	2.09									
		roots	-0.05	0.00	0.03	0.04	0.04	0.51	0.62	0.51	0.68	2.18								
	deciduous	stem	0.00	0.01	0.00	0.02	0.01	-0.02	0.01	0.00	0.00	-0.01	0.86							
		branches	-0.03	0.04	0.01	0.01	0.03	0.03	0.06	0.06	0.04	0.03	0.17	1.83						
		foliage	-0.03	0.03	0.06	0.03	0.00	0.07	0.05	0.06	0.09	0.06	-0.19	0.04	3.22					
		stump	-0.07	0.03	0.05	0.02	0.03	-0.03	0.03	0.02	0.02	0.00	0.15	0.42	0.19	1.77				
		roots	-0.05	0.00	0.06	0.02	0.05	0.08	0.09	0.09	0.12	0.08	-0.13	0.23	0.68	0.23	1.60			
volume	pine		0.09	-0.18	-0.25	-0.18	-0.16	0.01	-0.03	-0.02	0.01	0.02	0.00	-0.01	0.00	0.01	0.00	3.10		
	spruce		0.10	-0.13	-0.18	-0.15	-0.13	-0.20	-0.41	-0.44	-0.34	-0.31	0.03	-0.07	-0.11	-0.07	-0.13	-0.31	4.28	
	deciduous		0.09	-0.02	-0.09	-0.05	-0.06	-0.01	-0.01	-0.06	-0.05	-0.05	0.03	-0.05	-0.24	-0.15	-0.21	-0.24	0.24	3.86

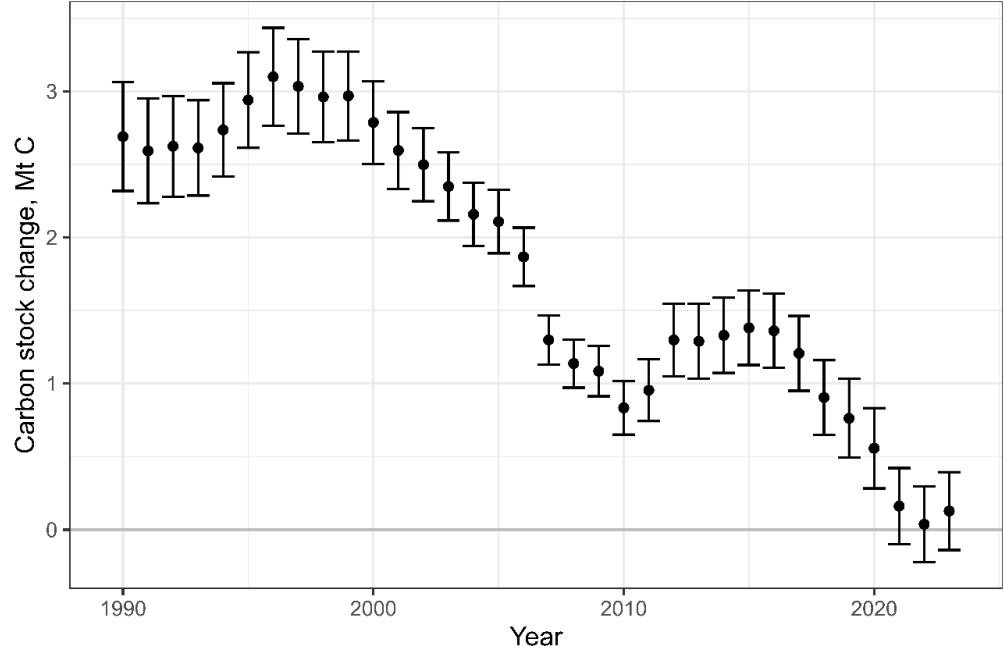


Figure 1_App_6h Estimates of carbon stock changes for Forest land on mineral soils with 95 % confidence intervals.

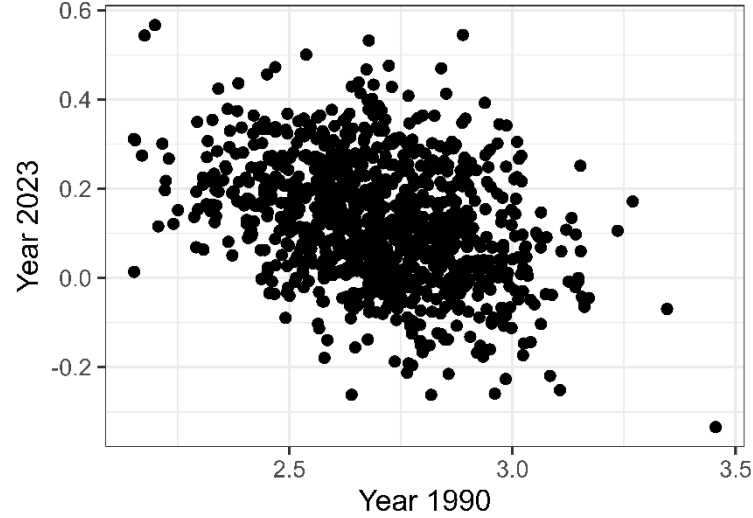


Figure 2_App_6h Monte Carlo simulations of estimates of carbon stock changes for Forest land on mineral soils with uncertainty.

Appendix_6i

Emission factors for dead wood loss

The carbon stock estimate of deadwood was based on NFI10 measurements, where the quantity of deadwood was mapped by decomposition classes. The density and carbon content estimates were based on the estimates presented by Mäkinen et al. (2006) (Table 1_App_6i).

Table 1_App_6i Emission factors for dead wood loss due to deforestation (t C/ha)

Region	Soil	Emission factor
south	mineral	0.530
	organic	0.388
north	mineral	1.280
	organic	0.515

Appendix_6j

Method for estimating C stock changes in croplands and grasslands

Estimation of biomass

Above-ground and below-ground biomasses of croplands were calculated based on the national yield statistics (yield per hectare) of main crop plants divided into 19 regions (Luke 2025c). Yield statistics were converted to biomass using the calculation scheme proposed by Palosuo et al (2015) applying country-specific parameters (Table 1_App_6j). In Finnish conditions, similar approaches to calculate crop biomasses have been used in a previous study by Hakala et al. (2016).

Table 1_App_6j Parameters for calculating plant biomass

		DM	HI	SR/RootDM	TR	LO
Annual crops	Winter wheat	0.86	0.42	5.6	0.41	0.02
	Spring wheat	0.86	0.42	5.6	0.41	0.02
	Rye	0.86	0.4	5.6	0.41	0.02
	Barley	0.86	0.53	5.6	0.41	0.02
	Oats	0.86	0.46	5.6	0.41	0.02
	Mixed crops	0.86	0.45	5.6	0.41	0.02
	Turnip rape	0.92	0.35	5.1	0.41	0.02
	Rape	0.92	0.35	5.1	0.41	0.02
	Pea	0.87	0.5	5	0.41	0.02
	Potato	0.22	0.55	5	0.41	0.02
	Sugar beet	0.21	0.66	5	0.41	0.02
Perennial crops	Short-rotation ley	0.34	0.84	4 036*	0.41	0.1
Green fallow		5375* (SF) / 4845* (NF)		4 036*	0.41	-
Bare fallow		0*		0*	-	-
Cover crops	Grass-clover mix	800*		1200*	0.41	-

DM= dry matter, HI= harvest index, SR= ratio of shoot and root biomass, RootDM= root dry matter, TR= turnover rate of the roots (i.e. rhizodeposition, root exudates), LO= yield losses

*A constant root biomass per hectare was assumed for short-rotation leys, green fallow, and cover crops, while for green fallow and cover crops a constant aboveground biomass was also assumed. Bare fallow was considered to have no biomass.

Yield losses were assumed to take place after harvesting, and, therefore, yield biomass (BM_Y) was calculated from the harvested yield as:

$$BM_Y = Yield * (1 + LO) \times DM$$

Above-ground biomass (BM_{AG}) was calculated as follow:

$$BM_{AG} = \frac{BM_Y}{HI}$$

Below-ground biomass (BM_{BG}) of annual crop plants was calculated as:

$$BM_{BG} = \frac{BM_{AG}}{SR}$$

Green fallow and perennial crops were assumed to have the same constant below-ground biomass per hectare (Table 1_App_6j). Above-ground biomass of green fallow was assumed to be 5,375 kg ha⁻¹ in the south and 4,845 kg ha⁻¹ in the north. Hectare-based biomasses were weighted with the area of each cultivated crop plants

taken from the Land Parcel Identification System of the EU. Since grasslands are mainly abandoned fields, the above- and below-ground biomasses of green fallow were used for grassland vegetation as well.

Based on the study by Känkänen (2019), the above- and below-ground dry matter biomasses of cover crops were assumed to be 800 and 1200 kg ha⁻¹, respectively. The biomass of the bare fallow was assumed to be zero.

Nitrogen in crop residues

Nitrogen content of crop residues for estimating the N₂O emissions for CRT 3.D were calculated based on the crop plant biomasses (see above). Nitrogen in above-ground residues (N_{AG}) and below-ground biomass (N_{BG}) were taken into account.

$$N_{AG} = (BM_{AG} - BM_Y) \times NC_{AG}$$

$$N_{BG} = \frac{BM_{BG}}{RL} \times NC_{BG}$$

where *RL* is the length (years) of the crop rotation (one for annual crops and 3.5 for perennial crops) and *NC_{AG}* and *NC_{BG}* are species/group-specific nitrogen contents of above- and below-ground biomasses (2006 IPCC Guidelines; Table 11.2). Grass-clover mixture values are used for cover crops as circa 70 % of cover crops are graminoids and 30% clover (Känkänen 2019).

Soil carbon input

Soil carbon input consists of plant residues and manure. Carbon input through plant residues were estimated on the basis of plant biomass (see above).

Above-ground carbon input from plant residues was calculated as follow (0.45 refers to carbon content of 45%):

$$CI_{AG} = (BM_{AG} - BM_Y) \times 0.45$$

Below-ground carbon input was calculated as:

$$CI_{BG} = BM_{BG} \times \left(\frac{1}{RL} + TR \right) \times 0.45$$

where *RL* is the length (years) of the crop rotation (one for annual crops and 3.5 for perennial crops) and *TR* is the root turnover rate.

Manure-derived carbon (*CI_{manure}*) was calculated based on the regional numbers of livestock and livestock-specific rates of volatile solids in manure (Appendix_5a) and assuming that 50% of the volatile solids is carbon. Total soil carbon input was then obtained as a sum of above- (*CI_{AG}*) and below-ground plant residues (*CI_{BG}*) and carbon from manure (*CI_{manure}*). The C input was divided into fractions based on its chemical quality (Table 2_App_6j).

Table 2_App_6j Acid, water and ethanol soluble and non-soluble fractions of litter and manure C input for the Yasso07 model

Plant litter	A	W	E	Ns
Cereals	0.71	0.08	0.03	0.18
Pea	0.63	0.14	0.02	0.21
Potato	0.23	0.48	0.05	0.24
Sugarbeet	0.26	0.54	0.04	0.16
Turnip rape	0.42	0.27	0.04	0.27
Oilseed rape	0.40	0.34	0.04	0.22
Grasses	0.46	0.32	0.04	0.18
Cover crops	0.56	0.27	0.08	0.09
Manure	0.65	0.12	0.07	0.16

Emission factors

The emission factors are derived from the model simulation as described in Section 6.5. For cropland remaining cropland, they can be either negative (loss of C) or positive (gain of C) depending on the C input rate of each year (Table 3_App_6j). For land use conversions, they are usually negative with the exception of the conversion of cropland to grassland (Table 4_App_6j).

Table 3_App_6j Emission factors for cropland remaining cropland (t C ha⁻¹)

Year	South	North
1990	0.036	0.004
1995	-0.002	-0.002
2000	-0.164	-0.058
2005	-0.057	0.011
2010	-0.075	-0.073
2015	-0.012	-0.055
2016	-0.015	-0.049
2017	-0.002	-0.015
2018	-0.067	-0.022
2019	-0.043	-0.002
2020	-0.087	0.015
2021	-0.155	-0.012
2022	-0.157	-0.029
2023	-0.110	-0.008
2024	-0.138	-0.021

Table 4_App_6j Aggregated emission factors for land conversions of different ages (t C ha⁻¹)

Time since conversion	FL/WL-CL South	FL/WL-CL North	GL-CL South	GL-CL North	FL/WL-GL South	FL/WL-GL North	CL-GL South	CL-GL North
1	-1.24	-0.09	-0.78	-0.72	-0.45	0.65	0.69	0.67
2	-1.10	-0.13	-0.60	-0.57	-0.49	0.46	0.51	0.53
3	-0.98	-0.14	-0.51	-0.49	-0.46	0.37	0.43	0.45
4	-0.89	-0.15	-0.44	-0.44	-0.44	0.30	0.36	0.40
5	-0.82	-0.15	-0.39	-0.39	-0.42	0.25	0.31	0.36
6	-0.76	-0.16	-0.35	-0.35	-0.41	0.20	0.28	0.32
7	-0.72	-0.16	-0.32	-0.32	-0.39	0.17	0.25	0.29
8	-0.68	-0.16	-0.29	-0.29	-0.38	0.14	0.23	0.27
9	-0.65	-0.16	-0.27	-0.27	-0.37	0.12	0.21	0.25
10	-0.62	-0.16	-0.26	-0.26	-0.36	0.10	0.20	0.23
11	-0.60	-0.16	-0.25	-0.24	-0.35	0.09	0.19	0.22
12	-0.58	-0.16	-0.24	-0.23	-0.34	0.08	0.18	0.21
13	-0.56	-0.16	-0.23	-0.22	-0.33	0.07	0.17	0.20
14	-0.54	-0.15	-0.22	-0.21	-0.32	0.07	0.17	0.19
15	-0.53	-0.15	-0.21	-0.21	-0.31	0.06	0.16	0.19
16	-0.51	-0.15	-0.21	-0.20	-0.30	0.06	0.16	0.18
17	-0.50	-0.15	-0.20	-0.19	-0.30	0.05	0.15	0.18
18	-0.49	-0.14	-0.19	-0.19	-0.29	0.05	0.15	0.17
19	-0.47	-0.14	-0.19	-0.18	-0.28	0.05	0.14	0.17
20	-0.46	-0.14	-0.18	-0.18	-0.27	0.04	0.14	0.16

Cover crops

Cover crops are included in plant biomass, crop residue N and soil carbon input calculations. Their surface area is available from 2015 (Finnish Food Authority) and used to calculate the cover crop share from the total crop land area.

Table 5_App_6j Area of cover crops in Finland (ha).

	1990	1995	2000	2005	2010	2015	2020	2021	2022	2023	2024
Mineral soils											
South	0	0	0	0	5 694	217 566	114 225	117 720	117 664	232 730	235 529
North	0	0	0	0	0	23 032	13 321	13 567	14 532	31 986	32 922
Organic soils											
South	0	0	0	0	92	11 708	6 979	7 748	8 223	18 859	18 226
North	0	0	0	0	0	6 054	3 889	4 198	4 510	12 025	12 224

Appendix_6k

Method for estimating C stock changes from drained organic forest soils

The estimation of soil CO₂ balance on drained organic forest soils is based on the annual difference between the release of CO₂ from decomposing soil organic matter (OM), or heterotrophic soil respiration and the C entering the soil through plant litter input (Alm et al. 2023). Annual CO₂ release from decomposing peat and decomposing aboveground and belowground litter of living trees and ground vegetation, is calculated using empirical regression models given in Ojanen et al. (2014) (Table 1_App_6k). The soil CO₂ release estimates produced by the regression models do not include CO₂ release from harvest residues or from naturally died trees. The CO₂ release from these litter components is therefore estimated using the Yasso07 decomposition model. Since the Yasso07 model produces the remaining OM pool after decomposition, the CO₂ release from decomposing aboveground and belowground harvest residues and stump and stem wood of recently naturally died trees is calculated by subtracting the remaining OM pool from the inputs of these residues.

Plant litter input consists of litter from living trees (excluding fine root litter), arboreal fine root litter (roots of trees and dwarf shrubs with ≤ 2 mm diameter), ground vegetation litter (excluding dwarf shrub fine root litter) and litter originating from forest harvests and natural tree mortality. To estimate litter input from living trees, the mean biomass of each tree component (stem wood incl. bark, branches, foliage, stump, and coarse roots) is multiplied by the turnover rate of each tree component similarly as in mineral soils. To calculate arboreal fine root litter input, fine root biomass is first estimated for each peatland forest site types by using site type mean basal area of trees and site type mean of dwarf shrub cover (Table 2_App_6k) as predictors in empirical regression models (Table 3_App_6k), obtained from Ojanen et al. (2014). Arboreal fine root litter input is then estimated by multiplying fine root biomass by fine root turnover rate measured for each site type (Table 2_App_6k). The mean combined aboveground and belowground litter input from ground vegetation (excluding dwarf shrub fine root litter input) is calculated for each peatland forest site types using site type mean BA as a predictor in empirical regression models (Table 4_App_6k), obtained from Ojanen et al. (2014). Harvesting residues consist of foliage, branches, waste wood and stumps. The calculation of litter input from harvest residues is similar to that presented for mineral soils. Litter input from unrecovered natural losses consists of all biomass components of trees and is calculated following similar methods as for mineral soils.

Table 1_App_6k Empirical regression models of CO₂ release from peat and litter decomposition for peatland forest types. The regression models are from Ojanen et al. (2014), except that the constants for the *V. myrtillus* and *V. vitis-idaea* types are weighted means of constants of the two subtypes; BA = tree stand basal area (m² ha⁻¹), T = mean May–October air temperature (°C).

Drained peatland forest type	Decomposition (g CO ₂ m ⁻² a ⁻¹)
Herb rich type	$-1383 + 14.74 \times \text{BA} + 242.8 \times \text{T}$
<i>Vaccinium myrtillus</i> type	$-1440 + 14.74 \times \text{BA} + 242.8 \times \text{T}$
<i>Vaccinium vitis-idaea</i> type	$-1662 + 14.74 \times \text{BA} + 242.8 \times \text{T}$
Dwarf shrub type	$-1771 + 14.74 \times \text{BA} + 242.8 \times \text{T}$
<i>Cladonia</i> type	$-1814 + 14.74 \times \text{BA} + 242.8 \times \text{T}$

Table 2_App_6k Dwarf shrub cover, obtained from Ojanen et al. (2014), and turnover rate of tree fine roots.

Drained peatland forest type	Dwarf shrub cover (% of area)	Tree fine root turnover rate (1 a ⁻¹)
Herb rich type	7	0.8
<i>Vaccinium myrtillus</i> type	15	0.5
<i>Vaccinium vitis-idaea</i> type	32	0.7
Dwarf shrub type	45	0.2
<i>Cladonia</i> type	40	0.2

Table 3_App_6k Regression models from Ojanen et al. (2014) for estimating mean arboreal fine root (≤ 2 mm diameter) biomass (g m⁻²) for peatland forest types in southern and northern Finland. BA = mean basal area (m² ha⁻¹); decid = deciduous trees; cover_{shrub} = mean dwarf shrub cover (% of area).

Region	Arboreal fine root biomass (g m ⁻²)
Northern Finland	$-53.2 + 8.80 \times BA_{\text{pine}} + 6.61 \times BA_{\text{spruce}} + 17.3 \times BA_{\text{decid}} + 4.81 \times \text{cover}_{\text{shrub}}$
Southern Finland	$120 + 8.80 \times BA_{\text{pine}} + 6.61 \times BA_{\text{spruce}} + 17.3 \times BA_{\text{decid}} + 4.81 \times \text{cover}_{\text{shrub}}$

Table 4_App_6k Regression models of litter input from ground vegetation (combined dry mass of aboveground and belowground litter excluding dwarf shrub fine root litter) in different peatland forest types. Models are from Ojanen et al. (2014), except for the constants of *V. myrtillus* and *V. vitis-idaea* types, which are area weighted means of constants of their subtypes; BA = basal area (m² ha⁻¹).

Drained peatland forest type	Ground vegetation litter input (g m ⁻² year ⁻¹)
Herb rich type	$227 - 4.52 \times BA$
<i>Vaccinium myrtillus</i> type	$227 - 4.52 \times BA$
<i>Vaccinium vitis-idaea</i> type	$256 - 4.52 \times BA$
Dwarf shrub type	$298 - 4.52 \times BA$
<i>Cladonia</i> type	$187 - 4.52 \times BA$

Appendix_6l

Method for estimating moss-coverage in peatland forest ditches for ditch CH₄ estimation

In the Forest Land remaining Forest Land, emission factors for peatland forest ditch CH₄ include two categories: moss-covered and moss-free (Rissanen et al. 2023). Ditches were classified into the two categories using random forest classifier (RF25, in Rissanen et al. 2023) that needs the following input variables: ditch age, north coordinate, elevation, temperature sum, and information if the site is nutrient poor (*V. vitis-idaea* type or Dwarf-shrub type) or not. For all variables except ditch age, we used NFI13 data. All NFI sample plots (permanent and temporary) were classified using age classes with 5-year intervals.

The length of ditches in each age class was derived from ditching statistics that started in 1909 (Tirkkonen 1952) and continued until today (Luke 2025d). Ditch age refers to the time elapsed since either first-time ditching or ditch cleaning. The statistics were processed by assuming that ditch cleaning occurred in age classes 20-60 years, relative to their abundance within these age classes in the year of ditch cleaning. The cleaned ditches were moved to the age class 0-5 years in the year of ditch cleaning. Only the ditches within drained organic soils were considered in the estimation of moss-coverage of the ditches. As the ditching statistics do not separate ditch lengths between drained organic and mineral soil forests, it was assumed that the share of ditch length in organic soils corresponds to the share of drained organic soil forest area out of all forest area (Luke 2025c). No specific age after which the ditch would cease to exist was chosen. However, to avoid overestimation of the oldest ditches, the total length of ditches in Southern Finland was limited by removing ditches from the oldest age classes to match the total length of ditches to a recent ditch length estimation based on spatial data (Salmivaara et al. 2025). In Northern Finland, the estimate based on spatial data exceeded the total length based on statistical data by ca. 6%, and thus there was no need to limit the statistical estimates.

The NFI based classification was combined with the age classes derived from statistics separately for Northern and Southern Finland (Figure 1_App_6l). Using the classifications ($c_{r,j,a}$) the proportion (p) of moss-covered ditches within region r and age class a was calculated as

$$p_{r,a} = \frac{\sum_j c_{r,j,a}}{j_{max,r}}$$

where $j_{max,r}$ is the number of measurement points j in NFI data of region r . The length of moss-covered ditches ($m_{r,i,a}$) in year i , region r , and age class a was calculated as

$$m_{r,i,a} = p_{r,j,a} d_{r,i,a}$$

where d is the length of ditches. The length of moss-covered ditches over regions and age classes were summed for each year and the share of moss-covered ditches ($m_{relative}$) within Finland for year i was calculated as

$$m_{relative,i} = \frac{\sum_{r,a} m_{r,i,a}}{\sum_{r,a} d_{r,i,a}}$$

The results (Figure 2_App_6l) were applied in the forest ditch CH₄ estimation together with emission factors (EF) and activity data (A) as

$$CH_{4,ditch,i} = m_{relative,i} \times EF_{moss-covered} \times A_i + (1 - m_{relative,i}) \times EF_{moss-free} \times A_i$$

where i refers to year.

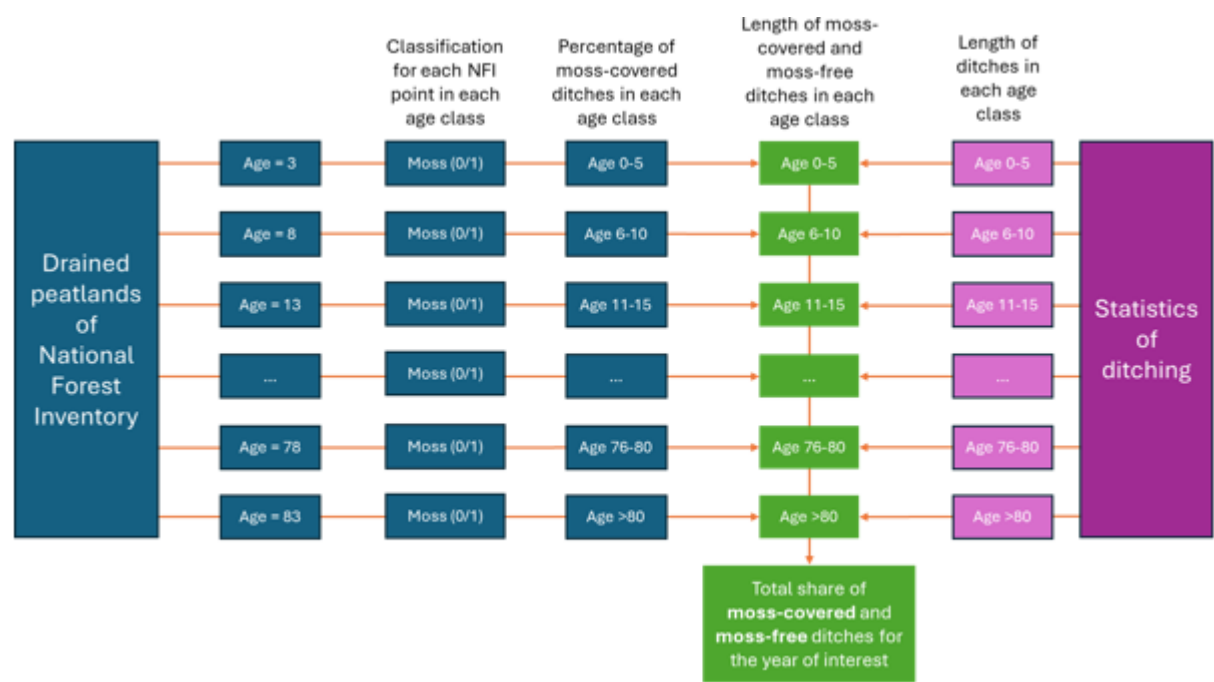


Figure 1_App_6I Schematic of the calculation of annual shares of moss-covered and moss-free ditches

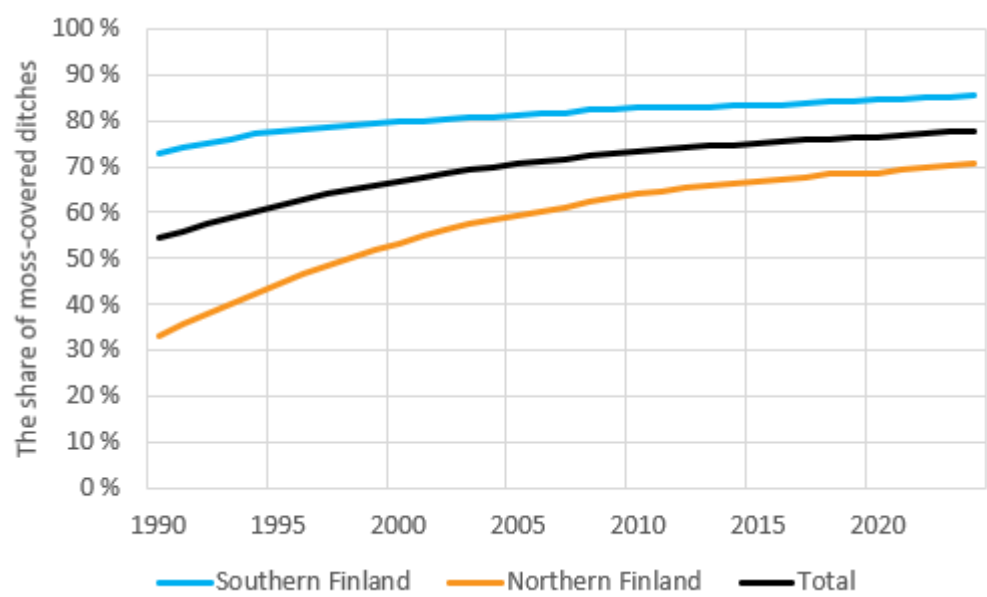


Figure 2_App_6I Changes in the share of moss-covered forest ditches on organic soils

Estimating the uncertainty of ditch CH₄ emissions for Forest land on organic soils

The uncertainty in the forest ditch CH₄ estimates was calculated using the Monte Carlo approach that combines the uncertainties from different sources. Activity data (A) and the share of moss-covered ditches ($m_{relative}$) were simulated using normal distribution and emission factors (EF) using log-normal distribution. Simulated emissions were calculated as

$$CH_{4,ditch} = m_{relative} \times EF_{moss-covered} \times A + (1 - m_{relative}) \times EF_{moss-free} \times A$$

For Converted category, $m_{relative}$ was not simulated but assumed 0. Based on 10 000 realizations, the relative uncertainty was calculated as

$$RSD = \frac{2 \times SD}{mean} \times 100 \%$$

where SD is standard deviation.

7 WASTE (CRT 5)

7.1 Overview of the sector

The following technical challenges of the ETF inventory tool have been identified:

- *the notation key explanations and information from documentation boxes are missing from CRT tables but included as a separate attachment to the NID, Annex 8.*

Emissions from the Waste sector were 1.6 million tonnes of carbon dioxide equivalent (Mt CO₂ eq.) in 2024. This was 4% of the total greenhouse gas emissions in Finland. In the Finnish inventory, emissions from the Waste sector cover CH₄ emissions from solid waste disposal sites including solid municipal, industrial, construction and demolition wastes and municipal (domestic and commercial) and industrial sludges. In addition, the Waste sector includes CH₄ emissions from domestic and industrial wastewater treatment plants and uncollected domestic wastewaters and from biological treatment of solid waste (composting and anaerobic digestion). N₂O emissions are generated from nitrogen input of fish farming, as well as from domestic and industrial wastewater treatment and composting. Solid waste disposal on land (landfills and dumps) causes relatively large CH₄ emissions in Finland, while emissions from wastewater handling and from biological treatment are smaller (Figure 7.1-1).

NM VOC emissions from solid waste disposal sites and from wastewater handling are also estimated in the Finnish inventory (see Chapter 9). General assessment of completeness can be found in Section 1.7 and a more detailed assessment is included in Annex 5.

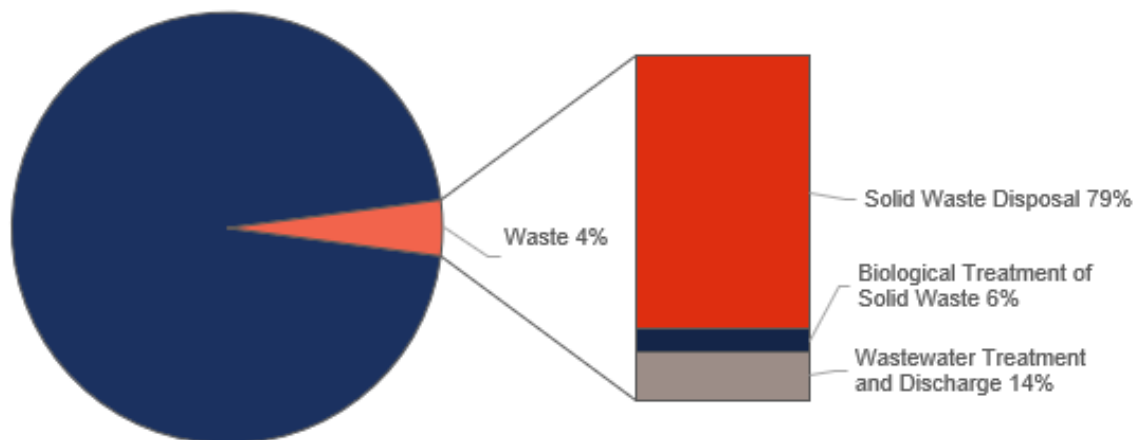


Figure 7.1-1 Greenhouse gas emissions from the Waste sector in 2024 compared with total greenhouse gas emissions in Finland

CH₄ emissions from landfills are the most significant greenhouse gas emissions in the Waste sector. Solid waste disposal on land contributes 79%, wastewater treatment 14% and biological treatment (composting and anaerobic digestion) 6% to this sector's total emissions. Compared to 2023, emissions decreased by 1% in 2024 and since 1990, these emissions have decreased by 69%. A small increase in the emissions in 2006 followed from an increased amount of waste landfilled and a low landfill gas recovery rate due to temporary technical problems at one major landfill gas recovery plant (Figure 7.1-2). After the implementation of the new Waste Act (1994) and the Landfill Directive (1999/31/EC) and the ban of organic waste to landfills since 2016 (Government Decree 2013), the minimisation of waste generation, recycling and reuse of waste material, landfill gas recovery and alternative treatment methods to landfills have been endorsed.

Similar developments have occurred in the treatment of industrial waste, and municipal and industrial sludges. While the emissions from solid waste disposal on land have decreased, the emissions from composting have increased until 2007, after which the changes in the emissions have been small. Anaerobic digestion is a very small but growing source of CH₄ emissions in the Waste sector. CH₄ emissions from this source were 0.1 kt CO₂ eq. in 1990 and over 15 kt in 2024. In addition, the increase of waste incineration (for more information, see Section 7.4) has decreased the emissions from landfills from 2008 onwards. The energy produced in waste incineration is utilised and the emissions are, therefore, reported in the Energy sector. Implementation of landfill gas recovery has also had a significant decreasing impact on the emissions.

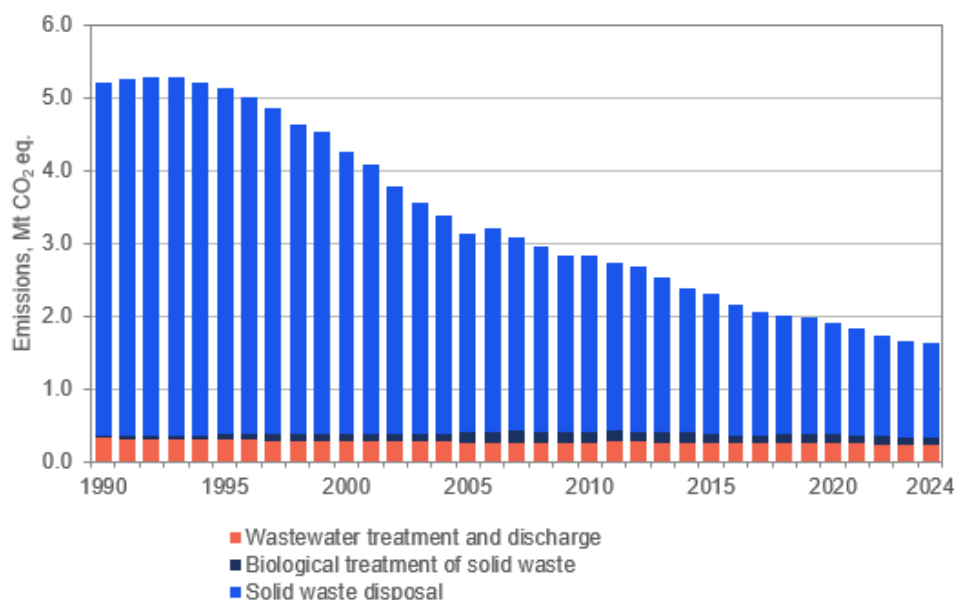


Figure 7.1-2 Trend in the Waste sector's emissions (Mt CO₂ eq.)

The emission trend in the Waste sector by subcategory and gas is presented in Table 7.1-1. Waste handling produces emissions of which only a part is reported in the Waste sector. Emissions from Waste incineration and emissions from waste collection and transportation are reported in the Energy sector (see Figure 7.1-3).

Table 7.1-1 Emissions in the Waste sector by source and gas (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Solid waste disposal	4.85	4.75	3.88	2.72	2.43	1.94	1.80	1.69	1.64	1.60	1.55	1.47	1.38	1.33	1.29
Methane	4.85	4.75	3.88	2.72	2.43	1.94	1.80	1.69	1.64	1.60	1.55	1.47	1.38	1.33	1.29
Biological treatment of solid waste	0.05	0.07	0.10	0.13	0.15	0.12	0.11	0.11	0.11	0.13	0.12	0.11	0.11	0.09	0.10
Methane	0.03	0.05	0.06	0.09	0.10	0.08	0.07	0.07	0.08	0.09	0.08	0.07	0.08	0.06	0.07
Nitrous oxide	0.02	0.03	0.04	0.05	0.05	0.04	0.03	0.04	0.04	0.04	0.04	0.03	0.03	0.03	0.03
Wastewater treatment and discharge	0.32	0.30	0.27	0.26	0.26	0.26	0.25	0.25	0.25	0.25	0.24	0.24	0.23	0.23	0.23
Methane	0.25	0.23	0.21	0.20	0.20	0.19	0.19	0.19	0.18	0.18	0.18	0.18	0.17	0.17	0.17
Nitrous oxide	0.07	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.06	0.06	0.06
Total	5.21	5.12	4.25	3.12	2.84	2.31	2.16	2.05	2.01	1.98	1.92	1.82	1.73	1.65	1.63

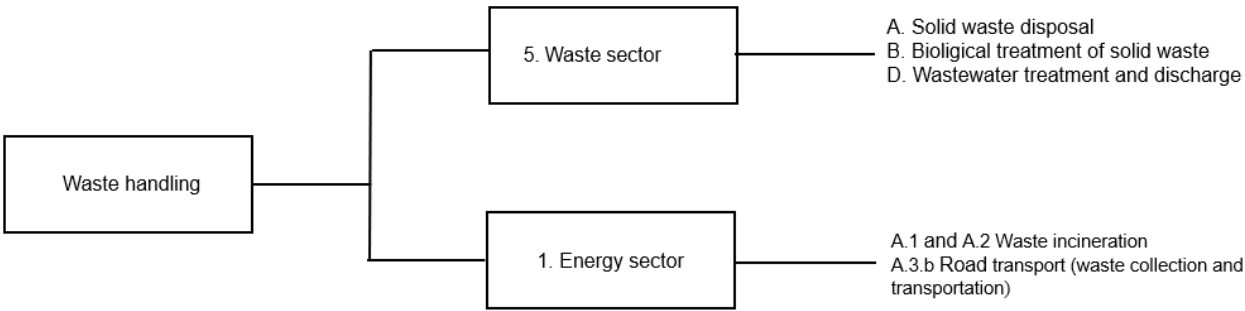


Figure 7.1-3 Reporting categories of emissions from waste handling in the national greenhouse gas inventory

7.1.1 Key categories

The key categories in the Waste sector are summarised in Table 7.1-2.

Table 7.1-2 Key categories in the Waste sector (CRT 5) in 1990 and 2024 (Approach 1 and Approach 2).

	Gas	Identification criteria	Tier
5.A. Solid waste disposal	CH ₄	L, T	Tier 2
5.B. Biological treatment of solid waste	CH ₄	T	Tier 1
5.D. Wastewater treatment and discharge	CH ₄	L	Tier 2, CS
5.D. Wastewater treatment and discharge	N ₂ O	L,T	Tier 2, CS

7.2 Solid waste disposal (CRT 5.A)

7.2.1 Category description

The emission source includes CH₄ emissions from solid waste disposal sites from disposal of solid municipal, industrial, construction and demolition wastes, and municipal (domestic) and industrial sludges. The amount of emissions from solid waste disposal was 1.29 Mt CO₂ eq. in 2024. The emissions have decreased 3% in a year and 73% since 1990.

Table 7.2-1 Reported emissions calculation methods and types of emission factors for the subcategory Solid waste disposal sites in the Finnish inventory (Unmanaged waste disposal sites are included under Managed waste disposal sites from 1990 to 2001)

CRT	Source	Emissions reported	Methods	Emission factors
5.A.1	Managed waste disposal sites	CH ₄	Tier 2	CS, D
5.A.2	Unmanaged waste disposal sites	CH ₄ NO CO ₂ NO	NA	NA

The trend in CH₄ emissions from solid waste disposal on land is presented by subcategory in Figure 7.2-1 and Table 7.2-3.

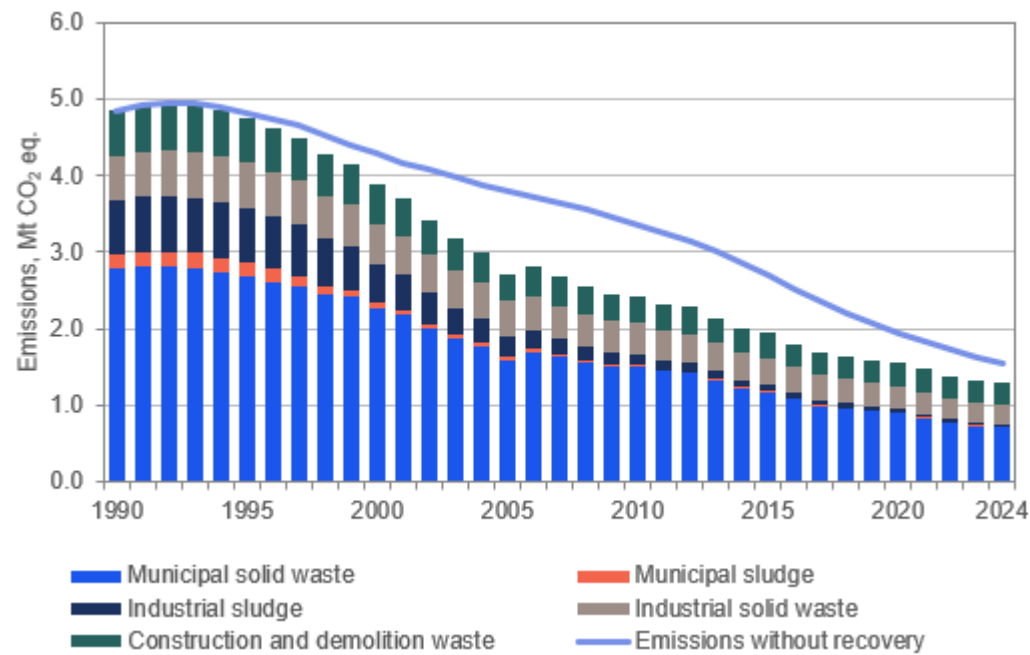


Figure 7.2-1 Methane emissions from solid waste disposal on land (Mt CO₂ eq.). The figure also shows the amount of methane generated (emission without recovery) at solid waste disposal sites

7.2.2 Methodological issues

7.2.2.1 Methods

Emissions from solid waste disposal on land have been calculated using the First Order Decay (FOD) method, which is the IPCC Tier 2 method given in the 2006 IPCC Guidelines.

The recursive FOD model calculation method in 2006 IPCC Guidelines and IPCC Equations 5.1 and 5.2 (GPG 2000) have been used as a basis for the calculations. They give the same results when the starting month is 1 in the recursive FOD model calculations. Equation 5.1 has been slightly modified, so that the term $MCF(x)$ (methane correction factor in year x) has been substituted by the term $MCF(t)$ (t = year of the inventory) in the calculation of the methane generation potential $L_0(x)$. Calculations are not made separately for each landfill but the total waste amount and the average common MCF value for each year have been used. The status of the SWDS (managed – unmanaged; covered or not covered) in year t defines the MCF to be used for the emissions caused by waste amounts landfilled in the previous years (and degraded later in year t) as well. In Finland, this is also valid for closed landfills (which were unmanaged when used) because all the closed landfills have been covered since 2002. The modified equation can be seen in Appendix_7a at the end of Chapter 7.

7.2.2.2 Emission factors and other parameters

The parameters used in the calculation are mainly the 2006 IPCC Guidelines' default values. Some country-specific emission parameters (factors) are used (Table 7.2-2). The selection of parameters is in full agreement with the information and data ranges given in the 2006 IPCC Guidelines.

Table 7.2-2 Emission factors and parameters used in calculations (country-specific (CS) expert estimations or IPCC default values (D))

Factor/parameter	Value	Type of emission factor
DOC (Fraction of degradable organic carbon in municipal solid waste)	Between 0.172 and 0.186	D/CS Based on waste composition, varies in time series
DOCF (Fraction of DOC dissimilated)	0.5	D
F (Fraction of methane in landfill gas)	0.5	D
OX (Oxidation factor)	0.1	D
Methane generation rate constants; k1 = wastewater sludges, food waste k2 = wood waste, de-inking sludge k3 = paper waste, textile waste k4 = garden waste, napkins, fibre and coating sludges More detailed categories see Table 7.2-5.	k1 = 0.185 k2 = 0.03 k3 = 0.06 k4 = 0.1	D/CS 2006 IPCC Guidelines
MCF (Methane correction factor)	In 1990: 0.982 In 1991: 0.985 In 1992-1996: 0.988 In 1997-2001: 0.994 Since 2002: 1.0	D/CS; weighted mean value of the default values of 1 and of 0.4. Varies between the years, is 1 after 2002.

The historical development from 1948 to 1990 (until 1948 MCF is 0.4) of the methane correction factor is presented in Table 7.2-4. Between the years presented in the table, MCF is linearly growing. The weighted mean values of the MCF presented in Table 7.2-4 are obtained respectively (e.g. the share of the waste amount under degradation is 0.99 from managed landfills and 0.01 from unmanaged shallows resulting in the weighted value of 0.994 in 1997 to 2001).

Table 7.2-3 CH₄ emissions from solid waste disposal on land by subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Municipal solid waste	2.78	2.69	2.26	1.60	1.51	1.18	1.07	0.99	0.96	0.93	0.89	0.83	0.77	0.73	0.71
Municipal sludge	0.20	0.18	0.08	0.03	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.005	0.004	0.004	0.003
Industrial sludge	0.71	0.70	0.51	0.27	0.14	0.08	0.07	0.06	0.06	0.05	0.05	0.04	0.04	0.03	0.03
Industrial solid waste	0.57	0.60	0.53	0.46	0.40	0.35	0.34	0.33	0.32	0.30	0.29	0.28	0.27	0.26	0.25
Construction and demolition waste	0.59	0.59	0.51	0.36	0.35	0.32	0.31	0.30	0.30	0.31	0.31	0.31	0.30	0.29	0.29
Total	4.85	4.75	3.88	2.72	2.43	1.94	1.80	1.69	1.64	1.60	1.55	1.47	1.38	1.33	1.29

Table 7.2-4 The historical development of MCF

	1948	1970	1983	1986	1990
Weighted MCF	0.4	0.796	0.952	0.97	0.982
Share of managed (MCF=1) SWDS	0	0.66	0.92	0.95	0.97

The use of other values than the IPCC default values is justified by international and national research. *OX* is chosen to be 10% of the CH₄ generated at landfills based on international research (e.g. Oonk & Boom 1995).

DOC fractions of different types of waste are based on the 2006 IPCC Guidelines' default values and national research data (Isännäinen 1994) and measurements, made in industry (DOC value for de-inking sludges) (Huttunen 2008). For MSW, 2006 IPCC Guidelines' default values of DOC fractions (wood 0.43, paper 0.4, napkins and textiles 0.24, food 0.15 and garden 0.2) are used and, in addition, the waste subgroup Other organic has the DOC fraction of 0.1. The DOC value of 0.5 is used for other municipal sludges from handling plants, except for composted sludges where the DOC value of 0 is used. The waste composition of MSW is presented in Table 7.2-6. The waste compositions and DOC values of construction and demolition waste (mixed) are based on a research by VTT Technical Research Centre of Finland Ltd. (Perälä & Nippala 1998) and an expert estimate by Perälä (Perälä 2001).

Table 7.2-5 The waste groups and the waste subgroups and the corresponding *DOC* and *k* values

Waste group and subgroups	DOC	k	DOC Reference*
Municipal solid waste			
Textiles	0.24	0.06	2006 IPCC GLs
Food	0.15	0.185	2006 IPCC GLs
Paper	0.4	0.06	2006 IPCC GLs
Wood	0.43	0.03	2006 IPCC GLs
Garden	0.2	0.1	2006 IPCC GLs
Napkins	0.24	0.1	2006 IPCC GLs
Mixed packaging	0.1	0.06	Expert knowledge: Jouko Petäjä 2007 (DOC same as other organic, k same as paper)
Other organic	0.1	0.1	Pipatti 2001
Municipal sludge (from dry matter)			
Handling plants	0.5	0.185	Pipatti 2001
Septic tanks	0.5	0.185	Expert knowledge: Jouko Petäjä 2002 (DOC=0.5 same as for handling plants)
Sand separation	0.1	0.185	Expert knowledge: Jouko Petäjä 2002 (sludge fraction 20%; DOC=0.5 same as for handling plants)
Industrial sludge (from dry matter)			
Pulp and paper (mainly wastewater sludges)	0.45	0.185	Isännäinen, 1994
Other industry (mainly wastewater sludges)	0.45	0.185	Pipatti 2001
De-inking (pulp industry)	0.1	0.03	Huttunen 2008
Fibre and coating (paper industry)	0.1	0.1	Pipatti, 2001
Solid industrial waste			
Textile	0.24	0.06	2006 IPCC GLs
Food	0.15	0.185	2006 IPCC GLs
Paper	0.4	0.06	2006 IPCC GLs
Wood	0.43	0.03	2006 IPCC GLs

Waste group and subgroups	DOC	k	DOC Reference*
Garden	0.2	0.1	2006 IPCC GLs
De-inking reject	0.1	0.06	Pipatti 2001
Oil	0.1	0.1	Pipatti 2001
Green liquor sludge (from dry matter)	0.02	0.03	Expert knowledge: Jouko Petäjä 2003 (almost inert, only minor residues of wood)
Mixed packaging and other organic (slowly)	0.1	0.06	Expert knowledge: Jouko Petäjä 2007 (DOC same as other organic, k same as paper)
Other organic (moderately degrading)	0.1	0.1	Expert knowledge: Jouko Petäjä 2007 (same as other organic in MSW)
Construction and demolition waste			
Plastics	0		2006 IPCC GLs
Other inert	0		2006 IPCC GLs
Asphalt and tar	0.02	0.06	Expert knowledge: Jouko Petäjä 2003 (almost inert)
Wood	0.43	0.03	2006 IPCC GLs
Mixed (years 1997-1999)	0.0996	0.03	Perälä & Nippala, 1998
Mixed (years 2000-2013)	0.1384	0.03	Perälä, 2001
Total (years 1990-1996)	0.096-0.106	0.03	Calculated
Paper (packaging)	0.24	0.06	2006 IPCC GLs
Textile (packaging)	0.43	0.06	2006 IPCC GLs
Other (packaging)	0.1	0.06	Expert knowledge: Jouko Petäjä 2007 (DOC same as other organic, k same as paper)
Industrial and municipal inert waste			
Plastics	0		2006 IPCC GLs
Other combustible	0		2006 IPCC GLs
Other non-combustible	0		2006 IPCC GLs
Ash	0		2006 IPCC GLs
Other sludges (mainly from inorganic processes)	0		2006 IPCC GLs
Other inert waste			
Mine	0		2006 IPCC GLs
Soil	0		2006 IPCC GLs

* Reference for k values: 2006 IPCC Guidelines

The waste composition of municipal solid waste was calculated according to the estimated composition of generated municipal waste and separately collected waste fractions (top-down approach) until 2008-2009. Especially concerning paper and paperboard, there is wide information on domestic consumption and recycling. However, in recent years there were unclear fluctuations in the paper and paperboard data and the composition of municipal solid waste was reassessed after 2009 in the 2020 submission. This estimation is based on the modelled waste composition of mixed MSW in services (Sahimaa 2017) and on the data bank of the waste composition studies in Finland on mixed MSW in households (KIVO 2019). The situation in 2016 was estimated according to the above-mentioned references and the years 2010-2015 were interpolated. After 2016 the composition is kept constant because the mixed MSW was allowed to be landfilled only by exceptional permits (the ban of organic waste to landfills).

Table 7.2-6 The estimated waste composition of municipal solid waste

Waste type	Composition of mixed MSW (%)													
	1990-1993	1994-1996	1997-1999	2000-2002	2003-2005	2006-2007	2008-2009	2010	2011	2012	2013	2014	2015	2016-2024
Paper and paperboard	14.9	18.3	21.3	16.5	18.5	22.7	20.8	20.6	20.4	20.2	20.0	19.8	19.6	19.4
Food	38.5	39.2	37.9	39.8	37.5	36.2	35.1	34.1	33.1	32.1	31.1	30.1	29.1	28.0
Garden	9.1	8.6	7.6	8.2	7.8	7.4	8.8	8.7	8.6	8.5	8.4	8.2	8.1	8.0
Plastics (inert)	5.9	6.2	6.5	6.4	7.1	7.3	7.9	9.4	10.8	12.2	13.7	15.2	16.7	18.2
Glass (inert)	1.6	1.2	1.1	1.2	1.5	0.8	0.5	0.7	1.0	1.2	1.4	1.7	1.9	2.2
Textiles	2.0	1.8	1.5	1.7	1.7	1.6	1.7	1.9	2.2	2.4	2.7	2.9	3.2	3.4
Napkins	2.5	3.1	3.3	3.5	3.8	3.6	2.9	3.3	3.7	4.1	4.5	4.9	5.3	5.7
Wood	6.1	3.7	3.0	3.4	3.2	2.6	2.2	2.1	2.0	1.9	1.8	1.7	1.6	1.4
Other – inert	15.8	14.6	14.4	15.6	16.0	15.0	16.8	15.4	14.0	12.7	11.3	9.9	8.5	7.2
Other – organic	3.6	3.4	3.4	3.7	2.9	2.8	3.3	3.8	4.2	4.7	5.1	5.6	6.0	6.5

Table 7.2-7 DOC-values of municipal solid waste

	1990- 1993	1994- 1996	1997- 1999	2000- 2002	2003- 2005	2006- 2007	2008- 2009	2010	2011	2012	2013	2014	2015	2016- 2024
Mixed MSW	0.176	0.180	0.185	0.173	0.176	0.186	0.177	0.176	0.175	0.174	0.174	0.172	0.172	0.170

7.2.2.3 Activity data

The activity data used in the calculation are taken from the YLVA system (see Section 1.3 and Annex 6). It includes information on all landfills in Finland excluding Åland, which is estimated according to the population. YLVA contains data on the total amounts of waste taken to landfills from 1997 onwards. In YLVA, the waste amounts are registered according to the EWC (European Waste Catalogue) classification (both EWC 1997 and EWC 2002). Sampling routines have been developed to convert the classification of the YLVA system to the classification used in the emission estimations. Corresponding data (but with volume units and a less detailed waste classification) for 1992 to 1995 were collected to the Landfill Registry of Syke. The activity data for municipal waste for 1990 are based on the estimates of the Advisory Board for Waste Management (1992) for municipal solid waste generation and treatment in Finland in 1989 with the correction of double counting in paper waste data (part of industrial paper waste was classified as municipal waste). The disposal data (amount and composition) at the beginning of the 1990s for industrial, construction and demolition waste are based on surveys and research by Statistics Finland (Isaksson 1993; Puolamaa et al. 1995), VTT (Perälä & Nippala 1998; Pipatti et al. 1996) and the National Board of Waters and the Environment (Karhu 1993). For the base year, activity data from studies by Isaksson (1993) and Pipatti et al. (1996) are used for construction and demolition waste, by Karhu (1993) for industrial sludges, and by Puolamaa et al. (1995) for solid industrial waste.

The amount of landfilled waste from 1990 to 2024 is presented in Table 7.2-8. The corresponding DOC tonnes are given in Table 7.2-9. The waste composition of landfilled industrial solid waste is presented in Appendix_7c and the DOC share of the landfilled industrial solid waste without inert industrial wastes is presented in Table 7.2-11. The industrial solid waste category consists of several hundreds of EWC -codes (EWC principal groups 02–16 and 18–19). A previous UNFCCC review encouraged Finland to provide information on clinical waste management practices and regulations, in order to improve the transparency of the inventory submission. The industrial EWC codes include, among others, the category health service activities including clinical wastes. Part of the clinical wastes are landfilled (separately or if non-hazardous among other wastes). These waste amounts are known quite well according to the exact EWC codes. The burned or incinerated clinical waste amounts are not known so well (part of burned industrial wastes are reported by fuel codes only). The composition of industrial solid waste is presented according to the DOC and decay groups in Appendix_7c. The relatively large variation in the waste amounts of industrial solid waste is due to the diverse reporting practices of some inert waste types to the YLVA system.

The landfilled amounts of municipal solid waste have decreased clearly during recent years because of increased energy use of waste. The amount of construction and demolition waste has also decreased significantly since 1990. On the other hand, the amount of rejects from wood waste handling has increased due to the discharge of reject stocks to landfills. Also, industrial wastes have decreased significantly due to energy use of wastes in industry.

Estimated data on waste amounts before the year 1990 are based on the report of VTT (Tuhkanen 2002). In this report, GDP has a 30% weight and population has a 70% weight for generated municipal solid waste. At the beginning of 1990s, all the generated municipal solid waste was assumed to be landfilled and landfilling has a linear development to 80% of waste being landfilled in the year 1990. Other waste groups develop according to the corresponding industrial or construction economical activities. The DOC tonnes of the five waste groups starting from 1990 are presented in Figure 7.2-2.

Data on landfill gas recovery are obtained from the Finnish National Biogas Statistics (Huttunen et al. 2018) and from survey by Statistics Finland (2020, 2021a, 2021b - 2025b) and are presented in Table 7.2-10 and in Appendix_7b (Number of landfill gas recovery plants in size categories and volume of collected gas). The great increase in the amounts of recovered methane at the beginning of 2000 comes from the regulations of

landfill gas recovery (Council of State Decree 861/1997 on Landfills). The amounts of recovered methane in the recent years have decreased due to the great decrease of the waste amounts to landfills (the ban of organic wastes). Landfill gas recovery data in the Finnish Biogas Plant Register is based on information received from plants. In general, the volumes of landfill gas recovery are based on continuous measurements (Pitot tube or turbine meter) and on individual measurements (1–12 times per year) on methane content. However, these methane content values are not used in the inventory. The default value of 0.5 used in the inventory corresponds very well to the average value of these measurements. In some cases, volume metering has failed and then gas recovery was estimated, e.g. according to energy production and operating hours. If no information is available from a plant, no recovery is assumed. Some earlier estimated (2021 submission) gas recoveries for small plants in 2019 were updated by Statistics Finland (2021a). Also, gas recoveries from a small plant (Leipälä 2020) were updated. Statistics Finland has collected data from biogas facilities since 2019. The questionnaire contains information on biogas metering and estimation, also.

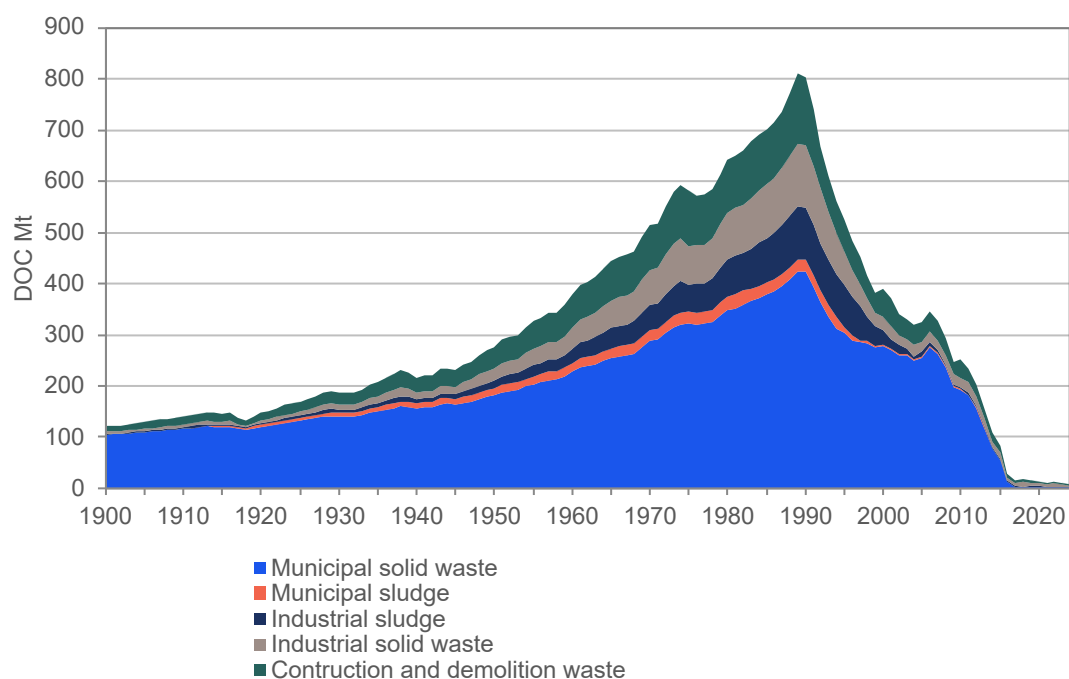


Figure 7.2-2 The DOC (Mt) of the five waste groups starting from 1900

Table 7.2-8 Landfilled waste (1,000 t). (YLVA system, Landfill Registry of Syke, Advisory Board for Waste Management 1992, Vahvelainen and Isaksson 1992, Isaksson 1993, Pipatti et al. 1996, Puolamaa et al. 1995, Perälä & Nippala 1998, Karhu 1993).

Waste group	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Municipal solid waste	2 400	1 682	1 616	1 463	1 093	316	78	19	15	25	15	13	11	13	8
Municipal sludge (d.m.)	47	25	6	6	3	2	0.9	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Municipal sludge (wet m.)	498	298	70	53	23	14	7	3	2	2	3	2	3	1	1
Industrial sludge (d.m.)	337	260	120	44	26	7	3	3	3	2	4	2	2	1	1
Industrial sludge (wet m.)	1 193	881	562	151	83	21	10	10	11	11	21	9	7	4	4
Ind. solid waste (def. moist. m.)	1 985	1 382	1 917	3 771	2 839	2 600	2 517	2 336	2 300	2 160	2 093	2 496	2 196	2 375	2 426
Ind. solid waste (wet m.)	2 135	1 519	2 306	4 303	3 151	2 906	2 862	2 688	2 629	2 466	2 622	2 824	2 474	3 036	2 633
Constr. and demol. waste	1 262	637	445	388	350	163	102	112	116	132	100	97	98	192	105

Table 7.2-9 Landfilled waste (1,000 DOC t)

Waste group	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Municipal solid waste	422	303	279	255	192	54	13	3.0	2.5	3.3	2.3	2.1	1.8	1.8	1.3
Municipal sludge	24	12	3.2	2.8	1.5	1.1	0.5	0.1	0.1	0.1	0.05	0.04	0.03	0.01	0.07
Industrial sludge	103	81	26	8.8	4.5	2.1	1.1	1.3	1.1	0.7	1.8	0.6	1.0	0.3	0.4
Industrial solid waste	121	66	28	20	18	12	7.3	6.7	10	6.9	5.7	3.8	6.7	5.7	3.6
Constr. and demol. waste	134	61	55	39	35	14	6.0	4.2	4.4	4.4	2.8	2.5	3.0	2.1	2.3

Table 7.2-10 Landfill CH₄ recovery (kt) and the number of operating CH₄ recovery plants (Huttunen et. al. 2018, Statistics Finland (2020, 2021a, 2021b – 2025b))

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Recovery (kt)	0	2.84	16.24	42.51	36.61	30.04	28.42	26.08	21.96	18.36	15.25	13.89	13.2	11.69	9.56
Number	0	4	12	33	40	42	42	43	37	34	34	34	33	33	34

Table 7.2-11 DOC share in landfilled Industrial solid waste without inert industrial wastes (-)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
DOC share (-)	0.188	0.154	0.101	0.073	0.062	0.063	0.041	0.038	0.049	0.042	0.035	0.028	0.049	0.063	0.052

7.2.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The uncertainty in solid waste disposal is assessed by replacing the parameters of the FOD model with probability density functions describing the uncertainty. As a result of the simulation, uncertainty in the emission estimate of CH₄ from landfills contained an uncertainty of around -33% - +33% in 2024.

In Finland, the historical waste amount is assessed starting from 1900. The uncertainties in historical activity data (estimated on the basis of different weighting of the population and GDP that are assumed to be good indicators of the amount of waste) are large but the amount of waste produced at the beginning of the 1900s was fairly small, thus reducing the significance of large uncertainties. The uncertainty estimates of the current amounts of waste are based on differences between different statistics and complemented with an expert estimate.

In the case of municipal sludge, the uncertainties in both historical and current activity data are quite large. On the other hand, the amount of industrial waste can be fairly accurately estimated based on industrial production, and, therefore, these uncertainties are the smallest in historical years.

Parameters of the FOD model contain higher uncertainties than activity data. Uncertainties are mainly due to lack of knowledge of the waste degradation process. It is also unclear if the parameters of the model are suitable for Finnish conditions. The uncertainties in other calculation parameters of the FOD model are estimated using measurement data, IPCC default uncertainties and an expert estimate.

In Finland, the amount of landfill gas recovered is obtained from the Finnish Biogas Plant Register (Huttunen et. al. until 2018, Biogas survey of Statistic Finland from 2019 on), and this figure is considered accurate. An interesting note is that methane recovery describes the reduction of emissions compared with the situation where gas is emitted. In this case, the emission reduction is accurately known, though total emissions contain higher uncertainties. In 2005, in a well-managed landfill the measured gas recovery was greater than the modelled gas generation. No faults in recovery measurements were found and it was judged that the new extension of recovery pipelines brought extra gas from gas pockets. This situation has been repeated to some

extent later on, also, but not anymore in recent years. At country level the figures are reasonable through the whole time series. Since 2005 the gas recovery has been 16–30% of the generated gas.

The uncertainty estimate was performed by integrating the Monte Carlo simulation straight to the FOD model. A possible model error is also assumed to be covered by the uncertainty estimates of the model parameters. A detailed description of the uncertainty analysis has been presented in Monni & Syri (2003) and Monni (2004).

The time series' consistency of rejects from wood waste has minor inconsistencies concerning the allocation of these wastes in 2005 to 2009. These rejects have been classified according to the origin (e.g. construction and demolition waste) of the wood waste since the 2010 inventory. These EWC codes (191212 and 191211) were classified only as solid industrial waste in earlier inventories but the waste amounts were much smaller before 2010.

7.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in order to attain these quality objectives. Bilateral quality meeting was held between the inventory unit and the sectoral expert concerning the 2023 inventory. The common principles of the archiving guidelines of the Waste sector are presented in Section 1.5.

General Quality Control (QC) procedures were applied in category CRT 5.A according to the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1):

- Documentation on activity data and emission factors was crosschecked with the corresponding data in MS Access tables and calculation models.
- A sample of input data from each category was crosschecked for transcription errors.
- Units and conversion factors were checked.
- Database data relationships and data fields were checked. Database and data processing steps were documented.
- Consistency of DOC values in different groups (source categories) was checked.
- Data aggregation and transcription from lower reporting levels to higher levels were checked.
- The default value of 0.5 for methane content used in the inventory was compared to the average value of plant specific measurements.

Category-specific QC

The MSW generation rate and the MSW disposal rate of the inventory were compared with the corresponding country values of the 2006 IPCC Guidelines. The MSW generation rates correspond to each other and the present values in the inventory are quite near to the value of 0.5 of the IPCC Guidelines for the year 2000. The MSW disposal rate varies much during the time series. In 1990, the inventory value corresponds to value of 0.77 of the IPCC Guidelines and the value of 0.61 of the IPCC Guidelines corresponds inventory values up to the beginning of 2000's, but after that, the values in the inventory have developed considerably lower. The decrease has been mainly due to the preparation and implementation of the new Waste Act in Finland in 1994. At the beginning of the 1990s, around 80% of the generated municipal waste was taken to solid waste disposal sites (landfills). After the implementation of the new Waste Act, minimisation of waste generation, recycling and reuse of waste material and alternative treatment methods to landfills have been endorsed. Similar developments have occurred in the treatment of industrial waste, and municipal and industrial sludges.

The YLVA data were crosschecked with the data of previous years. The errors and faults discovered were corrected and documented. The most significant of them were checked either from the Centres for Economic Development, Transport and the Environment or from the companies that manage the landfills in question.

Country-specific emission factors were crosschecked and compared with IPCC default values. Emissions were also annually estimated with the IPCC mass balance method and with the original IPCC calculation formula

of the FOD method in the GPG 2000 (without the modification explained in Section 7.2.2). Also, the emissions are estimated with the starting month 13 of the equations in 2006 IPCC Guidelines. The emissions and other information are calculated in Excel sheets according to the activity data from the database.

Quality assurance and verification

The guidance in the 2006 IPCC Guidelines for activity data collection in the Waste sector is based on a top-down approach starting from default data on waste generation, which are then divided into waste streams by treatment type. In Finland, the activity data for waste treatment are based on bottom-up data collected from waste management operators (main source being the YLVA system, see Annex 6). The bottom-up data are more accurate (often measured data based on requirements in environmental permits) than data on estimates on waste generation, which are based on survey data. The QA and verification measures given in Section 3.8 of the Waste-volume cannot, therefore, be applied as such.

The results from biogas survey by Statistics Finland are also pre-checked as part of the inventory work.

The corrected activity data (from the YLVA system) of the landfilled municipal solid waste is compared with the corresponding waste data produced by Statistics Finland. For example, the total amount of municipal waste generated in Finland in 2023 was estimated to be 2.6 million tonnes and the treatment of the municipal solid waste was divided into the following categories in 2023 (Statistics Finland 2025c):

- Landfilling and other disposal 0.5%
- Aerobic and anaerobic digestion 16%
- Material recovery, without aerobic and anaerobic digestion 29%
- Energy recovery 54%

Incineration without energy recovery 0.8%.

The estimated amounts of landfilled municipal solid waste in the inventory are in good agreement with this figure.

Measurements of landfill gas recovery at the largest solid waste disposal site in Finland have been studied in more detail (a visit on site) in 2010. The quite large annual fluctuation in the landfill gas recovery was explained by capacity changes and by the results from quite dense leakage measurements in the SWDS (see also Section 7.2.3). Also, the landfill gas concentration measurements and modelling results by the Finnish Meteorological Institute supported the results of the recovery measurements.

7.2.5 Category-specific recalculations

No recalculations have been made.

7.2.6 Category-specific planned improvements

Refining the so far constant oxidation factor of the time series to include a variation consistent with that of the methane correction factor (MCF).

7.3 Biological treatment of solid waste (CRT 5.B)

7.3.1 Composting (CRT 5.B.1)

7.3.1.1 Category description

Emissions of greenhouse gases N₂O and CH₄ from composting were estimated and they were 0.1 Mt CO₂ eq. in 2024. The emissions increased 16% since 2023. The emission source includes emissions from composting of biowastes (municipal solid waste, municipal and industrial sludges and industrial solid waste).

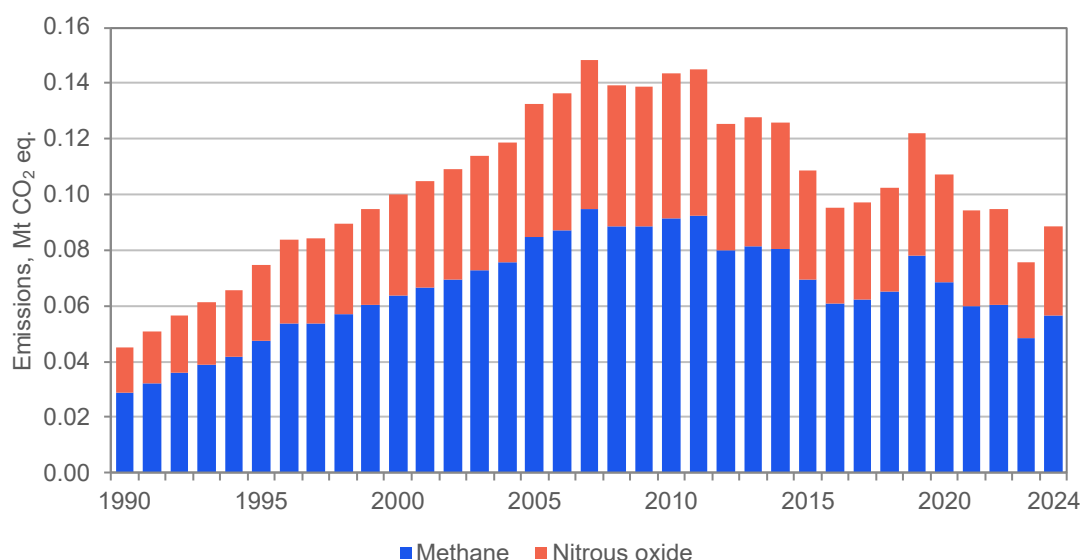


Figure 7.3-1 Greenhouse gas emissions from composting (Mt CO₂ eq.)

Table 7.3-1 Reported emissions, calculation methods and types of emission factors for the subcategory Composting in the Finnish inventory (D = default)

CRT	Source	Emissions reported	Methods	Emission factors
5.B.1	Composting			
	Municipal solid waste	CH ₄ , N ₂ O	Tier 1	D
	Municipal sludge	CH ₄ , N ₂ O	Tier 1	D
	Industrial sludge	CH ₄ , N ₂ O	Tier 1	D
	Industrial solid waste	CH ₄ , N ₂ O	Tier 1	D

Emissions from composting are larger than in 1990, being 6% of the Waste sector's emissions in 2024. However, the emissions from composting have had a decreasing trend in recent years due to the growing share of anaerobic digestion. The emissions from composting have increased in 2019 mainly because of changes in treatment processes between composting and anaerobic digestion in a major biological treatment plant. The trend in emissions is presented by subcategory in Table 7.3-3. The waste amounts with degradable auxiliary matter (20 to 30%) in composting are presented in Table 7.3-4, correspondingly.

7.3.1.2 Methodological issues

Methods

Emissions from composting have been calculated using the method given in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

$$\text{Emissions (kt CH}_4 \text{ or kt N}_2\text{O)} = AD * EF / 1,000,000$$

where

AD = Waste amount with auxiliary matter (t)

EF = emission factor (g CH₄ or g N₂O /kg waste treated)

Emission factors

Emission factors in composting are presented in Table 7.3-2.

Table 7.3-2 Emission factors in composting (g CH₄/kg waste treated, g N₂O/kg waste treated) (2006 IPCC Guidelines)

	CH ₄ emission factor	N ₂ O emission factor
Municipal solid waste, Industrial solid waste	4	0.24
Municipal sludge, Industrial sludge (d.m.)	10	0.6

Activity data

Activity data are based principally on the YLVA system. The activity data for composted municipal biowaste for 1990 are based on the estimates of the Advisory Board for Waste Management (1992) for municipal solid waste generation and treatment in Finland in 1989. Data on 1997, 2004 and 2005 are from the YLVA system and the intermediate years have been interpolated. In addition, composted solid biowaste from 1991 to 1996 has been interpolated using auxiliary information from the National Waste Plan until 2005 (Ministry of the Environment 1998). The new composting treatment codes (R032, R03B and R3.2) and composting plant code in the YLVA system have been used in the data collection for 2006 to 2024. The amount of household composting from 2021 onwards is based on a yearly assessment made by the Finnish Environment Institute (Finnish Environment Institute 2025). The earlier years are interpolated using expert judgements for the amount of household composting on years 1990 and 2000. For 2021-2024, the composted municipal sludges are estimated either according to the removed outgoing sludges from municipal wastewater plants to composting plants or according to the incoming sludges to the on-site composting plants depending on the data available. In earlier submissions the composted sludges were estimated according to the total outgoing amount of sludges and the use of sludges in anaerobic digestion and according to the estimated sludge amounts in agriculture and in landscaping. The classification to the reporting subgroups is based on the EWC codes of composted wastes (like landfilled wastes with the exception of construction wastes). The amounts of composted sludges have turned down after 2006. In recent years, anaerobic digestion plants have been built in Finland, which is probably the main reason for this development.

Degradable auxiliary material used in composting is included in the activity data. The shares have been estimated to be 20% (solid wastes) or 30% (sludges) for the whole time series (Petäjä 2005). In every composting plant, the share of auxiliary matter is assumed to be 20% (solid wastes) or 30% (sludges). These amounts are estimated according to plant level data from the YLVA system but the reporting practices of auxiliary matter varies considerably in the YLVA system. Also, the origin of auxiliary matter varies among composting plants: some part of the auxiliary matter is wood waste from construction and demolition waste and some part is raw material.

Table 7.3-3 Emissions from composting by subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CH₄ emissions	0.029	0.048	0.064	0.085	0.092	0.069	0.061	0.062	0.065	0.078	0.069	0.060	0.060	0.048	0.056
Municipal solid waste	0.007	0.011	0.020	0.026	0.034	0.028	0.025	0.026	0.029	0.035	0.033	0.026	0.024	0.022	0.025
Municipal sludge	0.017	0.031	0.036	0.044	0.040	0.032	0.027	0.029	0.028	0.032	0.027	0.026	0.018	0.018	0.022
Industrial sludge	0.004	0.003	0.004	0.009	0.011	0.007	0.005	0.003	0.004	0.006	0.006	0.005	0.014	0.004	0.004
Industrial solid waste	0.001	0.002	0.003	0.005	0.007	0.003	0.004	0.004	0.005	0.006	0.003	0.003	0.004	0.004	0.006
N₂O emissions	0.016	0.027	0.036	0.048	0.052	0.039	0.034	0.035	0.037	0.044	0.039	0.034	0.034	0.027	0.032
Municipal solid waste	0.004	0.007	0.011	0.015	0.019	0.016	0.014	0.015	0.016	0.020	0.019	0.015	0.014	0.012	0.014
Municipal sludge	0.010	0.017	0.020	0.025	0.023	0.018	0.015	0.016	0.016	0.018	0.015	0.014	0.011	0.010	0.012
Industrial sludge	0.002	0.002	0.002	0.005	0.006	0.004	0.003	0.002	0.002	0.003	0.003	0.003	0.008	0.002	0.002
Industrial solid waste	0.001	0.001	0.002	0.003	0.004	0.002	0.003	0.002	0.003	0.003	0.002	0.002	0.002	0.002	0.004

Table 7.3-4 Composted waste with degradable auxiliary matter by subcategory (1,000 t)

Waste group	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Municipal solid waste	60	102	180	234	306	251	222	236	257	311	293	234	212	196	220
Municipal sludge (d.m.)	60	110	128	159	143	113	95	102	99	113	95	91	66	65	78
Industrial sludge (d.m.)	13	12	15	32	38	25	17	12	13	20	21	19	50	14	14
Industrial solid waste	12	18	31	45	60	24	40	34	49	51	30	29	38	35	56

7.3.1.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The YLVA system had no treatment code solely for composting for the years 1997 to 2005 and the new code for composting was introduced in 2006 and the use of this code might still have been slightly unreliable. This has meant manual work in complementing the activity data and the uncertainties in the data (± 40 in 1990, $\pm 30\%$ in the early 2000s to ± 25 since 2017, Petäjä 2005 and Petäjä 2012) are higher than in the activity data on landfilled wastes. In addition, several wastewater handling plants do not report separately the incoming wastes to their own composting plants and the sludges are reported only in the outgoing wastes from these handling plants. Manual crosschecking of data has been necessary because there is also the option that the sludges are delivered to be composted outside the handling plant to other companies. For this reason the activity data from 2006 to 2024 were collected in the way described in the previous section. Also, the annual data from smaller composting plants, which are monitored by municipalities (and not by Centres for Economic Development, Transport and the Environment) is not available in YLVA, anymore. At least part of these waste amounts are identified by crosschecking the outgoing wastes and by utilising the report from composting plants (Merilehto 2016). This means that the uncertainties of the activity data will remain on quite a high level in future also.

The uncertainties of the emission factors are according to the range variations given in the 2006 IPCC Guidelines' default emission factors.

The calculation method for composting is the same through the whole time series. The time series for activity data are gathered in a consistent manner (e.g. waste groups) even if the origin of the activity data varies (see previous section).

7.3.1.4 Category-specific QA/QC and verification

The QC procedures are performed according to the QA/QC and verification plan in order to attain quality objectives. Bilateral quality meeting was held between the inventory unit and the sectoral expert concerning the 2023 inventory.

Composting plants (incoming waste flows) and outgoing waste flows to composting processes from the YLVA system were compared to the governmental survey from composting plants and their environmental permits by Syke and the Ministry of the Environment (Merilehto 2016). The municipal sludge amounts are consistent with the report of Finnish Water Utilities Association (2017).

General Quality Control (QC) procedures were applied in composting according to the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1):

- Documentation on activity data and emission factors was crosschecked with the corresponding data in the calculation model.
- A sample of input data from each category was crosschecked for transcription errors.
- Units and conversion factors were checked.
- Data aggregation and transcription from lower reporting levels to higher levels were checked.

The data from Statistics Finland on biological treatment of municipal solid waste in 2024 (see end of Section 7.2.4) are in good agreement with the data used in the inventory.

7.3.1.5 Category-specific recalculations

Recalculations have been made for the years 2001-2023 due to an updated estimate on the amount of household composting.

7.3.1.6 Category-specific planned improvements

There are no planned improvements.

7.3.2 Anaerobic digestion at biogas facilities (CRT 5.B.2)

7.3.2.1 Category description

Emissions of greenhouse gas CH₄ from biogas facilities were estimated and they were 0.02 Mt CO₂ eq. in 2024. The emission source includes emissions from anaerobic digestion of biowastes (municipal solid waste, municipal and industrial sludges and industrial solid waste including construction waste).

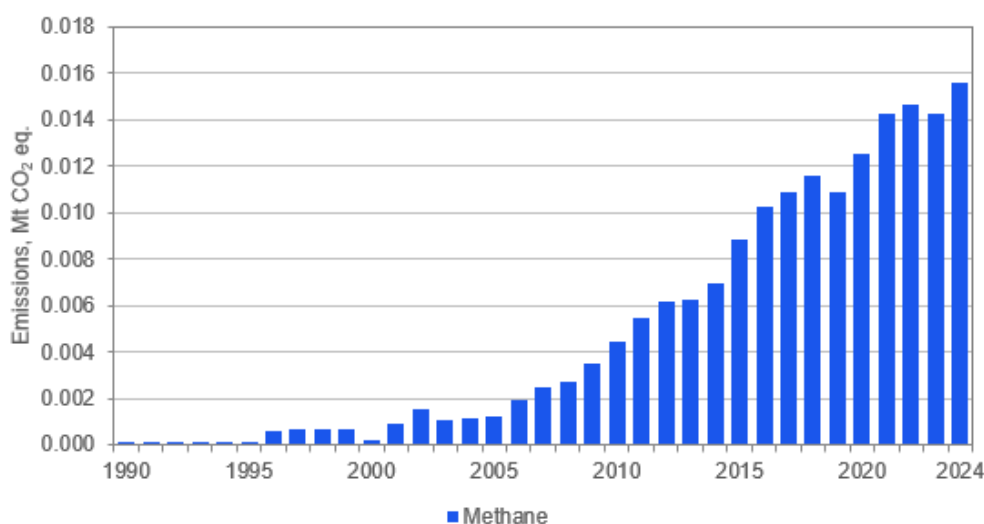


Figure 7.3-2 Methane emissions from anaerobic digestion (Mt CO₂ eq.)

Table 7.3-5 Reported emissions, calculation methods and types of emission factors for the subcategory Anaerobic digestion in the Finnish inventory (D = default)

CRT	Source	Emissions reported	Methods	Emission factors
5.B.2	Anaerobic digestion at biogas facilities			
	Municipal solid waste	CH ₄	Tier 1	D
	Municipal sludge	CH ₄	Tier 1	D
	Industrial sludge	CH ₄	Tier 1	D
	Industrial solid waste incl. constr. waste	CH ₄	Tier 1	D

Emissions from anaerobic digestion have in general increased significantly in recent years. Yet, this emission source is very small being 1.0% of the Waste sector's total emissions in 2024. The trend in the emissions is presented by subcategory in Table 7.3-7 and the waste amounts in anaerobic digestion are presented in Table 7.3-8.

7.3.2.2 Methodological issues

Methods

Emissions from anaerobic digestion have been calculated using the method given in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

$$\text{Emissions (kt CH}_4 \text{ or kt N}_2\text{O)} = AD * EF / 1,000,000$$

where

AD = Waste amount (t)

EF = emission factor (g CH₄ /kg waste treated)

Emission factors

Emission factors in anaerobic digestion are presented in Table 7.3-6.

Table 7.3-6 Emission factors in anaerobic digestion (g CH₄/kg waste treated) (2006 IPCC Guidelines)

	CH ₄ emission factor
Municipal solid waste, Industrial solid waste including construction waste	0.8
Municipal sludge, Industrial sludge (d.m.)	2

Activity data

Activity data are based on the YLVA system and extrapolated data from digestion plants operating in 1990 to 1995 (using municipal sludges). The classification to the reporting subgroups is based on the EWC codes of the treated wastes. In recent years, several anaerobic digestion plants have been built in Finland, which has multiplied the waste amounts and emissions from anaerobic digestion since 2005. The waste amounts in anaerobic digestion are presented in Table 7.3-8.

Table 7.3-7 Emissions from anaerobic digestion by subcategory (kt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Methane emissions	0.10	0.10	0.23	1.25	4.41	8.81	10.25	10.88	11.56	10.88	12.50	14.28	14.66	14.22	15.57
Municipal solid waste	NO	NO	0.08	0.95	1.62	3.98	4.58	4.60	4.58	4.54	5.01	5.68	6.24	5.35	5.89
Municipal sludge	0.10	0.10	0.15	0.16	1.27	2.79	3.09	2.86	2.83	2.79	3.05	3.75	3.32	3.39	3.97
Industrial sludge	NO	NO	NO	0.03	0.05	0.25	0.16	0.75	1.20	0.94	1.05	0.81	0.64	0.63	0.73
Industrial solid and constr. waste	NO	NO	NO	0.11	1.48	1.80	2.43	2.67	2.94	2.61	3.39	4.05	4.46	4.86	4.97

Table 7.3-8 Waste amounts in anaerobic digestion by subcategory (1,000 t)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Municipal solid waste	NO	NO	3.8	42.4	72.2	177.6	204.6	205.6	204.6	202.7	223.6	253.5	278.4	238.8	263.1
Municipal sludge (d.m.)	1.8	1.8	2.6	2.9	22.6	49.8	55.1	51.0	50.6	49.9	54.4	66.9	59.3	60.5	70.9
Industrial sludge (d.m.)	NO	NO	NO	0.5	0.8	4.4	2.8	13.4	21.5	16.8	18.8	14.5	11.3	11.2	13.1
Industrial solid and constr. waste	NO	NO	NO	5.0	66.1	80.4	108.4	119.0	131.4	116.5	151.2	180.7	199.3	216.9	221.9

7.3.2.3 Uncertainty assessment and time series consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

The YLVA system had no treatment code solely for anaerobic digestion for 1996 to 2005 and the new code for anaerobic digestion was introduced in 2006 and the use of this code might still have been slightly unreliable. However, the years before 2006 are not a major problem because only one digestion plant was operating in these years. Also, anaerobic digestion plants are quite large units and are all found in the YLVA system. For these reasons the uncertainties ($\pm 20\%$ in 1990 to 1995 and after that $\pm 10\%$) are smaller than in composting (Petäjä 2015).

The uncertainties of the emission factors are based on the range variations of the 2006 IPCC Guidelines' default emission factors. The calculation method for anaerobic digestion is the same through the whole time series. The time series for activity data are gathered in a consistent manner (e.g. waste groups).

7.3.2.4 Category-specific QA/QC and verification

The QC procedures are performed according to the QA/QC and verification plan in order to attain quality objectives. In 2025 a bilateral quality meeting was held between the inventory unit and the sectoral expert concerning the 2023 inventory.

Anaerobic digestion plants from the YLVA system were compared to the governmental survey from anaerobic digestion (and composting) plants and their environmental permits by Syke and the Ministry of the Environment (Merilehto 2016). The municipal sludge amounts are consistent with the report of Finnish Water Utilities Association (2017).

General Quality Control (QC) procedures were applied in anaerobic digestion according to the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1)

- Documentation on activity data and emission factors was crosschecked with the corresponding data in the calculation model.
- A sample of input data from each category was crosschecked for transcription errors.
- Units and conversion factors were checked.
- Data aggregation and transcription from lower reporting levels to higher levels were checked.

7.3.2.5 Category-specific recalculations

No recalculations have been made.

7.3.2.6 Category-specific planned improvements

No planned improvements.

7.4 Incineration and open burning of waste (CRT 5.C)

Emissions of greenhouse gases CO₂, N₂O and CH₄ from Waste Incineration (CRT 5.C) are reported in the Energy sector (CRT 1.A) in the Finnish inventory. Emission factors are presented in Table 3.2-4, Table 3.2-6 and Table 3.2-7.

There is no waste incineration on landfills in Finland and waste incineration for energy production is included in the Energy sector. Waste incineration in combustion plants without energy recovery is nearly zero and it is also included in the Energy sector. Waste incineration in households is quite small. In annual reporting of the recycling of wastepaper (according to the decision of the Council of State 883/1998), the incineration of wastepaper in households is estimated to be only 23,000 tonnes. The incineration of paper and paperboard in households (in boilers, stoves, fireplaces and sauna ovens) is estimated to be 31,000 tonnes of which the maximum amount of illegal open burning would be 0.1% (30 tons). Based on an expert judgement, the amount of garden waste in open burning by households (regulated by municipalities) is about 200 tonnes. As a consequence, the total amount of open burning of waste by households is only around 230 tonnes. With the exception of garden wastes of households open burning of waste is not allowed in Finland and unintentional fires are very uncommon. The emissions from open burning of waste by households is thus estimated to be insignificant (<0.1 kt CO₂ eq.) in Finland and the source is included in the list of insignificant sources in Section 1.7. Hazardous wastes are burned (with energy recovery and therefore reported under Energy) mainly in one plant in Finland and the mass of these wastes was approximately 100,000 tons in 2021.

According to the Waste decree, if the energy efficiency is over 65% waste burning is considered as energy use of waste and the corresponding treatment codes R01 and R1 can be used. If the energy efficiency is under 65% the treatment code D10 (incineration) should be used. Waste statistics are compiled according to these codes and, in Finland, 0.77% of total municipal solid waste has been incinerated (energy efficiency under 65%) and 54.0% has been burned for energy use (energy efficiency over 65%) in 2023 (Statistics Finland 2025c). Low energy efficiencies (D10 incineration) are associated with burning of poor-quality waste. In Finland, almost all poor-quality waste components have been burned with better waste components and the energy efficiency would be over 65% at boiler level.

7.5 Wastewater treatment and discharge (CRT 5.D)

7.5.1 Category description

The emission sources cover municipal (domestic) and industrial wastewater treatment plants and uncollected domestic wastewaters for CH₄ emissions. N₂O emissions are generated from nitrogen input of fish farming, as well as from domestic and industrial wastewaters. The amount of these emissions was 0.2 Mt CO₂ in 2024, being at the same level as in 2023, but it has decreased 27% since 1990.

Table 7.5-1 Reported emissions calculation methods and types of emission factors for the subcategory Wastewater Handling in the Finnish inventory

CRT	Source	Emissions reported	Methods	Emission factors
5.D.1	Domestic wastewater	CH ₄	CS, Tier 2	CS, D
		N ₂ O	CS, Tier 1	D
5.D.2	Industrial wastewater	CH ₄	CS, Tier 2	CS, D
		N ₂ O	CS	D
5.D.3	Other (Fish farming)	N ₂ O	CS	D

Emission trends by sources are presented in Figure 7.5-1. The overall trend in domestic wastewaters (the most significant source) is slightly decreasing due to a downward trend of population with uncollected wastewaters (methane). Emission trends from wastewater treatment and discharge by subcategory and gas are presented in Table 7.5-2.

Finland has predominantly centralized wastewater treatment plants, which actively remove nitrogen and have typically much smaller emissions than those from effluent. However, the exact share of these nitrogen-removing plants is not known. It could be estimated that 85% of the population is connected to the advanced wastewater treatment plants, but no certainty can be reached at this time. No separate calculations for direct N₂O-emissions from nitrification and denitrification plants have been made, and all municipal wastewater plants are calculated consistently. Using the estimate of 85% of the population living within the area of an advanced plant, IPCC Guidelines Equation 6.9 gives total emissions from centralized plants of 5.0 kt CO₂-equivalent ($5.5 \text{ M} \cdot 0.85 \cdot 1.25 \cdot 3.2 \text{ g} \cdot 265$), which is considered insignificant. This source is listed as an insignificant source in Section 1.7.

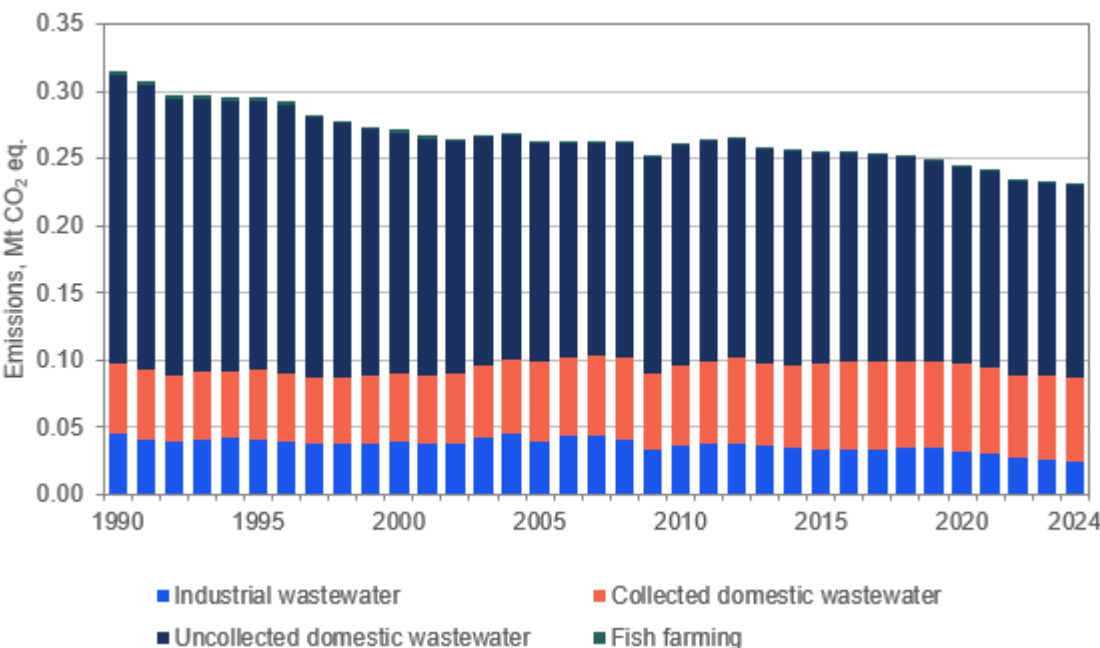


Figure 7.5-1 Emissions from wastewater handling by emission source (Mt CO₂ eq.)

7.5.2 Methodological issues

7.5.2.1 Methods

A national methodology that corresponds to the methodology given in the 2006 IPCC Guidelines is used in the estimation of CH₄ emissions. MCF parameters are defined according to total organics in wastewaters so no subtractions of removed sludges or recovered methane are taken into account. The emissions from municipal wastewater treatment are based on the BOD₇ load (Biochemical Oxygen demand, seven-day test) of the wastewaters. The BOD₇ measurements are converted to the BOD₅ load (five-day test) by dividing them with the factor 1.17 (Finnish Water and Waste Water Works Association 1995). Emissions from industrial wastewater treatment are based on the COD load (Chemical Oxygen demand).

The equations used for calculating CH₄ emissions from domestic and industrial wastewater treatment are described in Appendix_7a.

The MCF parameters for wastewater plants are based on an expert opinion (Jouttijärvi et. al. 1999) and they are within the range of the 2006 IPCC Guidelines. The applicability of this expert opinion was checked in 2018 by comparing it to measurements done by one plant in Finland. The average emission factor of this plant was 0.01 kg CH₄/ kg BOD from 2012 to 2017 (Kuokkanen 2018) which is in good agreement with the estimated MFC. All the municipal wastewater treatment plants in Finland are aerobic and 15 of them (the most significant ones) have anaerobic sludge treatment with methane recovery. The emission factors mainly illustrate exceptional operation conditions (leakages from anaerobic treatment or small anaerobic “corners” in aerobic wastewater treatment plants). There are no plant-specific measurements for the organic component of sludge in Finland. Especially for domestic wastewater, there are good measurement results for total organics in wastewater of wastewaters in Finland.

In Finland, the N input from fish farming and from municipal and industrial wastewaters into the waterways is collected into the YLVA system. For municipal wastewaters, the measured values have been considered more reliable than the N input according to population data. Nitrogen removals in sludges are calculated according to the amounts of municipal sludges (Statistics Finland 2026a, 2025a, 2024a, 2023a, 2022a and 2021c). In addition to the IPCC approach, the nitrogen load from fish farming was also taken into account. Also, a difference to the IPCC method is that co-discharged protein (factor) from industry is not taken into account but the measured N values from industry are used. Because the measures of incoming loads to wastewater treatment plants are used in the calculations, no emissions from advanced centralised wastewater treatment plants are estimated. The emission factors for industrial wastewater and for fish farming are the same as for domestic wastewater.

For uncollected wastewaters, the nitrogen load is based on population data and protein consumption (FAO 2026 and FAO 2004).

$$\text{Emissions (kt N}_2\text{O)} = \text{Effluent N (kg)} * EF * 10^{-6} * 44/28$$

where

EF = Emission factor (kg N₂O-N/kg N load), IPCC default = 0.005

7.5.2.2 Emission factors and other parameters

Emission factors for collected domestic wastewaters are the IPCC default factors for the maximum methane producing capacity $B_0 = 0.6$ kg CH₄/kg BOD and country-specific, based on expert knowledge, for the methane conversion factor $MCF = 0.01$ (being within the range of the 2006 IPCC Guidelines). For uncollected wastewaters the 2006 IPCC Guidelines' default emission factors are used (BOD = 60 g/person/day, $B_0 = 0.6$ kg CH₄/kg BOD and $MCF = 0.5$).

For industrial wastewaters, the emission factor is the IPCC default for the maximum methane producing capacity $B_o = 0.25 \text{ kg CH}_4/\text{kg COD}$ and a country-specific emission factor based on expert knowledge for the methane conversion factor $MCF = 0.005$ (being within the range of the 2006 IPCC Guidelines).

7.5.2.3 Activity data

Activity data are based on

- Domestic wastewater: Population (Uncollected wastewater); the BOD (BOD_7) values and N load values of wastewaters from the YLVA system.
- Industrial wastewater: the COD values of wastewaters from the YLVA system. Incoming COD loads are calculated from the measured outgoing COD values (YLVA system) using partly estimated efficiencies of wastewater treatment plants and partly the efficiency values from the YLVA system.

The YLVA system has had some errors and shortages especially in domestic wastewaters (BOD and N values) and in those cases some missing values have been copied from previous years.

The nitrogen load from fish farming has been taken from the mimeograph series of the Finnish Environment Institute (Repo & Hämäläinen 1996 and Repo et. al. 1999), from the summary calculations by M.-L. Hämäläinen from the Finnish Environment Institute (Hämäläinen 2009), and from the information received from Åland (Sivén 2025) and from the YLVA system (the continent of Finland). The new YLVA system has only few load values and the load values to the inventory were mainly calculated according to the growth values of fishes and to the feedstuffs used (these figures are more comprehensively stored in YLVA).

The BOD and COD load values and nitrogen load input values are presented in Table 7.5-3 and Table 7.5-4, respectively. The population having uncollected domestic wastewater handling system and the protein consumption per person are presented in Table 7.5-5.

Table 7.5-2 Emissions from wastewater treatment by subcategory (Mt CO₂ eq.)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Methane emissions	0.247	0.234	0.213	0.201	0.195	0.189	0.187	0.186	0.184	0.183	0.178	0.175	0.172	0.170	0.168
Collected domestic wastewater	0.017	0.016	0.017	0.019	0.019	0.019	0.020	0.020	0.020	0.020	0.019	0.019	0.019	0.019	0.019
Uncollected domestic wastewater	0.201	0.188	0.168	0.153	0.152	0.146	0.144	0.142	0.140	0.138	0.136	0.135	0.134	0.133	0.131
Industrial wastewater	0.030	0.030	0.028	0.029	0.025	0.024	0.024	0.024	0.024	0.025	0.023	0.022	0.020	0.018	0.017
Nitrous oxide emissions	0.068	0.061	0.058	0.062	0.065	0.067	0.068	0.067	0.067	0.066	0.067	0.065	0.062	0.063	0.062
Collected domestic wastewater	0.036	0.035	0.034	0.039	0.042	0.044	0.046	0.045	0.045	0.045	0.046	0.045	0.042	0.043	0.042
Uncollected domestic wastewater	0.013	0.012	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011
Industrial wastewater	0.015	0.011	0.011	0.011	0.011	0.010	0.010	0.010	0.010	0.010	0.009	0.009	0.008	0.007	0.007
Fish farming	0.004	0.003	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Total wastewater	0.315	0.295	0.271	0.263	0.260	0.256	0.255	0.253	0.252	0.249	0.245	0.241	0.234	0.233	0.230

Table 7.5-3 BOD and COD loads (1,000 t)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Domestic wastewater															
Collected BOD ₇ load	117	114	119	132	129	134	137	142	137	136	135	132	130	133	135
Collected BOD ₅ load	100	97	101	113	111	115	117	121	117	117	116	113	111	114	116
Uncollected BOD ₅ load	24	22	20	18	18	17	17	17	17	16	16	16	16	16	16
Industrial wastewater															
COD load	852	843	795	833	708	674	672	680	699	715	644	618	562	522	496

Table 7.5-4 N load in effluent (1,000 t)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Domestic wastewater															
Collected N load	17.3	17.0	16.4	18.9	20.1	21.3	21.9	21.6	21.8	21.4	21.9	21.5	20.0	20.6	20.1
Uncollected N load	6.4	5.8	5.4	5.1	5.4	5.5	5.4	5.3	5.3	5.2	5.1	5.3	5.3	5.3	5.3
N load in Industrial wastewater	7.2	5.4	5.2	5.1	5.3	4.7	4.6	4.6	4.7	4.6	4.4	4.1	3.8	3.6	3.5
N load in Fish farming	1.7	1.3	1.0	0.7	0.6	0.6	0.6	0.7	0.6	0.6	0.7	0.6	0.7	0.7	0.7

Table 7.5-5 Population (1,000 persons) having collected or uncollected wastewater treatment system and dry closets and protein consumption (g/person/day)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Uncollected wastewater	1 092	1 023	915	830	824	793	783	773	762	740	740	733	727	720	713
Collected wastewater	3 786	3 983	4 170	4 333	4 457	4 607	4 634	4 658	4 678	4 696	4 715	4 735	4 756	4 792	4 836
Dry closet	109	102	91	83	82	79	78	77	76	75	74	73	73	72	71
Protein consumption (g/person/day)	100	97	101	106	112	118	118	118	119	119	118	123	125	126	127

7.5.3 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is provided in Section 1.6.

For the purposes of uncertainty estimation, emissions from wastewater management are divided into the following subgroups: Industrial wastewater (CH₄ and N₂O separately), Domestic and Commercial wastewater from densely populated areas (CH₄ and N₂O separately), Domestic and Commercial wastewater from sparsely populated areas (CH₄ and N₂O separately) and N input from Fish farming (N₂O).

Uncertainty in the emission estimates of wastewater handling arises from uncertainties in activity data and emission factors. In methane emissions from industry, activity data (COD) are based on measurements on the input into waters and partly estimated efficiencies of wastewater treatment plants. Due to the measurement data, uncertainty ($\pm 10\%$) is estimated lower than the default uncertainty estimate given by the IPCC.

For the uncertainty estimate, CH₄ emissions from domestic wastewaters are divided into two subcategories, i.e. densely and sparsely populated areas, because these two subcategories are calculated using different methods (type of activity data and emission factors). For densely populated areas, activity data (BOD) are fairly accurately known ($\pm 7\%$) due to the accurate measurement data of both incoming and outgoing wastewater flows from waste treatment plants. For B₀, the IPCC default uncertainty ($\pm 30\%$) is used and the uncertainty estimate for MCF is based on expert estimation (-60% to +100%).

For sparsely populated areas, activity is based on the population and the 2006 IPCC Guidelines' default value for BOD₅ in Europe. The uncertainty in the activity data estimate ($\pm 15\%$) is larger than in densely populated areas, because the estimate is based on the population rather than on the measured BOD.

Uncertainty in this sector is dominated by the uncertainty in the N₂O emission factor (-94% to +380%). The methane conversion factor (MCF) is the second most important factor in terms of uncertainty.

The Monte Carlo simulation has been used to combine the uncertainties of each calculation parameter in order to get the total uncertainty of the category. A detailed description of the uncertainty analysis has been presented in Monni & Syri (2003) and Monni (2004).

7.5.4 Category-specific QA/QC and verification

General descriptions of quality objectives, QA/QC and verification procedures are presented in Section 1.5. The QC procedures are performed according to the QA/QC and verification plan in order to attain these quality objectives. Bilateral quality meeting was held between the inventory unit and the sectoral expert concerning the 2023 inventory.

General Quality Control (QC) procedures applied in category CRT 5.B. according to the 2006 IPCC Guidelines (Vol 1, Chapter 6, Table 6.1):

- Documentation on activity data and emission factors was crosschecked with the corresponding data in the calculation model.
- A sample of input data from each category was crosschecked for transcription errors.
- Units and conversion factors were checked
- Consistency of EF values of N₂O and DOC values in different source categories was checked.
- Data aggregation and transcription from lower reporting levels to higher levels were checked.

7.5.5 Category-specific recalculations

A recalculation has been made for the year 2023 due to updated values on the nitrogen content in sludge and protein consumption.

7.5.6 Category-specific planned improvements

There are no planned improvements.

Appendix_7a

The equations used in calculating emissions from the Waste sector (CRT 5)

Solid waste disposal on land (CRT 5.A)

The modified Equation 5.1 (IPCC 2000) is as follows:

$$\text{CH}_4 \text{ generated in year } t \text{ (kt / year)} = \sum_x [A * k * SW(x) * L_0(x) * e^{-k(t-x)}]$$

for x = initial year to t ,

where

t = year of inventory

x = years for which input data should be added

$A = (1 - e^{-k}) / k$; normalisation factor which corrects the summation

k = Methane generation rate constant (1 / year)

$SW(x)$ = amount of waste disposed at SWDS in year x (kt / a)

$L_0(x) = MCF(t) * DOC(x) * DOCF * F * 16 / 12$ (kt CH₄ / kt waste)

$L_0(x)$ is the methane generation potential

where

$MCF(t)$ = Methane correction factor in year t (fraction)

$DOC(x)$ = Degradable organic carbon (DOC) in year x (kt C / kt waste)

$DOCF$ = Fraction of DOC dissimilated

F = Fraction by volume of CH₄ in landfill gas

$16 / 12$ = Conversion from C to CH₄

Emissions according to Equation 5.2 in GPG 2000 are calculated as follows:

$$\text{CH}_4 \text{ emitted in year } t \text{ (kt / a)} = [\text{CH}_4 \text{ generated in year } t - R(t)] * (1 - OX)$$

where

$R(t)$ = Recovered CH₄ in inventory year t (kt / a)

OX = Oxidation factor (fraction)

Wastewater treatment (CRT 5.D)

Equations used in calculating CH₄ emissions from domestic wastewater and industrial wastewater treatment are as follows:

$$\text{Emissions (kt CH}_4\text{)} = \text{Incoming organic load} * B_0 * MCF / 1,000,000$$

where

B_0 = Maximum methane producing capacity (kg CH₄ / kg BOD or kg COD)

MCF = Methane conversion factor (fraction)

Appendix_7b

Landfill gas recovery plants

Table 1_App_7b Number of landfill gas recovery plants in size categories and volume of collected gas in 2023 (Biogas survey of Statistic Finland 2024)

Volume class, 1 000 m3	Number of plants in a class	Total volume of collected gas, 1 000 m3
≤ 200	7	614
200 - 500	8	2 415
500 - 900	8	5 337
900 - 1 200	5	5 324
≥ 1 200	5	18 886
	33	32 576

The methane content of landfill gas is estimated to be 50% and the density of methane is 0.718 kg/m³. Only plants operating in 2023 are included in the table (not those which were under reparation).

Appendix_7c

Industrial solid waste composition

Table 1 App_7c Landfilled wastegroups, wet

	Inert (1 000 t)					Default (1 000 t)			Fast (1 000 t)	Slow (1 000 t)				Very slow (1 000 t)	
	Plastics	Other comb.	incomb.	Ash	Sludges	Garden	Other comb.	Oil		Food	Textiles	Paper	De-inking	Other comb.	Wood
1990	23.5	4.0	226	714	521	6.5	15.0	2.0	59.0	5.5	74	20	55	189	220
1991	23.5	4.0	227	718	521	6.5	15.0	2.0	59.0	5.5	69	20	55	177	205
1992	23.5	4.0	228	722	521	6.5	15.0	2.0	59.0	5.5	64	20	55	164	190
1993	19.1	4.5	203	709	426	6.0	13.7	1.6	52.0	4.5	53	23	54	148	176
1994	14.7	5.0	178	697	331	5.6	12.3	1.3	44.9	3.4	41	25	53	131	161
1995	10.3	5.5	153	684	237	5.1	11.0	0.9	37.9	2.4	30	28	53	115	147
1996	5.9	6.0	128	671	142	4.6	9.7	0.6	30.8	1.3	19	30	52	99	132
1997	7.1	6.5	136	787	291	4.2	12.1	0.3	27.1	0.9	7.3	33	73	84	118
1998	7.7	2.9	122	667	297	2.0	10.3	3.3	11.5	1.4	7.5	45	60	70	130
1999	4.4	4.2	373	1 191	515	0.8	8.4	2.3	16.0	1.6	3.8	29	55	59	129
2000	12.8	9.6	572	1 001	436	3.8	5.7	4.7	16.5	0.6	2.6	27	46	51	117
2001	2.9	9.3	595	1 393	402	0.7	8.0	4.9	22.1	0.3	3.0	47	44	45	124
2002	2.2	14.7	533	1 514	321	0.4	18.6	3.6	22.4	0.2	0.5	12.6	38	34	98
2003	0.2	15.4	523	1 937	304	0.2	19.8	3.4	22.5	0.1	0.5	12.3	68	16	110
2004	0.3	10.9	2 005	1 195	824	0.4	31.6	2.6	31.9	0.1	0.1	12.8	81	20	120
2005	0.2	26.7	2 098	1 072	835	0.5	4.5	2.0	32.3	0.3	1.1	10.0	83	18	119
2006	0.2	10.9	2 293	1 318	800	0.5	5.4	2.6	25.4	0.8	0.1	11.2	92	23	136
2007	0.3	10.5	1 844	1 107	890	0.2	5.1	2.5	15.6	0.7	0.1	8.5	117	16	133
2008	0.4	10.3	3 262	628	840	0.9	3.9	1.8	12.5	0.3	NO	6.0	119	11	168
2009	0.4	23.9	1 378	747	813	0.03	2.9	1.7	10.8	0.7	NO	4.5	141	8.4	128
2010	0.2	17.4	1 299	978	562	0.1	7.0	1.6	9.5	0.7	NO	15.4	126	6.5	127
2011	0.3	0.4	1 682	569	665	0.02	12.0	3.1	9.3	0.7	NO	2.8	158	4.3	111
2012	2.1	0.4	1 653	702	607	0.1	10.4	2.0	8.5	0.6	0.04	2.6	130	1.3	122
2013	3.0	0.3	1 610	571	620	NO	11.4	2.6	7.3	0.4	NO	1.4	99	1.4	99
2014	1.1	0.2	1 748	411	599	0.1	8.4	2.6	7.7	0.7	NO	0.5	70	2.3	96
2015	0.8	0.3	1 618	465	627	0.005	2.6	3.8	1.8	0.2	NO	NO	104	0.8	83
2016	0.04	0.8	1 521	491	672	0.0003	0.3	4.0	0.7	0.2	NO	0.1	57	0.03	114
2017	0.04	1.7	1 547	377	583	NO	0.7	1.9	0.7	0.1	NO	NO	49	0.5	126
2018	0.1	0.3	1 534	341	550	NO	0.2	4.7	0.7	0.2	NO	0.01	80	0.6	117
2019	0.4	0.1	1 529	246	527	NO	0.2	4.3	0.4	0.1	NO	0.01	49	0.8	108
2020	0.3	3.8	1 660	227	570	NO	0.2	4.7	1.4	0.2	NO	0.02	38	NO	117
2021	0.1	0.6	1 679	294	711	NO	0.02	3.4	0.6	0.2	NO	NO	22	NO	112
2022	0.3	6.2	1 533	240	558	NO	0.30	2.5	0.3	0.3	NO	NO	55	NO	78
2023	0.1	1.6	1 513	421	1010	NO	0.03	2.5	0.3	0.2	NO	NO	50	NO	38
2024	0.2	0.3	1 566	440	556	NO	0.14	1.5	0.3	0.1	NO	NO	30	NO	38

Table 2_App_7c Landfilled wastegroups, in default moisture

	Inert (1 000 t)					Default (1 000 t)			Fast (1 000 t)	Slow (1 000 t)				Very slow (1 000 t)	
	Plastics	Other comb.	Other incomb.	Ash	Sludges	Garden	Other comb.	Oil	Food	Textiles	Paper	De-inking	Other comb.	Wood	Green l. sl.
1990	23.5	4.0	226	714	521	6.5	15.0	2.0	59.0	5.5	74	6.0	55	164	110
1991	23.5	4.0	227	718	521	6.5	15.0	2.0	59.0	5.5	69	6.0	55	153	102
1992	23.5	4.0	228	722	521	6.5	15.0	2.0	59.0	5.5	64	6.0	55	142	95
1993	19.1	4.5	203	709	421	6.0	13.7	1.6	52.0	4.5	53	7.1	54	124	87
1994	14.7	5.0	178	697	321	5.6	12.3	1.3	44.9	3.4	41	8.2	53	106	79
1995	10.3	5.5	153	684	221	5.1	11.0	0.9	37.9	2.4	30	9.3	53	88	71
1996	5.9	6.0	128	671	121	4.6	9.7	0.6	30.8	1.3	19	10.4	52	70	63
1997	7.1	6.5	136	787	61	4.2	12.1	0.3	27.1	0.9	7.3	11.6	73	53	55
1998	7.7	2.9	122	667	63	2.0	10.3	3.2	11.5	1.4	7.5	12.7	60	47	60
1999	4.4	4.2	373	1 191	143	0.8	8.4	2.2	16.0	1.6	3.8	9.0	55	32	60
2000	12.8	9.6	572	1 001	138	3.8	5.7	4.5	16.5	0.6	2.6	12.8	46	35	57
2001	2.9	9.3	595	1 393	130	0.6	8.0	4.6	22.1	0.3	3.0	22.5	44	28	60
2002	2.2	14.7	533	1 514	96	0.4	18.6	3.3	22.4	0.2	0.5	4.2	38	18	45
2003	0.2	15.4	523	1 937	153	0.2	19.8	3.1	22.5	0.1	0.5	4.1	68	8.1	52
2004	0.3	10.9	2 005	1 195	363	0.4	31.6	2.4	31.9	0.1	0.1	4.3	81	10.1	55
2005	0.2	26.7	2 098	1 072	384	0.5	4.5	1.8	32.3	0.3	1.1	3.4	83	9.2	54
2006	0.2	10.9	2 293	1 318	372	0.5	5.4	2.5	25.4	0.8	0.1	4.0	92	13.4	62
2007	0.3	10.5	1 844	1 107	420	0.2	5.1	2.5	15.6	0.7	0.1	3.0	117	7.0	62
2008	0.4	10.3	3 262	628	399	0.9	3.9	1.3	12.5	0.3	NO	2.2	119	4.9	82
2009	0.4	23.9	1 378	747	374	0.03	2.9	1.1	10.8	0.7	NO	1.8	141	3.6	61
2010	0.2	17.4	1 299	978	331	0.1	7.0	1.3	9.5	0.7	NO	6.5	126	2.9	60
2011	0.3	0.4	1 682	569	384	0.02	12.0	2.8	9.3	0.7	NO	1.1	158	2.8	54
2012	2.1	0.4	1 653	702	345	0.1	10.4	2.0	8.5	0.6	0.0	1.0	130	0.8	58
2013	3.0	0.3	1 610	571	351	NO	11.4	2.6	7.3	0.4	NO	0.6	99	0.8	48
2014	1.1	0.2	1 748	411	333	0.1	8.4	2.6	7.7	0.7	NO	0.2	70	1.2	44
2015	0.8	0.3	1 618	465	365	0.005	2.6	3.7	1.8	0.2	NO	NO	104	0.4	39
2016	0.04	0.8	1 521	491	393	0.0003	0.3	4.0	0.7	0.2	NO	0.1	57	0.03	48
2017	0.04	1.7	1 547	377	296	NO	0.7	1.9	0.7	0.1	NO	NO	49	0.5	61
2018	0.1	0.3	1 534	341	280	NO	0.2	4.6	0.7	0.2	NO	0.002	80	0.6	59
2019	0.4	0.1	1 529	246	275	NO	0.2	4.2	0.4	0.1	NO	0.004	49	0.8	54
2020	0.3	3.8	1 660	227	99	NO	0.2	4.7	1.4	0.2	NO	0.005	38	NO	58
2021	0.1	0.6	1 679	294	439	NO	0.02	3.4	0.6	0.2	NO	NO	22	NO	56
2022	0.3	6.2	1 533	240	319	NO	0.30	2.45	0.3	0.3	NO	NO	55	NO	39
2023	0.1	1.6	1 513	421	368	NO	0.03	2.48	0.3	0.2	NO	NO	50	NO	19
2024	0.2	0.3	1 566	440	368	NO	0.14	1.47	0.3	0.1	NO	NO	30	NO	19

8 OTHER (CRT 6)

Finland does not report any emissions under the Other sector.

9 INDIRECT CO₂ AND N₂O EMISSIONS

9.1 Description of sources of indirect emissions in GHG inventory

Finland's national total emissions include indirect CO₂ emissions but the total emissions are presented in the CRT tables with and without indirect CO₂.

Finland reports the indirect CO₂ emissions due to atmospheric oxidation of CH₄ and NMVOCs consistent with the 2006 IPCC Guidelines (Vol. 1, Chapter 7). Indirect CO₂ emissions are not calculated from non-CO₂ (CH₄, CO or NMVOCs) emissions from combustion/burning processes, as the corresponding CO₂ emissions are calculated using emission factors assuming that all carbon in the fuel emitted into the atmosphere is CO₂. Only indirect CO₂ from fossil fugitive emissions or industrial process and product use (IPPU) emissions of CH₄ and NMVOC are reported presently. CO emissions reported in the IPPU sector come from processes where the CO₂ emissions are estimated assuming full oxidation of carbon inputs to CO₂, hence no indirect CO₂ emissions are reported from CO to avoid double counting. Indirect CO₂ from biogenic sources is not considered. Information on the estimation of indirect CO₂ emissions from reported NMVOC emissions is summarised in Table 9.1-1. For general information on the estimation of the indirect CO₂ emissions see also Section 1.1.1 Greenhouse gas inventories.

Finland also reports indirect N₂O emissions from nitrogen deposition caused by NO_x emissions from other than the agriculture and LULUCF sources as a memo item. These emissions are generated in energy and IPPU sectors, but reported in energy sector (IPPU as IE in the ETF GHG Inventory Tool) and are not included in the national totals consistent with the IPCC Guidelines. Indirect N₂O emissions from NH₃ emissions are estimated to be insignificant, reported as NE in ETF.

Indirect CO₂ emissions totalled 42 kt in 2024. Emissions have declined by 74% compared to 1990 and have declined by 3% since 2023. In 2024, 12% of the indirect CO₂ emissions originated from the Energy sector (from fugitive emissions from fuels, CRT 1.B) and 88% from the Industrial processes and product use sector (CRT 2). Less than 1% of indirect CO₂ emissions were from CH₄ and rest from NMVOCs.

Indirect N₂O emissions (except those reported in the agriculture and LULUCF sectors) totalled 107 kt in 2024. Emissions declined by 72% compared to 1990 and by 2% compared to 2023. These estimates are not included in the national totals but reported as memo items.

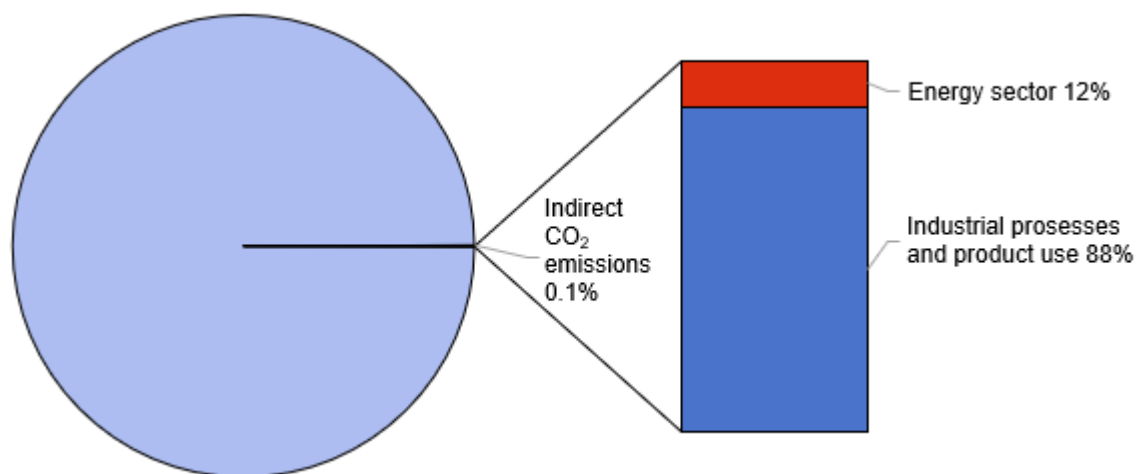


Figure 9.1-1 Indirect CO₂ emissions from the Energy sector and Industrial processes and product use sector compared with total emissions in 2024

Table 9.1-1 Indirect N₂O and CO₂ emissions (Mt CO₂ equivalent)

	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Indirect N ₂ O*	0.38	0.33	0.30	0.25	0.23	0.16	0.16	0.15	0.15	0.14	0.12	0.12	0.11	0.10	0.11
Indirect CO ₂	0.164	0.130	0.106	0.086	0.067	0.055	0.055	0.054	0.054	0.053	0.066	0.056	0.047	0.043	0.042
Energy (1B)	0.019	0.027	0.019	0.016	0.016	0.011	0.011	0.010	0.010	0.009	0.008	0.007	0.006	0.007	0.005
Industrial processes and product use	0.145	0.104	0.087	0.070	0.051	0.044	0.044	0.044	0.044	0.045	0.058	0.049	0.041	0.036	0.037

* Not included in national totals. Reported as memo item.

9.1.1 Indirect CO₂ emissions from NMVOC

The inventory of indirect greenhouse gas emissions (NMVOCs) and also indirect CO₂ emissions from NMVOC emissions from fugitive emissions from fuels, as well as from the Industrial processes and product use sector is prepared at Finnish Environment Institute, Syke. The NMVOC inventory is carried out to meet the obligations of the United Nations Economic Commission for Europe's Convention on Long-Range Transboundary Air Pollution (UNECE CLRTAP) and the EU's NEC Directive. Documentation of the calculation is presented in Finland's Informative Inventory Report under the UNECE CLRTAP and the EU NECD (Finnish Environment Institute, 2024).

NMVOC and corresponding indirect CO₂ emission sources are presented in Table 9.1-2. Indirect CO₂ emissions are calculated from NMVOC emissions as presented under Section 9.1.1.1 Methodological issues. The indirect emissions are not included in the Energy and IPPU sectors, but instead in total greenhouse gas emissions reported in CRT Tables 6 and Summary 2. Indirect CO₂ emissions are not calculated from those NMVOC emissions which are considered to be of biogenic origin, or when covered in reported CO₂ emissions.

Table 9.1-2 CRT categories and description of NMVOC emissions sources

CRT category where NMVOC's reported	Description	NMVOC emissions (kt)	Average carbon content of NMVOC's (%)	Indirect CO ₂ emissions (kt)	CRT Sector where aggregated indirect CO ₂ reported
1.B.2a	Fugitive emissions oil; Refining / storage ¹	1.48	60	2.59	1. Energy
	Distribution of oil products; storage ¹	0.15	60	0.26	1. Energy
	Distribution of oil products; refuelling	2.44	**	**	**
1.B.2b	Fugitive emissions from natural gas transmission	0.18	60	0.40	1. Energy
1.B.2d	Road transport: Gasoline evaporation ³	2.72	**	**	**
2.B.10 Other	Organic chemical industry and storage of chemicals	1.86	60	4.10	2.IPPU
	Inorganic chemical industry and storage of chemicals	0.28	60	0.61	2.IPPU
2.C.1	Iron and steel production	0.25	60	0.56	2.IPPU
2.C.7	Non-ferrous metal production	0.04	60	0.08	2.IPPU
2.D.3 Other	Use of paints in industry and households (paint application)	4.22	60	9.28	2.IPPU
	Degreasing in metal and electronics industries and dry cleaning activities	0.65	60	1.43	2.IPPU
	Chemical products, manufacture and processing	1.56	60	3.44	2.IPPU
	Pharmaceutical, textile, leather and plastic industries				
	Rubber conversion				
	Manufacture of paint, inks and glues				
	Other production	7.66	60	16.85	2.IPPU
	Printing industry				
	Domestic solvent use				
	Solvent extraction of edible oils		*	*	*
	Production of glass and mineral wool				
	Impregnation of wood				
	Use of pesticides				
	Tobacco smoking				
	Cement production	0.02	60	0.04	2.IPPU
	Asphalt roofing	0.10	80	0.31	2.IPPU
	Road paving with asphalt	0.17	45	0.28	2.IPPU
2.H.1	Pulp and paper production ²	2.23	*	*	*
2.H.2	Food and drink production	2.08	*	*	*
3.B	Manure management	11.73	*	*	*
3.D	Agricultural soils	3.22	*	*	*
5.A	Solid waste disposal	0.06	*	*	*
5.D	Wastewater treatment and discharge	0.03	*	*	*

* These emissions are biogenic and therefore indirect CO₂ emissions are not calculated.

** Included in the amount of fuel sold in the transport sector.

¹ Part of the emissions are biogenic. The biogenic part of gasoline is based on data received from Finnish Customs and Tax Administration (see also NID Chapter 3.2.5). Diesel is estimated not to evaporate.

² These emissions are biogenic (as the result from handling of wood, plant or other biogenic material) and therefore the indirect CO₂ emissions are not estimated (Nilsson, 2007; Lindh, 2007 (expert estimation))

³ NMVOC emissions from gasoline evaporation from road transport are reported in 1.B.2d since in CRF Tables these emissions can not be reported in 1.A.3.bv as in CLRTAP reporting.

9.1.1.1 Methodological issues

Indirect CO₂ emissions are calculated from NMVOC emissions for the time series 1990 to 2024 using the equation below.

$$Emissions_{CO_2} = Emissions_{NMVOCs} * \text{Percent carbon in NMVOCs by mass} * 44/12$$

For 1990 to 2024 the average carbon contents of NMVOC emissions are presented by subcategory Table 9.1-2. The carbon contents are based on the 2006 IPCC Guidelines (Vol 3, Section 5.4.4 uncertainty assessment) for asphalt roofing and for road paving and for all other categories are consistent with the 2006 IPCC Guidelines (Vol 1, Section 7.2.1, Box 7.2) as described in Table 9.1-2. As in the 2006 IPCC Guidelines, the fossil carbon content fraction of NMVOC is based on limited published analyses with the speciation profile.

Indirect CO₂ emissions from NMVOC emissions are not calculated from

- refuelling and from fuel tanks in cars in order to avoid double counting, and these emissions are included in the CO₂ emissions from fuel combustion in transport which is based on the total amount of fuel sold.
- pulp and paper industry as these mainly originate from storage and handling of wood, where the major sources are production of mechanical pulp and storage of woodchips (Nilsson, 2007) and are therefore considered to be biogenic.
- emissions from fat and oil extraction (production of vegetable oils) are considered to be biogenic as well as NMVOC emissions from Agriculture and Waste sectors.

9.1.2 Indirect CO₂ emissions from CH₄

Indirect CO₂ emissions have been calculated from CH₄ emissions from oil refineries (1.B.2a), from natural gas processing, storage, transmission and distribution (1.B.2b), as well as from coke production (2.C.1f). Indirect CO₂ emissions have been calculated from CH₄ emissions for the whole time series and reported aggregated in the national totals.

9.1.2.1 Methodological issues

The method to calculate indirect CO₂ emissions from methane emissions is from the 2006 IPCC Guidelines (Vol.1, Box 7.2 in Section 7.2.1.5). Indirect CO₂ emissions from methane emissions were calculated using the equation below.

$$Emissions_{CO_2} = Emissions_{CH_4} * 44/16$$

9.1.3 Indirect N₂O emissions

Nitrous oxide (N₂O) is produced in soils and surface waters through nitrification and denitrification. Increased nitrogen input to these systems enhances the production of N₂O and all anthropogenic sources of NH₃ and NO_x emissions are potential indirect sources of N₂O. Indirect N₂O emissions caused from N deposition by total NO_x emissions from other than the agriculture and LULUCF sources in Finland are reported as a memo item. The main source for NO_x emissions is fuel combustion in the Energy sector, with transportation being the most significant category. Indirect N₂O emissions from agricultural sources (mainly from NH₃ emissions) are included in the Agriculture sector. Indirect emissions from nitrogen deposition due to industrial NH₃ emissions are estimated to be of small, if not negligible, significance.

Indirect N₂O emissions from other than agriculture and LULUCF sectors are estimated based on the amount of nitrogen emitted in the country multiplied with an emission factor, assuming 1% of the nitrogen in the emissions to be converted to N₂O. The calculation method is the IPCC default method.

9.1.4 NMVOC emissions

9.1.4.1 Fugitive emissions from fuels

NMVOC emissions from oil refineries and storage and handling of petroleum products in refineries are based on emission data reported by the plants available from the YLVA system (detailed information in Annex 6). Evaporative emissions from cars for 1990 to 2023 are based on a calculation model developed at Syke (Forsberg, T. 2019) and maintained by VTT Technical Research Centre of Finland Ltd. (Lauhkonen, A. 2024). Emission estimations for 2024 are made with [COPERT](#) version 5.8.1 (COMputer Programme to calculate Emissions from Road Transport).

Emissions from the gasoline distribution chain and refuelling of vehicles are calculated with a calculation model which is based on information received from the Finnish Petroleum Federation (Pohjolainen 2008) and currently maintained by Statistics Finland. The calculation model uses sales of motor gasoline as activity data (Finnish Petroleum Federation and Statistics Finland). Fugitive emissions from natural gas transmissions are calculated using an emission factor from the EMEP/EEA Emission Inventory Guidebook 2023 and the volume of natural gas provided by Statistics Finland (2024).

9.1.4.2 Industrial processes and product use

NMVOC emissions from chemical industry, cement production and from iron and steel and non-ferrous metals production are estimated based on emission data reported by the operators (YLVA system, detailed information in Annex 6). In addition, part of emissions from iron and steel and non-ferrous metals production are calculated from production data from the Federation of Finnish Technology Industries using emission factors from the EMEP/EEA Emission Inventory Guidebook 2023.

NMVOC emissions from asphalt roofing and road paving with asphalt are calculated based on bitumen use, which is confidential data (from Nynas Oy) except for the part obtained from the foreign trade statistics (ULJAS). The method is based annual measurements by Nynas Oy (Remes, H. 2022).

Emissions from paint application have been calculated from the use of paint and varnish in industry and in households. Most Finnish paint producers and importers are members of the Association of Finnish Paint Industry, which records the annual sales of paint products in Finland. The Association calculates emissions from paint application using the amount and solvent content of sold paints and varnishes for their member companies. The rest of the emissions from the use of paints and varnishes have been estimated using a questionnaire in which companies report the solvent used sent to non-members of this association, and emission data from the YLVA system.

Emissions from degreasing and dry-cleaning are calculated using import statistics of pure chlorinated solvents, the amount of chlorinated organic solvents in products and the amounts of solvent waste processed in the hazardous waste treatment plants. NMVOCs are also emitted from the use of solvents in industrial processes: pharmaceutical industry, textile and leather industry, plastic industry, rubber conversion, manufacture of paints, inks and glues, and are mainly based on data reported by the operators to the YLVA system. Questionnaires are sent to companies in the textile, plastic and paint industries, which report either the amount of used solvent or emissions from production processes.

NMVOC emissions from the printing industry are based on emission data reported by the operators to the YLVA system and a questionnaire to those printing houses that do not report their emissions to the environmental authorities. The amount of used creosote oil is based on Kotiranta, S., 2025 and the amount of used pesticides is based on the Sales Statistics of Finnish Safety and Chemicals Agency's database (Marttila, V. 2025).

NMVOC emissions from domestic solvent use are calculated either through the sales volumes or through the use of money on products. The calculation models is presented in detail in Rantanen, N. 2016 and updated in 2023. NMVOC emissions from pharmaceuticals, adhesives and filling agents are calculated as presented in EMEP/EEA Emission Inventory Guidebook 2023. In 2022 submission the calculation of NMVOC emissions

from pharmaceutical products was revised for whole timeseries. The calculation method is based on amounts of sold solvents used disinfectants based on registers provided by Finnish Safety and Chemicals Agency (Mattila, A., 2022). Due the high amounts of used disinfectants (due the COVID-19) in 2020 also the NMVOC emissions were higher than in previous years.

NMVOC emissions from forest industries, including chemical pulping and paper production, mechanical wood industry, and from the food industry are calculated based on data reported by the plants (YLVA database), as well as from statistical data and emission factors from the EMEP/EEA Guidebook for those plants that do not report their emissions.

More information on the calculation of these NMVOC emissions can be found in Finland's Informative Inventory Report under the UNECE CLRTAP and the EU NECD (Finnish Environment Institute, 2024).

9.1.4.3 Agriculture

The emissions from CFR 3.B Manure management and CRT 3.D Agricultural soils are calculated according to Tier 1 and Tier 2 methods in line with the 2019 version of the EMEP/EEA Emission Inventory Guidebook as explained in detail in the publication Grönroos et al.(2017). These emissions are considered to be of biogenic origin and indirect CO₂ emissions are therefore not calculated from these emissions.

9.1.4.4 Waste

NMVOC emissions from Solid waste disposal, from Domestic wastewater handling and from Industrial wastewater handling are included in the Finnish inventory. Detailed information on the calculation of these NMVOC emissions can be found in Finland's Informative Inventory Report under the UNECE CLRTAP and the EU NECD (Finnish Environment Institute, 2024). These emissions are considered to be of biogenic origin and indirect CO₂ emissions are therefore not calculated from these emissions.

9.2 Uncertainty assessment and time series' consistency

Quantitative estimates of uncertainty are provided in Annex 2. The annex also documents assumptions made for the analysis. A description of the uncertainty analysis is included in Section 1.6.

Uncertainty for activity data is $\pm 100\%$ and for emission factors $\pm 10\%$ is used in the following sectors: paint application, degreasing and dry cleaning, chemical products and other production. For fugitive emissions from fuels and the chemical industry, uncertainty for activity data is $\pm 100\%$ and for emission factors $\pm 20\%$. In the iron and steel industry and road paving with asphalt, uncertainty of $\pm 85\%$ for activity data and for emission factors $\pm 20\%$ is used. Uncertainty for the activity data is based on the latest uncertainty analysis for NMVOC emissions, which was carried out for the 2024 emissions in 2026 and is reported in the Finnish IIR 2026 (Informative Inventory Report) to the UNECE CLRTAP Secretariat, where the methods used for the analysis are documented. Default uncertainty values presented in the 2006 IPCC Guidelines are used for the emission factors.

The methods over the years are mainly consistent.

9.3 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Finnish greenhouse gas inventory at the national inventory level are presented in Section 1.5. The QC procedures are performed according to the QA/QC plan in the sector which emit indirect CO₂ emissions in order to attain these quality objectives. Bilateral quality meetings or quality desk reviews are held annually between the inventory unit and the sector experts. In 2026 a quality meeting was held between the inventory unit and the sectoral experts.

In the calculation of NMVOCs and indirect CO₂ emissions, general inventory QC procedures mentioned in the 2006 IPCC Guidelines (Chapter 1.6, Table 6) have been performed. For example, plant-specific emissions and activity data are compared between the years. The data reported by the plants according to the monitoring requirements in their environmental permits are checked and approved by the environmental competent authority before recording it into the YLVA system. In annual meetings between the Nordic countries emission factors and methods used by the Nordic countries are compared and the suitability of EMEP/EEA Emission Inventory Guidebook EFs to Nordic circumstances is evaluated.

9.4 Category-specific recalculations

In the indirect CO₂ emissions for the year 2026 submission, activity data have been corrected from natural gas transmissions (year 2023) and paint application (years 2022 and 2023). Also, an error in calculation sheet has been corrected in domestic solvent use sector, due the correction the whole time series have been updated.

9.5 Category-specific planned improvements

There are no planned improvements.

10 RECALCULATIONS AND IMPROVEMENTS

10.1 Explanations and justifications for recalculations, including in response to the review process

The inventory is improved continuously taking into account new data and science available, assessments by the inventory experts and results of external reviews. The recommendations from the previous UNFCCC and BTR³¹ inventory reviews have been taken into account. The significance of the sources based on the results of the key category and uncertainty analyses are considered when prioritising improvements to be made in the inventory calculations. When planning and implementing improvements, time-series consistency is ensured, guided by the IPCC guidelines. Effects of recalculations, i.e. improvements, activity data updates and corrections, on the time-series are discussed and summarized in the sectoral chapters of the National Inventory Document and quantified for years 1990, 2005 and 2023 in Table 10.1-1. Annual recalculation for this submission compared with the previous submission in total emissions and by sector are reported in Table ES.6-1 and Table ES.6-2.

The recalculations made since the previous inventory submission are described also in the sector Chapters 3-9. Improvements carried out for the first time in this submission are included in the description of recalculations under each sector here below.

Energy (CRT 1)

In **Fuel combustion (1.A)** for 1990, 2005 and 2023 following recalculations were performed:

- Fuels used for steam reforming in hydrogen production were reallocated from energy sector to IPPU sector 2.B.10a according to the 2019 Refinement resulting recalculation for all-time series. Due to this change, emissions from 1.A.2b, 1.A.2c, 1.A.1b decreased 50 to 184 kt/a, in 1990 emissions decreased by 52 kt, in 2005 by 133 kt and in 2023 by 139 kt CO₂ eq. Also emissions from in 1.A.5 decreased 10 kt CO₂ eq. since reformers were removed from the total fuel used for combustion.
- New fuel survey for agriculture was published by Natural resources Institute Finland. This information included 2023 data on fuel use in agricultural machinery and heating and resulted recalculation in subcategories 1.A.4.ci and 1.A.4.cii; emission in 2023 increased 138 kt CO₂ eq. This recalculation resulted 51 kt CO₂ eq. decrease of emissions in 1.A.5.
- N₂O emission factor for peat in stationary combustion in the commercial and institutional category (1.A.4) was updated from 1996 IPCC guidelines to 2006 guidelines resulting recalculation of -0.8 kt in 1990, -1.1 kt in 2005 and -0.8 kt in 2023.

Compared to 2025 submission no recalculations for 1990 nor 2005 were done for reference approach calculations. Only small recalculations concerning 2023 data was performed; import data of peat and stock change data of peat and residual fuel oil was updated. Recalculations in the sectoral approach also reflects to the RA-SA difference. The total difference between RA-SA changed from -1.1% to -0.6% in 2023.

In **Fugitive emissions from fuels (CRT 1.B)**, amount of refined oil was corrected for 2023, emissions decreased 0.01 kt CO₂ eq.

Industrial processes and product use (CRT 2)

In **Industrial processes and product use sector**, for the 1990, 2005 and 2023 there were few recalculations:

- The beginning of the timeseries was recalculated due to the BTR1 review recommendation in which it was recommended to use another method consistent with the 2006 IPCC Guidelines to estimate missing activity data for the years 1990 -1997. The missing plant-specific activity data were estimated

³¹ Biennial transparency report under the Paris Agreement in which the national GHG inventory is included

using the proportion of production of five years average instead of the proportion of production of year 1999. Recalculated emissions increased 0.07 kt in 1990 and 0.02 kt in 1997.

- CO₂ emissions from the use of graphite electrodes are now re-allocated from the Energy sector in to the process emissions since 2009, when the use was started. Annual emissions of IPPU increased 0.1 to 0.3 kt.
- Fuel combustion emission in the hydrogen production are now included in 2.B.10.a Hydrogen production. These emission were earlier reported in the Energy Sector. Emissions of hydrogen production increased 50 – 210 kt/a, in 1990 emissions increased by 50 kt, in 2005 by 130 kt and in 2023 by 160 kt (CO₂).
- The amount of inhabitant of Finland in 2023 was corrected, N₂O emissions decreased 2 kg (0.002 t N₂O).
- HFC emissions in category 2.F.1.a and 2.F.1.e were recalculated for 2023 due to update of activity data (the number of professional kitchens in operation and refrigerant charge in busses) which together resulted in 0.13 kt decrease in emissions.

Agriculture (CRT 3)

In **the Agriculture sector**, methodological updates introduced in the LULUCF sector have likewise been incorporated into the sector calculations. These include, for instance, improvements in crop plant classifications, refinements in the shares of mineral and organic soils for croplands and grasslands (particularly in converted land-use categories), and the adoption of a grassland emission factor for field margins. The activity data for calculating emissions from inorganic fertilisers and urea use were updated for 2023, and those for liming for 2022-2023. In addition, nitrogen volatilised as NH₃ and NO_x is no longer deducted prior to estimating direct N₂O and indirect N₂O emissions from manure spreading and grazing. Furthermore, the direct N₂O emissions from organic fertilizers were recalculated for the whole time series as the Nitrogen Flow model was corrected to include the missing part of deep-bedding manure that is applied directly to fields without a storage phase from the manure-spreading estimates.

LULUCF (CRT 4)

In **the LULUCF sector**, the areas of all land-use categories were recalculated, and consequently all carbon stock changes and non-CO₂ emissions based on area-derived activity data from the NFI were updated as well.

For Forest land, the new biomass models by Repola et al. (2025) were adopted, resulting in updated biomass conversion factors and revised biomass increments for various land categories and harvest removals. Mean biomass stocks and basal areas on drained forest lands were also recalculated by site fertility class. Updates on total drain were incorporated as well. National emission factors for two forest ditch categories, i.e. moss-covered and moss-free, were adopted for calculating ditch CH₄ emissions. Indirect emissions from leaching and run-off following forest fertilization were also included in the inventory.

For Cropland, calculations for Cropland remaining Cropland on mineral and organic soils were improved by shifting mineral-soil modelling to the NUTS 3³² level, updating the 5-year averaging method, and refining crop classifications while separating field margins from actively cultivated land.

In response to the 2025 EU Comprehensive Review of the inventory, changes in soil carbon resulting from drained organic soils on Settlements remaining Settlements, as well as from the conversion of cropland and grassland into settlements, are now included in the inventory for the first time. In addition, the artificial shifts between organic and mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses were corrected as suggested by the review team.

For Harvested Wood Products, the activity data for veneer were updated for 2023, and the activity data for paper products were updated for 2019–2021.

³² NUTS 3 refers to the third level of the EU's Nomenclature of Territorial Units for Statistics, representing small regions used for regional statistical analysis.

Waste (CRT 5)

Recalculations have been made for the year 2023 in the wastewater treatment and discharge -sector due to updated data on the nitrogen content in sludge and protein consumption, and for the years 2001 – 2023 in the biological treatment of solid waste -sector due to an update on the estimate for household composting.

Indirect CO₂ emissions

In the indirect CO₂ emissions in domestic solvent use have been updated for the whole time series due the mistake in a calculation sheet.

Table 10.1-1 Recalculations made for the 2024 inventory submission by CRT category and their implications to the emission level in 1990, 2005 and 2023

CRT Category	Recalculation	Reason for the recalculation	Implication to the CRT category level (kt CO ₂ eq.)			Implication to the Total emission level without LULUCF (%)		
			1990	2005	2023	1990	2005	2023
1. Energy			-52.37	-132.30	-71.95	-0.07	-0.19	-0.17
1.A. Fuel combustion activities			-52.37	-132.30	-71.96	-0.07	-0.19	-0.17
1. Energy industries	Reallocation of steam reforming in hydrogen production from energy to ippu	2019 Refinement	-48.60	-121.78	-105.02	-0.07	-0.17	-0.25
2. Manufacturing industries and construction	Reallocation of steam reforming in hydrogen production from energy to ippu	2019 Refinement	-3.89	-10.97	-52.90	-0.01	-0.02	-0.13
3. Transport	Corrections of biogas use in road transportation	Updates in the activity data	0.00	0.00	8.40			0.02
4. Other sectors	Fuel use in agriculture was recalculated	Updates in the activity data	-0.78	-1.11	138.60	<0.01	<0.01	0.34
5. Other	Total use of natural gas and residual fuel oil updated. Recalculations above reflected also 1.A.5.a which include residuals of certain fuels.	New information and correction of activity data	0.91	1.55	-61.05	<0.01	<0.01	-0.15
1.B Fugitive emissions from fuels			0.00	0.00	0.01			<0.01
2.Oil and natural gas	Correction of amount of refined oil.	Updates in the activity data.	0.00	0.00	0.01			<0.01
2. Industrial processes and product use			52.64	132.59	156.70	0.07	0.19	0.38
A. Mineral industry	Estimation of missing AD for years 1990-1997 The emissions of use of graphite electrodes reallocated to process emissions (2009-2023)	Review recommendation to use another method consistent with 2006 GL. Reallocation of emissions	0.07	0.00	0.25	<0.01		<0.01
B. Chemical industry	Fuel combustion emissions in hydrogen production reallocated to process emissions.	Reallocation of emissions	52.56	132.59	156.58	0.07	0.19	0.38
C. Metal industry			0.00	0.00	0.00			
D. Non-energy products from fuels and solvent use			0.00	0.00	0.00			

CRT Category	Recalculation	Reason for the recalculation	Implication to the CRT category level (kt CO ₂ eq.)			Implication to the Total emission level without LULUCF (%)		
			1990	2005	2023	1990	2005	2023
F. Product uses as substitutes for ODS	Update of the number of professional kitchens in operation and update of refrigerant charge in busses.	Updates in the activity data.	0.00	0.00	-0.13			<0.01
G. Other product manufacture and use	Update of the number of Finnish inhabitants	Correction of the data	0.00	0.00	0.00			
H. Other			0.00	0.00	0.00			
3. Agriculture			32.10	47.72	39.54	0.04	0.07	0.10
A. Enteric fermentation	Enteric fermentation for swine (2022-2023), bull (2022) and poultry (2023)	New data, i.e. updated animal numbers.	0.00	0.00	-0.12			<0.01
B. Manure management	Methane emissions of bulls and of horses and ponies, nitrous oxide emissions of swine (2022-2023) and poultry (2023)	Correction of errors (MCF for bulls, liquid/slurry proportions for horses and ponies), new data, i.e. updated animal numbers.	-1.06	0.49	1.66	<0.01	<0.01	<0.01
D. Agricultural soils	Direct N ₂ O emissions from organic fertilizer N input, crop residues, cultivated organic soils, and N mineralisation in mineral soils were recalculated for the entire time series. Indirect N ₂ O emissions were likewise recalculated.	New data and methodological changes, i.e. grassland EF implemented for field margins, refinements in crop plant classification as well as mineral/organic soil classification for croplands and grasslands. Error correction for the amount of field spread manure.	33.16	47.23	42.55	0.05	0.07	0.10
G. Liming	Emissions were recalculated for 2022-2023	Correction of activity data	0.00	0.00	-1.15			<0.01
H. Urea application	Emissions were recalculated for 2023	Update in the activity data	0.00	0.00	-3.4			-0.01
4. Land use, land-use change and forestry			-6 396.29	-10 150.24	-5 144.57			
A. Forest land	All CSCs, non CO ₂ emissions from drainage and rewetting, mineralization and biomass burning.	- Areas were recalculated due to new and updated NFI data. - New biomass models by Repola et al. (2025) were adopted, resulting in updated biomass conversion factors and revised biomass increments for various land categories and harvest removals.	-6 101.98	-10 260.50	-4 858.76			

CRT Category	Recalculation	Reason for the recalculation	Implication to the CRT category level (kt CO ₂ eq.)			Implication to the Total emission level without LULUCF (%)		
			1990	2005	2023	1990	2005	2023
B. Cropland	All CSCs and emissions from mineralization	Mean biomass stocks and basal areas on drained forest lands were also recalculated by site fertility class. - National emission factors for two forest ditch categories, i.e. moss-covered and moss-free, were adopted for calculating ditch CH₄ emissions. - Errors in programming code were corrected - Updated national statistics on roundwood removals were incorporated - Indirect emissions from leaching and run-off following forest fertilization were included for the first time -						
		- Areas were recalculated due to new and updated NFI data. - artificial shifts between organic and mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses were corrected - mineral-soil modelling was shifted to the NUTS 3 level and 5-year averaging method updated - crop classifications were refined while separating field margins from actively cultivated land. Grassland EF implemented for field margins. The biomass estimates for cereal crops and grassland vegetation used in land-use change calculations were updated	-238.24	-44.14	-409.63			

CRT Category	Recalculation	Reason for the recalculation	Implication to the CRT category level (kt CO ₂ eq.)			Implication to the Total emission level without LULUCF (%)		
			1990	2005	2023	1990	2005	2023
C. Grassland	All CSCs, emissions from mineralization	- Areas were recalculated due to new and updated NFI data. - artificial shifts between organic and mineral soils caused by differences in data sources, spatial resolution, and the definitions used for agricultural soils versus other land uses were corrected - The biomass estimates for cereal crops and grassland vegetation used in land-use change calculations were updated	-20.54	5.14	-37.94			
D. Wetlands	All CSCs and non-CO ₂ emissions from drainage and rewetting	- Areas were recalculated due to new and updated NFI data	-111.00	14.81	51.97			
E Settlements	All CSCs, emissions from mineralization	- Areas were recalculated due to new and updated NFI data. - changes in soil carbon resulting from drained organic soils on Settlements remaining Settlements, as well as from the conversion of cropland and grassland into settlements, are now included in the inventory for the first time. Also N₂O emissions from N mineralization from conversions from cropland and grassland are now included as well as indirect N₂O emissions from all conversion classes that have lost soil carbon.	74.79	134.45	150.48			
G. HWP	CSCs in paper and wood boards 2019-2023	Updated activity data	0.00	0.00	-40.69			
5. Waste			0.00	0.25	1.06	0.00	<0.01	<0.01
A. Solid waste disposal			0.00	0.00	0.00			
B. Biological treatment of solid waste	Updated information	Updated data on the estimate for household composting	0.00	0.25	0.93		<0.01	<0.01

CRT Category	Recalculation	Reason for the recalculation	Implication to the CRT category level (kt CO ₂ eq.)			Implication to the Total emission level without LULUCF (%)		
			1990	2005	2023	1990	2005	2023
D. Wastewater treatment and discharge	Updated information	Updated data on the nitrogen content in sludge and protein consumption	0.00	0.00	0.13			<0.01
Indirect CO₂ emissions	In the domestic solvent use total time series were updated.	Mistake in the calculation sheet	-0.64	-1.11	-4.79	<0.01	<0.01	-0.01

10.2 Implications for emission and removal levels

See Section 10.1.

10.3 Implications for emission and removal trends, including time series' consistency

See Section 10.1.

10.4 Areas of improvement and/or capacity-building in response to the review process

Statistics Finland coordinates the development of the inventory's different sectors. Each organisation participating in the inventory preparation bears the primary responsibility for the development of its own sector. The advisory board of the inventory evaluates the need for significant improvements, horizontal development projects, and discusses and gives advice on how to find resources for significant development projects. The significance of the sources based on the results of the key category and uncertainty analyses are considered when prioritising improvements to be made in the inventory calculations.

The development of the greenhouse gas inventory aims to improve the calculation of the emissions/removals and the reporting of the inventory so that the inventory fulfils the quality objectives set for it and produces accurate estimates for the total emissions of greenhouse gases in different emission categories.

Statistics Finland collects the different horizontal development needs and those detected in the different sectors. The planned or proposed improvement measures are compiled in an annual inventory improvement plan. The inventory improvement plan is discussed by the advisory board before starting the next calculation round.

Table 10.4-1 summarises planned sectoral improvements for the forthcoming inventories identified by the Finnish experts responsible for the calculations and/or brought out in the review processes. The table also includes a tentative timeline for the implementation of the improvement in future submissions. More information about planned improvements can be found under the sectoral chapters.

Table 10.4-1 Sector-specific improvement needs of Finland's national greenhouse gas inventory

CRT category	Planned improvement	Tentative submission
CRT 4	Estimation and/or improvement of estimation of emissions and removals for Cropland, Grasslands, Wetlands and Settlements.	2025-2027
CRT 4.A, 4.B	Preparations to implement a newer Yasso soil model for mineral soils on forest land and cropland.	2027-2028
CRT 5.A	Refining the so far constant oxidation factor of the time series to include a variation consistent with that of the methane correction factor.	2027-2028

Table 10.4-2 summarises Finland's responses to the BTR1 review of the 2024 inventory submission. Only issues that were not resolved during the review, are addressed in the table.

Table 10.4-2 Response to the review of the 2024 BTR1 submission (encouragements and recommendations).

CRT category / issue	Review recommendation	Finland's response / status of implementation	Reason for non- implementation	Chapter/Section in the NID or CRT Table
1.General/3.E.1	The TERT recommends that Finland improve the completeness of its reporting by providing correct explanations of the notation keys used for each category and each gas in CRT 9 or the NID, as relevant.	Problems with the ETF GHG Inventory tool have continued, therefore we have included in the inventory submission correct explanations of the notation keys as aa separate excel file (Annex 8)		Annex 8
1.A.4 and 1.A.5/3.E.2	The TERT recommends that Finland use the default value from the 2006 IPCC Guidelines (1.4 kg/TJ) or a country-specific value, if available, instead of the default value from the Revised 1996 IPCC Guidelines (4 kg/TJ) with regard to the EF for N ₂ O emissions from peat for categories 1.A.4 and 1.A.5. If Finland continues to use the default value from the Revised 1996 IPCC Guidelines, the TERT recommends that Finland justify why it is used instead of the default value from the 2006 IPCC Guidelines.	Emission factor updated to correspond 2006 IPCC Guidelines for the 2026 submission.		Section 3.2.6
2.General/4.1.1	The TERT recommends that Finland use the correct notation keys for NH ₃ emissions and indirect N ₂ O emissions in CRT 6 and add explanations on the use of those notation keys in the NID and the documentation box of the table.	Notation keys were corrected and explanations were added to the NID.		Section 9.1
2.A.2/4.1.2	The TERT recommends that Finland improve the transparency of its reporting on the lime production time series by explaining why the data for 1999 were used as a proxy for 1990–1997 with regard to the proportion of production data of the different plants. The TERT encourages the Party to use, if necessary, another method consistent with the 2006 IPCC Guidelines (vol. 1, chap. 5.3.3) to estimate the missing AD values for 1990–1997.	Another method consistent with the 2006 Guidelines was taken in to use to estimate the missing lime production data for 1990 – 1997.		Section 4.2.3.2
2.B.10/4.1.3	The TERT recommends that Finland improve the transparency of its reporting on CO ₂ emissions from formalin production by clarifying the sources of the EFs or by explaining how the EFs were derived to estimate CO ₂ emissions from formalin production, and by making the units for those EFs clear.	The calculation methods of the emissions factors were described in the NID and the unit of the emission factors were made clear.		Section 4.3.6.2
2.E.1/4.1.4	The TERT recommends that Finland improve the transparency of its reporting of emissions of hydrofluorocarbons, perfluorocarbons and sulfur hexafluoride from integrated circuits or semiconductors by providing the correct explanation	Explanation to estimation method used was corrected to the NID.		Section 4.6.2.2

CRT category / issue	Review recommendation	Finland's response / status of implementation	Reason for non- implementation	Chapter/Section in the NID or CRT Table
	for the estimation method used for 1990–2002 for this category.			
3.General /5.A.1	The TERT recommends that, for the different subcategories of non-dairy cattle, the Party report in the NID the national values used for GE, DE and VS in order to enhance the transparency of its reporting.	GE and DE values for cattle subgroups in 2024 are presented in Table 5.2-6, and VS values have been added to Table 5.3-8.		Sections 5.2.2.3 and 5.3.2.3
3.General/5.A.2	The TERT encourages the Party to improve the AD reported in CRT 3B(b) and 3D.	AD reported in CRT 3B(b) and 3D have been improved.		CRT 3B(b) and 3D
3.D/5.A.3	The TERT recommends that the Party include the N in manure from dry lot in the estimations of direct and indirect N ₂ O emissions from animal manure applied to soils in accordance with the 2006 IPCC Guidelines (vol. 4, chap. 11.2.1.3, p.11.13). The TERT notes that the Party could improve its inventory, alternatively, by using the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, in accordance with paragraph 28 of decision 5/CMA.3, instead of the 2006 IPCC Guidelines.	The nitrogen in manure from dry lots is included under manure applied to soils, and both direct and indirect N ₂ O emissions are calculated in accordance with the 2019 Refinement to the 2006 IPCC Guidelines. The inventory therefore follows the methodological approach in the 2019 Refinement (Vol. 4, Chap. 11).		Section 5.4.2.1
3.D.2.b/5.A.4	The TERT recommends that the Party include in the NID detailed information on how the national FracLEACH value has been developed. The TERT also recommends that, when calculating the FracLEACH value, the Party consider the effect of cover crops for the years for which the use of cover crops has reduced the amount of N that goes to leaching, instead of reporting a constant value for all years.	More detailed information on the development of the national FracLEACH value has been added to section 5.4.2.1, and the reported FracLEACH value now takes the effects of cover crops into account.		Chapter 5.4.2.1
4.General/6.L.1	The TERT encourages the Party to enhance the reporting of the information used to establish land representation results by selecting the data sources and supporting information, for example the use of infographics provided during the review to illustrate the time series for annual area and converted land area data. Organizing this information will improve the clarity of the land representation in the NID for the next BTR submission.	Info graphs on total areas of different land-use categories, separated into mineral soils and peat soils in the most recent inventory year (2024) as well as on total, remaining and converted areas by land-use category in 1990-2024 were added to Appendix 6 b.		Appendix_6b
4. General/6.L.2	The TERT recommends that the Party include an explanation on how the annual areas of land-use change are calculated on the basis of the five-year moving average method by including some of the	An example explaining how to calculate moving average areas has been added to the NID appendix. In addition, an example with excel formulas from GHGI2022 data is provided in file FI_UN_BTR2_2026_annex_9_LULUCF_LUC_areas_example.xlsx		Appendix_6b

CRT category / issue	Review recommendation	Finland's response / status of implementation	Reason for non- implementation	Chapter/Section in the NID or CRT Table
	examples provided during the review in the appendices to the NID.			
4.A/6.L.3	The TERT recommends that Finland improve the transparency of the reported information by providing additional explanations using the examples provided during the review on the approach taken for ensuring that stand-level variables are linked to tree-level variables of sampled plot data and cluster sample data for forest strata.	The linkage between the NFI cluster sampling design, plot-level measurements, and tree-level measurements within forest strata is provided in the NID Appendix_6a. The description was updated.		Appendix_6a
5.B.1/7.W.1	The TERT recommends that Finland improve the transparency of its reporting by clearly describing the source of AD for household composting in the NID, considering the revised expert judgment referenced by the Party.	The source for the activity data for household composting was included in the NID.		Section 7.3.1.2
5.C.1/7.W.2	The TERT recommends that the Party highlight in a separate line in CRT 5.C the hospital waste under other incineration and apply the correct notation key "IE" in CRT 5.C for hospital waste incineration to ensure proper use of notation keys across reporting tables.	Hospital waste was separately reported under Other as IE (CRT 5.C.1.a.ii.5 and 5.C.1.b.ii.6).		CRT 5.C.1.a.ii.5 and 5.C.1.b.ii.6
5.D/7.W.3	The TERT recommends that the Party improve its reporting by correctly allocating emissions and using notation keys in CRT 5.D.	Allocation of the emissions was corrected in the 2025 submission, with plants reported as "NE" and the emissions correctly allocated to effluent.		CRT 5.D

11 INFORMATION ON CHANGES IN THE NATIONAL SYSTEM

Statistics Finland has taken responsibility for the calculation of the emission estimates for the transport and their reporting as well as the development of the calculations, starting from the 2026 submission. Previously, inventory calculations for the transport were acquired as purchased services from VTT (VTT Technical Research Centre of Finland Ltd.). No other changes in the national inventory system.

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ANNEXES TO THE NATIONAL INVENTORY DOCUMENT

ANNEX 1. Key categories

This Annex describes the methodology used to identify key categories. Key categories identified automatically by the ETF GHG Inventory Tool according to the Approach 1 method are presented in the CRT Table 7. Nationally calculated analysis tables with numerical results are presented below in Tables 1 to 12, more detailed supplementary information can be found in attachment file 2024_FIN-UA-KCA_6v242.xlsx.

The methods of the 2006 IPCC Guidelines have been coded into a SAS programme. This programme reads input information from a json-file imported from the ETF GHG Inventory Tool and outputs uncertainty and key category tables to result Excel file. Uncertainties used in key category analysis are from the Approach 2 uncertainty analysis (UA). The reported key categories are a combination of all keys identified either with Approach 1 or Approach 2 key category analysis (KCA). Both Approaches of KCA also include calculation alternatives, where LULUCF emissions are excluded and included. Results from all calculation alternatives are presented below, and the summary of a results can be found in Section 1.5.

The aggregation level of subcategories used in the analysis is based on the suggested aggregation level in the 2006 IPCC Guidelines (Vol. 1, Table 4.1) with following disaggregations:

- i) The category *1.A.3.b Road transportation* is subdivided to main fuel types,
- ii) The category *2.B.10 Other* is subdivided to the 4th CRT category level,
- iii) The category *2.D Non-energy products from fuels and solvent use* is subdivided to the 3rd CRT category level.

These subcategories have clearly distinguishable activity data and cross correlation between them is minimal.

The categories *4.D.1 Wetlands remaining wetlands* and *4.D.2 Land converted to wetlands* are kept in the 3rd CRT category level. Here, the peat extraction area is the main activity area and the other subcategories have minor role. Subdivision of this category would increase uncertainties since cross correlations between the subcategories are poorly known.

And the category list also has one addition, the *Indirect CO₂* emissions are also included in the key category analysis.

Table 1. Key category analysis, base year level assessment (Approach 1) excluding LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990 Gg CO2-eq	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
1A1	Energy industries	Solid	CO2	9 640.1	0.134	0.134	0.134	yes
1A4	Other sectors	Liquid	CO2	7 230.4	0.101	0.101	0.235	yes
1A3b	Road transportation	Motor gasoline	CO2	5 880.5	0.082	0.082	0.317	yes
1A3b	Road transportation	Diesel oil	CO2	4 923.5	0.069	0.069	0.385	yes
5A	Waste disposal		CH4	4 847.1	0.067	0.067	0.453	yes
1A2	Manufacturing industries and construction	Solid	CO2	4 841.6	0.067	0.067	0.520	yes
1A2	Manufacturing industries and construction	Liquid	CO2	4 575.7	0.064	0.064	0.584	yes
1A1	Energy industries	Peat	CO2	3 949.5	0.055	0.055	0.639	yes
3D1	Direct N2O emissions from managed soils		N2O	3 164.8	0.044	0.044	0.683	yes
3A	Enteric fermentation		CH4	2 713.7	0.038	0.038	0.721	yes
1A1	Energy industries	Liquid	CO2	2 616.2	0.036	0.036	0.757	yes
1A1	Energy industries	Gaseous	CO2	2 587.6	0.036	0.036	0.793	yes
1A2	Manufacturing industries and construction	Gaseous	CO2	2 194.7	0.031	0.031	0.824	yes
2C1	Iron and steel production		CO2	1 967.2	0.027	0.027	0.851	yes
1A2	Manufacturing industries and construction	Peat	CO2	1 475.9	0.021	0.021	0.871	yes
2B2	Nitric acid production		N2O	1 415.4	0.020	0.020	0.891	yes
1A5	Other energy	Liquid	CO2	1 035.6	0.014	0.014	0.906	yes
2A1	Cement production		CO2	729.2	0.010	0.010	0.916	yes
3G	Liming		CO2	642.0	0.009	0.009	0.925	yes
3B	Manure management		CH4	527.8	0.007	0.007	0.932	yes
1A3d	Domestic navigation	Liquid	CO2	441.3	0.006	0.006	0.938	yes
2A2	Lime production		CO2	400.7	0.006	0.006	0.944	yes
3D2	Indirect N2O emissions from managed soils		N2O	390.2	0.005	0.005	0.949	yes
1A3a	Domestic aviation	Liquid	CO2	385.1	0.005	0.005	0.955	yes

Table 2. Key category analysis, base year level assessment (Approach 1) including LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990 Gg CO2-eq	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
4A1	Forest land remaining forest land		CO2	-37 322.4	0.301	0.301	0.301	yes
1A1	Energy industries	Solid	CO2	9 640.1	0.078	0.078	0.379	yes
1A4	Other sectors	Liquid	CO2	7 230.4	0.058	0.058	0.437	yes
1A3b	Road transportation	Motor gasoline	CO2	5 880.5	0.047	0.047	0.485	yes
1A3b	Road transportation	Diesel oil	CO2	4 923.5	0.040	0.040	0.524	yes
5A	Waste disposal		CH4	4 847.1	0.039	0.039	0.563	yes
1A2	Manufacturing industries and	Solid	CO2	4 841.6	0.039	0.039	0.602	yes
1A2	Manufacturing industries and	Liquid	CO2	4 575.7	0.037	0.037	0.639	yes
4B1	Cropland remaining cropland		CO2	4 331.6	0.035	0.035	0.674	yes
1A1	Energy industries	Peat	CO2	3 949.5	0.032	0.032	0.706	yes
3D1	Direct N2O emissions from managed		N2O	3 164.8	0.026	0.026	0.732	yes
4G	Harvested wood products		CO2	-2 951.6	0.024	0.024	0.755	yes
3A	Enteric fermentation		CH4	2 713.7	0.022	0.022	0.777	yes
1A1	Energy industries	Liquid	CO2	2 616.2	0.021	0.021	0.798	yes
1A1	Energy industries	Gaseous	CO2	2 587.6	0.021	0.021	0.819	yes
1A2	Manufacturing industries and	Gaseous	CO2	2 194.7	0.018	0.018	0.837	yes
2C1	Iron and steel production		CO2	1 967.2	0.016	0.016	0.853	yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		CH4	1 573.2	0.013	0.013	0.866	yes
1A2	Manufacturing industries and construction	Peat	CO2	1 475.9	0.012	0.012	0.877	yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		N2O	1 457.9	0.012	0.012	0.889	yes
2B2	Nitric acid production		N2O	1 415.4	0.011	0.011	0.901	yes
4D1	Wetlands remaining wetlands		CO2	1 278.6	0.010	0.010	0.911	yes
1A5	Other energy	Liquid	CO2	1 035.6	0.008	0.008	0.919	yes
4B2	Land converted to cropland		CO2	930.7	0.008	0.008	0.927	yes
4E2	Land converted to settlements		CO2	848.7	0.007	0.007	0.934	yes
4C1	Grassland remaining grassland		CO2	766.4	0.006	0.006	0.940	yes
2A1	Cement production		CO2	729.2	0.006	0.006	0.946	yes
3G	Liming		CO2	642.0	0.005	0.005	0.951	yes

Table 3. Key category analysis, base year level assessment (Approach 2) excluding LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990 Gg CO2-eq	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
2B2	Nitric acid production		N2O	1 415.4	0.020	0.140	0.140	yes
5A	Waste disposal		CH4	4 847.1	0.017	0.121	0.261	yes
3A	Enteric fermentation		CH4	2 713.7	0.011	0.079	0.340	yes
1A4	Other sectors	Liquid	CO2	7 230.4	0.009	0.063	0.403	yes
3D1	Direct N2O emissions from managed		N2O	3 164.8	0.009	0.062	0.464	yes
2C1	Iron and steel production		CO2	1 967.2	0.008	0.056	0.520	yes
3B	Manure management		N2O	381.1	0.007	0.050	0.570	yes
1A1	Energy industries	Solid	CO2	9 640.1	0.006	0.041	0.611	yes
3D2	Indirect N2O emissions from managed		N2O	390.2	0.005	0.034	0.645	yes
1A5	Other energy	Liquid	CO2	1 035.6	0.005	0.032	0.677	yes
1A1	Energy industries	Peat	CO2	3 949.5	0.004	0.028	0.705	yes
1A4	Other sectors	Biomass	CH4	148.1	0.003	0.023	0.729	yes
5D	Wastewater treatment and discharge		N2O	67.9	0.003	0.023	0.752	yes
1A2	Manufacturing industries and	Solid	CO2	4 841.6	0.003	0.019	0.771	yes
3B	Manure management		CH4	527.8	0.003	0.019	0.790	yes
1A3b	Road transportation	Motor gasolin	CO2	5 880.5	0.002	0.017	0.807	yes
1A1	Energy industries	Liquid	CO2	2 616.2	0.002	0.015	0.822	yes
5D	Wastewater treatment and discharge		CH4	247.5	0.002	0.014	0.836	yes
1A2	Manufacturing industries and construction	Peat	CO2	1 475.9	0.002	0.013	0.849	yes
3G	Liming		CO2	642.0	0.002	0.013	0.862	yes
1A3b	Road transportation	Diesel oil	CO2	4 923.5	0.002	0.012	0.874	yes
1A3b	Road transportation	Motor gasolin	N2O	78.5	0.002	0.012	0.886	yes
1A2	Manufacturing industries and construction	Liquid	CO2	4 575.7	0.001	0.009	0.895	yes
1A3b	Road transportation	Diesel oil	N2O	58.2	0.001	0.009	0.904	yes

Table 4. Key category analysis, base year level assessment (Approach 2) including LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990 Gg CO ₂ -eq	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
4A1	Forest land remaining forest land		CO ₂	-37 322.4	0.048	0.229	0.229	yes
4D1	Wetlands remaining wetlands		CO ₂	1 278.6	0.015	0.074	0.303	yes
4(ii)	Emissions and removals from drainage		CH ₄	1 573.2	0.013	0.062	0.364	yes
4B1	Cropland remaining cropland		CO ₂	4 331.6	0.013	0.061	0.426	yes
4(ii)	Emissions and removals from drainage		N ₂ O	1 457.9	0.012	0.057	0.482	yes
2B2	Nitric acid production		N ₂ O	1 415.4	0.011	0.055	0.537	yes
5A	Waste disposal		CH ₄	4 847.1	0.010	0.047	0.584	yes
4G	Harvested wood products		CO ₂	-2 951.6	0.009	0.041	0.625	yes
3A	Enteric fermentation		CH ₄	2 713.7	0.006	0.031	0.656	yes
1A4	Other sectors	Liquid	CO ₂	7 230.4	0.005	0.025	0.681	yes
4A2	Land converted to forest land		CO ₂	-208.4	0.005	0.025	0.705	yes
4C1	Grassland remaining grassland		CO ₂	766.4	0.005	0.024	0.730	yes
3D1	Direct N ₂ O emissions from managed		N ₂ O	3 164.8	0.005	0.024	0.754	yes
2C1	Iron and steel production		CO ₂	1 967.2	0.005	0.022	0.775	yes
3B	Manure management		N ₂ O	381.1	0.004	0.020	0.795	yes
1A1	Energy industries	Solid	CO ₂	9 640.1	0.003	0.016	0.811	yes
3D2	Indirect N ₂ O emissions from managed soils		N ₂ O	390.2	0.003	0.013	0.824	yes
1A5	Other energy	Liquid	CO ₂	1 035.6	0.003	0.013	0.837	yes
4E2	Land converted to settlements		CO ₂	848.7	0.002	0.012	0.848	yes
1A1	Energy industries	Peat	CO ₂	3949.5	0.002	0.011	0.859	yes
4B2	Land converted to cropland		CO ₂	930.7	0.002	0.01	0.87	yes
1A4	Other sectors	Biomass	CH ₄	148.1	0.002	0.009	0.879	yes
5D	Wastewater treatment and discharge		N ₂ O	67.9	0.002	0.009	0.888	yes
4C2	Land converted to grassland		CO ₂	268.5	0.002	0.008	0.896	yes
1A2	Manufacturing industries and construction	Solid	CO ₂	4841.6	0.002	0.008	0.904	yes

Table 5. Key category analysis, year 2024 level assessment (Approach 1) excluding LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 2024 Gg CO2-eq	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
1A3b	Road transportation	Liquid	CO2	9 039.8	0.230	0.230	0.230	yes
3D1	Direct N2O emissions from managed		N2O	3 052.9	0.078	0.078	0.308	yes
1A1	Energy industries	Solid	CO2	2 865.4	0.073	0.073	0.381	yes
1A4	Other sectors	Liquid	CO2	2 555.3	0.065	0.065	0.446	yes
1A2	Manufacturing industries and	Liquid	CO2	2 437.0	0.062	0.062	0.508	yes
3A	Enteric fermentation		CH4	2 075.5	0.053	0.053	0.561	yes
2C1	Iron and steel production		CO2	1 949.5	0.050	0.050	0.610	yes
1A1	Energy industries	Liquid	CO2	1 859.7	0.047	0.047	0.658	yes
1A1	Energy industries	Peat	CO2	1 622.5	0.041	0.041	0.699	yes
5A	Waste disposal		CH4	1 290.7	0.033	0.033	0.732	yes
1A1	Energy industries	Gaseous	CO2	1 091.8	0.028	0.028	0.760	yes
1A2	Manufacturing industries and	Gaseous	CO2	1 027.9	0.026	0.026	0.786	yes
2B10a	Hydrogen production		CO2	975.8	0.025	0.025	0.811	yes
1A1	Energy industries	Other fossil	CO2	705.2	0.018	0.018	0.829	yes
2F1	Refrigeration and air conditioning		HFCs	590.2	0.015	0.015	0.844	yes
1A5	Other energy	Liquid	CO2	561.9	0.014	0.014	0.858	yes
3B	Manure management		CH4	533.8	0.014	0.014	0.871	yes
1A2	Manufacturing industries and	Solid	CO2	492.4	0.013	0.013	0.884	yes
1A2	Manufacturing industries and	Other fossil	CO2	464.2	0.012	0.012	0.896	yes
2A1	Cement production		CO2	329.7	0.008	0.008	0.904	yes
3D2	Indirect N2O emissions from managed		N2O	298.6	0.008	0.008	0.912	yes
1A2	Manufacturing industries and	Peat	CO2	289.8	0.007	0.007	0.919	yes
1A3d	Domestic navigation	Liquid	CO2	280.7	0.007	0.007	0.926	yes
3B	Manure management		N2O	269.7	0.007	0.007	0.933	yes
2A2	Lime production		CO2	187.7	0.005	0.005	0.938	yes
1A4	Other sectors	Peat	CO2	182.0	0.005	0.005	0.943	yes
5D	Wastewater treatment and discharge		CH4	167.9	0.004	0.004	0.947	yes
3G	Liming		CO2	166.7	0.004	0.004	0.951	yes

Table 6. Key category analysis, year 2024 level assessment (Approach 1) including LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 2024 Gg CO2-eq	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
1A3b	Road transportation	Liquid	CO2	9 039.8	0.157	0.157	0.157	yes
4B1	Cropland remaining cropland		CO2	6 407.3	0.111	0.111	0.268	yes
3D1	Direct N2O emissions from managed		N2O	3 052.9	0.053	0.053	0.321	yes
1A1	Energy industries	Solid	CO2	2 865.4	0.050	0.050	0.371	yes
1A4	Other sectors	Liquid	CO2	2 555.3	0.044	0.044	0.415	yes
1A2	Manufacturing industries and	Liquid	CO2	2 437.0	0.042	0.042	0.457	yes
4G	Harvested wood products		CO2	-2 143.0	0.037	0.037	0.494	yes
3A	Enteric fermentation		CH4	2 075.5	0.036	0.036	0.530	yes
4B2	Land converted to cropland		CO2	2 024.8	0.035	0.035	0.566	yes
2C1	Iron and steel production		CO2	1 949.5	0.034	0.034	0.599	yes
4A1	Forest land remaining forest land		CO2	-1 926.6	0.033	0.033	0.633	yes
1A1	Energy industries	Liquid	CO2	1 859.7	0.032	0.032	0.665	yes
4(ii)	Emissions and removals from drainage		N2O	1 756.7	0.030	0.030	0.696	yes
4D1	Wetlands remaining wetlands		CO2	1 674.2	0.029	0.029	0.725	yes
1A1	Energy industries	Peat	CO2	1 622.5	0.028	0.028	0.753	yes
5A	Waste disposal		CH4	1 290.7	0.022	0.022	0.775	yes
1A1	Energy industries	Gaseous	CO2	1 091.8	0.019	0.019	0.794	yes
1A2	Manufacturing industries and	Gaseous	CO2	1 027.9	0.018	0.018	0.812	yes
2B10a	Hydrogen production		CO2	975.8	0.017	0.017	0.829	yes
4E2	Land converted to settlements		CO2	785.9	0.014	0.014	0.842	yes
1A1	Energy industries	Other fossil	CO2	705.2	0.012	0.012	0.855	yes
2F1	Refrigeration and air conditioning		HFCs	590.2	0.010	0.010	0.865	yes
1A5	Other energy	Liquid	CO2	561.9	0.010	0.010	0.875	yes
3B	Manure management		CH4	533.8	0.009	0.009	0.884	yes
4C1	Grassland remaining grassland		CO2	512.3	0.009	0.009	0.893	yes
1A2	Manufacturing industries and	Solid	CO2	492.4	0.009	0.009	0.901	yes
	construction							
4(ii)	Emissions and removals from drainage		CH4	478.3	0.008	0.008	0.910	yes
	and rewetting and other management of							
	soils							
1A2	Manufacturing industries and	Other fossil	CO2	464.2	0.008	0.008	0.918	yes
	construction							
2A1	Cement production		CO2	329.7	0.006	0.006	0.923	yes
3D2	Indirect N2O emissions from managed		N2O	298.6	0.005	0.005	0.929	yes
	soils							
1A2	Manufacturing industries and	Peat	CO2	289.8	0.005	0.005	0.934	yes
	construction							
1A3d	Domestic navigation	Liquid	CO2	280.7	0.005	0.005	0.938	yes
3B	Manure management		N2O	269.7	0.005	0.005	0.943	yes
4A2	Land converted to forest land		CO2	-227.4	0.004	0.004	0.947	yes
2A2	Lime production		CO2	187.7	0.003	0.003	0.95	yes

Table 7. Key category analysis, year 2024 level assessment (Approach 2) excluding LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 2024 Gg CO2-eq	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
3D1	Direct N2O emissions from managed		N2O	3 052.9	0.044	0.295	0.295	yes
3A	Enteric fermentation		CH4	2 075.5	0.014	0.095	0.390	yes
5A	Waste disposal		CH4	1 290.7	0.010	0.068	0.458	yes
3B	Manure management		N2O	269.7	0.008	0.054	0.512	yes
3D2	Indirect N2O emissions from managed		N2O	298.6	0.007	0.049	0.560	yes
2F1	Refrigeration and air conditioning		HFCs	590.2	0.006	0.042	0.602	yes
1A4	Other sectors	Biomass	CH4	163.8	0.006	0.042	0.644	yes
5D	Wastewater treatment and discharge		N2O	61.6	0.006	0.041	0.685	yes
3B	Manure management		CH4	533.8	0.005	0.035	0.720	yes
1A4	Other sectors	Liquid	CO2	2 555.3	0.004	0.030	0.750	yes
1A1	Energy industries	Other fossil	CO2	705.2	0.003	0.022	0.772	yes
5D	Wastewater treatment and discharge		CH4	167.9	0.002	0.016	0.788	yes
1A1	Energy industries	Solid	CO2	2 865.4	0.002	0.014	0.802	yes
1A1	Energy industries	Biomass	N2O	132.4	0.002	0.013	0.815	yes
1A5	Other energy	Liquid	CO2	561.9	0.002	0.012	0.827	yes
2C1	Iron and steel production		CO2	1 949.5	0.002	0.012	0.839	yes
1A1	Energy industries	Liquid	CO2	1 859.7	0.002	0.012	0.852	yes
1A2	Manufacturing industries and	Liquid	CO2	2 437.0	0.002	0.011	0.863	yes
1A2	Manufacturing industries and	Other fossil	CO2	464.2	0.002	0.010	0.873	yes
2B10a	Hydrogen production		CO2	975.8	0.001	0.010	0.883	yes
1A4	Other sectors	Biomass	N2O	29.4	0.001	0.008	0.891	yes
1B2	Oil and Natural gas and other emissions from energy production		CO2	77.6	0.001	0.008	0.899	yes
1A1	Energy industries	Peat	CO2	1 622.5	0.001	0.008	0.907	yes

Table 8. Key category analysis, year 2024 level assessment (Approach 2) including LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 2024	Level assess- ment	Contri- bution to level	Cumu- lative sum of contri- bution	Key in level analysis
				Gg CO ₂ -eq				
4A1	Forest land remaining forest land		CO ₂	-1 926.6	0.122	0.296	0.296	yes
4D1	Wetlands remaining wetlands		CO ₂	1 674.2	0.044	0.107	0.402	yes
4B1	Cropland remaining cropland		CO ₂	6 407.3	0.039	0.094	0.496	yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		N ₂ O	1 756.7	0.035	0.085	0.581	yes
3D1	Direct N ₂ O emissions from managed		N ₂ O	3 052.9	0.030	0.073	0.654	yes
4G	Harvested wood products		CO ₂	-2 143.0	0.024	0.057	0.711	yes
4B2	Land converted to cropland		CO ₂	2 024.8	0.010	0.024	0.735	yes
3A	Enteric fermentation		CH ₄	2 075.5	0.010	0.024	0.759	yes
4(ii)	Emissions and removals from drainage and rewetting and other management of soils		CH ₄	478.3	0.009	0.023	0.782	yes
4C1	Grassland remaining grassland		CO ₂	512.3	0.009	0.021	0.803	yes
4E2	Land converted to settlements		CO ₂	785.9	0.007	0.017	0.820	yes
5A	Waste disposal		CH ₄	1 290.7	0.007	0.017	0.837	yes
3B	Manure management		N ₂ O	269.7	0.005	0.013	0.851	yes
3D2	Indirect N ₂ O emissions from managed soils		N ₂ O	298.6	0.005	0.012	0.863	yes
4A2	Land converted to forest land		CO ₂	-227.4	0.005	0.011	0.874	yes
2F1	Refrigeration and air conditioning		HFCs	590.2	0.004	0.010	0.884	yes
1A4	Other sectors	Biomass	CH ₄	163.8	0.004	0.010	0.894	yes
5D	Wastewater treatment and discharge		N ₂ O	61.6	0.004	0.010	0.905	yes

Table 9. Key category analysis, trend assessment (Approach 1) excluding LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Trend assess- ment	Contri- bution to trend	Cumu- lative sum of contri- bution	Key in trend analysis
1A3b	Road transportation	Liquid	CO2	0.126	0.341	0.341	yes
1A1	Energy industries	Solid	CO2	0.033	0.091	0.432	yes
1A2	Manufacturing industries and construction	Solid	CO2	0.030	0.081	0.513	yes
1A4	Other sectors	Liquid	CO2	0.019	0.053	0.566	yes
5A	Waste disposal		CH4	0.019	0.051	0.617	yes
3D1	Direct N2O emissions from managed soil		N2O	0.018	0.050	0.667	yes
2B10a	Hydrogen production		CO2	0.012	0.033	0.700	yes
2C1	Iron and steel production		CO2	0.012	0.033	0.733	yes
1A1	Energy industries	Other fossil	CO2	0.010	0.027	0.760	yes
2B2	Nitric acid production		N2O	0.009	0.025	0.784	yes
3A	Enteric fermentation		CH4	0.008	0.022	0.807	yes
2F1	Refrigeration and air conditioning		HFCs	0.008	0.022	0.829	yes
1A1	Energy industries	Peat	CO2	0.007	0.020	0.849	yes
1A2	Manufacturing industries and construction	Peat	CO2	0.007	0.020	0.869	yes
1A1	Energy industries	Liquid	CO2	0.006	0.016	0.885	yes
1A2	Manufacturing industries and construction	Other fossil	CO2	0.006	0.015	0.900	yes
1A1	Energy industries	Gaseous	CO2	0.005	0.012	0.913	yes
3B	Manure management		CH4	0.003	0.009	0.922	yes
3G	Liming		CO2	0.003	0.007	0.929	yes
1A2	Manufacturing industries and construction	Gaseous	CO2	0.002	0.006	0.935	yes
1A1	Energy industries	Biomass	N2O	0.002	0.005	0.940	yes
1A4	Other sectors	Peat	CO2	0.002	0.004	0.945	yes
3D2	Indirect N2O emissions from managed soil		N2O	0.001	0.003	0.948	yes
1A4	Other sectors	Gaseous	CO2	0.001	0.003	0.951	yes

Table 10. Key category analysis, trend assessment (Approach 1) including LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Trend assess- ment	Contri- bution to trend	Cumu- lative sum of contri- bution	Key in trend analysis
4A1	Forest land remaining forest land		CO2	0.243	0.337	0.337	yes
1A3b	Road transportation	Liquid	CO2	0.073	0.101	0.438	yes
1A1	Energy industries	Solid	CO2	0.066	0.091	0.529	yes
1A4	Other sectors	Liquid	CO2	0.046	0.064	0.593	yes
1A2	Manufacturing industries and	Solid	CO2	0.041	0.056	0.649	yes
5A	Waste disposal		CH4	0.034	0.047	0.696	yes
1A1	Energy industries	Peat	CO2	0.023	0.032	0.729	yes
1A2	Manufacturing industries and	Liquid	CO2	0.022	0.031	0.760	yes
1A1	Energy industries	Gaseous	CO2	0.015	0.021	0.780	yes
2B2	Nitric acid production		N2O	0.012	0.017	0.797	yes
1A2	Manufacturing industries and	Gaseous	CO2	0.012	0.016	0.814	yes
4B1	Cropland remaining cropland		CO2	0.012	0.016	0.830	yes
1A2	Manufacturing industries and	Peat	CO2	0.011	0.016	0.846	yes
4(ii)	Emissions and removals from drainage		CH4	0.011	0.015	0.860	yes
1A1	Energy industries	Liquid	CO2	0.009	0.013	0.873	yes
3A	Enteric fermentation		CH4	0.008	0.011	0.884	yes
4B2	Land converted to cropland		CO2	0.008	0.011	0.895	yes
2B10a	Hydrogen production		CO2	0.006	0.009	0.904	yes
1A1	Energy industries	Other fossil	CO2	0.006	0.008	0.912	yes
1A5	Other energy	Liquid	CO2	0.005	0.007	0.919	yes
2F1	Refrigeration and air conditioning		HFCs	0.005	0.007	0.925	yes
3G	Liming		CO2	0.005	0.006	0.932	yes
3D1	Direct N2O emissions from managed		N2O	0.004	0.006	0.938	yes
2A1	Cement production		CO2	0.004	0.006	0.943	yes
4G	Harvested wood products		CO2	0.003	0.004	0.948	yes
4C1	Grassland remaining grassland		CO2	0.003	0.004	0.952	yes

Table 11. Key category analysis, trend assessment (Approach 2) excluding LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Trend assess- ment	Contri- bution to trend	Cumu- lative sum of contri- bution	Key in trend analysis
3D1	Direct N2O emissions from managed		N2O	0.010	0.239	0.239	yes
5A	Waste disposal		CH4	0.006	0.134	0.373	yes
2F1	Refrigeration and air conditioning		HFCs	0.003	0.079	0.452	yes
3A	Enteric fermentation		CH4	0.002	0.051	0.503	yes
1A1	Energy industries	Other fossil	CO2	0.002	0.040	0.543	yes
1A4	Other sectors	Biomass	CH4	0.002	0.040	0.583	yes
2B2	Nitric acid production		N2O	0.001	0.032	0.615	yes
5D	Wastewater treatment and discharge		N2O	0.001	0.030	0.645	yes
3B	Manure management		CH4	0.001	0.030	0.675	yes
1A4	Other sectors	Liquid	CO2	0.001	0.030	0.706	yes
3D2	Indirect N2O emissions from managed		N2O	0.001	0.026	0.732	yes
1A2	Manufacturing industries and	Solid	CO2	0.001	0.024	0.755	yes
1A1	Energy industries	Biomass	N2O	0.001	0.023	0.779	yes
3B	Manure management		N2O	0.001	0.023	0.802	yes
1A1	Energy industries	Solid	CO2	0.001	0.023	0.824	yes
1A2	Manufacturing industries and	Other fossil	CO2	0.001	0.017	0.841	yes
2B10a	Hydrogen production		CO2	0.001	0.016	0.857	yes
3G	Liming		CO2	0.001	0.012	0.869	yes
2C1	Iron and steel production		CO2	0.000	0.010	0.879	yes
5B	Biological treatment of waste		CH4	0.000	0.009	0.888	yes
1A4	Other sectors	Biomass	N2O	0.000	0.008	0.897	yes
1A2	Manufacturing industries and construction	Biomass	N2O	0.000	0.007	0.904	yes
5B	Biological treatment of waste		N2O	0.000	0.007	0.907	yes

Table 12. Key category analysis, trend assessment (Approach 2) including LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Trend assess- ment	Contri- bution to trend	Cumu- lative sum of contri- bution	Key in trend analysis
4A1	Forest land remaining forest land		CO2	0.887	0.927	0.927	yes

ANNEX 2. Uncertainty assessment

Annex 2 provides the mandatory reporting table for uncertainty analysis. Finland reports annually both Approach 1 and Approach 2 uncertainty analyses (UA). The Approach 2 analysis is based on the Monte Carlo simulation, and it is prepared in accordance with IPCC methodology (2006 IPCC Guidelines). Disaggregation of subcategories is at a more detailed level in the Approach 2 calculation than in Approach 1, where relevant. Disaggregation concerns mostly the Energy sector, where detailed fuel type levels (heavy fuel oil, light fuel oil, etc.) are used. Approach 2 UA results are aggregated to desired levels in the Monte Carlo simulation to be in a usable format for Approach 1 UA. The results of Approach 2 and Approach 1 analysis are reported according to Tables 3.3. and 3.2. of the 2006 IPCC Guidelines. Analysis tables with numerical results are shown below, more detailed supplementary information can be found in 2024_FIN_UA-KCA_6v242.xlsx. The results of the uncertainty analysis are presented and discussed in Section 1.6 and in the sectoral chapters.

The uncertainty of wetlands remaining wetlands constitutes that of peat extraction, while uncertainties of other subcategories were excluded due to their minor role.

Finland checks annually the UA parameterisation of the Approach 2 subcategories with expert organisations.

Table 1. Approach 2 uncertainty assessment

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	Activity data uncertainty 2024		Emission factor/ implied EF uncertainty 2024		Uncertainty in emissions 2024		Share of total uc in emissions 2024	Category trend 1990-2024	Uncertainty in trend	
				Gg CO2-eq	Gg CO2-eq	(-) %	(+) %	(-) %	(+) %	(-) %	(+) %	%	%	(-) %	(+) %
0I	Indirect emissions		CO2	164.0	42.1	.	.	.	.	17	18	0.013	-74	5.7	7.5
1A1	Energy Industries	Liquid	CO2	2 616.2	1 859.7	3	3	2	2	3	3	0.110	-29	4	5
1A1	Energy Industries	Liquid	CH4	1.2	1.0	3	3	32	33	32	33	6.E-04	-16	23	35
1A1	Energy Industries	Liquid	N2O	20.7	16.2	3	3	37	37	37	37	0.010	-22	22	33
1A1	Energy Industries	Solid	CO2	9 640.1	2 865.4	1	1	3	3	3	3	0.154	-70	2	2
1A1	Energy Industries	Solid	CH4	3.1	0.7	1	1	37	37	37	37	0.000	-78	5	16
1A1	Energy Industries	Solid	N2O	37.1	7.5	1	1	37	37	37	37	0.005	-80	6	17
1A1	Energy Industries	Gaseous	CO2	2 587.6	1 091.8	1	1	0	0	1	1	0.019	-58	1	1
1A1	Energy Industries	Gaseous	CH4	1.4	0.7	1	1	54	55	54	55	0.001	-52	9	6
1A1	Energy Industries	Gaseous	N2O	13.4	6.0	1	1	51	51	51	51	0.005	-55	7	5
1A1	Energy Industries	Other fossil	CO2	1.0	705.2	10	10	15	15	17	18	0.225	70338	19496	30135
1A1	Energy Industries	Other fossil	CH4	0.001	0.7	9	10	59	59	60	61	8.E-04	78048	50073	139254
1A1	Energy Industries	Other fossil	N2O	0.005	8.1	9	10	59	59	59	61	0.008	169161	108252	304043
1A1	Energy Industries	Peat	CO2	3 949.5	1 622.5	2	2	2	2	3	3	0.080	-59	3	3
1A1	Energy Industries	Peat	CH4	3.3	4.0	2	2	60	60	60	60	0.004	18	6	7
1A1	Energy Industries	Peat	N2O	29.7	17.4	2	2	60	60	60	61	0.018	-41	3	3
1A1	Energy Industries	Biomass	CH4	2.0	26.5	4	5	55	55	55	56	0.026	1 253	146	244
1A1	Energy Industries	Biomass	N2O	2.6	132.4	4	5	56	55	56	56	0.128	4964	563	914

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	Activity data uncertainty 2024		Emission factor/ implied EF uncertainty 2024		Uncertainty in emissions 2024		Share of total uc in emissions 2024	Category trend 1990-2024	Uncertainty in trend	
				Gg CO2-eq	Gg CO2-eq	(-) %	(+) %	(-) %	(+) %	(-) %	(+) %	%	%	(-) %	(+) %
1A2	Manufacturing industries and construction	Liquid	CO2	4 575.7	2 437.0	2	2	1	1	3	3	0.117	-47	2	2
1A2	Manufacturing industries and construction	Liquid	CH4	4.0	3.2	2	2	36	37	36	37	0.002	-21	31	40
1A2	Manufacturing industries and construction	Liquid	N2O	32.3	15.4	2	2	32	47	32	47	0.013	-52	18	28
1A2	Manufacturing industries and construction	Solid	CO2	4 841.6	492.4	2	2	3	3	3	3	0.027	-90	0	0
1A2	Manufacturing industries and construction	Solid	CH4	1.8	0.2	2	2	37	37	37	37	1.E-04	-90	4	5
1A2	Manufacturing industries and construction	Solid	N2O	40.0	2.0	2	2	36	36	36	36	0.001	-95	2	3
1A2	Manufacturing industries and construction	Gaseous	CO2	2 194.7	1 027.9	2	2	0	0	2	2	0.029	-53	1	1
1A2	Manufacturing industries and construction	Gaseous	CH4	1.3	0.6	2	2	29	29	29	29	0.000	-52	10	23
1A2	Manufacturing industries and construction	Gaseous	N2O	13.0	6.8	2	2	31	31	31	31	0.004	-48	8	19
1A2	Manufacturing industries and construction	Other fossil	CO2	100.6	464.2	6	6	11	11	12	13	0.105	361	100	135
1A2	Manufacturing industries and construction	Other fossil	CH4	0.1	0.4	6	6	42	43	43	44	3.E-04	200	144	362
1A2	Manufacturing industries and construction	Other fossil	N2O	0.6	3.0	6	6	34	34	34	35	0.002	443	184	329
1A2	Manufacturing industries and construction	Peat	CO2	1 475.9	289.8	2	2	2	2	3	3	0.014	-80	2	2
1A2	Manufacturing industries and construction	Peat	CH4	1.2	0.3	2	2	39	39	39	39	2.E-04	-76	3	3
1A2	Manufacturing industries and construction	Peat	N2O	13.7	1.8	2	2	53	54	53	54	0.002	-87	4	3
1A2	Manufacturing industries and construction	Biomass	CH4	9.2	15.4	2	2	29	29	29	29	0.008	67	33	48

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	Activity data uncertainty 2024		Emission factor/ implied EF uncertainty 2024		Uncertainty in emissions 2024		Share of total uc in emissions 2024	Category trend 1990-2024	Uncertainty in trend	
				Gg CO2-eq	Gg CO2-eq	(-) %	(+) %	(-) %	(+) %	(-) %	(+) %			(-) %	(+) %
1A3a	Civil aviation	Liquid	CO2	385.1	146.6	5	5	2	2	5	5	0.014	-62	4	5
1A3a	Civil aviation	Liquid	CH4	0.2	0.07	5	5	60	59	60	60	7.E-05	-57	4	5
1A3a	Civil aviation	Liquid	N2O	2.8	1.1	5	5	69	147	69	148	0.003	-62	9	106
1A3b	Road transportation	Diesel oil	CO2	4 923.5	5 680.3	3	2	1	1	3	3	0.289	15	4	5
1A3b	Road transportation	Diesel oil	CH4	15.3	1.2	3	2	60	60	60	60	0.001	-92	5	13
1A3b	Road transportation	Diesel oil	N2O	58.2	51.0	3	2	70	150	70	150	0.133	-12	68	304
1A3b	Road transportation	Motor gasoline	CO2	5 880.5	3 331.9	2	2	2	2	3	3	0.164	-43	2	2
1A3b	Road transportation	Motor gasoline	CH4	104.3	8.5	2	2	60	59	60	59	0.009	-92	5	14
1A3b	Road transportation	Motor gasoline	N2O	78.5	9.2	2	2	70	147	70	147	0.024	-88	9	41
1A3b	Road transportation	Gaseous	CO2	.	49.9	2	2	1	1	2	2	2.E-03	.	.	.
1A3b	Road transportation	Gaseous	CH4	.	0.5	2	2	43	43	43	43	3.E-04	.	.	.
1A3b	Road transportation	Gaseous	N2O	.	0.5	2	2	57	102	57	102	9.E-04	.	.	.
1A3b	Road transportation	Biomass	CH4	.	1.3	1	1	42	41	42	42	9.E-04	.	.	.
1A3b	Road transportation	Biomass	N2O	.	10.9	1	1	64	135	64	135	0.025	.	.	.
1A3c	Railways	Liquid	CO2	191.1	45.5	2	2	1	1	2	3	0.002	-76	1	1
1A3c	Railways	Liquid	CH4	0.3	0.1	2	2	60	60	60	60	8.E-05	-76	15	41
1A3c	Railways	Liquid	N2O	1.3	0.2	2	2	70	153	70	152	5.E-04	-85	12	51
1A3c	Railways	Biomass	CH4	.	0.004	2	2	61	60	60	60	4.E-06	.	.	.
1A3c	Railways	Biomass	N2O	.	0.01	2	2	70	151	70	151	3.E-05	.	.	.
1A3d	Domestic navigation	Liquid	CO2	441.3	280.7	9	9	1	1	9	9	0.046	-36	8	9
1A3d	Domestic navigation	Liquid	CH4	6.1	3.2	9	9	54	55	54	56	0.003	-48	28	30
1A3d	Domestic navigation	Liquid	N2O	2.5	1.8	9	9	53	94	53	96	0.003	-25	42	154
1A3d	Domestic navigation	Gaseous	CO2	.	7.4	20	20	1	1	20	20	0.003	.	.	.
1A3d	Domestic navigation	Gaseous	CH4	.	0.1	20	20	60	60	61	66	1.E-04	.	.	.
1A3d	Domestic navigation	Gaseous	N2O	.	0.01	20	20	70	149	71	152	3.E-05	.	.	.
1A3d	Domestic navigation	Biomass	CH4	.	0.3	9	9	56	57	56	59	3.E-04	.	.	.
1A3d	Domestic navigation	Biomass	N2O	.	0.1	9	9	52	90	52	91	2.E-04	.	.	.

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	Activity data uncertainty 2024		Emission factor/ implied EF uncertainty 2024		Uncertainty in emissions 2024		Share of total uc in emissions 2024	Category trend 1990-2024	Uncertainty in trend	
				Gg CO2-eq	Gg CO2-eq	(-) %	(+) %	(-) %	(+) %	(-) %	(+) %	%	%	(-) %	(+) %
1A4	Other sectors	Liquid	CO2	7 230.4	2 555.3	7	7	1	1	7	7	0.299	-65	4	4
1A4	Other sectors	Liquid	CH4	29.8	11.9	7	7	25	26	25	26	0.005	-60	13	18
1A4	Other sectors	Liquid	N2O	50.6	13.9	7	7	35	46	35	46	0.011	-73	11	21
1A4	Other sectors	Solid	CO2	46.5	.	.	.	.	.	.	.	.	-100	.	.
1A4	Other sectors	Solid	CH4	3.1	0.00	.	.	.	.	.	.	0.E+00	-100	.	.
1A4	Other sectors	Solid	N2O	0.5	.	.	.	.	.	.	.	0.E+00	-100	.	.
1A4	Other sectors	Gaseous	CO2	94.7	135.4	14	14	1	1	14	14	0.033	43	21	22
1A4	Other sectors	Gaseous	CH4	0.3	0.1	14	14	36	37	36	38	7.E-05	-61	17	34
1A4	Other sectors	Gaseous	N2O	0.5	0.6	14	14	44	44	45	48	5.E-04	40	67	106
1A4	Other sectors	Other fossil	CO2	0.2	.	.	.	.	.	.	.	.	-100	.	.
1A4	Other sectors	Other fossil	CH4	9.E-05	.	.	.	.	.	.	.	.	-100	.	.
1A4	Other sectors	Other fossil	N2O	8.E-04	.	.	.	.	.	.	.	.	-100	.	.
1A4	Other sectors	Peat	CO2	118.1	182.0	9	9	2	2	9	10	0.030	54	27	38
1A4	Other sectors	Peat	CH4	1.6	2.5	9	9	65	141	65	142	0.006	55	97	140
1A4	Other sectors	Peat	N2O	0.4	0.6	9	9	65	138	65	139	0.002	47	93	134
1A4	Other sectors	Biomass	CH4	148.1	163.8	16	16	69	149	70	151	0.428	11	32	54
1A4	Other sectors	Biomass	N2O	24.8	29.4	16	16	68	164	71	165	0.084	18	85	54
1A5	Other energy	Liquid	CO2	1 035.6	561.9	13	13	2	2	13	13	0.126	-46	14	26
1A5	Other energy	Liquid	CH4	3.3	1.0	13	13	41	43	43	48	0.001	-69	11	22
1A5	Other energy	Liquid	N2O	7.0	3.3	13	13	39	54	40	56	0.003	-53	18	39
1A5	Other energy	Solid	CO2	1.2	.	.	.	.	.	.	.	.	-100	.	.
1A5	Other energy	Solid	CH4	0.001	.	.	.	.	.	.	.	.	-100	.	.
1A5	Other energy	Solid	N2O	0.01	.	.	.	.	.	.	.	.	-100	.	.
1A5	Other energy	Gaseous	CO2	66.6	55.2	44	44	0	0	44	44	0.042	-17	543	624
1A5	Other energy	Gaseous	CH4	0.1	0.1	44	44	59	60	66	83	1.E-04	-18	539	618
1A5	Other energy	Gaseous	N2O	0.3	0.3	44	44	60	60	66	84	4.E-04	-18	536	614
1A5	Other energy	Peat	CO2	24.0	.	.	.	.	.	.	.	.	-100	.	.
1A5	Other energy	Peat	CH4	0.3	.	.	.	.	.	.	.	.	-100	.	.
1A5	Other energy	Peat	N2O	0.1	.	.	.	.	.	.	.	.	-100	.	.
1A5	Other energy	Biomass	CH4	0.4	1.8	9	10	59	59	59	61	2.E-03	372	305	920
1A5	Other energy	Biomass	N2O	0.2	0.4	10	10	50	51	50	53	3.E-04	56	92	290

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	Activity data uncertainty 2024		Emission factor/ implied EF uncertainty 2024		Uncertainty in emissions 2024		Share of total uc in emissions 2024	Category trend 1990-2024	Uncertainty in trend	
				Gg CO2-eq	Gg CO2-eq	(-) %	(+) %	(-) %	(+) %	(-) %	(+) %			(-) %	(+) %
1B2	Oil and Natural gas and other emissions from	Non-fuel	CO2	111.5	77.6	50	49	20	20	52	56	0.075	-30	40	90
1B2	Oil and Natural gas and other emissions from	Non-fuel	CH4	12.2	19.1	50	50	53	120	47	49	0.016	57	84	228
1B2	Oil and Natural gas and other emissions from	Non-fuel	N2O	1.1	0.8	50	50	59	61	68	90	0.001	-27	53	194
2A1	Cement production		CO2	729.2	329.7	2	2	5	5	5	5	0.031	-55	1	1
2A2	Lime production		CO2	400.7	187.7	2	2	3	3	4	4	0.012	-53	2	2
2A3	Limestone and dolomite use		CO2	21.0	1.5	5	5	3	3	6	6	2.E-04	-93	0	1
2A4	Other process uses of carbonates		CO2	67.5	67.4	4	4	3	3	5	5	0.006	0	9	10
2B1	Ammonia production		CO2	93.0	.	.	.	.	.	.	.		-100	.	.
2B2	Nitric acid production		N2O	1 415.4	122.4	3	3	15	15	15	15	0.033	-91	22	46
2B8	Petrochemical and carbon black production		CH4	5.2	1.5	.	.	.	.	40	40	0.001	-71	15	48
2B10bi	Phosphoric acid production		CO2	24.5	30.9	.	.	.	.	7	7	0.004	26	18	24
2B10a	Hydrogen production		CO2	168.8	975.8	5	5	3	3	6	6	0.099	478	63	75
2B10bii	Limestone and dolomite use		CO2	36.5	80.0	5	5	3	3	6	6	0.008	119	18	20
2B10biii	Chemicals production		CO2	6.7	1.9	.	.	.	.	3	3	0.000	-72	1	1
2C1	Iron and steel production		CO2	1 967.2	1 949.5	.	.	.	.	4	4	0.123	-1	22	40
2C1	Iron and steel production		CH4	0.001	0.002	3	3	20	20	20	20	8.E-07	61	7	7
2C7	Other Metal Industry		CO2	8.9	21.9	.	.	.	.	3	3	0.001	146	0	0
2D1	Lubricant use		CO2	207.5	77.1	20	20	7	7	21	21	0.029	-63	9	12
2D1	Lubricant use		CH4	0.3	0.1	20	20	60	60	61	66	1.E-04	-63	9	12
2D1	Lubricant use		N2O	1.5	0.6	20	20	60	60	61	66	0.001	-63	9	12
2D2	Paraffin wax use		CO2	10.2	24.6	10	10	100	100	100	101	0.043	142	46	65
2D3	Other non energy products		CO2	.	18.7	20	20	2	2	20	20	0.007	.	.	.
2F1	Refrigeration and air conditioning		HFCs	0.01	590.2	12	13	28	29	28	30	3.E-01	5023043	2485538	9408103
2F1	Refrigeration and air conditioning		PFCs	.	0.6	25	25	49	50	52	60	0.001	.	.	.
2F2	Foam blowing agents		HFCs	.	4.3	20	20	50	50	51	57	0.004	.	.	.
2F4	Aerosols		HFCs	.	15.8	.	.	.	.	50	50	0.014	.	.	.
2G1	Electrical equipment		SF6	46.4	26.1	20	20	40	40	42	47	0.021	-44	30	84
2G3	N2O from product uses		N2O	57.3	21.0	.	.	.	.	10	10	0.004	-63	6	10
2H3	Other Industrial process and product se		HFCs	0.01	3.5	.	.	.	.	60	60	0.004	39 578	26 327	96 333
2H3	Other Industrial process and product se		PFCs	0.2	0.7	.	.	.	.	60	61	0.001	243	227	841
2H3	Other Industrial process and product se		SF6	7.7	2.5	.	.	.	.	64	64	0.003	-68	69	185

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	Activity data uncertainty 2024		Emission factor/ implied EF uncertainty 2024		Uncertainty in emissions 2024		Share of total uc in emissions 2024	Category trend 1990-2024	Uncertainty in trend	
				Gg CO2-eq	Gg CO2-eq	(-) %	(+) %	(-) %	(+) %	(-) %	(+) %			(-) %	(+) %
3A	Enteric fermentation		CH4	2 713.7	2 075.5	.	.	.	.	14	27	0.969	-24	23	13
3B	Manure management		CH4	527.8	533.8	.	.	.	.	23	39	0.360	1	25	34
3B	Manure management		N2O	381.1	269.7	.	.	.	.	36	117	0.550	-29.2	34	138
3D1	Direct soil emissions		N2O	3 164.8	3 052.9	.	.	.	.	33	57	3.006	-4	28	45
3D2	Indirect emissions		N2O	390.2	298.6	.	.	.	.	82	96	0.496	-23	58	145
3F	Field burning of agricultural residues		CH4	3.4	.	.	.	.	.	.	.	.	-100	.	.
3F	Field burning of agricultural residues		N2O	0.8	.	.	.	.	.	.	.	.	-100	.	.
3G	Liming		CO2	642.0	166.7	.	.	.	.	20	20	0.058	-74	0	0
3H	Urea Application		CO2	5.4	3.7	.	.	.	.	30	30	2.E-03	-31	0	0
4A1	Forest Land remaining Forest Land		CO2	-37 322.4	-1 926.6	.	.	.	.	358	364	12.185	-95	19	19
4A2	Land converted to Forest Land		CO2	- 208.4	- 227.4	.	.	.	.	114	115	0.454	9	1 020	849
4B1	Cropland remaining Cropland		CO2	4 331.6	6 407.3	.	.	.	.	31	35	3.862	48	57	106
4B2	Land converted to Cropland		CO2	930.7	2 024.8	.	.	.	.	29	29	1.007	118	74	107
4C1	Grassland remaining Grassland		CO2	766.4	512.3	.	.	.	.	97	97	0.866	-33	71	252
4C2	Land converted to Grassland		CO2	268.5	141.2	.	.	.	.	97	97	0.239	-47	55	186
4D1	Wetlands remaining Wetlands		CO2	1 278.6	1 674.2	.	.	.	.	70	151	4.395	31	102	450
4D2	Land converted to Wetlands		CO2	55.0	89.8	.	.	.	.	70	150	0.234	63	127	552
4E1	Settlements remaining Settlements		CO2	72.2	49.3	.	.	.	.	59	59	0.051	-32	43	104
4E2	Land converted to Settlements		CO2	848.7	785.9	.	.	.	.	33	53	0.720	-7	37	66
4G	Harvested Wood Products		CO2	-2 951.6	-2 143.0	.	.	.	.	62	63	2.355	-27	47	68
4(i)	N fertilization		N2O	36.5	82.9	10	10	19	19	21	22	0.031	127	60	83
4(ii)	Drainage, rewetting and other management soils		CH4	1 573.2	478.3	10	10	80	80	80	81	0.674	-70	45	168
4(ii)	Drainage, rewetting and other management soils		N2O	1 457.9	1 756.7	10	10	80	80	80	82	2.492	21	226	673
4(iii)	Mineralization		N2O	26.0	61.4	10	10	70	201	70	199	0.212	136	31	36
4(iv)A	FL, biomass burning		CH4	3.2	0.8	10	10	81	81	81	82	0.001	-74	23	98
4(iv)A	FL, biomass burning		N2O	1.7	0.4	10	10	54	54	54	55	0.000	-74	15	37
4(iv)C	GL, biomass burning		CO2	0.0	0.0	10	10	12	12	15	16	3.E-08	-99	0	0
4(iv)C	GL, biomass burning		CH4	0.07	0.016	10	10	78	79	78	80	2.E-05	-78	18	70
4(iv)C	GL, biomass burning		N2O	0.1	0.01	10	10	95	95	95	97	2.E-05	-78	26	110
5A	Solid Waste Disposal		CH4	4 847.1	1290.66	.	.	.	.	31	31	7.E-01	-73	5	6
5B	Biological Treatment of Solid Waste		CH4	28.8	72.1	7	7	49	50	49	52	0.065	150	82	211
5B	Biological Treatment of Solid Waste		N2O	16.3	32.1	16	16	72	92	73	91	0.051	97	122	115
5D	Wastewater Treatment and Discharge		CH4	247.5	167.9	8	8	34	57	33	56	0.164	-32	11	13
5D	Wastewater Treatment and Discharge		N2O	67.9	61.6	9	9	94	391	94	394	0.421	-9	74	38

Notes: When uncertainties are estimated for emissions/removals directly (not for AD and EF), the columns for AD and EF/IEF uncertainty are left blank. When year 2024 emissions/removals are zero, all uncertainty columns are left blank. When either 1990 or 2024 emissions are zero, trend uncertainty columns are left blank.

Table 2. Approach 1 uncertainty analysis with and without the LULUCF sector

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	AD uncertainty 2024	EF / IEF uncertainty 2024	Combined level uncertainty 2024	Share of level uncertainty <i>excl. LULUCF</i>	Share of trend uncertainty <i>excl. LULUCF</i>	Share of level uncertainty <i>incl. LULUCF</i>	Share of trend uncertainty <i>incl. LULUCF</i>
				Gg CO2-eq	Gg CO2-eq	± %	± %	± %	%	± %	%	± %
0I	Indirect emissions		CO2	164.0	42.1	18	.	18	0.019	0.015	0.015	0.024
1A1	Energy Industries	Liquid	CO2	2 616.2	1 859.7	3	2	4	0.181	0.140	0.145	0.233
1A1	Energy Industries	Liquid	CH4	1.2	1.0	3	33	33	0.001	2.E-04	0.001	3.E-04
1A1	Energy Industries	Liquid	N2O	20.7	16.2	3	37	37	0.015	0.003	0.012	0.006
1A1	Energy Industries	Solid	CO2	9 640.1	2 865.4	1	3	3	0.215	0.166	0.172	0.278
1A1	Energy Industries	Solid	CH4	3.1	0.7	1	37	37	0.001	5.E-04	0.000	0.002
1A1	Energy Industries	Solid	N2O	37.1	7.5	1	37	37	0.007	0.007	0.006	0.030
1A1	Energy Industries	Gaseous	CO2	2 587.6	1 091.8	1	0	1	0.029	0.020	0.023	0.039
1A1	Energy Industries	Gaseous	CH4	1.4	0.7	1	55	55	0.001	7.E-05	0.001	1.E-03
1A1	Energy Industries	Gaseous	N2O	13.4	6.0	1	51	51	0.008	0.001	0.006	0.011
1A1	Energy Industries	Other fossil	CO2	1.0	705.2	10	15	18	0.324	0.250	0.259	0.418
1A1	Energy Industries	Other fossil	CH4	0.001	0.7	10	59	60	0.001	0.001	0.001	0.001
1A1	Energy Industries	Other fossil	N2O	0.005	8.1	10	59	60	0.012	0.007	0.010	0.011
1A1	Energy Industries	Peat	CO2	3 949.5	1 622.5	2	2	3	0.117	0.090	0.094	0.151
1A1	Energy Industries	Peat	CH4	3.3	4.0	2	60	60	0.006	0.002	0.005	0.000
1A1	Energy Industries	Peat	N2O	29.7	17.4	2	60	60	0.027	0.001	0.021	0.023
1A1	Energy Industries	Biomass	CH4	2.0	26.5	5	55	56	0.037	0.020	0.030	0.031
1A1	Energy Industries	Biomass	N2O	2.6	132.4	5	56	56	0.188	0.102	0.151	0.169

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	AD uncertainty 2024	EF / IEF uncertainty 2024	Combined level uncertainty 2024	Share of level uncertainty <i>excl. LULUCF</i>	Share of trend uncertainty <i>excl. LULUCF</i>	Share of level uncertainty <i>incl. LULUCF</i>	Share of trend uncertainty <i>incl. LULUCF</i>
				Gg CO2-eq	Gg CO2-eq	± %	± %	± %	%	± %	%	± %
1A2	Manufacturing industries and construction	Liquid	CO2	4 575.7	2 437.0	2	1	3	0.171	0.133	0.137	0.221
1A2	Manufacturing industries and construction	Liquid	CH4	4.0	3.2	2	37	37	0.003	0.002	0.002	0.004
1A2	Manufacturing industries and construction	Liquid	N2O	32.3	15.4	2	47	47	0.018	0.014	0.015	0.024
1A2	Manufacturing industries and construction	Solid	CO2	4 841.6	492.4	2	3	3	0.043	0.034	0.035	0.056
1A2	Manufacturing industries and construction	Solid	CH4	1.8	0.2	2	37	37	2E-04	4E-04	1E-04	0.002
1A2	Manufacturing industries and construction	Solid	N2O	40.0	2.0	2	36	36	0.002	0.010	0.001	0.036
1A2	Manufacturing industries and construction	Gaseous	CO2	2 194.7	1 027.9	2	0	2	0.042	0.032	0.034	0.054
1A2	Manufacturing industries and construction	Gaseous	CH4	1.3	0.6	2	29	29	0.000	4.E-05	0.000	6.E-04
1A2	Manufacturing industries and construction	Gaseous	N2O	13.0	6.8	2	31	31	0.005	0.000	0.004	0.006
1A2	Manufacturing industries and construction	Other fossil	CO2	100.6	464.2	6	11	13	0.152	0.118	0.122	0.197
1A2	Manufacturing industries and construction	Other fossil	CH4	0.1	0.4	6	43	43	5.E-04	2.E-04	4.E-04	3.E-04
1A2	Manufacturing industries and construction	Other fossil	N2O	0.6	3.0	6	34	34	0.003	0.001	0.002	0.002
1A2	Manufacturing industries and construction	Peat	CO2	1 475.9	289.8	2	2	3	0.020	0.017	0.016	0.060
1A2	Manufacturing industries and construction	Peat	CH4	1.2	0.3	2	39	39	3.E-04	2.E-04	2.E-04	0.001
1A2	Manufacturing industries and construction	Peat	N2O	13.7	1.8	2	54	54	0.002	0.004	0.002	0.017
1A2	Manufacturing industries and construction	Biomass	CH4	9.2	15.4	2	29	29	0.011	0.004	0.009	0.003
1A2	Manufacturing industries and construction	Biomass	N2O	48.6	84.5	2	39	39	0.084	0.032	0.067	0.027

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	AD uncertainty 2024	EF / IEF uncertainty 2024	Combined level uncertainty 2024	Share of level uncertainty 2024	Share of trend uncertainty	Share of level uncertainty	Share of trend uncertainty
				Gg CO2-eq	Gg CO2-eq	± %	± %	± %	excl. LULUCF	excl. LULUCF	incl. LULUCF	incl. LULUCF
									%	± %	%	± %
1A3a	Civil aviation	Liquid	CO2	385.1	146.6	5	2	5	0.020	0.014	0.016	0.027
1A3a	Civil aviation	Liquid	CH4	0.2	0.07	5	60	60	1.E-04	2.E-05	8.E-05	2.E-04
1A3a	Civil aviation	Liquid	N2O	2.8	1.1	5	147	147	0.004	0.001	0.003	0.007
1A3b	Road transportation	Diesel oil	CO2	4 923.5	5 680.3	3	1	3	0.423	0.327	0.339	0.547
1A3b	Road transportation	Diesel oil	CH4	15.3	1.2	3	60	60	0.002	0.001	0.001	0.002
1A3b	Road transportation	Diesel oil	N2O	58.2	51.0	3	150	150	0.195	0.151	0.156	0.252
1A3b	Road transportation	Motor gasoline	CO2	5 880.5	3 331.9	2	2	3	0.241	0.187	0.193	0.312
1A3b	Road transportation	Motor gasoline	CH4	104.3	8.5	2	60	60	0.013	0.010	0.010	0.017
1A3b	Road transportation	Motor gasoline	N2O	78.5	9.2	2	147	147	0.035	0.027	0.028	0.045
1A3b	Road transportation	Gaseous	CO2		49.9	2	1	2	0.003	0.002	0.002	0.004
1A3b	Road transportation	Gaseous	CH4		0.5	2	43	43	5.E-04	4.E-04	4.E-04	6.E-04
1A3b	Road transportation	Gaseous	N2O		0.5	2	102	102	1.E-03	1.E-03	1.E-03	2.E-03
1A3b	Road transportation	Biomass	CH4		1.3	1	42	42	0.001	0.001	0.001	0.002
1A3b	Road transportation	Biomass	N2O		10.9	1	135	135	0.037	0.029	0.030	0.048
1A3c	Railways	Liquid	CO2	191.1	45.5	2	1	3	0.003	0.002	0.002	0.007
1A3c	Railways	Liquid	CH4	0.3	0.1	2	60	60	1.E-04	8.E-05	9.E-05	4.E-04
1A3c	Railways	Liquid	N2O	1.3	0.2	2	153	153	0.001	0.001	0.001	0.005
1A3c	Railways	Biomass	CH4		0.004	2	61	61	6.E-06	3.E-06	5.E-06	5.E-06
1A3c	Railways	Biomass	N2O		0.01	2	151	151	4.E-05	2.E-05	3.E-05	4.E-05
1A3d	Domestic navigation	Liquid	CO2	441.3	280.7	9	1	9	0.068	0.052	0.054	0.087
1A3d	Domestic navigation	Liquid	CH4	6.1	3.2	9	55	56	0.005	0.003	0.004	0.006
1A3d	Domestic navigation	Liquid	N2O	2.5	1.8	9	94	95	0.004	0.003	0.004	0.006
1A3d	Domestic navigation	Gaseous	CO2		7.4	20	1	20	0.004	0.003	0.003	0.005
1A3d	Domestic navigation	Gaseous	CH4		0.1	20	60	63	2.E-04	1.E-04	1.E-04	2.E-04
1A3d	Domestic navigation	Gaseous	N2O		0.01	20	149	150	5.E-05	4.E-05	4.E-05	6.E-05
1A3d	Domestic navigation	Biomass	CH4		0.3	9	57	58	4.E-04	3.E-04	4.E-04	6.E-04
1A3d	Domestic navigation	Biomass	N2O		0.1	9	90	90	3.E-04	2.E-04	3.E-04	4.E-04

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	AD uncertainty 2024	EF / IEF uncertainty 2024	Combined level uncertainty 2024	Share of level uncertainty 2024 <i>excl. LULUCF</i>	Share of trend uncertainty <i>excl. LULUCF</i>	Share of level uncertainty <i>incl. LULUCF</i>	Share of trend uncertainty <i>incl. LULUCF</i>
				Gg CO2-eq	Gg CO2-eq	± %	± %	± %	%	± %	%	± %
1A4	Other sectors	Liquid	CO2	7 230.4	2 555.3	7	1	7	0.442	0.342	0.354	0.571
1A4	Other sectors	Liquid	CH4	29.8	11.9	7	26	27	0.008	0.006	0.007	0.011
1A4	Other sectors	Liquid	N2O	50.6	13.9	7	46	47	0.016	0.013	0.013	0.021
1A4	Other sectors	Solid	CO2	46.5		.	.	.	.	.	.	.
1A4	Other sectors	Solid	CH4	3.1	0.00	.	.	.	0.E+00	.	0.E+00	.
1A4	Other sectors	Solid	N2O	0.5		.	.	.	0.E+00	0.E+00	0.E+00	0.E+00
1A4	Other sectors	Gaseous	CO2	94.7	135.4	14	1	14	0.048	0.037	0.039	0.062
1A4	Other sectors	Gaseous	CH4	0.3	0.1	14	37	39	1.E-04	4.E-05	9.E-05	2.E-04
1A4	Other sectors	Gaseous	N2O	0.5	0.6	14	44	46	0.001	3.E-04	0.001	3.E-04
1A4	Other sectors	Other fossil	CO2	0.2		.	.	.	.	.	.	.
1A4	Other sectors	Other fossil	CH4	9.E-05		.	.	.	.	.	.	.
1A4	Other sectors	Other fossil	N2O	8.E-04		.	.	.	.	.	.	.
1A4	Other sectors	Peat	CO2	118.1	182.0	9	2	9	0.044	0.034	0.035	0.056
1A4	Other sectors	Peat	CH4	1.6	2.5	9	141	141	0.009	0.003	0.007	0.002
1A4	Other sectors	Peat	N2O	0.4	0.6	9	138	139	0.002	0.001	0.002	0.001
1A4	Other sectors	Biomass	CH4	148.1	163.8	16	149	150	0.626	0.180	0.501	0.090
1A4	Other sectors	Biomass	N2O	24.8	29.4	16	164	164	0.123	0.037	0.099	0.016
1A5	Other energy	Liquid	CO2	1 035.6	561.9	13	2	13	0.186	0.144	0.149	0.240
1A5	Other energy	Liquid	CH4	3.3	1.0	13	43	45	0.001	0.001	0.001	0.003
1A5	Other energy	Liquid	N2O	7.0	3.3	13	54	55	0.005	0.001	0.004	0.006
1A5	Other energy	Solid	CO2	1.2		.	.	.	.	.	.	.
1A5	Other energy	Solid	CH4	0.001		.	.	.	.	.	.	.
1A5	Other energy	Solid	N2O	0.01		.	.	.	.	.	.	.
1A5	Other energy	Gaseous	CO2	66.6	55.2	44	0	44	0.062	0.048	0.049	0.080
1A5	Other energy	Gaseous	CH4	0.1	0.1	44	60	74	2.E-04	7.E-05	1.E-04	1.E-04
1A5	Other energy	Gaseous	N2O	0.3	0.3	44	60	74	0.000	2.E-04	0.000	0.000
1A5	Other energy	Peat	CO2	24.0		.	.	.	.	.	.	.
1A5	Other energy	Peat	CH4	0.3		.	.	.	.	.	.	.
1A5	Other energy	Peat	N2O	0.1		.	.	.	.	.	.	.
1A5	Other energy	Biomass	CH4	0.4	1.8	10	59	60	0.003	1.E-03	0.002	0.002
1A5	Other energy	Biomass	N2O	0.2	0.4	10	51	52	5.E-04	2.E-04	4.E-04	2.E-04

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	AD uncertainty 2024	EF / IEF uncertainty 2024	Combined level uncertainty 2024	Share of level uncertainty 2024 <i>excl. LULUCF</i>	Share of trend uncertainty <i>excl. LULUCF</i>	Share of level uncertainty <i>incl. LULUCF</i>	Share of trend uncertainty <i>incl. LULUCF</i>
				Gg CO ₂ -eq	Gg CO ₂ -eq	± %	± %	± %	%	± %	%	± %
1B2	Oil and Natural gas and other emissions	Non-fuel	CO ₂	111.5	77.6	56	20	60	0.118	0.091	0.094	0.152
1B2	Oil and Natural gas and other emissions	Non-fuel	CH ₄	12.2	19.1	49	120	129	0.063	0.049	0.050	0.081
1B2	Oil and Natural gas and other emissions	Non-fuel	N ₂ O	1.1	0.8	90	61	109	0.002	0.002	0.002	0.003
2A1	Cement production		CO ₂	729.2	329.7	2	5	5	0.046	0.014	0.037	0.063
2A2	Lime production		CO ₂	400.7	187.7	2	3	4	0.017	0.013	0.014	0.022
2A3	Limestone and dolomite use		CO ₂	21.0	1.5	5	3	6	2.E-04	0.000	2.E-04	0.002
2A4	Other process uses of carbonates		CO ₂	67.5	67.4	4	3	5	0.009	0.006	0.007	0.010
2B1	Ammonia production		CO ₂	93.0		.	.	.	.	.	.	.
2B2	Nitric acid production		N ₂ O	1 415.4	122.4	3	15	15	0.048	0.037	0.038	0.062
2B8	Petrochemical and carbon black production		CH ₄	5.2	1.5	40	.	40	0.002	0.001	0.001	0.002
2B10bi	Phosphoric acid production		CO ₂	24.5	30.9	7	.	7	0.006	0.004	0.004	0.007
2B10a	Hydrogen production		CO ₂	168.8	975.8	5	3	6	0.145	0.112	0.116	0.187
2B10bii	Limestone and dolomite use		CO ₂	36.5	80.0	5	3	6	0.012	0.008	0.010	0.013
2B10biii	Chemicals production		CO ₂	6.7	1.9	.	.	.	.	.	.	.
2C1	Iron and steel production		CO ₂	1967.2	1 949.5	4	.	4	0.181	0.140	0.145	0.234
2C1	Iron and steel production		CH ₄	0.001	0.002	3	20	20	1.E-06	4.E-07	9.E-07	4.E-07
2C7	Other Metal Industry		CO ₂	8.9	21.9	3	.	3	0.002	0.001	0.001	0.002
2D1	Lubricant use		CO ₂	207.5	77.1	20	7	21	0.042	0.031	0.033	0.057
2D1	Lubricant use		CH ₄	0.3	0.1	20	60	64	2.E-04	7.E-05	2.E-04	4.E-04
2D1	Lubricant use		N ₂ O	1.5	0.6	20	60	63	0.001	3.E-04	0.001	0.002
2D2	Paraffin wax use		CO ₂	10.2	24.6	10	100	101	0.063	0.027	0.051	0.031
2D3	Other non energy products		CO ₂	0	18.7	20	2	20	0.010	0.008	0.008	0.013
2F1	Refrigeration and air conditioning		HFCs	0.01	590.2	30	29	42	0.632	0.488	0.506	0.816
2F1	Refrigeration and air conditioning		PFCs		0.6	60	50	78	0.001	0.001	0.001	0.001
2F2	Foam blowing agents		HFCs		4.3	57	50	76	0.008	0.006	0.007	0.011
2F4	Aerosols		HFCs		15.8	50	.	50	0.020	0.016	0.016	0.026
2G1	Electrical equipment		SF ₆	46.4	26.1	47	40	62	0.041	0.032	0.033	0.053
2G3	N ₂ O from product uses		N ₂ O	57.3	21.0	10	.	10	0.005	0.004	0.004	0.007
2H3	Other Industrial process and product se		HFCs	0.01	3.5	60	.	60	0.005	0.004	0.004	0.007
2H3	Other Industrial process and product se		PFCs	0.2	0.7	61	.	61	0.001	0.001	0.001	0.001
2H3	Other Industrial process and product se		SF ₆	7.7	2.5	64	.	64	0.004	0.003	0.003	0.005

CRT	CRT name	Fuel / Fuel group	Gas	Emissions/ removals 1990	Emissions/ removals 2024	AD uncertainty 2024	EF / IEF uncertainty 2024	Combined level uncertainty 2024	Share of level uncertainty 2024 <i>excl. LULUCF</i>	Share of trend uncertainty <i>excl. LULUCF</i>	Share of level uncertainty <i>incl. LULUCF</i>	Share of trend uncertainty <i>incl. LULUCF</i>
				Gg CO ₂ -eq	Gg CO ₂ -eq	± %	± %	± %	%	± %	%	± %
3A	Enteric fermentation		CH ₄	2 713.7	2 075.5	27	.	27	1.422	1.100	1.139	1.837
3B	Manure management		CH ₄	527.8	533.8	39	.	39	0.529	0.409	0.424	0.683
3B	Manure management		N ₂ O	381.1	269.7	117	.	117	0.807	0.624	0.646	1.042
3D1	Direct soil emissions		N ₂ O	3 164.8	3 052.9	57	.	57	4.411	3.411	3.532	5.697
3D2	Indirect emissions		N ₂ O	390.2	298.6	96	.	96	0.728	0.563	0.583	0.941
3F	Field burning of agricultural residues		CH ₄	3.4	.	.	.	.	.	.	.	.
3F	Field burning of agricultural residues		N ₂ O	0.8	.	.	.	.	.	.	.	.
3G	Liming		CO ₂	642.0	166.7	.	20	20	0.086	0.052	0.069	0.266
3H	Urea Application		CO ₂	5.4	3.7	.	30	30	0.003	0.000	0.002	0.002
4A1	Forest Land remaining Forest Land		CO ₂	-37 322.4	-1 926.6	364	.	364	-17.877	13.824	-14.317	23.090
4A2	Land converted to Forest Land		CO ₂	- 208.4	- 227.4	115	.	115	-0.665	0.515	-0.533	0.859
4B1	Cropland remaining Cropland		CO ₂	4 331.6	6 407.3	35	.	35	5.666	4.381	4.538	7.318
4B2	Land converted to Cropland		CO ₂	930.7	2 024.8	29	.	29	1.478	1.143	1.184	1.909
4C1	Grassland remaining Grassland		CO ₂	766.4	512.3	97	.	97	1.270	0.982	1.017	1.641
4C2	Land converted to Grassland		CO ₂	268.5	141.2	97	.	97	0.350	0.271	0.280	0.452
4D1	Wetlands remaining Wetlands		CO ₂	1 278.6	1 674.2	151	.	151	6.448	4.986	5.164	8.329
4D2	Land converted to Wetlands		CO ₂	55.0	89.8	150	.	150	0.344	0.266	0.275	0.444
4E1	Settlements remaining Settlements		CO ₂	72.2	49.3	.	.	.	.	.	.	.
4E2	Land converted to Settlements		CO ₂	848.7	785.9	53	.	53	1.057	0.817	0.846	1.365
4G	Harvested Wood Products		CO ₂	-2 951.6	-2 143.0	63	.	63	-3.456	2.672	-2.768	4.463
4(i)	N fertilization		N ₂ O	36.5	82.9	10	19	22	0.045	0.023	0.036	0.033
4(ii)	Drainage, rewetting and other management		CH ₄	1 573.2	478.3	81	80	114	1.389	1.074	1.113	1.795
4(ii)	Drainage, rewetting and other management		N ₂ O	1 457.9	1 756.7	82	80	114	5.114	3.955	4.096	6.605
4(iii)	Mineralization		N ₂ O	26.0	61.4	10	199	199	0.311	0.131	0.249	0.148
4(iv)A	FL, biomass burning		CH ₄	3.2	0.8	10	81	82	0.002	0.001	0.001	0.002
4(iv)A	FL, biomass burning		N ₂ O	1.7	0.4	10	54	55	0.001	0.000	0.000	0.001
4(iv)C	GL, biomass burning		CO ₂	0.009	0.000	10	12	16	4.E-08	3.E-08	3.E-08	5.E-08
4(iv)C	GL, biomass burning		CH ₄	0.1	0.02	10	79	80	3.E-05	3.E-05	3.E-05	4.E-05
4(iv)C	GL, biomass burning		N ₂ O	0.1	0.01	10	95	96	3.E-05	3.E-05	3.E-05	4.E-05
5A	Solid Waste Disposal		CH ₄	4 847.1	1 290.7	31	.	31	1.021	0.789	0.817	1.318
5B	Biological Treatment of Solid Waste		CH ₄	28.8	72.1	7	50	51	0.093	0.072	0.074	0.120
5B	Biological Treatment of Solid Waste		N ₂ O	16.3	32.1	16	92	94	0.076	0.059	0.061	0.099
5D	Wastewater Treatment and Discharge		CH ₄	247.5	167.9	8	57	57	0.245	0.190	0.197	0.317
5D	Wastewater Treatment and Discharge		N ₂ O	67.9	61.6	9	391	391	0.613	0.134	0.491	0.145

Notes: When uncertainties are estimated for emissions/removals directly (not for AD and EF), the columns for AD and EF/IEF uncertainty are left blank. When year 2024 emissions/removals are zero, all uncertainty columns are left blank. When either 1990 or 2024 emissions are zero, trend uncertainty columns are left blank.

ANNEX 3. Detailed description of the reference approach (including inputs to the reference approach such as the national energy balance) and the results of the comparison of national estimates of emissions with those obtained using the reference approach

The national energy balance for the most recent inventory year.

Table 1. Energy Balance Sheet 2024, TJ

Finland TJ	Total	Solid fossil fuels	Manufactured gases	Peat and peat products	Oil shale and oil sands	Natural gas	Oil and petroleum products	Renewables and biofuels	Non-renewable waste
+ Primary production	902 816	0		14 399	0	0	0	550 882	11 813
+ Recovered & recycled products	2 059	0		0	0		2 059	0	
+ Imports	788 543	54 789	0	154	0	78 184	602 981	18 970	2 087
- Exports	337 483	2 415	0	0	0	18 096	291 615	5 413	19
+ Change in stock	12 037	5 295	0	5 433	0	-314	1 311	312	0
= Gross available energy	1 367 973	57 669	0	19 985	0	59 774	314 737	564 752	13 881
- International maritime bunkers	13 003	0	0	0	0	2 576	10 427	0	
= Gross inland consumption	1 354 971	57 669	0	19 985	0	57 199	304 310	564 752	13 881
- International aviation	27 799						27 799	0	
= Total energy supply	1 327 172	57 669	0	19 985	0	57 199	276 512	564 752	13 881
Transformation input	1 340 112	80 184	6 369	16 206	0	29 120	535 408	324 241	12 526
+ Electricity & heat generation	714 657	11 359	6 369	16 206	0	19 366	11 822	300 953	12 526
+ Coke ovens	32 406	32 406	0	0	0	0	0	0	
+ Blast furnaces	31 087	31 087	0	0	0	0	0	0	
+ Gas works	0	0	0	0	0	0	0	0	
+ Refineries & petrochemical industry	523 586						523 586	0	
+ Patent fuel plants	0	0	0	0	0		0	0	0
+ BKB & PB plants	0	0	0	0	0			0	0
+ Coal liquefaction plants	0	0	0	0	0				
+ For blended natural gas	500		0				0	500	
+ Liquid biofuels blended	22 789							22 789	
+ Charcoal production plants	0							0	
+ Gas-to-liquids plants	0					0			
+ Not elsewhere specified	15 087	5 333	0	0	0	9 754	0	0	0
Transformation output	1 073 736	24 148	20 124	0	0	500	527 661	22 789	
+ Electricity & heat generation	478 515								
+ Coke ovens	30 871	24 148	6 724						
+ Blast furnaces	13 400	0	13 400						
+ Gas works	0	0	0						
+ Refineries & petrochemical industry	519 395						519 395	0	
+ Patent fuel plants	0	0							
+ BKB & PB plants	0	0		0					
+ Coal liquefaction plants	0						0		
+ Blended in natural gas	500					500			
+ Liquid biofuels blended	22 789							22 789	
+ Charcoal production plants	0							0	
+ Gas-to-liquids plants	6 781						6 781		
+ Not elsewhere specified	1 485	0	0	0			1 485		

Finland		Total	Solid fossil fuels	Manufactured gases	Peat and peat products	Oil shale and oil sands	Natural gas	Oil and petroleum products	Renewables and biofuels	Non-renewable waste
TJ	2024									
Energy sector		51 619	0	8 130	0	0	5 215	17 069	1 284	0
+ Own use in electricity & heat generation		11 704	0	0	0	0	0	0	0	0
+ Coal mines		0	0	0	0	0	0	0	0	0
+ Oil & natural gas extraction plants		0					0	0	0	
+ Patent fuel plants		0	0	0	0	0			0	0
+ Coke ovens		3 498	0	3 498	0	0	0	0	0	0
+ BKB & PB plants		0	0	0	0	0			0	0
+ Gas works		0	0	0	0	0	0	0	0	0
+ Blast furnaces		4 128	0	4 128	0	0	0	0	0	0
+ Petroleum refineries (oil refineries)		30 092	0	0	0	0	3 522	17 069	1 284	0
+ Nuclear industry		0								
+ Coal liquefaction plants		0	0	0	0	0				
+ Liquefaction & regasification plants (LNG)		394					394			
+ Gasification plants for biogas		0							0	0
+ Gas-to-liquids (GTL) plants		0					0			
+ Charcoal production plants		0							0	0
+ Not elsewhere specified (energy)		1 803	0	504	0	0	1 299	0	0	0
Distribution losses		26 012	0	920	0	0	302	279	0	0
Available for final consumption		983 165	1 633	4 704	3 779	0	23 061	251 416	262 016	1 355
Final non-energy consumption		45 730	0	0	0	0	1 761	43 969	0	
Final energy consumption		943 046	1 726	4 705	3 779	0	23 922	210 231	262 119	1 355
+ Industry		393 148	1 726	4 705	1 992	0	22 120	40 219	150 963	1 325
+ Iron & steel		30 607	1 026	4 042	0	0	5 980	272	2	0
+ Chemical & petrochemical		41 826	0	0	0	0	4 158	13 878	520	381
+ Non-ferrous metals		9 429	266	0	0	0	0	912	46	7
+ Non-metallic minerals		8 541	357	663	10	0	1 046	2 268	897	496
+ Transport equipment		2 299	0	0	0	0	47	168	98	0
+ Machinery		12 245	0	0	0	0	229	866	125	1
+ Mining & quarrying		6 484	0	0	0	0	3	518	160	0
+ Food, beverages & tobacco		17 822	29	0	0	0	1 033	1 630	593	0
+ Paper, pulp & printing		216 365	48	0	1 766	0	9 359	4 002	139 180	440
+ Wood & wood products		23 500	0	0	216	0	0	256	8 509	0
+ Construction		16 619	0	0	0	0	19	14 592	748	0
+ Textile & leather		1 041	0	0	0	0	116	41	6	0
+ Not elsewhere specified (industry)		6 368	0	0	0	0	129	817	78	0
+ Transport		157 750	0	0	0	0	1 042	130 746	20 684	0
+ Rail		3 125	0	0	0	0		613	32	0
+ Road		148 118					898	124 377	20 046	0
+ Domestic aviation		2 339						2 036	303	
+ Domestic navigation		4 025	0	0	0	0		3 721	304	0
+ Pipeline transport		12					12	0	0	
+ Not elsewhere specified (transport)		133	0	0	0	0	133	0	0	0
+ Other		392 148	0	0	1 787	0	760	39 266	90 472	30
+ Commercial & public services		126 606	0	0	103	0	473	10 274	8 616	30
+ Households		224 531	0	0	41	0	270	3 938	75 292	0
+ Agriculture & forestry		29 726	0	0	1 643	0	18	15 654	5 978	0
+ Fishing		1 289	0	0	0	0	0	1 226	63	0
+ Not elsewhere specified (other)		9 995	0	0	0	0	0	8 173	522	0
Statistical differences		-5 611	-93	-1	0	0	-2 622	-2 784	-103	0
Gross electricity production		299 351	2 988	2 164	2 632	0	2 815	868	168 024	1 601
Gross heat production		179 164	6 643	1 225	10 141	0	13 826	8 809	97 816	7 689

Table 2. Energy Balance Sheet and comparison to inventory 2024, kt CO₂

Finland		Total	Solid fossil fuels	Manufactured gases	Peat and peat products	Oil shale and oil sands	Natural gas	Oil and petroleum products	Non-renewable waste
CO ₂ , kt	2024								
+ Primary production		2 440	0	0	1 495	0	0	0	945
+ Recovered & recycled products		144	0	0	0	0	0	144	0
+ Imports		51 959	5 146	0	16	0	4 356	42 275	167
- Exports		21 681	227	0	0	0	1 008	20 445	2
+ Change in stock		1 136	497	0	564	0	-17	92	0
= Gross available energy		33 998	5 416	0	2 075	0	3 330	22 066	1 111
- International maritime bunkers		875	0	0	0	0	143	731	0
= Gross inland consumption		33 124	5 416	0	2 075	0	3 187	21 335	1 111
- International aviation		1 949	0	0	0	0	0	1 949	0
= Total energy supply		31 175	5 416	0	2 075	0	3 187	19 386	1 111
Transformation input		50 301	7 531	926	1 683	0	1 622	37 537	1 002
+ Electricity & heat generation		6 585	1 067	926	1 683	0	1 079	829	1 002
+ Coke ovens		3 044	3 044	0	0	0	0	0	0
+ Blast furnaces		2 920	2 920	0	0	0	0	0	0
+ Gas works		0	0	0	0	0	0	0	0
+ Refineries & petrochemical industry		36 708	0	0	0	0	0	36 708	0
+ Patent fuel plants		0	0	0	0	0	0	0	0
+ BKB & PB plants		0	0	0	0	0	0	0	0
+ Coal liquefaction plants		0	0	0	0	0	0	0	0
+ For blended natural gas		0	0	0	0	0	0	0	0
+ Liquid biofuels blended		0	0	0	0	0	0	0	0
+ Charcoal production plants		0	0	0	0	0	0	0	0
+ Gas-to-liquids plants		0	0	0	0	0	0	0	0
+ Not elsewhere specified		1 044	501	0	0	0	543	0	0
Transformation output		42 215	2 268	2 925	0	0	28	36 994	0
+ Electricity & heat generation		0	0	0	0	0	0	0	0
+ Coke ovens		3 245	2 268	977	0	0	0	0	0
+ Blast furnaces		1 948	0	1 948	0	0	0	0	0
+ Gas works		0	0	0	0	0	0	0	0
+ Refineries & petrochemical industry		36 415	0	0	0	0	0	36 415	0
+ Patent fuel plants		0	0	0	0	0	0	0	0
+ BKB & PB plants		0	0	0	0	0	0	0	0
+ Coal liquefaction plants		0	0	0	0	0	0	0	0
+ Blended in natural gas		28	0	0	0	0	28	0	0
+ Liquid biofuels blended		0	0	0	0	0	0	0	0
+ Charcoal production plants		0	0	0	0	0	0	0	0
+ Gas-to-liquids plants		475	0	0	0	0	0	475	0
+ Not elsewhere specified		104	0	0	0	0	0	104	0

Finland		Total	Solid fossil fuels	Manufactured gases	Peat and peat products	Oil shale and oil sands	Natural gas	Oil and petroleum products	Non-renewable waste
CO ₂ , kt	2024								
Energy sector		2 669	0	1 182	0	0	291	1 197	0
+ Own use in electricity & heat generation		0	0	0	0	0	0	0	0
+ Coal mines		0	0	0	0	0	0	0	0
+ Oil & natural gas extraction plants		0	0	0	0	0	0	0	0
+ Patent fuel plants		0	0	0	0	0	0	0	0
+ Coke ovens		508	0	508	0	0	0	0	0
+ BKB & PB plants		0	0	0	0	0	0	0	0
+ Gas works		0	0	0	0	0	0	0	0
+ Blast furnaces		600	0	600	0	0	0	0	0
+ Petroleum refineries (oil refineries)		1 393	0	0	0	0	196	1 197	0
+ Nuclear industry		0	0	0	0	0	0	0	0
+ Coal liquefaction plants		0	0	0	0	0	0	0	0
+ Liquefaction & regasification plants (LNG)		22	0	0	0	0	22	0	0
+ Gasification plants for biogas		0	0	0	0	0	0	0	0
+ Gas-to-liquids (GTL) plants		0	0	0	0	0	0	0	0
+ Charcoal production plants		0	0	0	0	0	0	0	0
+ Not elsewhere specified (energy)		146	0	73	0	0	72	0	0
Distribution losses		170	0	134	0	0	17	20	0
Available for final consumption		20 249	153	684	392	0	1 285	17 627	108
Final non-energy consumption		3 181	0	0	0	0	98	3 083	0
Final energy consumption		17 419	162	684	392	0	1 333	14 739	108
+ Industry		5 211	162	684	207	0	1 232	2 820	106
+ Iron & steel		1 036	96	587	0	0	333	19	0
+ Chemical & petrochemical		1 235	0	0	0	0	232	973	30
+ Non-ferrous metals		89	25	0	0	0	0	64	1
+ Non-metallic minerals		388	34	96	1	0	58	159	40
+ Transport equipment		14	0	0	0	0	3	12	0
+ Machinery		74	0	0	0	0	13	61	0
+ Mining & quarrying		36	0	0	0	0	0	36	0
+ Food, beverages & tobacco		175	3	0	0	0	58	114	0
+ Paper, pulp & printing		1 025	4	0	183	0	521	281	35
+ Wood & wood products		40	0	0	22	0	0	18	0
+ Construction		1 024	0	0	0	0	1	1 023	0
+ Textile & leather		9	0	0	0	0	6	3	0
+ Not elsewhere specified (industry)		64	0	0	0	0	7	57	0
+ Transport		9 225	0	0	0	0	58	9 167	0
+ Rail		43	0	0	0	0	0	43	0
+ Road		8 770	0	0	0	0	50	8 720	0
+ Domestic aviation		143	0	0	0	0	0	143	0
+ Domestic navigation		261	0	0	0	0	0	261	0
+ Pipeline transport		1	0	0	0	0	1	0	0
+ Not elsewhere specified (transport)		7	0	0	0	0	7	0	0
+ Other		2 983	0	0	186	0	42	2 753	2
+ Commercial & public services		760	0	0	11	0	26	720	2
+ Households		295	0	0	4	0	15	276	0
+ Agriculture & forestry		1 269	0	0	171	0	1	1 097	0
+ Fishing		86	0	0	0	0	0	86	0
+ Not elsewhere specified (other)		573	0	0	0	0	0	573	0
Statistical differences		-350	-9	-0	0	0	-146	-195	0
Gross electricity production		1 214	281	314	273	0	157	61	128
Gross heat production		3 858	624	178	1 053	0	770	618	615
Total fossil CO₂ emissions (excl. non-energy use), kt CO₂									
Calculated from the energy balance		25 877	1 229	2 191	2 075		2 506	16 765	1 111
According to inventory (CRT Table1.A(a)s1)		25 888	3 358	NA (IE)	2 094		2 316	16 946	1 174
Difference between energy balance and inventory		-11	62	NA (IE)	-19		190	-181	-63

* note: Data marked with Z (data are not applicable) in Table 1 is presented with zeros (0) in this table.

manufactured gases included in solid fossil fuels in comparison

ANNEX 4. Any additional information, as applicable, including detailed methodological descriptions of individual source or sink categories and the national emission balance

The detailed methodological descriptions are given in the sectoral chapters.

ANNEX 5. Assessment of completeness and (potential) sources and sinks of greenhouse gas emissions and removals excluded

The completeness of the Finnish inventory 2024 is evaluated by sectors in the tables below. The completeness is estimated by the gases (CO₂, CH₄, N₂O, F gases) and emission categories according to the detailed CRT classification.

Emission sources, which are judged as insignificant are reported in Table 1.7-1.

Abbreviations used in the tables:

X	included in the inventory
C	confidential business information
IE	included elsewhere
NA	not applicable
NE	not estimated
NO	not occurring in Finland

Table 1 Completeness of the Finnish inventory by gases and emission categories

Energy, Fuel combustion (CRT 1.A)

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
1.A Fuel combustion activities					
1. Energy industries					
a. Public electricity and heat production	X	X	X		
b. Petroleum refining	X	X	X		
c. Manufacture of solid fuels and other energy industries	X	X	X		
2. Manufacturing industries and construction					
a. Iron and steel	X	X	X		
b. Non-ferrous metals	X	X	X		
c. Chemicals	X	X	X		
d. Pulp, paper and print	X	X	X		Transferred CO ₂ for PCC production is included (subtracted from emissions) in this category.
e. Food processing, beverages and tobacco	X	X	X		
f. Non-metallic minerals	X	X	X		

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
g. Other:					
Off-road vehicles and other machinery	X	X	X		
Other manufacturing industries	X	X	X		
3. Transport					
a. Domestic aviation	X	X	X		
b. Road transportation	X	X	X		
c. Railways	X	X	X		
d. Domestic navigation	X	X	X		
e. Other transportation					
Pipeline transport	X	X	X		
4. Other Sectors					
a. Commercial/institutional	X	X	X		
b. Residential	X	X	X		
c. Agriculture/forestry/fishing	X	X	X		
5. Other					
a. Stationary					
Other non-specified	X	X	X		
b. Mobile	X	X	X		

Energy, Fugitive emissions from fuels (CRT 1.B)

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
1.B Fugitive emissions from fuels					
1. Solid fuels					
a. Coal mining and handling	NO	NO	NO		
b. Solid fuel transformation	NO	NO	NO		
c. Other	NO	NO	NO		

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
2. Oil and natural gas and other emissions from energy production					
a. Oil	X	X	NO		
b. Natural gas	X	X			
c. Venting and flaring	X	X	X	Only flaring, since there is no venting, all process gases are routed to a fuel gas system, not vented.	
d. Other Distribution of town gas	X	X	NO	Only for years 1990-1993.	

CO₂ Transport and storage (CRT 1.C)

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
Transport of CO ₂	IE			CO ₂ emissions calculated are from the amount of PCC produced. No losses during the capture, transfer and production are reported separately.	
Injection and storage	NA				

Industrial processes and product use (CRT 2)

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
2. Industrial processes and product use					
A. Mineral industry					
1. Cement production	X				
2. Lime production	X				
3. Glass production	X				
4. Other process uses of carbonates					
a. Ceramics	X				
b. Other uses of soda ash	X				
c. Non-metallurgical magnesium production	NO				
d. Other	X				

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
B. Chemical industry					
1. Ammonia production	X	NO	NO		No ammonia production in Finland after 1992.
2. Nitric acid production			X		Includes also N ₂ O emissions from fertilizer production.
3. Adipic acid production	NO		NO		
4. Caprolactam, glyoxal and glyoxylic acid production	NO		NO		
5. Carbide production	NO	NO			
6. Titanium dioxide production	NO				
7. Soda ash production	NO				
8. Petrochemical and carbon black production					
a. Methanol	NO	NO			
b. Ethylene	IE	X			Ethylene is produced in Finland, but emitted CH ₄ is used as fuel in the ovens of petrochemical plants and CO ₂ emissions are included in the Energy Sector, only fugitive CH ₄ emissions are included 2.B.8. See Section 4.3.5
c. Ethylene dichloride and vinyl chloride monomer	NO	NO			
d. Ethylene oxide	NO	NO			
e. Acrylonitrile	NO	NO			
f. Carbon black	NO	NO			
g. Other	NO	NO			
9. Fluorochemical production				No production in Finland (no F gases emissions)	
a. By-Product emissions					
b. Fugitive emissions					
10. Other					
a. Hydrogen production	X	NO	NO		
b. Phosphoric acid production	X	NO	NO		
Limestone and dolomite use	X	NO	NO		
Formalin production	X	NO	NO		
C. Metal production					
1. Iron and steel production	X	X			Includes CO ₂ emissions from integrated ferrochromium and stainless steel plant. Also CO ₂ emissions from limestone use in steel plants and CH ₄ emissions from coke production are included in this category
2. Ferroalloys production	IE	NO		Emissions from integrated ferrochromium and stainless steel plant have been allocated to 2.C.1 Iron and steel production.	
3. Aluminium production	NO	NO			

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
4. Magnesium production	NO			Emissions are included in 2.C.7 Other due to confidentiality reasons.	SF ₆ emissions are included in 2.H.3
5. Lead production	NO				
6. Zinc production	C				
7. Other	X				Includes CO ₂ emissions from zinc, copper and nickel production and NMVOC emissions from metal production.
D. Non-energy products from fuels and solvent use					
1. Lubricant use	X	X	X		
2. Paraffin wax use	X			NMVOC emissions are included in Road paving with asphalt.	Also includes use of paraffin candles.
3. Other					
Solvent use	NO				Includes NMVOC emissions.
Road paving with asphalt	NO				Includes NMVOC emissions from all asphalt uses.
Asphalt roofing	NO				
Use of urea-based catalysts	X				
Use of urea in NOx control	X				
G. Other Product Manufacture and Use					
3. N ₂ O from products uses			X		
H. Other					
1. Pulp and paper					NMVOC emissions only.
2. Food and beverages industry					NMVOC emissions only.

F gases (CRT 2.E, CRT 2.F, CRT 2.G and CRT 2.H)

Greenhouse gas source and sink categories	HFC _s	PFC _s	SF ₆	NF ₃	Explanation, -if not estimated -if included elsewhere	Notes
2. Industrial processes and product use						
E. Electronics Industry						
1. Integrated circuit of semiconductor	C	C	C	NO	C included in 2.H.3.	
2. TFT flat panel display	NO	NO	NO	NO		

Greenhouse gas source and sink categories	HFC _s	PFC _s	SF ₆	NF ₃	Explanation, -if not estimated -if included elsewhere	Notes
3. Photovoltaics	NO	NO	NO	NO		
4. Heat transfer fluid	NO	NO	NO	NO		
5. Other	NO	NO	NO	NO		
F. Consumption of halocarbons and SF₆						
1. Refrigeration and air conditioning	X	X	NO	NO		
2. Foam blowing agents	X	NO	NO	NO		Excl. one component foam.
3. Fire protection	C	NO	NO	NO	C included in 2.H.3.	
4. Aerosols	X	NO	NO	NO		Incl. one component foam.
5. Solvents	NO	NO	NO	NO		
6. Other applications	NO	NO	NO	NO		
G. Other product manufacture and use						
1. Electrical equipment	NO	C	X	NO	C included in 2.H.3.	
2. SF ₆ and PFCs from other product use		NO	C	NO	C included in 2.H.3.	
4. Other	NO	NO	NO	NO		
H. Other						
3. Grouped confidential data of halocarbons and SF ₆	X	X	X	NO		

Agriculture (CRT 3)

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
3. Agriculture					
3.1 Livestock					
A. Enteric fermentation					
1. Cattle					
Dairy cattle		X			
Non-dairy cattle		X			

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
2. Sheep		X			
3. Swine		X			
4. Other livestock					
Poultry		NE		No methodology in the 2006 IPCC Guidelines	
Horses		X			
Goats		X			
Reindeer		X			
Fur-bearing Animals		X			
B. Manure management					
1. Cattle		X	X	Emissions from composting and anaerobic digestion of manure regarded as insignificant; see Section 5.3.2.2, Manure management systems for details. Thus, NE is used for composting and anaerobic digestion of manure for all other animals except for reindeer which is solely in pasture.	
Dairy cattle		X	X		
Non-dairy cattle		X	X		
2. Sheep		X	X		
3. Swine		X	X		
4. Other livestock					
Poultry		X	X		
Horses		X	X		
Goats		X	X		
Reindeer		X	NO		
Fur-bearing animals		X	X		
5. Indirect N ₂ O emissions			X		
C. Rice cultivation					
1. Irrigated		NO			
2. Rain-fed		NO			
3. Deep water		NO			
4. Other		NO			

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes		
D. Agricultural soils							
1. Direct N ₂ O emissions from managed soils							
a. Inorganic N fertilizers			X				
b. Organic N fertilizers			X				
c. Urine and dung deposited by grazing animals			X				
d. Crop residues			X				
e. Mineralisation/Immobilisation associated with loss/gain of soil organic matter			X				
f. Cultivation of organic soils			X				
g. Other			NO				
2. Indirect N ₂ O emissions from managed soils							
a. Atmospheric deposition					X		
b. Nitrogen leaching and run-off			X				
E. Prescribed burning of savannas							
Forest land		NO	NO				
Grassland		NO	NO				
F. Field burning of agricultural residues							
1.Cereals		NO	NO	Field burning banned and not reported since 2021.			
2.Pulses		NO	NO	Field burning banned and not reported since 2021.			
3.Tubers and roots		NO	NO	Field burning banned and not reported since 2021.			
4.Sugar cane		NO	NO	Field burning banned and not reported since 2021.			
5.Other		NO	NO	Field burning banned and not reported since 2021.			
G. Liming							
1. Limestone CaCO ₃	X						
2. Dolomite CaMg(CO ₃) ₂	X						
H. Urea application							
1. Urea application	X						
I. Other carbon-containing fertilizers (no emissions)							
J. Other (no emissions)							

Land use, land-use change and forestry (CRT 4)

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
4. Land use, land-use change and forestry					
A. Forest land					
1. Forest land remaining forest land					
Carbon stock change	X, IE			IE: For organic soils, litter and dead wood are reported under soil organic matter	See NID 6.4.2
2. Land converted to forest land					
Carbon stock change					
- Cropland converted	X, IE, NA			IE: Litter and dead wood are reported under soil organic matter, Losses in living biomass are included in gains, the method gives an estimate for a net change	See NID 6.4.2, Appendix_6c
- Grassland converted	X, IE, NA				
- Wetlands converted	X, IE, NA				
- Settlements converted	X, IE, NA				
- Other land converted	X, NA				
B. Cropland					
1. Cropland remaining cropland					
Carbon stock change	X, IE			IE: CSCs in DOM are taken into account in biomass losses	See NID 6.5.2
2. Land converted to cropland					
Carbon stock change					
- Forest land converted	X			NE: The CSC in DOM is considered insignificant.	
- Grassland converted	X, NE				
- Wetlands converted	X, NE, NA				
- Settlements converted	X, NE				
- Other land converted	NA				
C. Grassland					
1. Grassland remaining grassland					
Carbon stock change	X, NA, NE			NE: Emissions from DOM are considered minor.	See NID 6.6.2
2. Land converted to grassland					
Carbon stock change					
- Forest land converted	X			NE: The CSC in DOM is considered insignificant.	
- Cropland converted	X, NE				
- Wetlands converted	X, NE				
- Settlements converted	X, NA, NE				
- Other land converted	NA				
D. Wetlands					

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
1. Wetlands remaining wetlands					
Carbon stock change					
1. Peat extraction remaining peat extraction	X, NA, NO				
2. Flooded land remaining flooded land	X, NA, NO				
3. Other wetlands remaining other wetlands	X, NA, NO				
2. Land converted to wetlands					
Carbon stock change					
1. Land converted for peat extraction					
Forest land	X, NA, NO				
Cropland	X, NA, NO				
Grassland	X, NA, NO				
2. Land converted to flooded land					
Forest land converted	X, NA, NO				
Cropland converted	X, NA, NO				
Grassland converted	X, NA, NO				
Settlements converted	X, NA, NO				
Other land converted	X, NA, NO				
3. Land converted to other wetlands					
Forest land converted	X, NA, NO				
Grassland converted	NA, NO				
Settlements converted	NA, NO				
E. Settlements					
1. Settlements remaining settlements					
Carbon stock change	X, NA			CSC in SOM of drained organic soils is estimated	
2. Land converted to settlements					
Carbon stock change					
Forest land converted	X, NA				
Cropland converted	X, NA				
Grassland converted	X, NA				
Wetlands converted	X, NA, NE			NE: The CSC in mineral soils is considered insignificant	
Other land converted	NA				
F. Other land					
1. Other land remaining other land					
Carbon stock change	NA				
2. Land converted to other land					

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
Carbon stock change					
Forest land converted	NA, NO				
Cropland converted	NA, NO				
Grassland converted	NA, NO				
Wetlands converted	NA, NO				
Settlements converted	NA, NO				
G. Harvested wood products	X				
H. Other (no emissions/removals)					
4(I) Direct and indirect nitrous oxide (N₂O) emissions from nitrogen (N) inputs to managed soils			X, NA		
4(II) Emissions and removals from drainage and rewetting and other management of organic and mineral soils	IE, NA, NO	X, NA, NO	X, NA, NO	IE: CO ₂ emissions are reported under Tables 4.A to 4.D.	See NID 6.10.2
4(III) Direct and indirect nitrous oxide (N₂O) emissions from nitrogen (N) mineralization/ immobilization associated with loss/gain of soil organic matter resulting from change of land use or management of mineral soils					
Direct N ₂ O emissions			X, NA		
Indirect N ₂ O emissions			X, NA		
4(IV) Biomass burning					
Controlled burning	IE, NA, NO, NA	X, IE, NO, NA	X, IE, NO, NA	IE: Forest land: CO ₂ emissions are included in carbon stock change in dead organic matter as cutting waste (category 4.A.1). IE: Cropland: included in Agriculture sector Table 3.F.	See NID 6.10.5
Wildfires	NA, IE, NE	X, NA, IE, NE	X, NA, IE, NE	NE: wildfires on Settlements and Wetlands are not estimated because there is no method to estimate these emissions. IE: Forest land: CO ₂ emissions are included in carbon stock change (category 4.A.1). IE: Cropland: Wildfires on cropland are included in grassland because there is no method to separate these fires from each other.	

Waste (CRT 5)

Greenhouse gas source and sink categories	CO ₂	CH ₄	N ₂ O	Explanation, -if not estimated -if included elsewhere	Notes
5. Waste					
A. Solid waste disposal					
1. Managed waste disposal sites	NO	X		Unmanaged waste disposal, which occurred in early 1990s, is included under managed waste disposal.	
Anaerobic	NO	NO			
Semi-aerobic					
2. Unmanaged waste disposal sites	NO	IE			
3. Uncategorized waste Disposal sites	NO	NO			
B. Biological treatment of solid waste					
1. Composting					
Municipal solid waste		X	X		
Other					
Municipal sludge		X	X		
Industrial sludge		X	X		
Industrial solid waste and construction waste		X	X		
2. Anaerobic digestion at biogas facilities					
Municipal solid waste		X, NO	NA		
Other					
Municipal sludge		X	NA		
Industrial sludge		X, NO	NA		
Industrial solid waste and construction waste		X, NO	NA		
C. Incineration and open burning of waste					
1. Waste incineration					
Biogenic	IE	IE	IE	Waste incineration without energy recovery is nearly zero.	
Non-biogenic	IE	IE	IE	Waste incineration with and without energy recovery are included in the calculations of the Energy sector (CRT 1.A).	
2. Open burning of waste					
Biogenic	NE	NE		Insignificant category	
Non-biogenic	NE	NE			
D. Wastewater treatment					
1. Domestic wastewater		X	X, NE	Insignificant category (actively nitrogen removing plants)	
2. Industrial wastewater		X	X		
3. Other					
Fish farming		NO	X		
E. Other	NO	NO	NO		

ANNEX 6. Description of the Compliance Monitoring Data system YLVA

The YLVA compliance data system functions as a tool for the 13 Centres for Economic Development, Traffic and the Environment (ELY-centre) in their work on processing and checking compliance of environmental permits. The data system contains information on the environmental permits of clients and on their generated wastes, discharges into water and emissions to air. This baseline data are used by the ELY Centres and by other interested parties. Additionally, case management has been incorporated into the system.

YLVA contains information on how installations comply with environmental regulations.

Currently, there are over 600 active users of the system in the environmental administration. Moreover, the data system provides substantial reports for the diverse needs of the administration and for other interested parties needing information.

The user interface makes it possible to add new customers, change or add customer data, retrieve reports from the database and write inspection reports. Additionally, the system has other helpful functions, such as mapping functions and a calendar to remind an inspector of time limits.

YLVA is a customer information system (operators must have an environmental permit from the authorities or they have registered their activities) containing, for example, the following information (Figure 1):

- Identification details
- Contact persons
- Respective authorities
- Licence conditions
- Environment insurance
- Loading points (stacks and sewers)
- Emissions control equipment
- Treatment plans
- Boilers and fuels used
- Landfills
- Emissions to air, discharges to water and wastes
- Energy and other production
- Raw materials and water consumption
- Production
- Water consumption
- Fish farming
- Peat production area
- Animal shelters
- Analyses



Figure 1. Structure of the YLVA Data System

Emission data reported by the facilities

The permit or the plant-specific emission monitoring and reporting programme annexed to the permit includes requirements on what the operator (i.e. the person or legal person in charge of a facility) must report to the authorities. The annual reporting obligation of an installation concerns emissions for which the installation has an emission limit value (ELV) in the environmental permit. The monitoring system for these substances is stipulated together with the ELV for these compounds. Of emissions reported to the UNFCCC, ELVs are usually given for emissions of sulphur (as SO₂) and nitrogen oxides (as NO₂), but not for carbon dioxide, methane or nitrous oxide. However, the operators may also report these compounds based on the reporting obligations to the integrated emission registers such as the European Pollutant Release and Transfer Register (E-PRTR). The PRTR reporting substance lists also include carbon dioxide, nitrous oxide and F gases. However, the data to the integrated emission registers are reported as total emissions for the industrial site and cannot be split between the CRT reporting categories.

In addition to emission data, the operators also report on the types, characteristics and consumption of fuels, though these data may not be as complete as emission data. In addition, waste amounts (with classification data) to solid waste disposal sites and wastewater handling data are reported to the YLVA Data System.

Quality checking carried out by the supervising authority

When receiving the emission report from the operator, the supervising authority checks whether the data are produced according to the methods agreed in the permit or in a separate monitoring programme for the plant. The methods usually include use of international standards or approved in-house methods. The principles of the EU IED Reference Document on Monitoring of Emissions (Monitoring REF) are also followed.

Reporting options for the operators

The operators may submit the emission reports to the supervising authorities either as hard copies or electronically by email or through the Internet (Figure 2). Larger industrial installations have developed reporting systems which are based on direct information flow from the plant information systems to the supervising authority. The emission data are always checked by the supervising authority before recording into the YLVA data system as described in Section 1.3. When the operator chooses to send the data over the Internet using a centralised data collection system the data will be automatically checked for completeness and only the completed data will be sent to the authorities for checking of the substance.

YLVA Information flows of environmental permit and monitoring data

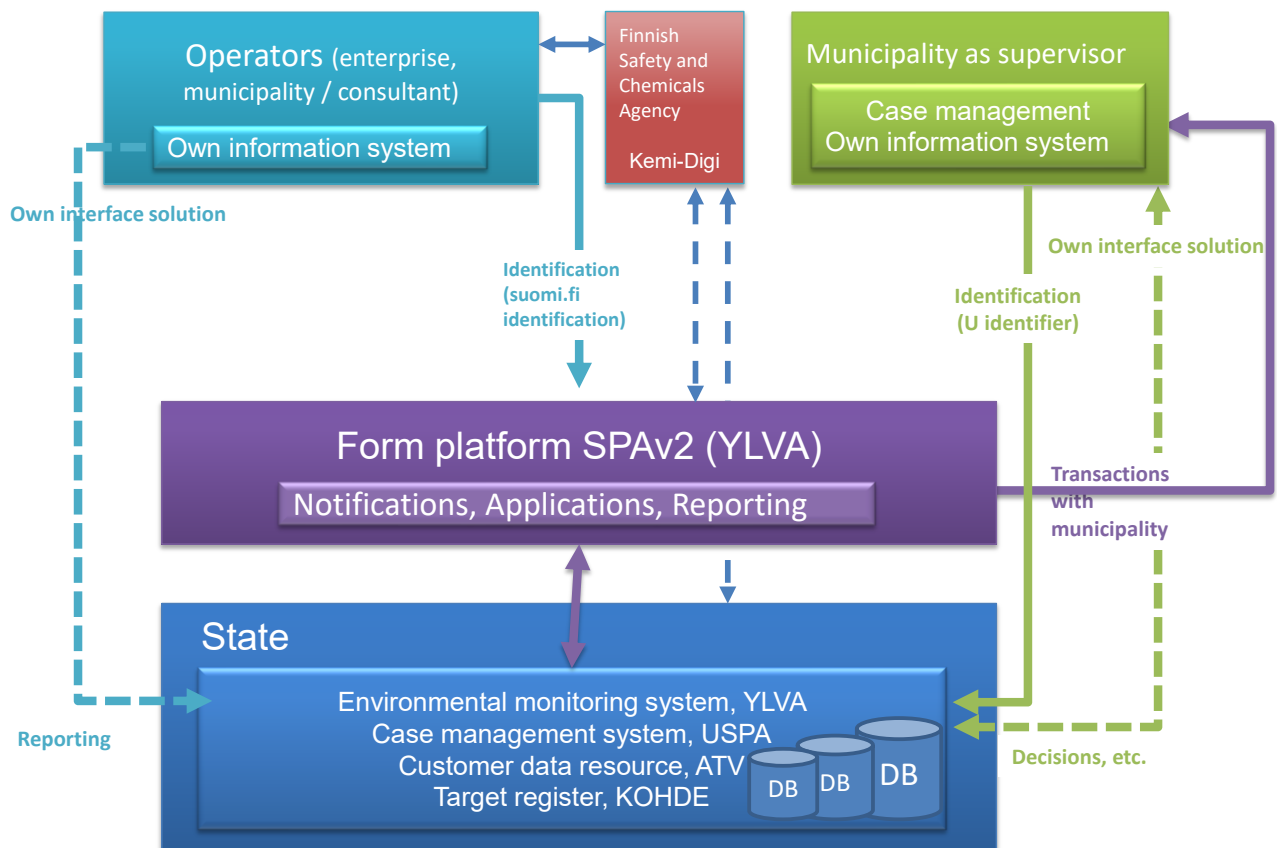


Figure 2. Data flows of environmental permits and compliance assurance in YLVA data system

Further information on the YLVA Data System is available from Mr. Juha Lahtela, the Ministry of the Environment (email: firstname.surname@ym.fi)

ANNEX 7. Information related to additional reporting requirements under the EU Governance Regulation (2018/1999)

Additional information on the national system

Reporting information referred to in Article 37, paragraph 2 of the EU Governance Regulation

According to Article 37 of the EU Governance Regulation, Member States shall ensure that their competent inventory authorities have access to data reported under the Union's Emissions Trading System (EU ETS), data collected on fluorinated gases under regulation (EU) 517/2014 and regulation (EC) 166/2006 on data and methodologies reported by facilities, data reported under the energy statistics regulation (1099/2008) and data collected via geographical tracking of land areas in the context of existing Union and Member State programmes and surveys, including the LUCAS (Land Use Cover Area frame Survey) and Copernicus Programme. Member States shall make use of reporting systems established for regulation (517/2014) to improve the estimate of fluorinated gases and are able to undertake the annual consistency checks for year x-2 with EU ETS emissions, air pollutants (EU 2016/2284), fluorinated gases reported pursuant to Article 19 (1) of Regulation EU 517/2014 and energy data reported under Regulation EC 1099/2008).

The Finnish national system has continuous access to all these data. The access is ensured by law, administrative arrangements (the Finnish Environment Institute, which performs the F gas calculations for the inventory is the competent authority for the F gas regulation and Statistics Finland is responsible for both the GHG inventory and the energy statistics) and/or agreements under the national system.

Comparisons with other international reportings

Reporting information referred to in Annex V, Part I, (j) (iii) of the EU Governance Regulation (2018/1999)

Quantitative information and explanations for differences of more than +/- 2% in apparent consumption at aggregate level for the reference approach.

The reasons for differences in the greenhouse gas inventory data compared to the energy statistics data are explained below. Table includes data and explanations for differences for 2024 but also explanations concerning differences in previous years.

FUEL TYPES			Apparent consumption reported in GHG inventory	Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008	Absolute difference (1)	Relative difference (2)	Explanations for differences (2024)	Explanations for differences (Historical)
			(TJ) (3)	(TJ) (3)	(TJ) (3)			
Liquid fossil	Primary fuels	Crude oil	347 551	347 551	0.0	0.0 %		<i>Stock changes:</i> Alternative, more reliable, approach to estimate stock changes is used in RA instead of using IEA data. Annual stock changes of crude oil are calculated by subtracting observed consumption in refineries from the imports data in 1990-1997. In the IEA data set there is an old NCV prior to 2000.
		Orimulsion		0				
		Natural gas liquids	46 816	46 816	0.0	0.0 %		<i>Imports:</i> No NGL imports have been reported to the IEA from 1990 to 1994 since no revisions are made to IEA data prior to 2000.
	Secondary fuels	Gasoline	-73 303	-73 303	0.0	0.0 %		
		Jet kerosene	-19 516	-19 831	315.9	-1.6 %		
		Other kerosene	5 517	5 519	-2.6	0.0 %		
		Shale oil		0				
		Gas/diesel oil	-55 482	-32 064	-23 418.1	42.2 %	Correction of transport biofuels has been taken into account in RA/import of diesel/gasoil.	<i>Stock changes:</i> customers' stock changes are not included in IEA data
		Residual fuel oil	-42 124	-43 268	1 144.2	-2.7 %		<i>Stock changes:</i> customers' stock changes are not included in IEA data
		Liquefied petroleum gases (LPG)	38 799	38 799	0.0	0.0 %		
		Ethane		0				
		Naptha	6 202	6 202	0.0	0.0 %		<i>Imports:</i> Imports of naphtha are reported in the IEA data from 1992-1994 and IEA figures for naphtha imports for 1991 are higher than in the CRFs since no revisions are made to IEA data prior to 2000.
		Bitumen	6 472	6 472	0.0	0.0 %		

FUEL TYPES			Apparent consumption reported in GHG inventory	Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008	Absolute difference (1)	Relative difference (2)	Explanations for differences (2024)	Explanations for differences (Historical)
			(TJ) (3)	(TJ) (3)	(TJ) (3)			
		Lubricants	2 734	2 734	0.0	0.0 %		Imports: IEA data has not been revised. CRT imports of lubricants are lower than those reported to the IEA in 1991.
		Petroleum coke	1 183	1 183	0.0	0.0 %		
		Refinery feedstocks	-2 047	-2 763	715.3	-34.9 %	Different mapping of product imports	methanol used in refineries is included in Refinery feedstocks in RA, but Additives /oxygenates in IEA data
		Other oil	-9 496	-8 826	-670.5	7.1 %	Different set of products, different allocation, different NCV, corrections in product allocations in IEA data (products transferred, interproduct transfer)	different set of products, different allocation, different NCV, corrections in product allocations in IEA data (products transferred, interproduct transfer) (Other oil, Naphtha, Gasoline)
Other liquid fossil				0				
Liquid fossil totals			253 306	275 222	-21 915.8	-8.7 %	The difference in Liquid fuels total is in practice entirely due to transport biofuel correction (see gas/diesel oil).	
Solid fossil	Primary fuels	Anthracite ⁽³⁾		0				
		Coking coal	30 548	32 054	-1 506.3	-4.9 %	Different NCV, different mapping (coal tar and benzene)	slightly different allocation (coal tar and benzene) and import data used in RA and IEA data.

FUEL TYPES			Apparent consumption reported in GHG inventory	Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008	Absolute difference (1)	Relative difference (2)	Explanations for differences (2024)	Explanations for differences (Historical)
			(TJ) (3)	(TJ) (3)	(TJ) (3)			
		Other bituminous coal	19 111	19 122	-10.4	-0.1 %		<i>Stock changes:</i> Some plant level balance data may have been updated when coal piles are exhausted (2007). The amount of coal in the piles has always some uncertainty. <i>Imports:</i> There is an erroneous figure in 1996 IEA data which has not been revised. <i>Imports:</i> In the latest years, the NCV of imported hard coal differs from hard coal used in energy production, because there is some pulverized coal injection (PCI) to blast furnaces. PCI-coal differs from normal steam coal, and that affects the average NCV of imported coal. In GHG inventory data PCI has been treated as process use, and therefore not taken into account when calculating total energy use and average NCV. This average NCV calculated from the inventory data has been used in RA calculations. (PCI coal, as well as other blast furnace inputs are split to industrial process emissions and energy-based emissions as BFG use).
		Sub-bituminous coal		0				
		Lignite		0				
		Oil shale and tar sand		0				
	Secondary fuels	BKB ⁽⁴⁾ and patent fuel		0				
		Coke oven/gas coke	6 182	6 446	-264.0	-4.3 %	Different NCV	
		Coal tar		-1 147	1 147.0		Different mapping (included in coking coal in RA data; is benzene from coke production included here or not?)	
	Other solid fossil			0				
Solid fossil totals			55 841	56 475	-633.7	-1.1 %		
Gaseous fossil	Natural gas (dry)		57 199	57 698	-499.6	-0.9 %	inc. LNG	incl. LNG
Other gaseous fossil			IE	0				

FUEL TYPES			Apparent consumption reported in GHG inventory	Apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008	Absolute difference (1)	Relative difference (2)	Explanations for differences (2024)	Explanations for differences (Historical)
			(TJ) (3)	(TJ) (3)	(TJ) (3)			
Gaseous fossil totals			57 199	57 698	-499.6	-0.9 %		
Waste (non-biomass fraction)			14 672	13 881	791.4	5.4 %	Slightly different split to biomass/non-biomass fractions in RA and IEA data (partially plant-specific in RA, default average in IEA)	<i>Production:</i> There have been some changes in what has been included in industrial wastes in the IEA data before 1996 and after 1999
Other fossil fuels				0				
Peat			19 985	19 985	0.0	0.0 %		<i>Production:</i> the IEA dataset has not been revised for years prior to 2000
Total			401 004	423 262	-22 257.7	-5.6 %	see above and NID Section 3.2.1	No revisions are made to IEA data prior to 2000 since every correction should be taken into account in every part of the energy balance. The inventory data are better updated than the IEA dataset for the period (1990-1999). CRT time series are consistent.

(1) Apparent consumption reported in GHG inventory minus apparent consumption using data reported pursuant to Regulation (EC) No 1099/2008

(2) Absolute difference divided by apparent consumption reported in GHG inventory

(3) Data with one decimal point for kt and one decimal point for % values

Reporting information referred to in Annex V, Part I, (j) (i) of the Governance Regulation (2018/1999)

Quantitative information and explanations for differences of more than +/- 5% in total emissions excluding LULUCF of any of the air pollutants CO, SO₂, NO_x and NMVOC reported in the national greenhouse gas inventory and under the **NEC Directive**.

year 2023					
EMISSION CATEGORIES	Emissions for pollutants reported in GHG inventory (in kt)	Emissions for pollutants reported in NEC, submission 15 February 2026 (in kt)	Absolute difference in kt (1)	Relative difference in % (2)	Explanations for differences
Total (Net Emissions) (NO _x)	88.1	92.0	3.9	4.4	
Total (Net Emissions) (NMVOC)	71.0	73.9	2.9	4.2	
Total (Net Emissions) (SO _x as SO ₂)	20.5	17.8	2.7	13.2	Some of the differences are due to the allocation differences between the energy and the IPPU. Other causes will be investigated.
Total (Net Emissions) (NH ₃)	NA	30.2			
Total (Net Emissions) (CO)	295.8	293.8	2.0	0.7	

(1) Emissions reported in GHG inventory minus emissions reported in NEC inventory

(2) Difference in kt divided by emissions reported in GHG inventory

NA = not applicable

Reporting information referred to in Annex V, (j)(ii) of the EU Governance Regulation (2018/1999)

The use and handling of F gases is controlled by the EU Regulation on certain fluorinated greenhouse gases (517/2014/EU) and the Directive relating to emissions from air conditioning systems in motor vehicles (40/2006/EC). The F gas Regulation (517/2014/EU) which applies from 1 January 2015 replaced the original F gas Regulation (842/2006/EC). The original Regulation placed requirements on the proper recovery of equipment, containment, labelling and reporting of F gases as well as the training and certification of personnel handling the gases. The Regulation also included specific bans for certain F gases containing applications. The current F gas Regulation strengthened the existing measures and also introduced a number of new bans on the use of F gases. The main driver of the move towards more climate-friendly technologies is the phase down of the quantities of HFCs that can be placed on the EU market. The phase down is applied to the aggregate amount of HFCs (measured in equivalent tonnes of CO₂) and takes place in a series of steps, starting with a cap in 2015 and reaching a 79% cut in 2030. The phase down is accompanied by a quota system that will specify the amounts of HFCs that individual companies can place on the market, based on sales reported under the existing F gas Regulation plus an allowance for new entrants. Production or import of HFCs into the EU requires a quota.

Each producer, importer and exporter of fluorinated greenhouse gases report their activity for the previous calendar year annually before 31 March to the European Environment Agency (EEA) if the amount exceed one metric tonne or 100 tonnes of CO₂ equivalent fluorinated greenhouse gases. In addition the reporting obligation applies to undertakings that destroyed one metric tonne or 1000 tonnes of CO₂ equivalent or more of F gases, undertakings that used 1000 tonnes of CO₂ equivalent of F gases as feedstock, undertakings that placed 500 tonnes of CO₂ equivalent of F gases or gases contained in products or equipment on the market (no obligation to report if these gases were bought on the EU market or imported as bulk before being put in the equipment), undertakings that placed on the market pre-charged refrigeration, air conditioning and heat pump equipment where HFCs contained in this equipment have not previously been placed on the EU market. Reported imports and exports of F gases include only quantities imported from, or exported to, countries outside the European Union. Reporting is performed via the Business Data Repository (BDR) in the EEA's Eionet web service. It is not necessary to send the report additionally to the Commission and to the Competent Authority in the Member State. They have access to the relevant reports in BDR. Finnish Environment Institute (Syke) acts as the competent authority of the F gas Regulation in Finland. Data collected through this reporting system is available when preparing Finnish national greenhouse gas inventory.

28 companies from Finland reported data under the F gas regulation for 2024. F gases are not produced in Finland and therefore no production of F gases was reported. All the data reported under the F gas regulation were compared to the data collected in the F gas greenhouse gas inventory surveys.

One company reported import of HFC-134a in medical aerosol products. The same company reported import of HFC-134a in medical aerosol products also in the aerosol greenhouse gas inventory survey. The imported amount reported in the inventory survey was the same as the amount reported under the F gas regulation. The company imported metered dose inhalers (MDIs) to Finland from outside of the EU.

Altogether 23 companies in the refrigeration and air conditioning sector reported data under the F gas regulation. Eight companies reported bulk import of F gases and 22 companies reported import of F gases in equipment. One company reported bulk export of F gases.

Six companies had reported closely the same amount of bulk import under the F gas regulation and in the inventory survey. They had imported refrigerants to Finland from outside the EU. Two companies that had reported bulk import under the F gas regulation were missing from the inventory survey. The reported amounts were not significant. However, the companies will be contacted during the preparation on 2026 inventory survey to see if they import refrigerants into Finland. The company that reported bulk export under F gas regulation was missing from the survey but will be contacted during 2026 inventory survey.

In the case of companies importing of F gases in equipment, the reported amounts under the F gas regulation were closely the same compared to the amounts reported in the inventory survey as import to Finland from outside the EU. One company was missing from the inventory survey, but will be contacted during the preparation of 2026 inventory.

Three companies reported import of F gases in mobile air conditioning equipment for passenger cars or vans. In the greenhouse gas inventory, the import data of vehicles is taken from statistics of Finnish Transport and Communications Agency (Traficom). The share of imported vehicles equipped with MACs and the used refrigerants come from the MAC inventory survey (passenger cars and vans).

The only F gas destruction facility in Finland reports the amount of destructed F gases under the F gas regulation. This data was previously used in the mass balance approach used for emission estimation in the category 2.F.1. However, the data is not used in the emission factor approach introduced in the 2018 submission for category 2.F.1.

ANNEX 8. Notation key explanations and other missing information in the CRT tables

Annex 8 is attached as an excel file to the submission. This file includes the notation key explanations and missing information for documentation boxes, that are intended to complement Finland's CRT tables.

ANNEX 9. LUC annual areas moving average example

Annex 9 is attached as an excel file to the submission. This file (FI_UN_BTR2_2026_annex_9_LULUCF_LUC_areas_example.xlsx) includes an example on LUC annual areas moving average with excel formulas using GHGI2022 data.