



Latvia's National Inventory Document

under the UNFCCC and Paris Agreement

Greenhouse Gas Emissions in Latvia from 1990 to 2024

Riga, 2026

PREFACE

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

- Latvia's national greenhouse gas emission inventory document (NID) prepared based on Decision 18/CMA.1 and Decision 5/CMA.3 Annex V, EU Governance Regulation and Commission Implementing Regulation²;
- Common Reporting Tables (CRT) data tables (adopted by decision 5/CMA.3) showing greenhouse gas (GHG) emissions for the years 1990 to 2024. The CRT are compiled using the UNFCCC Enhanced Transparency Framework (ETF) platform.

Ministry for Climate and Energy (MoCE) is the national entity with the overall responsibility for the compilation and finalisation of inventory reports and their submission to the UNFCCC Secretariat and the European Commission (EC).

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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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UNITS AND ABBREVIATIONS

t	1 ton (metric) = 1 megagram (Mg) = 10 ⁶ g		
Mg	1 megagram = 1 ton (t) = 10 ⁶ g		
kt	1 gigagram = 1 kiloton (kt) = 10 ⁹ g		
Tg	1 teragram = 1 megaton (Mt) = 10 ¹² g		
TJ	1 terajoule = 1000 gigajoule = 10 ¹² J		
PJ	1 petajoule = 1000 terajoule = 10 ¹⁵ J		
CH₄	– Methane	GDP	– Gross domestic product
CIS	– Commonwealth of Independent States	HDD	– Heating degree days
CO₂	– Carbon dioxide	HFC	– Hydrofluorocarbon
CO₂ eq	– Carbon dioxide equivalent	HWP	– Harvested wood products
CO	– Carbon monoxide	IE	– Included elsewhere
CoM	– Cabinet of Ministers	IPCC	– Intergovernmental Panel on Climate Change
CoM Regulation No. 675 (25th October 2022)	– CoM Regulation No. 675 (25 th October 2022) “Procedures for Establishing and Maintaining the System for Greenhouse Gas Inventories, the Projection System, and the System for Reporting on the Adaptation to Climate Change”	IPCC 1996	– Revised 1996 IPCC Guidelines for National Greenhouse gas Inventories
CR	– Corinair emission factor	2006 IPCC Guidelines	– 2006 IPCC Guidelines for National Greenhouse Gas Inventories
CRT	– Common Reporting Tables	2013 IPCC Kyoto Protocol Supplement	– 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol
CS	– Country specific	2019 IPCC Refinement	– 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
CSB	– Central Statistical Bureau	IPCC Wetlands Supplement	– 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands
CSC	– Carbon stock change	IPE	– Institute of Physical Energetics
D	– Default emission factor	IPPC	– Integrated Pollution Prevention Control
d.m.	– Dry matter	LBTU	– Latvia University of Life Sciences and Technologies
EC	– European Comission	LEGMC	– Latvian Environment, Geology and Meteorology Centre
EMEP/CORINAIR 2007	– Atmospheric emission inventory guidebook, Co-operative Programme for Monitoring and Evaluation of the Long Range Transmission of Air Pollutants in Europe, The Core inventory of air emissions in Europe	LSFRI	– Latvian State Forest Research Institute
EMEP/EEA 2019	– EMEP/EEA air pollutant emission inventory guidebook 2019	LULUCF	– Land Use, Land Use Change and Forestry
EMEP/EEA 2023	– EMEP/EEA air pollutant emission inventory guidebook 2023	MCF	– Methane conversion factor
EF	– Emission factor	MoA	– Ministry of Agriculture
ESR	– Effort Sharing Regulation	MoCE	– Ministry of Climate and Energy
EU	– European Union	MoE	– Ministry of Economic
EU ETS	– European Union Emission Trading Scheme	MoT	– Ministry of Transport
ETF	– Enhanced Transparency Framework		
GE	– Gross energy		
GHG	– Greenhouse gases		

MSARD – Ministry of Smart Administration and Regional Development	RSS – Rural Support Service
MoT – Ministry of Transport	RTSD – Road Traffic Safety Department
MMS – Manure management system	SAM – State Agency of Medicines
NFI – National forest inventory	SES – State Environmental Service
NF₃ – Nitrogen trifluoride	SFRS – State Fire and Rescue Service of Latvia
N₂O – Nitrous oxide	SFS – State Forest Service
NO_x – Nitrogen oxides	SF₆ – Sulfur hexafluoride
NA – Not applicable	SNAP – Selected Nomenclature for Air Pollution
NCV – Net calorific value	SO₂ – Sulfur dioxide
NE – Not estimated	UN – United Nations
NID – National inventory document	UNFCCC – United Nations Framework Convention on Climate Change
NIR – National inventory report	UNECE CLRTAP – United Nations Economic Commission for Europe's Convention on Long-Range Transboundary Air Pollution
NMVOC – Non-methane volatile organic compounds	TERT – Technical expert review team
NO – Not occurring in Latvia	
PFC – Perfluorocarbon	
QA/QC – Quality assurance and Quality control	

EXECUTIVE SUMMARY

ES.1 BACKGROUND INFORMATION ON GHG INVENTORIES AND CLIMATE CHANGE

ES.1.1 Background information on climate change

Under the impact of recent climate change, one may observe a uniform increase of air temperature, expressed in mean, minimum and maximum air temperature values. Most changes have been observed in the winter and spring seasons. Due to increasing air temperature, the length of the growing season and the number of summer days and tropical nights has increased, while the number of frost days and ice days has decreased³. Upon analysing climate model projections for future periods, a further temperature increase is predicted. Precipitation in the period from 1945 to 2024 has increased, especially in winter. Furthermore, precipitation intensity has increased, which in turn has resulted in more intense and frequent extreme precipitation events. Up to 2100 a further increase in precipitation amount is expected, and it will be more determined by the projected precipitation intensity increase⁴.

ES 1.2 Background information on greenhouse gas inventories

Latvia is a Party to both the UNFCCC⁵ and the PA⁶. Under these international agreements, Latvia is committed to annually provide information on its national anthropogenic GHG emissions by sources and removals by sinks for all GHG not controlled by the Montreal Protocol.

Latvia is a member of the EU since May 2004 and therefore it has reporting obligations under the Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11th December 2018 on the Governance of the Energy Union and Climate Action (EU Governance regulation). Commission Implementing Regulation 2020/1208 of 7th August 2020 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) 2018/1999 of the European Parliament and of the Council and repealing Commission Implementing Regulation (EU) No 749/2014 determine implementation of the Regulation (EU) 2018/1999 (Commission Implementing Regulation). Commission Delegated Regulation (EU) 2020/1044, supplementing Regulation (EU) 2018/1999 of the European Parliament and of the Council regarding global warming potential values and inventory guidelines, as well as the Union inventory system, and repealing Commission Delegated Regulation (EU) 666/2014, provides further guidance for reporting by the EU and its Member States.

This report has been prepared in line 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) as well as the 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).

Regulation (EU) 2018/842 of the European Parliament and of the Council of 30th May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030

³ LVGMC, 2024, *Līdzšinējās un nākotnes klimata pārmaiņas Latvijā* (Current and future climate change in Latvia)

⁴ LEGMC Climate Change Analysis Tool. Available: https://klimats.meteo.lv/klimats_latvija/klimata_riks/

⁵ The Parliament of the Republic of Latvia (Saeima) ratified the UNFCCC on February 23, 1995

⁶ The Parliament ratified Paris Agreement on climate change on February 2, 2017

contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 and Regulation (EU) 2018/841 of the European Parliament and of the Council of 30th May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU is relevant to Latvia to fulfil targets set by the EU.

Under the above-mentioned agreements and regulations Latvia is required to provide information annually on anthropogenic GHG emissions by sources and removals by sinks of all GHG not controlled by the Montreal Protocol from the following sectors: Energy, Industrial Processes and Product Use (IPPU), Agriculture, Land Use, Land Use Change and Forestry (LULUCF) and Waste.

The following GHG are reported according to UNFCCC: carbon dioxide - CO₂, methane - CH₄, nitrous oxide - N₂O, hydrofluorocarbons - HFCs, perfluorocarbons - PFCs, sulfur hexafluoride - SF₆, nitrogen trifluoride - NF₃. Since 2023 submission, the global warming potentials (GWP) for a 100-year time horizon are used for each of the major GHG as carbon dioxide equivalents (CO₂ eq) according to the IPCC Fifth Assessment Report⁷.

The annual GHG inventory contains information on trends of national GHG emissions by sources and removals by sinks since 1990. This information is essential for monitoring and planning of climate policies.

The national institutional arrangements as outlined under the PA are based on new Law on Climate Resilience and Economic Sustainability⁸ and national regulations, which designate the responsible institutions for GHG inventory preparation. Chapter 1.2 provides a detailed description of the national inventory arrangements, covering institutional, legal and procedural arrangements in Latvia.

Latvia intends to use the flexibilities in the framework of the Regulation (EU) 2018/842 of the European Parliament and of the Council of 30th May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement (Regulation (EU) 2018/842) and Regulation (EU) 2018/841 of the European Parliament and of the Council of 30th May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework (Regulation (EU) 2018/841).

ES.2 SUMMARY OF TRENDS RELATED TO NATIONAL EMISSIONS AND REMOVALS

In 2024, Latvia's GHG emissions amounted 9628.49 kt CO₂ eq (including indirect CO₂, without LULUCF) and 12498.59 kt CO₂ eq (including indirect CO₂, with LULUCF). Latvia's total GHG emissions including indirect CO₂, without LULUCF showed the decrease of 63.03% compared to the base year, but GHG emissions including indirect CO₂, with LULUCF have decreased by 10.10% compared to base year.

Compared to 2023, total GHG emissions including indirect CO₂, excluding LULUCF have decreased by 2.75%, whereas including indirect CO₂, with LULUCF GHG emissions have increased by 8.16%, mostly due to a cumulative result of decrease in CO₂ removals in harvested

⁷ IPCC Fifth Assessment Report. Available: <https://www.ipcc.ch/report/ar5/syr/>

⁸ Climate Resilience and Economic Sustainability Law. Available: <https://likumi.lv/ta/id/364967-klimatnoturibas-un-ekonomiskas-ilgtspejas-likums>

wood products (HWP, by 947.65 kt CO₂ eq) and increase in GHG emissions in cropland (by 437.32 kt CO₂ eq), as well as due to relatively slight increase in GHG emissions in grassland (by 60.91 kt CO₂ eq) and wetland (by 60.17 kt CO₂ eq) in 2024, compared to 2023. However, in general, fluctuations in total GHG emissions during last years (e.g. peaks in 1999, 2014 and 2022) mostly are associated with annual changes in CO₂ removals in living biomass in forest land caused by changes in forest characteristics and related management (harvesting rate, gross annual increment of living biomass, natural mortality, etc.) (Figure ES.1).

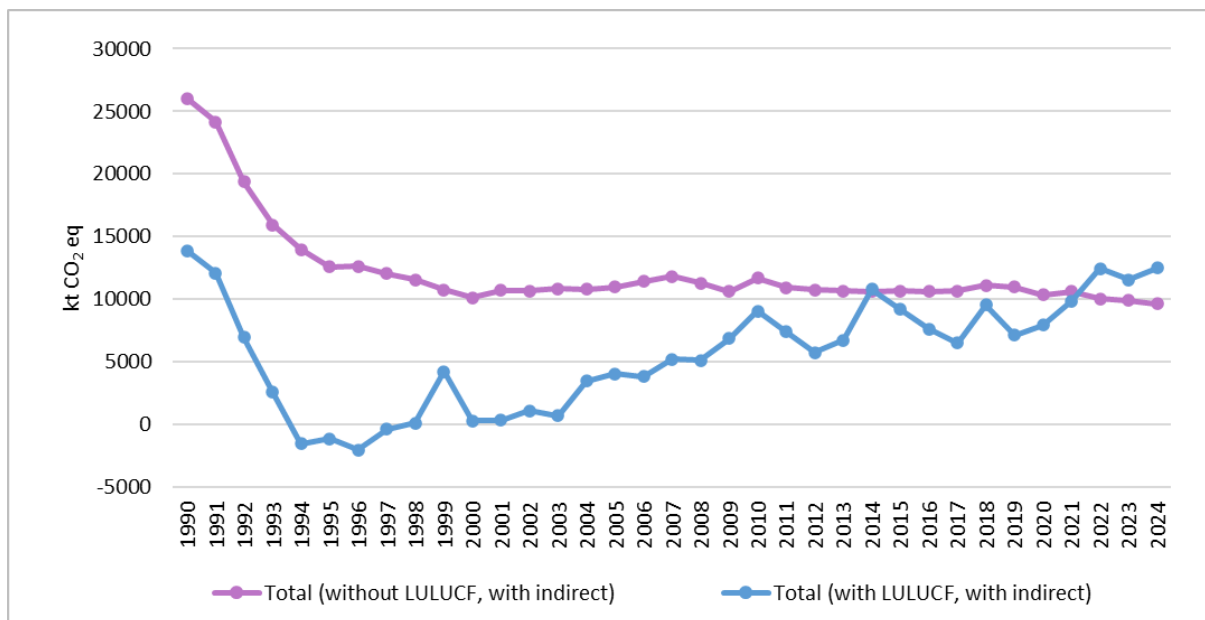


Figure ES.1 Latvia's total GHG emissions (with and without LULUCF) 1990–2024 (kt CO₂ eq)

Aggregated GHG emissions 1990–2024, kt CO₂ eq by gases are reflected in Table ES.1 a and Table ES.1 b and by sectors reflected in Table ES.2 a and Table ES.2 b.

Table ES.1 a Aggregated GHG emissions by gases (1990–2014) (kt CO₂ eq)

GHG EMISSIONS	1990 (base year)	1995	2000	2005	2010	2011	2012	2013	2014
kt CO ₂ eq									
CO ₂ emissions excluding net CO ₂ from LULUCF	19661.60	9133.94	7077.38	7808.45	8553.18	7807.39	7519.08	7368.25	7171.78
CO ₂ emissions including net CO ₂ from LULUCF	6456.87	-5705.22	-3921.86	-260.44	4656.54	2998.94	1166.08	2072.77	5958.92
CH ₄ emissions excluding CH ₄ from LULUCF	4091.26	2458.14	2119.30	2098.42	1977.07	1956.17	2001.56	2023.72	2073.84
CH ₄ emissions including CH ₄ from LULUCF	4668.95	3021.19	2701.78	2675.11	2612.11	2602.83	2661.95	2700.39	2784.44
N ₂ O emissions excluding N ₂ O from LULUCF	2252.40	954.18	856.38	944.99	925.70	954.87	1013.00	1038.54	1082.43
N ₂ O emissions including N ₂ O from LULUCF	2735.49	1503.62	1410.66	1517.70	1568.60	1584.02	1670.18	1723.93	1778.66
HFCs	NA,NO	16.25	61.85	101.24	216.35	217.53	216.67	229.26	242.78
PFCs	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO
Unspecified mix of HFCs and PFCs	NO	NO	NO	NO	NO	NO	NO	NO	NO
SF ₆	NA,NO	0.18	0.91	3.89	7.58	7.70	8.02	8.76	8.84
NF ₃	NO	NO	NO	NO	NO	NO	NO	NO	NO
Indirect CO ₂ emissions	41.00	32.49	23.52	20.54	15.80	10.48	12.28	15.18	20.33
Total (without LULUCF)	26005.26	12562.68	10115.83	10956.99	11679.87	10943.66	10758.33	10668.54	10579.68
Total (with LULUCF)	13861.31	-1163.99	253.34	4037.49	9061.18	7411.03	5722.89	6735.12	10773.64
Total (without LULUCF, with indirect CO ₂ emissions)	26046.26	12595.17	10139.35	10977.53	11695.68	10954.15	10770.60	10683.72	10600.01
Total (with LULUCF, with indirect CO ₂ emissions)	13902.31	-1131.50	276.86	4058.04	9076.98	7421.51	5735.17	6750.31	10793.97

Table ES.1 b Aggregated GHG emissions by gases (2015–2024) (kt CO₂ eq)

GHG EMISSIONS	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Change from 1990 to latest reported year
	kt CO ₂ eq										%
CO ₂ emissions excluding net CO ₂ from LULUCF	7262.17	7210.55	7215.31	7843.27	7633.62	6999.65	7218.66	6609.54	6592.53	6299.21	-67.96
CO ₂ emissions including net CO ₂ from LULUCF	4304.12	2687.64	1497.51	4594.24	2108.44	2891.91	4772.07	7317.35	6513.91	7438.93	15.21
CH ₄ emissions excluding CH ₄ from LULUCF	1965.91	1988.57	2017.61	1923.06	1920.17	1896.74	1888.01	1894.72	1818.36	1795.39	-56.12
CH ₄ emissions including CH ₄ from LULUCF	2701.40	2751.64	2806.83	2777.56	2746.61	2717.24	2722.00	2745.19	2664.88	2647.96	-43.29
N ₂ O emissions excluding N ₂ O from LULUCF	1164.61	1145.11	1138.31	1074.86	1160.71	1215.22	1227.11	1266.98	1218.83	1262.33	-43.96
N ₂ O emissions including N ₂ O from LULUCF	1886.94	1895.92	1917.65	1886.34	1984.38	2055.69	2081.17	2125.56	2105.91	2140.14	-21.76
HFCs	251.71	271.54	263.91	258.28	248.22	237.99	251.39	240.63	247.54	247.94	100.00
PFCs	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	–
Unspecified mix of HFCs and PFCs	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	–
SF ₆	10.43	10.19	10.64	10.87	14.25	12.30	12.10	12.27	12.32	12.83	100.00
NF ₃	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	–
Indirect CO ₂ emissions	16.86	17.61	19.03	11.67	12.54	12.94	12.75	11.06	11.54	10.79	-73.69
Total (without LULUCF)	10654.81	10625.97	10645.79	11110.33	10976.96	10361.91	10597.27	10024.14	9889.58	9617.71	-63.02
Total (with LULUCF)	9154.59	7616.94	6496.54	9527.29	7101.89	7915.14	9838.72	12441.00	11544.57	12487.80	-9.91
Total (without LULUCF, with indirect CO ₂ emissions)	10671.68	10643.57	10664.82	11122.00	10989.51	10374.85	10610.02	10035.20	9901.12	9628.49	-63.03
Total (with LULUCF, with indirect CO ₂ emissions)	9171.46	7634.54	6515.57	9538.95	7114.44	7928.08	9851.47	12452.06	11556.12	12498.59	-10.10

Table ES.2 a Aggregated GHG emissions by sectors (1990–2014) (kt CO₂ eq)

GHG emissions	1990	1995	2000	2005	2010	2011	2012	2013	2014
kt CO ₂ eq									
1. Energy	19529.58	9628.98	7433.67	8173.10	8529.57	7657.02	7343.49	7265.40	7092.08
2. IPPU	655.40	225.71	283.32	366.93	751.62	845.64	905.56	848.29	862.14
3. Agriculture	5008.68	2000.81	1630.93	1731.85	1715.80	1755.97	1831.85	1894.64	1976.05
4. LULUCF	-12143.95	-13726.67	-9862.49	-6919.50	-2618.70	-3532.64	-5035.44	-3933.42	193.96
5. Waste	811.60	707.18	767.91	685.10	682.88	685.03	677.43	660.22	649.40
6. Other	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO
Total emissions (including LULUCF)	13861.31	-1163.99	253.34	4037.49	9061.18	7411.03	5722.89	6735.12	10773.64

Table ES.2 b Aggregated GHG emissions by sectors (2015–2024) (kt CO₂ eq)

GHG emissions	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Change from 1990 to latest reported year
kt CO ₂ eq											%
1. Energy	7199.70	7276.32	7269.83	7701.18	7477.17	6815.81	7040.00	6432.88	6421.96	6225.19	-68.12
2. IPPU	788.10	687.23	764.10	888.84	884.60	860.57	869.74	849.59	855.00	744.90	13.66
3. Agriculture	2056.19	2046.22	2038.00	1938.95	2042.49	2114.15	2129.81	2159.43	2031.90	2068.58	-58.70
4. LULUCF	-1500.22	-3009.03	-4149.25	-1583.05	-3875.07	-2446.77	-758.55	2416.86	1654.99	2870.09	-123.63
5. Waste	610.83	616.20	573.85	581.36	572.71	571.37	557.72	582.24	580.72	579.04	-28.65
6. Other	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	NA,NO	–
Total emissions (including LULUCF)	9154.59	7616.94	6496.54	9527.29	7101.89	7915.14	9838.72	12441.00	11544.57	12487.80	-9.91

ES.3 OVERVIEW OF SOURCE AND SINK CATEGORY EMISSION ESTIMATES AND TRENDS

The main sources of GHG emissions are divided into the following sectors according to the Decision 18/CMA.1 and Decision 5/CMA.3 Annex V⁹: Energy (CRT 1), IPPU (CRT 2), Agriculture (CRT 3), LULUCF (CRT 4) and Waste (CRT 5). Latvia reports indirect CO₂ emissions due to atmospheric oxidation of CH₄ and non-methane volatile organic compounds (NMVOC). National totals are presented with and without indirect CO₂ consistent with Decision 18/CMA.1.

GHG emissions by sectors for 1990–2024 and the composition of Latvia's GHG emissions in 2024 are presented in Figure ES.2 and Figure ES.3.

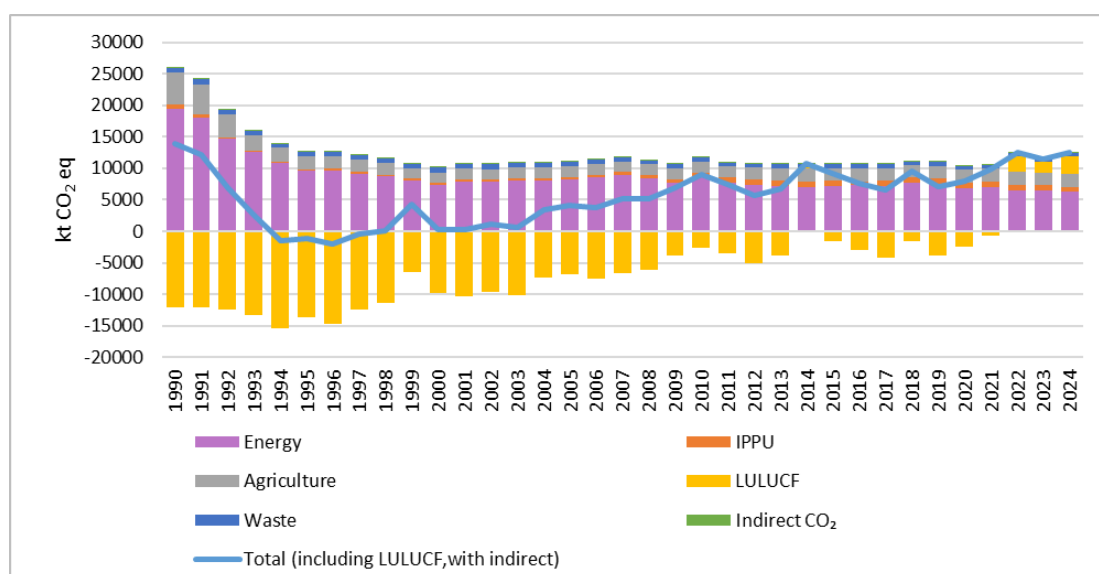


Figure ES.2 Latvia's GHG emissions and removals by sectors 1990–2024 (kt CO₂ eq). Emissions are in positive and removals in negative quantities

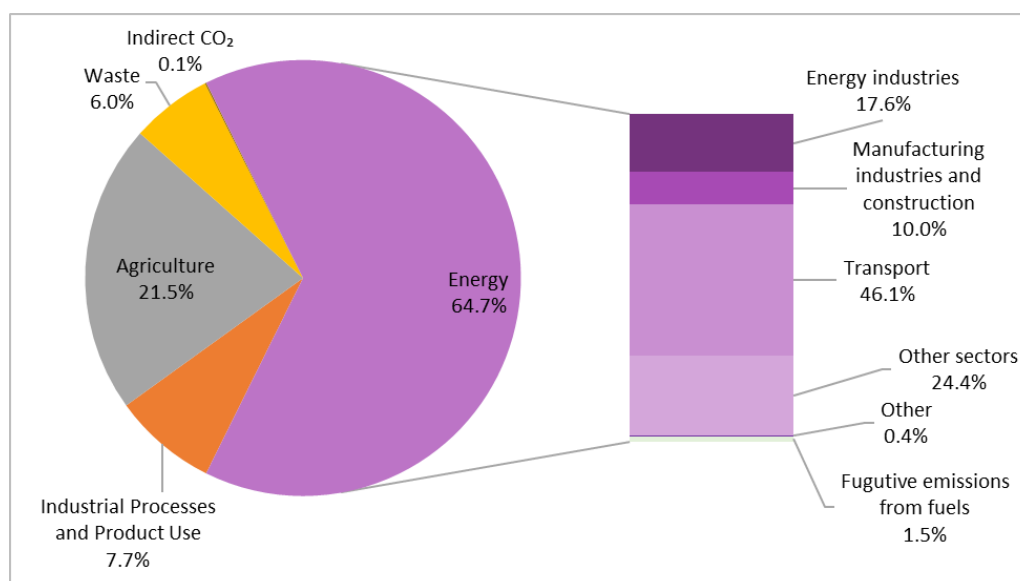


Figure ES.3 The composition of Latvia's GHG emissions in 2024 (including indirect CO₂, excluding LULUCF)

⁹ Decision 5/CMA.3 Annex V "Outline of the national inventory document, pursuant to the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement"

The **Energy sector** is the most significant source of GHG emissions with a 64.7% share of the total emissions in 2024 (Figure ES.3). Large part of the Energy sector emissions are emitted in the Transport sector (46.1%), Other Sectors (24.4%) and Energy Industries (17.6%). Total emissions in Energy sector in 2024 decreased by 68.1% if compared to the base year (1990) and decreased by 3.1% if compared to previous year. GHG emissions fluctuate in the latest years mainly due to economic trends, the energy supply structure and climate conditions as heat production is an essential part of Latvia's energy production. Use of biomass has increased more than 2 times and use of fossil fuels have significantly decreased - liquid fuel (-63.1%), solid fuel (-98.7%), peat (-93.8%) and natural gas (-70.4%) since 1990. The share of biomass has increased from 8.6% in 1990 to 43.0% in 2024.

Agriculture is the second most significant source of GHG emissions in 2024, 21.5% of Latvia's total GHG emissions excluding LULUCF. In 2024, GHG emissions increased by 1.8% compared to 2023 mainly due to the increase in livestock numbers and crop productivity. Since 1990, annual emissions have decreased by 58.7%, largely as a result of reduced agricultural production. In 2024, N₂O contributed 48.7% and CH₄ contributed 47.2% of total GHG emissions from the agriculture sector, while the remaining 4.1% referred to CO₂ emissions from liming and urea application. Total agricultural emissions have remained relatively stable in recent years. Although there are evident fluctuations in livestock numbers, statistical data indicate an overall increase in intensive agricultural production.

Emissions from **IPPU sector** (referred to as non-energy related ones) include CO₂, CH₄, N₂O and F-gases (HFCs and SF₆). The category constitutes 7.7% of total GHG emissions excluding LULUCF in 2024. Compared to 1990 emissions from IPPU increased by 13.7% but compared to 2023 emissions decreased by 12.9%. The largest decrease in IPPU sector emissions occurred between 1991 and 1993, when industry was affected by a crisis. In the last years emissions fluctuated due to activity in industrial production processes and F-gases. F-gases emissions from Product use as substitutes for ozone depleting substances (ODS) constitute 2.6% from total GHG emissions, including indirect CO₂, excluding LULUCF in 2024. Emissions from HFC and SF₆ have grown significantly since 1995 by 1487.4% (260.77 kt CO₂ eq). Compared to 2023, total F-gas emissions (including SF₆) increased by 0.4%.

In 2024, NMVOC emissions from the Solvent Use sector increased by 3.1%, compared to 2023, due to higher solvent consumption in Other solvent and product use (2D3i). Solvent Use sector was a significant NMVOC emission source and covered 43.8% (15.08 kt) from Latvia's total NMVOC emissions in 2024. Compared to 1990, emissions increased by 58.1% in 2024.

In 2024, emissions from the **Waste sector** were about 6.0% of total GHG emissions (excluding LULUCF, including indirect CO₂). Solid waste disposal and wastewater handling sectors are the main sources of GHG emissions in Waste sector producing accordingly 66.8% and 23.2% of Waste sector emissions in 2024. Biological treatment of solid waste contributes 10.0% of GHG emissions from Waste sector in 2024. GHG emissions from Waste sector have been fluctuated from 1990-2024. In 2024, emissions have decreased by 28.7% compared to 1990 and by 0.3% compared to 2023. The largest influence for decrease of emissions in the beginning on 1990s is from Wastewater handling due to closure of many industrial enterprises.

Net GHG emissions from **LULUCF** in 2024 were 2870.09 kt CO₂ eq, but in 1990 net GHG emissions were -12143.95 kt CO₂ eq. Change from base to the latest reported year of emissions/removals from LULUCF constitutes -124%. This decrease of removals from LULUCF sector is associated with the increase of harvesting stock, and the increase of natural mortality

due to ageing of forest stands and reduction of increment in mature forests. Increase of the GHG emissions in 1999 is associated with significant increase of harvesting stock in forest lands due to favourable economic conditions, but the increase of the GHG emissions in 2014 and 2021-2024 are cumulative result of increase of the harvest rate, higher mortality rate and reduction of increment of living biomass in forest lands according to the National forest inventory (NFI) data. In 2022-2024, the additionally increased harvesting rate in forest land was related to Russia's aggression in Ukraine, disruption of the existing wood supply chains, and timber market turbulences. Latvia's wood resources had to compensate for the previous wood supply from Russia and Belarus.

Indirect CO₂ emission sources in Latvia are NMVOC emissions from the road traffic evaporation - cars, CH₄ and NMVOC emissions from natural gas leakages, as well as NMVOC emissions from gasoline distribution that are reported separately under the Energy sector in CRT Table 6. Together they constitute 10.79 kt CO₂ eq that is 0.1% from Latvia's total GHG emissions excluding LULUCF, with indirect CO₂ in 2024. In 2024, indirect CO₂ emissions decreased by 73.7%, compared to 1990.

ES.4 OVERVIEW OF EMISSION ESTIMATES AND TRENDS OF PRECURSORS AND SULFUR OXIDES

Emissions trends of precursors are presented in Figure ES.4.

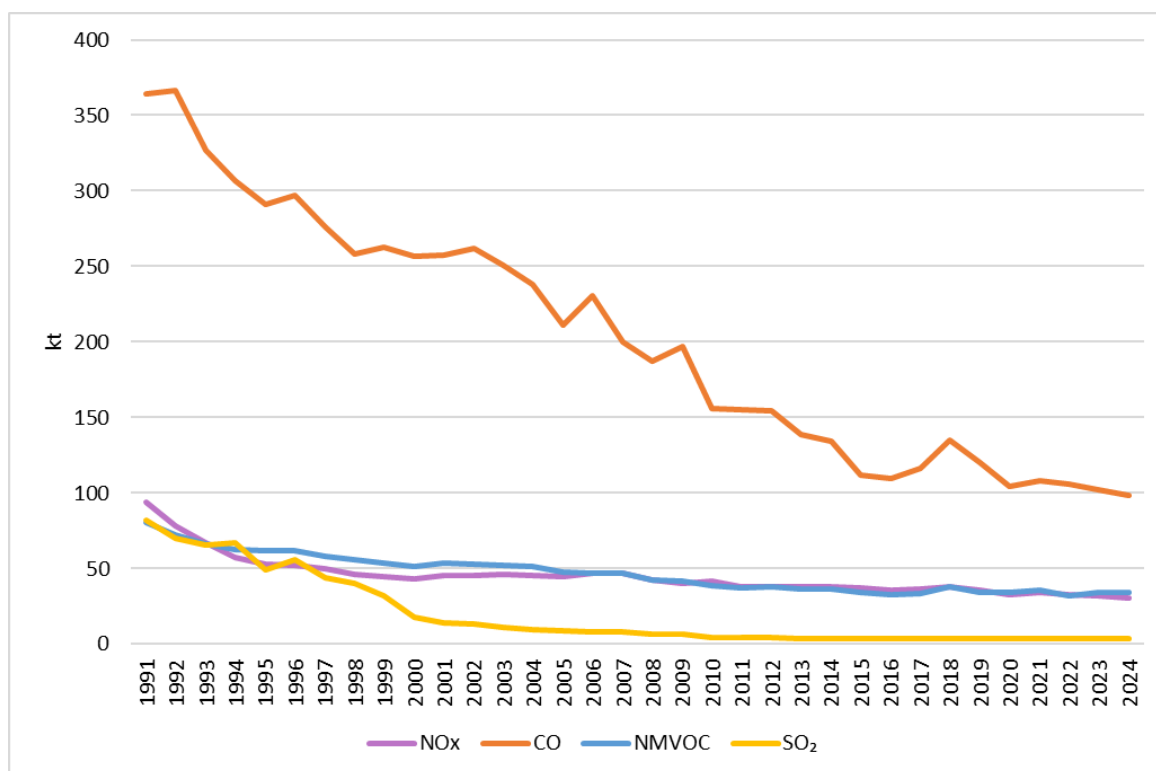


Figure ES 4 Precursors and sulfur dioxide emissions (kt)

In the period from 1990 to 2024 precursors have decreased: NO_x by 68.7%, CO by 75.5%, NMVOC by 59.3% and SO₂ by 96.1%.

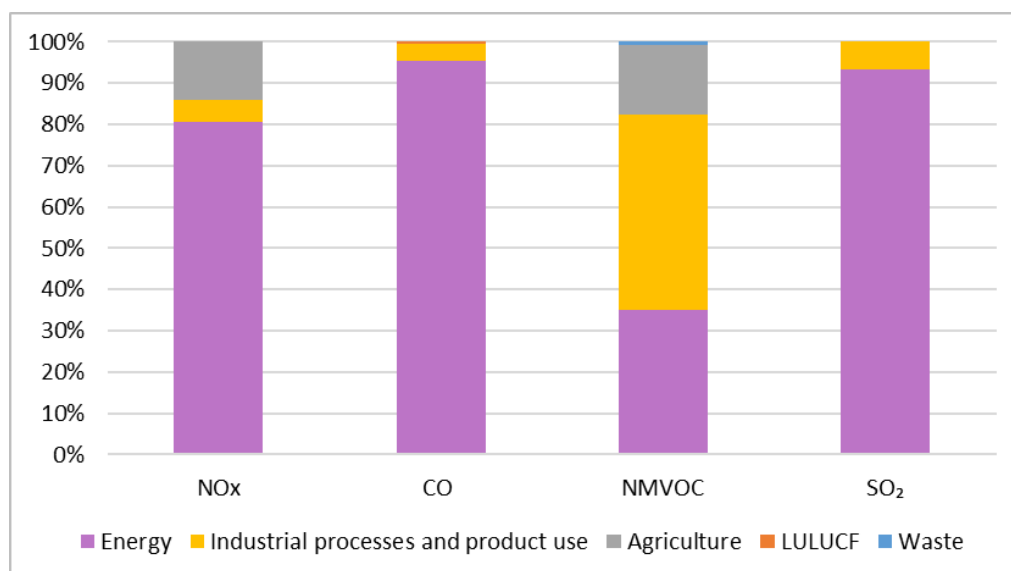


Figure ES.5 Emissions of precursors by sector in 2024 (% of total precursors and sulfur dioxides in sector)

In 2024, Energy sector (including fugitive emissions) was the largest producer of precursors. Fuel combustion in the Energy sector is responsible for the largest share of NO_x emissions (80.5% of total NO_x emissions in 2024), while the IPPU and Agriculture sectors account for 5.5% and 14.0%, respectively. A small portion of NO_x emissions (0.05% of the total) comes from the LULUCF sector.

95.4% of CO emissions originate from the Energy sector, mainly from fuel combustion in the Residential and Commercial/Institutional subsectors (73.8% from all CO emissions). The remaining CO emissions come from the IPPU sector (4.2%) and the LULUCF sector (0.4%).

A major part of SO₂ emissions (93.2%) are from Energy sector (fuel combustion) and from IPPU sector (cement production) (6.8%). SO₂ emissions decreased significantly because of fuel shift from solid and liquid fossil fuels to natural gas and biomass and approved legislation regulating the use of fuels with lower sulfur content.

The largest amounts of NMVOC emissions are produced in IPPU sector 47.4%, mainly from solvent use as well as in Energy sector (34.9%; fuel combustion mainly in Residential sector). In addition, 17.0% of NMVOC emissions are produced in Agriculture sector, but the remaining 0.7% in Waste sector.

In Agriculture sector, CO and SO₂ emissions, and in LULUCF sector, NMVOC and SO₂ emissions do not appear.

ES.5 KEY CATEGORY ANALYSIS

For the 2026 submission, Approach 1 and Approach 2 according to the 2006 IPCC Guidelines are used to identify key categories for 1990–2024. Key category analysis is made for excluding and including LULUCF source categories. Detailed information can be found in NID Chapter 1.4.

ES.6 IMPROVEMENTS INTRODUCED

Improvements introduced in 2026 GHG inventory can be found under sector subchapters (Chapter 3-9) and NID Chapter 10.

1 INTRODUCTION

1.1 BACKGROUND INFORMATION ON GHG INVENTORIES AND CLIMATE CHANGE

1.1.1 Background information on climate change

Latvia is a country by the Baltic Sea covering area of 64 589 km², with a population of 1 878 575 inhabitants¹⁰ in 2024. Baltic coastline is approximately 498 km long. Since the beginning of the previous century the forest area in Latvia has almost doubled, reaching 3293.07 kha (51.0% from the total area of the country in 2024). Latvia lies in a cool and moist temperate climate zone where an active cyclone determines rapid changes in weather conditions (190–200 days per year), and the annual mean precipitation is 600–700 mm. The main rocks are clay, dolomite, sand, gravel, limestone and gypsum.

Analysis of recent climate and future climate change scenarios shows pronounced climate change tendencies. Most significant changes are related to extreme values of climate variables, indicating that in the future, Latvia will more often face weather conditions uncharacteristic and extreme for its territory. Therefore, to prevent risks related to climate change and their possible consequences, it is essential to develop and introduce research-based adaptations in all economy industries¹¹.

1.1.2 Background information on GHG inventories

The Parliament of the Republic of Latvia ratified the UNFCCC on 23 February 1995. Latvia became a Party to the Convention on 23 March 1995, thereby undertaking implementation a series of international commitments under the Convention. On 30 May 2002, the Parliament ratified the Kyoto Protocol. Latvia has also ratified the Doha Amendment to the Kyoto Protocol. The Parliament of the Republic of Latvia ratified the Paris Agreement on 2 February 2017.

Since May 2004, Latvia has been a Member State of the EU, and Latvia's climate change policy is implemented in line with and as part of the EU climate and energy policy framework.

Under the European Climate Law, the EU has committed to achieving climate neutrality by 2050, and EU Member States, including Latvia contribute collectively to this objective. The EU has set a binding target to reduce net GHG emissions by at least 55% by 2030 compared to 1990 levels¹².

For the period starting in 2021, the EU has implemented climate action in the non-ETS sectors through the Effort Sharing Regulation (ESR) (Regulation (EU) 2018/842). Under the ESR, EU Member States have binding annual GHG emission targets for the period 2021–2030 for sectors of the economy that fall outside the scope of the EU ETS. These sectors are transport, buildings, agriculture, non-ETS industry and waste. Overall, for the EU, the target is a reduction of 40% by 2030 compared to 2005. Latvia's reduction commitment is set at 17%.

¹⁰ CSB database IRD010. Resident population at the beginning of the year. Available:

https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START_POP_IR_IRS/IRS010/

¹¹ LVĢMC, 2024, *Līdzšinējās un nākotnes klimata pārmaiņas Latvijā* (Current and future climate change in Latvia)

¹²European Climate Law. Available: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32021R1119>

Targets for the LULUCF sector for the periods 2021–2025 and 2026–2030 are set under Regulation (EU) 2018/841. According to this regulation, Latvia is required to achieve indicatively net removals of at least 644 kt CO₂ eq in 2030.

As a Party to the UNFCCC and a Member State of the EU, Latvia is required to submit annual national GHG inventory covering emissions and removals of direct GHGs (CO₂, CH₄, N₂O, HFC, PFC, SF₆ and NF₃) from the base year to the most recent inventory year. This report is the annual submission of Latvia to the UNFCCC and the EC. It presents the GHG inventory as well as the institutional arrangements, processes and methodologies applied for the compilation of the inventory for the period 1990 to 2024. The structure of NID follows Decision 5/CMA.3, Annex V.

The national legal act – Cabinet of Ministers (CoM) Regulation No. 675 (25th October 2022) – determines the institutions that are responsible for the GHG inventory preparation. The Climate Policy Department of the MoCE is responsible for the coordination of the implementation and development of climate change mitigation and adaptation policies and measures. MoCE in cooperation with other sectoral ministries is responsible for the actions (coordination, implementation and development) to meet the international and EU emission reduction targets. MoCE also coordinates the monitoring and reporting of GHG emission data as well as is designated as single national entity with overall responsibility for the Latvian GHG inventory.

All statistical data sources cover the whole territory of Latvia, therefore, the GHG inventory represents the whole country.

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

1.2 A DESCRIPTION OF NATIONAL CIRCUMSTANCES AND INSTITUTIONAL ARRANGEMENTS

The national inventory arrangements in Latvia are described below. The descriptions take into account the reporting requirements for national inventory systems under the relevant EU legislation and for reporting on the national inventory arrangements consistent with Decision 18/CMA.1.

1.2.1 National entity or national focal point

MoCE is designated as the single national entity with overall responsibility for the Latvian GHG inventory.

The contact person and National Inventory focal point at MoCE is Agita Gancone, address: Latgales street 165, Riga, LV – 1019, Latvia, E-mail: Agita.Gancone@kem.gov.lv.

1.2.2 Inventory preparation process

1.2.2.1 Institutional, legal and procedural arrangements

National inventory arrangements are described below. The description is prepared according to requirements for reporting on national inventory systems under EU Governance Regulation and Decision 18/CMA.1. Latvian national GHG inventory system is designed and operated to

ensure the transparency, consistency, comparability, completeness and accuracy of inventory. Inventory activities include planning, preparation and management. The inventory phases are:

- collecting activity data;
- selecting methods and emission factors (EF) appropriately;
- estimating anthropogenic GHG emissions by sources and removals by sinks;
- implementing uncertainty assessment and identification of key categories;
- implementing quality assurance and quality control (QA/QC) activities.

A schematic model for the national inventory system (NIS) according to the CoM Regulation No.675 (25th October 2022) is shown in Figure 1.1.

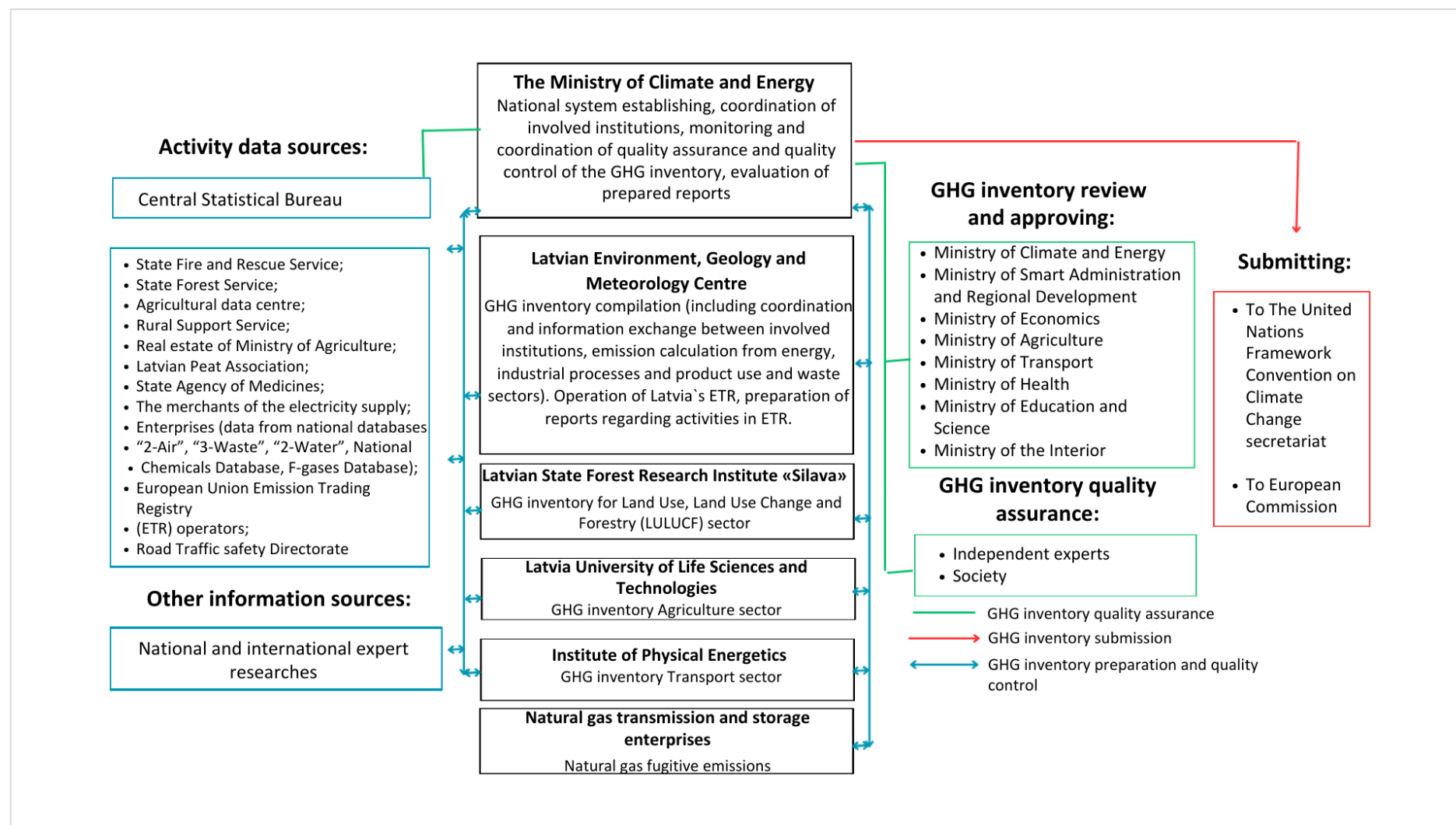


Figure 1.1 The structure of Latvia's national inventory system

The Climate Policy Department of the MoCE is responsible for:

- Preparation of legal basis for maintaining the NIS;
- Informing the inventory experts of the requirements and procedures of the NIS;
- Overall coordination of GHG inventory process;
- Final review and approval of the GHG inventory before an official submission to the EC and UNFCCC;
- Establishing formal agreements with institutions and third part experts involved in the quality assurance process;
- Coordinating cooperation with the involved experts, institutions, EC and the UNFCCC, including the coordination of UNFCCC inventory reviews;
- Ensuring the timely submission of GHG inventory to the UNFCCC and EC;
- Maintaining the archive of official GHG inventory submissions to the UNFCCC and the EC.

Each sector has assigned one or more sectoral experts, responsible for conformity with the relevant reporting guidelines, selection of appropriate methods and data sources and activity data collection, processing and updating of data. The methodologies and data sources used for the different sectors are described in Chapter 1.4 and Chapters 3 to 7 and Chapter 9.

LEGMC is a governmental limited liability company responsible for:

- Collecting activity data for the Energy, IPPU and Waste sectors. Activity data are mainly collected from the other institutions and from internal LEGMC units (Air and Climate division, Chemicals and Hazardous Waste division, Inland Waters division) and are used for emission calculation;
- Preparing GHG emission estimates for the Energy, IPPU and Waste sectors;
- Developing and implementing QC procedures for relevant source categories, including documentation and archiving of materials used for emission calculations;
- LEGMC Air and Climate Division compiles the final NID using information from all involved institutions as well as summarizes emission data in CRT of ETF platform;
- The Quality manager from LEGMC Air and Climate division performs the overall QA/QC procedures for all sectors according to the QA/QC plan;
- Maintaining the archive containing information for preparation of GHG inventory, official submissions to the UNFCCC and the EC;
- Acting as the National Emissions Trading Authority in Latvia a preparing information related to the European Union Emission Trading System (EU ETS) for GHG inventory, based on data from the Registry.

The calculation of emissions and removals from the LULUCF sector is carried out by LSFRI "Silava". LSFRI "Silava" is responsible for the activity data collection, estimation of GHG emissions/removals, development and implementation of QC procedures, as well as documentation and archiving of materials used for the calculations.

IPE is responsible for the calculation of GHG emissions from the Transport sector, including activity data collection, emission estimation, development and implementation of QC procedures, as well as documentation and archiving of materials used for the calculations.

The calculation of GHG emissions from the Agriculture sector is carried out by LBTU. LBTU is responsible for collecting necessary activity data, preparation of the emission estimates, developing and implementing QC procedures, as well as documentation and archiving of materials used for the calculations.

Natural gas transmission, storage and distribution enterprises are responsible for providing data and calculating annual natural gas leakages, which are reported by the LEGMC as fugitive emissions under category 1B2b Natural gas.

The main data supplier for the Latvian GHG inventory is the Central Statistical Bureau of Latvia (CSB).

To ensure the continuity of the functions of the national system, the delegation contracts are concluded between the MoCE and the following institutions: the LEGMC, the LSFRI "Silava", the IPE and the LBTU in accordance with CoM Regulation No. 675 (25th October 2022).

All experts responsible for data collection and processing in a particular sector prepare the necessary input data (activity data and EFs) for import into the CRT of the ETF platform. For each submission, sectoral expert's databases and additional calculation tools are linked together with the final CRT submitted via the ETF platform. These materials are archived on the server of the LEGMC.

Several sectoral meetings were held before and during preparation of GHG inventory, to discuss and agree on the methodological issues, identified problems, and improvements to be implemented. In addition, discussions were held on issues encountered during the previous GHG inventory preparation cycle in order to identify solutions and improve the overall functioning of the national inventory system.

The following issues are addressed in order to resolve identified problems and to improve cooperation between GHG inventory experts and the inventory compiler:

- Discussion on methodologies and possible changes in the future;
- Discussion on QA/QC plan, available resources and possible improvements;
- Discussion on data collection;
- Agreement on recalculations;
- Review of the archiving system, including updates and potential improvements;
- Exchange of relevant information between involved parties;
- Reporting and documentation of conclusions from the meetings.

Information on the detailed responsibilities of the institutions of activity data, the main experts responsible for the sectoral inventories, the corresponding chapters and annexes are summarized in the Table 1.1.

1.2.2.2 Overview of inventory planning, preparation and management

The inventory preparation is an annual process and divided into three stages: planning, preparation and management. The specific functions are described below.

Inventory planning is one of the main stages in national GHG inventory management system and all responsible institutions are involved in this process, that consists of:

- establishing the national entity with overall responsibility for the national inventory;
- assigning responsibilities for inventory preparation and management;
- developing a time schedule;
- making arrangements to collect data from statistical agencies, companies, industry associations, etc.;
- creating QA/QC plan;

- defining formal approval process within a government;
- developing review processes;
- implementing continuous improvements.

Inventory preparation plan is a part of the Latvia's QA/QC plan and has to be followed by all institutions defined in CoM Regulation No. 675 (25th October 2022). The responsible institutions are reflected in Table 1.1 and inventory preparation plan is presented in Table 1.2.

After the end of the annual reporting cycle in April, the institutions involved in the inventory preparation start to plan the next annual inventory following planned improvements and receiving recommendations by UNFCCC Technical expert review team (TERT). Within the EU level the recommendations by a TERT are also taken into account. Planning includes the identification of improvements to be undertaken due to revised methodologies, updated activity data or EFs and other relevant technical elements of inventory as well as the addressing the issues and recommendations during the previous inventory submission review.

Table 1.1 Institutions responsible for activity data and calculating emissions

CRT sectors	Data	Responsible institutions/ Responsible experts
Table 1.A(a) - Fuel Combustion Activities (Sectoral Approach)	Activity data	CSB Environment and Energy Statistics Section, Road Traffic Safety Department (RTSD)
	Calculations	LEGMC Air and Climate division (Asnate Skrebele), IPE (Gaidis Klāvs, Larisa Gračkova)
Table 1.A(b) – CO ₂ from Fuel Combustion Activities – Reference Approach	Activity data	CSB Environment and Energy Statistics Section
	Calculations	LEGMC Air and Climate division (Asnate Skrebele)
Table 1.A(d) – Feedstock's and Non-Energy Use of Fuels	Activity data	CSB Environment and Energy Statistics Section
	Calculations	LEGMC Air and Climate division (Asnate Skrebele)
Table 1.B.2. – Fugitive Emissions from Oil and Natural Gas	Activity data	CSB Environment and Energy Statistics Section
	Calculations	LEGMC Air and Climate Division (Ieva Eihenberga), natural gas enterprises
Table 1.D – International Bunkers and Multilateral Operations	Activity data	CSB Environment and Energy Statistics Section
	Calculations	IPE (Gaidis Klāvs, Larisa Gračkova)
Table 2(I).A-H – Industrial Processes and Product Use	Activity data	CSB Population Statistics Section State Agency of Medicines; Research of experts; National database "2-Air", National Chemicals Database and CSB Industrial Statistics Section EU Emission Trading Scheme operators
	Calculations	LEGMC Air and Climate division (Laine Lupkina, Santija Treija)
Table 2(II). B-H – Industrial Processes - HFCs, PFCs and SF ₆	Activity data	CSB Population Statistics Section, Environment and Energy Statistics Section Electricity supplying companies; State Agency of Medicines; Annual reports by operators using F-gases (reported to LEGMC) Data from National Chemicals Database (maintained by LEGMC)
	Calculations	LEGMC Air and Climate division (Laine Lupkina)

CRT sectors	Data	Responsible institutions/ Responsible experts
Table 3.A – Agriculture, Enteric Fermentation	Activity data	CSB Agricultural Statistics Section, Rural Support Service (RSS)
	Calculations	LBTU (Laima Bērziņa)
Table 3.B.(a) - Agriculture, CH ₄ Emissions from Manure Management	Activity data	CSB Agricultural Statistics Section, RSS
	Calculations	LBTU (Laima Bērziņa)
Table 3.B.(b) - Agriculture, N ₂ O un NMVOC Emissions from Manure Management	Activity data	CSB Agricultural Statistics Section, RSS
	Calculations	LBTU (Laima Bērziņa and Olga Šķiste)
Table 3.D - Agriculture, Agricultural Soils	Activity data	LEGMC database "2-Water", LSFRI "Silava", CSB Agricultural Statistics Section
	Calculations	LBTU (Laima Bērziņa and Olga Šķiste)
Table 3.G Liming	Activity data	CSB
	Calculations	LBTU (Laima Bērziņa)
Table 3.H Urea application	Activity data	CSB
	Calculations	LBTU (Laima Bērziņa)
Table 4.A. Forest Land Table 4.B. Cropland Table 4.C. Grassland Table 4.D. Wetlands Table 4.E. Settlements Table 4.F. Other Land	Activity data	LSFRI "Silava" (NFI), CSB, LEGMC, RSS, State Forest Service (SFS), State Environmental Service (SES), Ministry of Agriculture (MoA)
	Calculations	LSFRI "Silava" (Andis Lazdiņš, Arta Bārdule, Aldis Butlers, Ieva Līcīte)
Table 4.B. Cropland – 4.B.1 Cropland remaining Cropland	Activity data – Area of organic soil	LSFRI "Silava" (NFI), National studies
	Calculations – Net carbon stock change in organic soils	LSFRI Silava (Andis Lazdiņš, Arta Bārdule, Aldis Butlers, Ieva Līcīte)
Table 4.C. Grassland – 4.C.1 Grassland remaining Grassland	Activity data - Area of organic soil	LSFRI "Silava" (NFI), National studies
	Calculations – Net carbon stock change in organic soils	LSFRI "Silava" (Andis Lazdiņš, Arta Bārdule, Aldis Butlers, Ieva Līcīte)
4.G. Harvested Wood Products	Activity data	LSFRI "Silava", MoA
	Calculations	LSFRI "Silava" (Andis Lazdiņš, Arta Bārdule, Aldis Butlers, Ieva Līcīte)
Table 4. (IV) Biomass Burning	Activity data	State Fire and Rescue Service of Latvia (SFRS), SFS
	Calculations	LSFRI Silava (Andis Lazdiņš, Arta Bārdule, Aldis Butlers, Ieva Līcīte)
Table 5.A - Waste, Solid Waste Disposal on Land	Activity data	LEGMC "3-Waste" database, CH ₄ recovery installations
	Calculations	LEGMC Chemicals and Hazardous Waste Division (Intars Cakars)
Table 5.B – Biological Treatment and Solid Waste	Activity data	CSB, Biogas enterprises survey, LEGMC Chemicals and Hazardous Waste Division
	Calculations	CSB, LEGMC Chemicals and Hazardous Waste Division (Intars Cakars)
Table 5.C – Incineration and open Burning of Waste	Activity data	LEGMC database "3-Waste"
	Calculations	LEGMC Chemicals and Hazardous Waste Division (Intars Cakars)

CRT sectors	Data	Responsible institutions/ Responsible experts
Table 5.D - Wastewater Treatment and Discharge	<i>Activity Data</i>	<i>LEGMC "2-Water" database, Biogas enterprises survey, CSB statistics on national population and production rates of certain industries</i>
	<i>Calculations</i>	<i>LEGMC Inland Waters Division (Lauris Siņics)</i>

The inventory preparation stage consists of:

- Identification of key categories, which have a significant influence on a country's total inventory in terms of level or trend in emissions;
- Selection of methods, EFs and all necessary relevant information for estimating anthropogenic GHG emissions by sources and removals by sinks;
- Collection of activity data;
- Managing recalculations from previous submissions taking into account updates of activity data by CSB, recommendations by TERT and suggestions from the independent third-part experts etc.;
- NID compilation;
- QA/QC plan implementation (including basic checks on entire inventory (Tier 1) and more in-depth investigations into key categories (Tier 2);
- Documentation.

The inventory management stage consists of:

- Implementation of inventory review processes (e.g., expert review, public review);
- Obtaining formal approval of final results and reporting within government;
- Submission of the report to the UNFCCC;
- Making inventory information available to stakeholders and responding to information requests;
- Archiving all documentation and results (A special centralised folder is created where experts can upload/download and store all files and information related to inventory preparation);
- Continuous improvement feedback.

Latvia prepares a NID and CRT annually according to requirements of the UNFCCC and EU Governance Regulation.

Table 1.2 Inventory preparation plan

Element	Activity	Responsible performers	Procedures	Due date	
<i>To reconsider the changes needed for the inventory, taking into account comments and recommendations made by the TERT</i>	<i>All institutions established by CoM Regulation No. 675 (Part II „National Inventory System“)</i>		<i>All institutions involved in inventory preparation process to reconsider the changes needed for the inventory, taking into account comments and recommendations made by TERT and send to national inventory compiler for summarizing.</i>	<i>Middle of May and October</i>	
<i>Annual meeting</i>	<i>All institutions established by CoM Regulation No. 675 (Part II „National Inventory System“)</i>		<i>Participation of all institutions involved in inventory preparation and approval process. Discussions on previous submissions' review results and planned submission including necessary improvements, changes, recalculations, problems etc.</i>	<i>5th July</i>	
<i>Activity data and description</i>	<i>Submission to LEGMC</i>	<i>EU ETS operators</i>	<i>EU ETS operators send to LEGMC activity data, CO₂ EFs, CO₂ emissions and descriptions as verified GHG report for enterprises involved in EU ETS annually for previous year.</i>	<i>by 30th March</i>	
			<i>LEGMC uses EU ETS data in GHG inventory for emission estimates in Energy and IPPU.</i>		<i>Starting from September</i>
		<i>Operators</i>	<i>LEGMC (Air and Climate division, Chemicals and Hazardous Waste division, Inland Waters Division) collects information for emission calculation in following databases:</i> <i>National database “2-Air”</i> <i>National database “3-Waste”</i> <i>National database “2-Water”</i> <i>National Chemicals Database</i>	<i>by 15th June</i>	

Element	Activity	Responsible performers	Procedures	Due date
			Cement producer and Iron & Steel plant send additional information for detailed CO₂ emission estimation according to National legislation.	by 1 st May
			LEGMC uses data from databases for emission estimates in Energy (CRT1), IPPU (CRT2), Waste (CRT5) sectors.	Starting from September
		JSC "Latvijas Gāze" ¹³ , JSC "Conexus Baltic Grid", JSC "Gaso"	The natural-gas transmission, storage, distribution, and sales operator in Latvia sends the total fugitive emissions for previous year and short information of emission fluctuation according to the national legislation.	by 1 st April
			LEGMC uses data from JSC "Latvijas Gāze", JSC "Conexus Baltic Grid", JSC "Gaso" for emission estimates in Energy (CRT1) sector.	Starting from October
		Ministry of Health collaborating with State Agency of Medicines (SAM)	SAM sends to LEGMC activity data – data of sold metered dose inhalers containing GHG (F-gases subsector) and amount of used N ₂ O for Anaesthesia (Solvent and other product use sector).	by 1 st October
			LEGMC uses data from SAM for emission estimates in IPPU sector.	Starting from October
Activity data and description	Submission to LEGMC, LBTU, IPE, LSFRI "Silava"	CSB	CSB sends activity data regarding Energy, Agriculture, IPPU, LULUCF and Waste sectors according to CoM Regulation No. 675.	by 1 st October

¹³ Until 2017

Element	Activity	Responsible performers	Procedures	Due date
			Many of received and used activity data is available in CSB statistical databases: https://stat.gov.lv/lv/meklet?Search=%22%22&DataSource=%22data%22&Type=%5B%22table%22%2C%22other_format%22%5D	
			LEGMC, LBTU and LSFRI "Silava" use received data for Energy, Agriculture, IPPU, Waste and LULUCF sectors emission calculation	Starting from October
	Submission to MoCE/ LSFRI "Silava"	LSFRI "Silava"(NFI)	LSFRI "Silava"(NFI) send to MoCE activity data – area of land use and land use changes (mineral soil, organic soil) since 1990 (ha) including spatial data (ha) and uncertainties (%); stand parameters of forest stands and trees or tree groups outside the forest land including uncertainties (%) at NFI plots and their sectors level	by 1 st October
			LSFRI Silava uses necessary data for calculation of GHG emissions and CO ₂ removals from LULUCF category.	starting from October
		SFRS	SFRS sends to MoCE activity data - area of last year`s grass burning (ha).	by 1 st October
			LSFRI "Silava" uses received data for emission calculation from biomass burning (CRT 4 (IV)).	starting from October
		SFS	SFS send to MoCE activity data - area of last year`s forest wildfires (ha), including spatial data, forest site type, dominant tree species, stand age, total growing stock (m ³ ha ⁻¹)	by 1 st October

Element	Activity	Responsible performers	Procedures	Due date
			<i>LSFRI "Silava" uses received data for emission calculation from forest wildfires</i>	<i>starting from October</i>
		RSS	<i>RSS send to MoCE activity data - field (parcel) register information on cultivated agricultural crops and types of support (aid) received, including spatial data</i>	<i>by 1st October</i>
			<i>LSFRI "Silava" collects received data for evaluating changes in soil carbon stock in cropland and grassland</i>	<i>starting from October</i>
		MoA	<i>MoA send to MoCE activity data - production, export and import of harvested wood products according to the classification used in the GHG inventory report (t per year)</i>	<i>by 1st October</i>
			<i>LSFRI "Silava" uses received data for emission calculation from harvested wood products</i>	<i>starting from October</i>
		LEGMC, SES (State Environmental Service), LSFRI "Silava"	<i>LEGMC, SES and LSFRI "Silava" send to MoCE activity data – area of peat extraction (ha), data of geospatial units on the licenses for the peat extraction (mining sites), (t when peat moisture is 40%)</i>	<i>by 1st October</i>
			<i>LSFRI Silava uses necessary data for calculation of emission from peat extraction</i>	<i>starting from October</i>
		LEGMC, SES	<i>LEGMC and SES send to MoCE activity data – area of land converted to other wetlands (rewetted and flooded wetlands): total area (ha), organic soils (ha) including spatial data (ha)</i>	<i>by 1st October</i>

Element	Activity	Responsible performers	Procedures	Due date
			<i>LSFRI "Silava" uses elaborated and received data for emission calculation from land converted to other wetlands</i>	<i>starting from October</i>
<i>Emissions/CO₂ removals</i>	<i>Data entry in the ETF platform CRT</i>	<i>LEGMC, LBTU, IPE, LSFRI "Silava"</i>	<i>Data entry in the ETF platform CRT by responsible sectoral experts</i>	<i>by 15th December</i>
<i>Emissions/CO₂ removals descriptions</i>	<i>Preparation of NID chapters</i>	<i>LEGMC, LBTU, IPE, LSFRI "Silava"</i>	<i>LSFRI "Silava"/ LBTU (in collaboration with MoA), LEGMC, IPE and MoCE prepare relevant chapters of NID</i>	<i>by 15th December</i>
<i>ETF platform CRT</i>	<i>Data check by sectoral experts</i>	<i>LEGMC, LBTU, IPE, LSFRI "Silava"</i>	<i>Sectoral experts check the data in the ETF platform CRT for consistency and quality assurance (e.g. to check whether the sum of the following adds up to 100%, to check the year to year changes between values reported etc.).</i> <i>LEGMC (Quality manager) checks completeness, consistency and quality assurance</i>	<i>by 15th December</i> <i>by 30th December</i>
<i>Data in CRT, Draft NID according to EU Governance Regulation and Commission Implementing Regulation 2020/1208</i>	<i>CRT, NID, Annexes</i>	<i>MoCE - Climate Policy Department</i>	<i>After corrections in CRT, NID (if necessary) MoCE upload CRT, JSON, draft NID, relevant Annexes in the CDR Eionet</i>	<i>15th January</i>
<i>Quality control checks: Draft NID</i>	<i>QA</i>	<i>MoCE - Climate Policy Department</i>	<i>According to the CoM Regulation No. 675, MoCE sends Draft NID for comments and approving to involved institutions</i>	<i>by 18th January</i>

LATVIA'S NATIONAL INVENTORY DOCUMENT 1990–2024

Element	Activity	Responsible performers	Procedures	Due date
		<i>Expert Public</i>	<i>NID upload in the LEGMC home page for review by public</i>	
		<i>All institutions involved in GHG emissions and removals preparation</i>	<i>Expert meetings to improve inventory, quality control activities etc.</i>	<i>January-February</i>
		<i>Involved institutions</i>	<i>Involved institutions send to MoCE comments about NID 1st draft and approval</i>	<i>15th February</i>
	QC	<i>All institutions involved in the GHG inventory preparation process</i>	<i>Answers to the questions by TERT in EU-internal inventory review, which are based on 15th January submissions:</i> https://emrt-esd.eionet.europa.eu/ <i>MoCE approves provided answers from experts</i> <i>Verification of national data in EC inventory and updates if necessary and response to EC</i> <i>This process includes collaboration with involved institutions for preparing of response to EC</i>	<i>28th February to 15th March</i>
<i>CRT, NID according to EU Governance Regulation and Commission Implementing Regulation 2020/1208</i>	<i>CRT, NID, Annexes</i>	<i>MoCE - Climate Policy Department</i>	<i>MoCE uploaded CRT, JSON and NID to the CDR Eionet</i>	<i>15th March</i>

LATVIA'S NATIONAL INVENTORY DOCUMENT 1990–2024

Element	Activity	Responsible performers	Procedures	Due date
<i>NID and CRT to UNFCCC</i>	<i>Inventory submission (CRT, NID)</i>	<i>MoCE - Climate Policy Department</i>	<i>MoCE uploaded approved GHG inventory to the UNFCCC</i>	<i>15th April</i>

Figure 1.2 illustrates the overall process of GHG inventory preparation. The process begins with the collection of external data, followed by the application of appropriate methodologies in accordance with the relevant guidelines. The data are then entered into experts' database, after which emissions and removals are calculated. And the final step of the process is the submission of the required information under the UNFCCC, the PA and the EU.

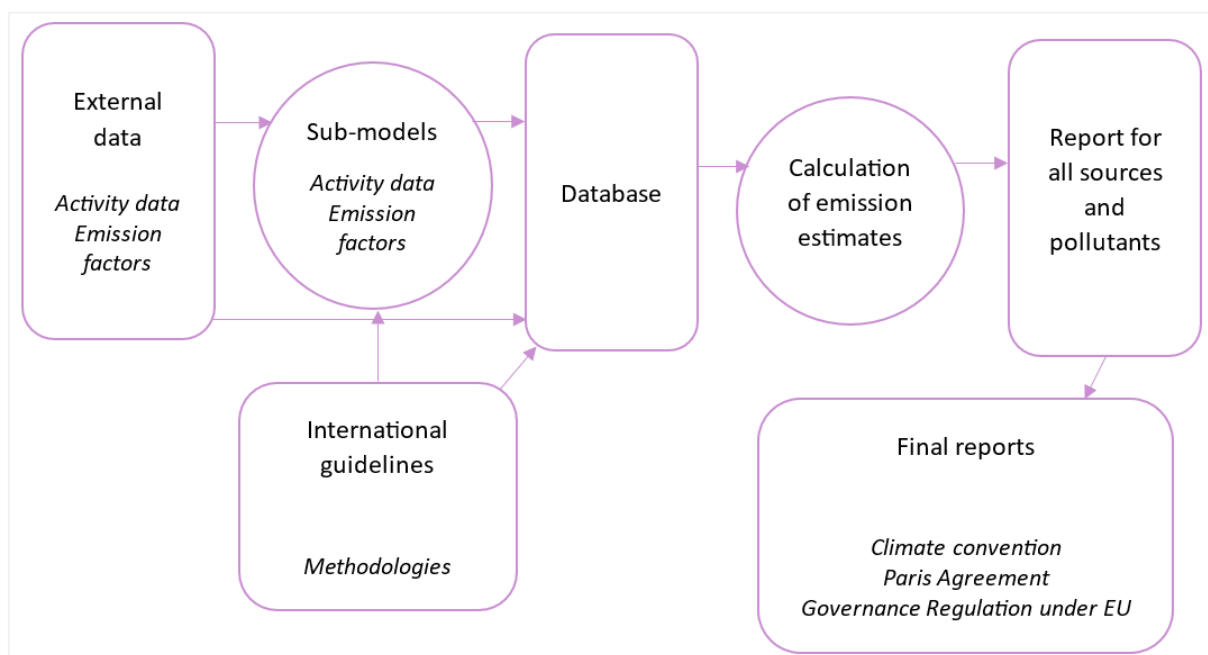


Figure 1.2 The process of inventory preparation from the first step of collecting external data to the final step - submitting under the UNFCCC, the PA and the EU

1.2.3 Quality assurance, quality control and archiving of information

QA/QC procedures are an important component in the development of GHG inventory preparation. The basic aim of the QA/QC process is to ensure the high-quality of the inventory and to contribute to improvement of the inventory. The quality requirements set for 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 1.3).

The quality of result depends on four main stages – planning, preparation, evaluation and improvements, and is ensured by inventory experts during compilation and reporting of inventory.

The inventory planning stage includes the setting of quality objectives and elaboration of the QA/QC plan for the coming inventory preparation, compilation and reporting work.

Based on QA/QC process, the main findings and conclusions about the quality and improvements of the inventory have to be applied into Latvia's GHG inventory system for decision making about the annual inventory process and next inventory preparation.

The outcomes of the QA/QC process results in a reassessment of inventory or source category uncertainty estimates. For example, if the data quality is found to be lower than previously thought and this situation cannot be rectified in the timeframe of the current inventory, the uncertainty estimates are re-evaluated. Based on QC results, estimation of emissions is improved, and uncertainties are reduced.

Regulation No. 675 (25th October 2022) regulates the arrangements of the QA/QC plan.

The quality objectives and the planned general and category-specific QA/QC and verification procedures regarding all sectors are set 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 national system's capability to deliver high-quality inventory. The QA/QC plan is written in Latvian, updated annually, and consists of instructions and QA/QC forms. Instructions include descriptions of, e.g., quality objectives, general and category-specific inventory QC checks, improvement plan of the annual GHG inventory, information on QA 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 online form the QA/QC and perform verification procedures, and write the results of the procedures. Discussions in the bilateral quality meetings or feedback given during the QA/QC are based on information documented on these forms. The QA/QC plan also included the list of key categories (Level 1) for which sectoral experts and QC experts must carry out QC procedures, the list of key categories (Level 2) that needs to be taken into account during planning of improvements and preparation of GHG inventory improvement plan and information regarding documentation and archiving procedures. The QA/QC plan is available in the shared workspace of the inventory and is archived.

According to CoM Regulation No. 675 (25th October 2022) all institutions involved in the inventory process are responsible for implementing QC procedures. Mainly Tier 1 general inventory QC procedures outlined in Table 6.1 of the 2006 IPCC Guidelines are used.



Figure 1.3 Inventory and QA/QC process of the inventory

The setting of quality objectives is based on the inventory principles taking into account the available resources.

The quality objectives for the 2026 GHG inventory were the following:

- strengthen QA/QC procedures for the inventory and ensure the completeness of all elements included in Decision 18/CMA.1;
- implementation of specific QC procedure in QA/QC plan that monitors the use of notation keys and ensures that the use of the notation key “IE” is explained transparently in the NID and CRT Table 9.

In order to ensure **improvements** for 2026 GHG inventory:

- All improvements included in the previous NID are carried out or ongoing;
- Feedback on reviews is systematic;
- Inventory QC procedures meet requirements.

In order to ensure **transparency**:

- transparent information is included in the NID and CRT (including information regarding the used methodology, activity data, emission factors and emissions);
- notation keys are used according to the IPCC guidelines;
- recommendations of inventory reviews regarding transparency are taken into account as far as possible;
- documentation regarding QC check is indicated;
- information regarding the changes since the last inventory in relation to transparency is provided in the NID under relevant subchapters.

In order to ensure **consistency**:

- recommendations received during inventory reviews regarding consistency are taken into account after evaluation as far as possible;
- information regarding consistency and recalculations is provided in the NID;
- information regarding consistency is also provided in CRT;
- an explanations for a decline or increase in emissions of time series are provided.

In order to ensure **comparability**:

- make sure that methodologies and formats used in the inventory meet comparability requirements;
- emissions and CO₂ removal are localized and distributed according to the IPCC guidelines.

In order to ensure **completeness**:

- emissions from all potential sources and gases are calculated;
- recommendations of the review of international experts regarding improvements are taken into account as far as possible;
- information regarding completeness is provided in the NID;
- all reasons for recalculations and reasons why a designation NE (not evaluated) and IE (included elsewhere) are used instead of data are indicated.

In order to ensure **accuracy**:

- Tier 2 or a higher method is used for the main sources as far as possible;
- uncertainties are calculated and information is provided in the NID.

In order to ensure **timeliness**:

- inventory reports reach the EC and UNFCCC within the set time.

1.2.3.1 Quality Control procedures

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

The MoCE, as the single national entity, is responsible for the overall QC procedures and QA of national inventory system, including coordination of reviews under the UNFCCC and the EU.

For the 2026 GHG inventory, QC activities were carried out at the various stages of the inventory compilation process, including data processing, handling, documentation, cross checking and recalculations. These activities are implemented by sectoral experts and by the Quality Manager in LEGMC, who is responsible for carrying out QC procedures before inventory submission. The overall QC procedures and final approval of the inventory are performed by the MoCE.

The centralized archiving system (a common FTP folder maintained by the LEGMC) has been established, where experts are required to upload and download all information necessary for inventory preparation, inter alia spreadsheets that need to be filled out for QA/QC. Guidance for experts on the preparation of the NID has been developed and made available in order to ensure consistency and comparability between the NID and the CRT.

QC system includes various activities set to ensure transparent data flow through all inventory processes:

- Assumptions and criteria for the selection of activity data and EFs are documented;
- Transcription errors in data input and references are checked;
- Correctness of calculations of emissions is checked;
- Correctness of emission parameters, units, conversion factors is checked;
- Correctness in use of notation keys (the use of the notation keys “NE” and “IE” is explained transparently in the NID and CRT Table 9);
- Integrity of database files is checked;
- Consistency in data between the source categories is checked.

The QC procedures 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 data, identification of errors and deficiencies and documentation and archiving of inventory data and QC actions.

Category-specific QC checks including reviews of the activity data, EFs 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.

For the 2026 submission:

-) Sectoral experts entered data on the ETF platform either manually or by importing MS Excel spreadsheets. Sectoral experts prepared QC procedures according to the 2006 IPCC Guidelines. All findings were documented by using an online form with checklists and introduced in GHG inventory. All corrections are archived in FTP folder;

Sectoral experts entered data in the ETF platform either manually or by importing MS Excel spreadsheets. Sectoral experts performed QC procedures according to the 2006 IPCC Guidelines. All findings were documented by using an online form with checklists and introduced in GHG inventory. All corrections are archived in FTP folder;

-) Sectoral experts prepared relevant chapters of the NID and submitted them to the LEGMC. Prior to submission, sectoral experts verified the consistency of the NID chapters with the information reported in the ETF platform, and ensured that all required information in accordance with the Decision 5/CMA.3, Annex V is included. This includes, inter alia, descriptions of methodologies, references and data sources, assumptions, EFs and AD, the use of higher-tier methods and models, and the rationale for their selection. Sectoral experts also verified that recalculations and methodological changes are explained in both the NID and the CRT. The final NID was compiled by LEGMC according to the Decision 5/CMA.3, Annex V;

-) Meetings were held with companies to explain and clarify the application of IPCC methodologies, thereby strengthening the institutional, legal and procedural arrangements of the national inventory system;

-) GHG emission data were checked with the data used to prepare inventory of air pollutants under the United Nations Economic Commission for Europe's Convention on Long-Range Transboundary Air Pollution (UNECE CLRTAP), the actual or estimated allocation of the verified emissions reported by installations and operators under Directive 2003/87/EC (EU ETS), the energy data reported pursuant to Article 4 of, and Annex B to, Regulation (EC) No 1099/2008 and the data reported pursuant to Article 19 of F-gas regulation No. 517/2014¹⁴;

-) LEGMC Quality Manager and MoCE performed cross-checking information for all sectors to verify that no mistakes occurred during input/import process. Incompleteness in CRT tables is caused by partially filled F-gas categories (issues in 2.E, 2.C, 2.G and 2.H sectors, detailed information under sectoral chapters). As in the CRT tables it is not possible to enter notation keys for F-gases which are not occurring in Latvia directly in coloured and green cells therefore related to F-gases which are not occurring cells were left blank in CRT tables. Also, there were problems with an empty spaces that is not possible to fill in ETF platform CRT tables. This issue was caused by ETF platform. Also, disposal loss factors were displayed incorrectly in CRT tables, this issue was caused by ETF platform. As there is a recovery of specific gases of 2.F.1 subsectors, disposal loss factors cannot reach 100%;

-) LEGMC Quality Manager summarized the QA/QC activities performed by the experts and prepared a summary report, which was submitted to the MoCE;

-) QA meetings were held between sectoral experts in order to discuss identified issues and potential improvements in the GHG inventory as well as to ensure consistency of activity data used by experts for emission estimation across different sectors;

-) Detailed QA/QC procedures were carried out by the institutions involved in the preparation of the GHG inventory (MoCE, MoA, MoT, MoE, MEPRD, CSB). Meetings between sectoral experts and the involved institutions were held to address comments received during the inventory preparation process and to agree on improvements required in the NID.

¹⁴ Since 2024 Regulation (EU) 2024/573 of the European Parliament and of the Council of 7th February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 are in force

Main activity data provider for Latvia's GHG inventory – CSB – has established Quality Guidelines¹⁵ that determines general principles for statistics production describing the CSB, its objectives and functions, as well as the key aspects of the provision of quality official statistics under the responsibility of the CSB: the stages of provision, the methodology and organisational factors, the dissemination policy, as well as the information security and data protection guidelines. The purpose of these guidelines is to contribute to the provision of quality official statistics and to the implementation of the CSB's operational strategy by involving all CSB staff in the process, to develop communication with the public and to increase the knowledge of all stakeholders - respondents, data users and the general public – about the CSB's activities, and to enhance the credibility of official statistics.

As a general rule, the statistics are revised according to a fixed, coherent and published plan, called a revision cycle. This plan determines when the individual statistics are revised and the periods that are subject to revision:

- CSB Revision Policy is available on the CSB website;
- Database of Macroeconomic statistics data revision analysis established.

Detailed source specific QC descriptions are included under each sub sector relevant chapter.

QC of EU Member States submissions` are performed in web-based tool (EMRT) hosted by the European Environmental Agency (EEA) to facilitate quality checks and reviews of national emission inventories reported by EU Member States under the EU Governance Regulation.

1.2.3.2 Quality Assurance procedures

QA activities include a planned system of review procedures conducted by the personnel not directly involved in the inventory compilation/development process. According to CoM Regulation No. 675 (25th October 2022) MoCE is responsible for ensuring the implementation QA procedures for the GHG inventory.

The QA reviews are performed after the implementation of QC procedures to the finalised inventory. The inventory QA system comprises reviews to assess the quality of the inventory.

A basic review of the draft GHG emission and removal estimates, and the draft inventory report takes place before the final submissions to the EC and the UNFCCC (January to March), by the institutions involved in the GHG inventory preparation process. Improvements to the GHG inventory are compiled based on the findings of UNFCCC and EC reviews, internal reviews, and recommendations from third-party experts. Periodically all sectors are subject to review by independent third-party experts. In addition, the EEA, through EMRT tool, performs QA/QC checks of Member States' submissions under the EU Governance Regulation. The results of these checks and comparisons are used to support continuous improvement of the GHG inventory.

TERT, coordinated by the UNFCCC Secretariat, carry out an international reviews of the GHG inventories. TERT produce independent review reports of the submitted GHG inventories. Last UNFCCC review for Latvia was conducted in 2025 in the context of the First Biennial Transparency Report (BTR1), during which 2024 GHG inventory was reviewed.

¹⁵ CSB Quality Guidelines. Available: <https://www.csb.gov.lv/lv/media/1087/download?attachment>

1.2.3.3 Documentation and Archiving

As a part of general QC procedures, it is a good practice to document and archive all information that is used for emission estimates. Documentation has a significant role in the inventory quality management.

All institutions involved in the GHG inventory preparation process are responsible for the archiving of the collected data and estimated emissions.

Information on the used CSB data sources, methods and procedures is publicly available.

According to the Statistics Law, the CSB of Latvia always publishes statistics together with reference metadata (SIMS 2.0), what consists of information about the methods and procedures used to provide official statistics. The CSB publishes statistics and reference metadata on the Official Statistics Portal, all database tables have links to the relevant metadata available in the Metadata section¹⁶. Time series on the Official Statistics Portal are as long as possible, data selection and tabulation options are available, statistics can be used in various formats suitable for data processing and reuse.

Users are kept informed about the methodology of statistical processes, including the use and integration of administrative and other data, as far as this information is covered by SIMS fields.

In case of errors in published statistics CSB corrects them as soon as possible. If the size of error may substantially change the trend, pattern or conclusions drawn from statistics it is explicitly marked to warn users about the changes that have been made.

In statistics, where regular data revisions are already planned, the significance of the error is evaluated. If an error is detected but does not have a significant impact on the interpretation of the data, then the error is corrected during the next data revision.

The information/data from respondents are collected with the aid of Integrated Statistical Data Management System (ISDAVS) which serves as a single common data collection and primary data processing system for business, agricultural and social statistics domains (electronic data collection system, including CAPI, CATI, CAWI, CAWI mobile). In the system the digital version of the questionnaires is prepared using metadata and workflows as well as the validation rules take place. The system stores this information, and it can be exported for analysis purposes. In this way the process of data collection is clear and visible. The questionnaires in the system have versions and for each version the documents provided for the digital version preparation are stored. Detailed information is given in Annex 6.

Experts keep all the information (all disaggregated EFs, activity data, and documentation about how these factors and data have been generated and aggregated for the preparation of the inventory) on the individual expert's computers.

Each annual GHG inventory submission, including CRT, JSON file, NID and Registry information is archived.

Latvia has a centralized archiving system at the LEGMC, where all the information used for inventory compilation is stored on a dedicated server (FTP folder). The archived materials include, inter alia, correspondence, internal documentation related to QA/QC procedures,

¹⁶ CSB Metadata. Available: <https://stat.gov.lv/en/metadata>

external and internal review reports, documentation on annual key categories and key category identification, and planned inventory improvements. Data backups are performed periodically.

1.2.3.4 Verification activities

Verification activities that have been undertaken are described in the category-specific chapters.

Under the EU Governance Regulation annually the GHG inventory data is compared to the data reported under the EU ETS, energy statistics and under the UNECE (CLRTAP) air pollutant data.

The CSB verifies data in two processing stages: on raw data level (processing of individual information) and on aggregated data level (verifying prepared aggregates).

CSB uses several methods for data verification at the raw data level:

- arithmetical connections;
- logical connections;
- comparison with data of previous periods;
- mutual coherence verification with other statistical questionnaires;
- statistical registers and administrative data.

Aggregates are made and different groupings are formed from the raw data produced. CSB uses similar methods for verification of aggregates to ones applied in the verification of raw data.

1.2.3.5 Treatment of confidentiality issues

For Latvia's GHG Inventory confidentiality is mainly related to activity data provided to LEGMC by CSB. The data then is used for emission estimation and cannot be reported further. If the data that could be considered as confidential is provided to LEGMC by production plan or other enterprise, then the data is not considered a confidential and can be reported within GHG Inventory.

Data of CSB

Legal, technical and administrative measures:

Legal:

"Statistics Law";

Statistics Law prescribes statistical confidentiality.

Statistics Law protects the confidentiality of the information of respondents:

- Section 7, second paragraph, point 8 lays down and imposes obligation (duty) for the Statistical Institutions to ensure statistical confidentiality;
- Section 17, prescribes requirements for data processing and protection (statistical confidentiality);
- Section 19, paragraph one, lays down dissemination restrictions.

The CSB follows confidentiality requirements set in the Statistics law, as well as in Regulation (EC) No 223/2009¹⁷ "On European statistics" and the European Statistics Code of Practice.

General data protection (Regulation (EU) 2016/679)¹⁸ ensures equal legal data protection framework in the EU. The CSB continues following both requirements on statistical confidentiality and personal data protection, as well as has implemented its information security management system according to international standard ISO 27001.

The CSB Confidentiality Policy is publicly available on the CSB website¹⁹. When obtaining statistical information about respondents, CSB undertakes to use the data only for the purposes specified in the Law on Statistics, as well as to protect them from unauthorized access and inappropriate use. The commitment to ensure the confidentiality of the information provided by the respondents is not only a matter of legal and ethical nature, public trust and the functioning of the statistical system depend on it, therefore, before publishing data, CSB evaluates the risks of disclosing individual information. CSB ensures the confidentiality (non-disclosure) of summary information before the specified publication deadline, thereby providing simultaneous access to all data users.

In the process of data preparation, the structural unit that is the data holder is responsible for ensuring confidentiality. In all publications, confidential data is replaced by a confidentiality symbol. If the customer has requested the preparation of CSB data and already before data processing it can be concluded that confidential data has been requested, then the Communication department informs the customer about the confidentiality of the data.

Statistics are not released before the publication deadline (the date specified in the data distribution calendar). The most important statistical data is officially published for the first time in a press release at 13.00 on a predetermined date according to the press release calendar.

The requirements for confidentiality assessment, risk assessment and data protection of the content of the statistics before publication are specified in an internal (LV only) "Confidentiality Handbook".

Additionally, CSB has developed and applies data anonymization and pseudonymization methods, following Eurostat's recommendations.

It is strictly determined in the Law of Statistics what information could be provided to other institutions even though the information is needed in emission estimation and reporting under international conventions. CSB cannot give the information of amount of production if one or two companies produce up to 95% of total market production in particular sector. Due to small market of Latvia almost all industrial production data is classified as confidential with some exceptions in food and drink sector. LEGMC has an interdepartmental agreement with CSB to receive confidential information for the emission estimation, but these activity data have to be reported as "C" in CRT and in NID.

¹⁷ Regulation (EC) No 223/2009. Available: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02009R0223-20150608>

¹⁸ Regulation (EU) 2016/679. Available: <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX:32016R0679>

¹⁹ Confidentiality in the production of official statistics. Available: <https://www.csp.gov.lv/en/confidentiality-production-official-statistics>

Data of the EU ETS

Some of the Latvia's industrial processes sector's companies are participating in the EU ETS, and accordingly the data from these companies can be obtained from their annual GHG reports within compliance obligations under EU ETS.

1.2.4 Processes for official consideration and approval of inventory

The Climate Policy Department of MoCE is responsible for the official approval and timely submission of the GHG inventory to the UNFCCC Secretariat and the EC, according to the national legislation.

Prior to the final submission, the draft Latvia's GHG inventory, (submitted on 15 January), is circulated to the responsible ministries for review and comments. Based on received comments GHG inventory is improved and submitted to the EC and UNFCCC.

1.2.5 Changes in national inventory arrangements since previous annual GHG inventory submission

The only change since the previous annual GHG inventory submission is the entry into force of the Law on Climate Resilience and Economic Sustainability on 12 December 2025. This law provides the legal mandate for the development of CoM regulations governing the national GHG inventory system. The preparation of the 2026 GHG inventory is not affected by this change, as the current CoM Regulation No. 675 (25th October 2022) remains in force and continues to regulate the national GHG inventory arrangements.

1.3 BRIEF GENERAL DESCRIPTION OF METHODOLOGIES AND DATA SOURCES USED**1.3.1 GHG inventory**

Latvia's GHG emissions inventory is based on:

- 2006 IPCC Guidelines;
- 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol (2013 IPCC Kyoto Protocol Supplement);
- 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands (IPCC Wetlands Supplement);
- EMEP/CORINAIR Guidebook 2007 and EMEP/EEA 2009;
- EMEP/EEA air pollutant emission inventory guidebook 2019;
- EMEP/EEA air pollutant emission inventory guidebook 2023.

The main sources for EFs are guidelines mentioned above as well as national studies for country specific parameters and EFs (e.g. CO₂ EFs, aspects influencing SO₂ EFs, distribution of animal waste management systems, average N excretion and etc.).

For 2026 GHG inventory (NID and CRT) compilation the CRT in ETF platform were used. To calculate GHG emissions, a supplemental locally developed databases in Excel format were applied for all sectors except for Road Transport where COPERT 5 was used.

For Energy sector - in cases where data of bottom-up method were available and plants had reported estimated data using plant specific EFs and estimation methodologies, these data

were used in the submission. If these data were not available, Tier 1 method from the 2006 IPCC Guidelines was used to estimate emissions. Emissions for the whole country fuel consumption were estimated by adding up fuel consumption of individual sectors multiplied by appropriate EFs.

Emissions from Road Transport sector were estimated by using COPERT 5 model for 1990-2024 (Tier 2 method for CO₂ and Tier 3 method for CH₄ and N₂O). Emissions for the other transport sub-sectors were estimated according to IPCC Tier 1 and Tier 2 methodologies (Tier 2 method for diesel oil CO₂ emission calculation in railway and navigation and Tier 2 method for jet kerosene emission calculation in aviation (domestic and international). The rest of the emissions have been calculated using Tier 1 method).

Emissions from IPPU were estimated according to the 2006 IPCC Guidelines, EMEP/CORINAIR 2007 Guidebook, EMEP/EEA 2009, EMEP/EEA air pollutant emission inventory guidebooks 2019 and 2023 as well as using expert researches and judgments about activity data and EFs.

Emissions from Agriculture sector were estimated according to methodologies from the 2006 IPCC Guidelines, the IPCC Wetlands Supplement as well as using expert researches and judgments about activity data and EFs.

The 2006 IPCC Guidelines were used to estimate emissions from LULUCF sector except for CO₂, CH₄ and N₂O emissions from drained and rewetted soils where the IPCC Wetlands Supplement is used as well as expert researches and judgments about activity data and emission factors were used.

The 2006 IPCC Guidelines as well as expert researches and judgments about activity data and emission factors were used to estimate emissions from Waste sector.

Table 1.3 presents the main data sources used for activity data as well as information on actual calculations.

Table 1.3 Main data sources for activity data and emission values

Sector	Data Sources for Activity Data	Emission Calculation
Energy	<i>CSB Energy Balance; IEA/ Organisation for Economic Co-operation and Development (OECD) – EUROSTAT – UNECE Annual questionnaires; National database “2-Air”; Researches by experts; Natural gas enterprises.</i>	<i>LEGMC Air and Climate division, plant operators</i>
Transport	<i>CSB Energy Balance; IEA/AIE – EUROSTAT – UNECE Annual questionnaires; Data of Road Traffic safety Directorate; Research by experts.</i>	<i>IPE</i>
IPPU	<i>National production and sales statistics; Direct information from enterprises operating with pollutants; CSB; National Chemicals Database; State Agency of Medicines; GHG reports under EU ETS; National database “2-Air”; Researches by experts and expert judgment.</i>	<i>LEGMC Air and Climate division, plant operators</i>
Agriculture	<i>National agricultural statistics obtained from CSB; National studies;</i>	<i>LBTU in collaboration with MoA</i>

Sector	Data Sources for Activity Data	Emission Calculation
	<i>RSS.</i>	
LULUCF	<i>LSFRI "Silava"(NFI); SFS; MoA; CSB; SFRS; LEGMC; RSS; SES; National studies and expert judgment.</i>	<i>LSFRI "Silava" in collaboration with MoA and LBTU</i>
Waste	<i>LEGMC "3-Waste" and "2-Water" databases; CH₄ recovery installations; Biogas enterprises survey; CSB.</i>	<i>LEGMC Chemicals and Hazardous Waste division, LEGMC Inland Waters Division</i>

The methodologies used for the Latvia's GHG inventory are consistent with 2006 IPCC Guidelines. Methods and EFs by category are presented in Table 1.4. The NID includes the correct method and EF information for all categories as there are issues in ETF platform therefore that leads to issues with CRT. Detailed descriptions of the methodologies used by sector are found in Chapters 3 to 7 and 9 of the NID.

Table 1.4 Reported emissions, calculation methods and type of EFs used in 2024

CRT and source		Emissions reported	Method	EF
1. Energy				
<i>1.A. Fuel combustion</i>				
1.A.1. Energy industries		<i>CO₂</i>	<i>T1, T2</i>	<i>CS, D</i>
		<i>CH₄</i>	<i>T1</i>	<i>D</i>
		<i>N₂O</i>	<i>T1</i>	<i>D</i>
1.A.2. Manufacturing industries and construction		<i>CO₂</i>	<i>T1, T2</i>	<i>CS, D, PS</i>
		<i>CH₄</i>	<i>T1</i>	<i>D</i>
		<i>N₂O</i>	<i>T1</i>	<i>D</i>
1.A.3. Transport		<i>CO₂</i>	<i>T1, T2</i>	<i>CS, D</i>
		<i>CH₄</i>	<i>T1, T2, T3</i>	<i>D, M, CR</i>
		<i>N₂O</i>	<i>T1, T2, T3</i>	<i>D, M, CR</i>
1.A.4. Other sectors		<i>CO₂</i>	<i>T1, T2</i>	<i>CS, D</i>
		<i>CH₄</i>	<i>T1, T2</i>	<i>CS, D</i>
		<i>N₂O</i>	<i>T1</i>	<i>D</i>
1.A.5. Other		<i>CO₂</i>	<i>T1</i>	<i>D</i>
		<i>CH₄</i>	<i>T1</i>	<i>D</i>
		<i>N₂O</i>	<i>T1</i>	<i>D</i>
<i>1.B. Fugitive emissions from fuels</i>				
1.B.2. Oil and natural gas		<i>CO₂</i>	<i>T3</i>	<i>CS</i>
		<i>CH₄</i>	<i>T3</i>	<i>CS</i>
2. Industrial Processes and Product Use				
<i>2.A Mineral Industry</i>				
2.A.1. Cement Production		<i>CO₂</i>	<i>T2</i>	<i>PS</i>
2.A.2. Lime Production		<i>CO₂</i>	<i>T2</i>	<i>D, PS</i>
2.A.3. Glass Production		<i>CO₂</i>	<i>T3</i>	<i>D, PS</i>
2.A.4. Other Process Uses of Carbonates		<i>CO₂</i>	<i>T1,2</i>	<i>D, PS</i>
<i>2.C Metal industry</i>				
2.C.1. Iron and Steel Production		<i>CO₂</i>	<i>T2</i>	<i>D, PS</i>
		<i>CH₄</i>	<i>T1</i>	<i>CR</i>

CRT and source	Emissions reported	Method	EF
<i>2.D Non-energy Products from Fuels and Solvent Use</i>			
2.D.1. Lubricant Use	CO ₂	T1	D
2.D.2. Paraffin Wax Use	CO ₂	T1	D
2.D.3. Other			
Solvent Use	CO ₂	CS,D,T1,T2	D,PS
Road paving with asphalt	CO ₂	T1	D
Asphalt roofing	CO ₂	T1	D
Urea use	CO ₂	T1	D
<i>2.F Product uses as substitutes for ODS substances</i>			
2.F.1 Refrigeration and Air Conditioning	HFC-134a	T2a	CS,D,OTH
	HFC-32	T2a	CS,D,OTH
	HFC-125	T2a	CS,D,OTH
	HFC-143a	T2a	CS,D,OTH
	HFC-152a	T2a	CS,D,OTH
	HFC-23	T2a	CS,D,OTH
2.F.2 Foam Blowing agents	HFC-134a	T1a	D,OTH
	HFC-227ea	T1a	D,OTH
	HFC-245fa	T1a	D,OTH
	HFC-152a	T1a	D,OTH
	HFC-365mfc	T1a	D,OTH
2.F.3 Fire Protection	HFC-227ea	T2a	D
	HFC-23	T2a	D
2.F.4 Aerosols	HFC-134a	T1a	D
<i>2.G. Other Product Manufacture and Use</i>			
2.G.1 Electrical Equipment	SF ₆	T1	D
2.G.3 N ₂ O from Product Uses	N ₂ O	C,OTH	D,OTH
2.H Other	CO ₂	T1	D
3. Agriculture			
<i>3.A Enteric Fermentation</i>			
3.A.1 Dairy cattle/Non-dairy cattle (other mature and growing cattle)	CH ₄	T2	CS
3.A.2 Sheep	CH ₄	T1	D
3.A.3 Swine	CH ₄	T1	D
3.A.4 Other – Deer	CH ₄	T1	D
3.A.4 Other – Goats	CH ₄	T1	D
3.A.4 Other – Horses	CH ₄	T1	D
3.A.4 Other – Rabbits	CH ₄	T1	OTH
3.A.4 Other – Fur-bearing animals	CH ₄	T1	OTH
<i>3.B Manure Management</i>			
3.B.1 Dairy cattle / Non-dairy cattle (other mature and growing cattle)	CH ₄	T2	CS
	N ₂ O	T2	D
3.B.2 Sheep	CH ₄	T1	D
	N ₂ O	T2	D
3.B.3 Swine	CH ₄	T2	CS
	N ₂ O	T2	D
3.B.4 Other – Deer	CH ₄	T1	D
3.B.4 Other – Goats	CH ₄	T1	D
	N ₂ O	T2	D
3.B.4 Other – Horses	CH ₄	T1	D
	N ₂ O	T2	D
3.B.4 Other – Poultry	CH ₄	T1	D
	N ₂ O	T2	D
3.B.4 Other – Rabbits	CH ₄	T1	D

CRT and source	Emissions reported	Method	EF
	N_2O	<i>T1</i>	<i>D</i>
3.B.4 Other – Fur-bearing animals	CH_4	<i>T1</i>	<i>D</i>
	N_2O	<i>T1</i>	<i>D</i>
<i>3.D Agricultural soils</i>			
3.D.1.1 Inorganic N fertilizers	N_2O	<i>T1</i>	<i>D</i>
3.D.1.2.a Animal manure applied to soils	N_2O	<i>T1</i>	<i>D</i>
3.D.1.2.b Sewage sludge applied to soils	N_2O	<i>T1</i>	<i>D</i>
3.D.1.2.c Other organic fertilizer applied to soils	N_2O	<i>T1</i>	<i>D</i>
3.D.1.e.Mineralization/immobilization associated with loss/gain of soil organic matter	N_2O	<i>T1</i>	<i>D</i>
3.D.1.3 Urine and dung deposited on soils	N_2O	<i>T1</i>	<i>D</i>
3.D.1.4 Crop residues	N_2O	<i>T1</i>	<i>D</i>
3.D.1.6 Cultivation of organic soils	N_2O	<i>T1</i>	<i>CS</i>
3.D.2.1 Atmospheric deposition	N_2O	<i>T1</i>	<i>D</i>
3.D.2.2 Nitrogen leaching and run-off	N_2O	<i>T1</i>	<i>D</i>
<i>3.G Liming</i>	CO_2	<i>T1</i>	<i>D</i>
<i>3.H Urea application</i>	CO_2	<i>T1</i>	<i>D</i>
4.Land use, Land use change and Forestry			
<i>4.A Forest land</i>			
4.A.1 Carbon stock change, Forest Land Remaining Forest Land	CO_2	<i>T2, T3</i>	<i>CS</i>
4.A.2 Carbon stock change, Land Converted to Forest Land	CO_2	<i>T2, T3</i>	<i>D, CS</i>
4(II).A. Drainage & rewetting and other management of soils	CO_2	<i>T1</i>	<i>D</i>
	CH_4	<i>T1, T2</i>	<i>D, CS</i>
	N_2O	<i>T1</i>	<i>D</i>
4(IV).A. Biomass burning	CO_2	<i>T1</i>	<i>D</i>
	CH_4	<i>T1, T2</i>	<i>D</i>
	N_2O	<i>T1, T2</i>	<i>D</i>
<i>4.B Cropland</i>			
4.B.1 Carbon stock change, Cropland Remaining Cropland	CO_2	<i>T2, T3</i>	<i>CS</i>
4.B.2 Carbon stock change, Land Converted to Cropland	CO_2	<i>T2, T3</i>	<i>D, CS</i>
4(II).B. Drainage & rewetting and other management of soils	CH_4	<i>T1</i>	<i>D</i>
4(III).B. Direct & indirect N_2O emissions from N mineralization/immobilization	N_2O	<i>T1</i>	<i>D</i>
<i>4.C Grassland</i>			
4.C.1 Carbon stock change, Grassland Remaining Grassland	CO_2	<i>T2, T3</i>	<i>CS</i>
4.C.2 Carbon stock change, Land Converted to Grassland	CO_2	<i>T2, T3</i>	<i>CS</i>
4(II).C. Drainage & rewetting and other management of soils	CH_4	<i>T1, T2</i>	<i>D, CS</i>
4(IV).C. Biomass burning	CH_4	<i>T1</i>	<i>D</i>
	N_2O	<i>T1</i>	<i>D</i>
<i>4.D. Wetland</i>			
4.D.1 Carbon stock change, Wetlands Remaining Wetlands	CO_2	<i>T2</i>	<i>CS</i>
4.D.2 Carbon stock change, Land Converted to Wetlands	CO_2	<i>T1, T2</i>	<i>D, CS</i>

CRT and source	Emissions reported	Method	EF
4(II).D. Drainage & rewetting and other management of soils	CO ₂	T1, T2	D, CS
	CH ₄	T1, T2	D, CS
	N ₂ O	T2	CS
<i>4.E Settlements</i>			
4.E.1 Carbon stock change, Settlements Remaining Settlements	CO ₂	T2	CS
4.E.2 Carbon stock change, Land Converted to Settlements	CO ₂	T1, T2	D, CS
4(II).E. Drainage & rewetting and other management of soils	N ₂ O	T1, T2	D, CS
4(III).E. Direct & indirect N ₂ O emissions from N mineralization/immobilization	N ₂ O	T1	D
<i>4.G Harvested Wood Products</i>	CO ₂	T2	CS
5.Waste			
<i>5.A. Solid waste disposal</i>			
5.A.1. Managed waste disposal sites	CH ₄	T2	D
5.A.2. Unmanaged waste disposal sites	CH ₄	T2	CS, D
<i>5.B. Biological treatment of solid waste</i>			
5.B.1. Composting	CH ₄	D	D
	N ₂ O	D	D
5.B.2. Anaerobic digestion at biogas facilities	CH ₄	D	D
<i>5.C. Incineration and open burning of waste</i>			
5.C.1. Waste incineration	CO ₂	D	D
	N ₂ O	D	D
<i>5.D. Wastewater treatment and discharge</i>			
5.D.1. Domestic wastewater	CH ₄	T1,T2	CS
	N ₂ O	D	D
5.D.2. Industrial wastewater	CH ₄	D,T1	CS, PS
	N ₂ O	D	D

*CS=country-specific, CR=Corinair, D=default, PS=plant-specific, M=model, OTH=other

1.3.2 European Union Emission Trading System (EU ETS) data

Under the European Climate Law, EU Member States, including Latvia, are working collectively to become climate neutral by 2050. The EU, jointly with its Member States, aims to reduce net emissions by at least 55% by 2030, compared to 1990²⁰. The revised EU ETS will contribute to this goal. In order to cost-effectively achieve the necessary emission reductions, the EU ETS has been strengthened and expanded to include maritime transport and fuel combustion in buildings, road transport and small industries. Overall, the cap is being tightened to reduce EU ETS emissions by 62% by 2030, compared to 2005 levels.

Under the PA, Latvia, as a Member State of the EU, participates in the EU's joint updated nationally determined contribution (NDC), which commits to a net GHG emission reduction of at least 55% by 2030 compared to 1990²¹.

²⁰ European Climate Law. Available: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32021R1119>

²¹ Submission to the UNFCCC on behalf of the European Union and its Member States on the update of the NDC of the EU and its Member States. Available: <https://data.consilium.europa.eu/doc/document/ST-14286-2023-COR-1/en/pdf>

Phase 4 (2021–2030)

The EU ETS is currently in its fourth phase, with an EU-wide GHG emission reduction target of 62% by 2030 for the sectors covered by the EU ETS, compared to 2005 levels. In its fourth phase, the EU ETS has more targeted free-allocation as well as more robust and fair rules to address the risk of carbon leakage.

On 14 July 2021, the EC presented a package of legislative proposals setting out how the EU intends to achieve climate neutrality by 2050, including an intermediate target of at least 55% net reduction in GHG emissions by 2030 compared to 1990 levels. The package proposed to revise several key pieces of EU climate legislation, including the EU ETS, the ESR, as well as transport and land use legislation, thereby defining the concrete measures through which the EC intends to reach the EU's climate targets under the European Green Deal.

Following the 2023 revision of the ETS Directive 2003/87/EC, the EU ETS cap is set to bring emissions down by 62% by 2030 compared to 2005 levels. To achieve this, the reduction factor has increased to 4.3% per year over the period 2024–2027 and to 4.4% per year from 2028.

Latvia has fully implemented the Directive 2003/87/EC²² of the European Parliament and of the Council establishing a scheme for GHG emission allowance trading within the Community, as well as any related legal acts that have amended this Directive. Latvia currently is in the process of transposing the latest amendments to the EU ETS Directive – Directives (EU) 2023/959 and (EU) 2023/958. The main provisions have been transposed into the law “On Pollution”, which was adopted by the Parliament on the 9 October 2025 and entered into force on 18 October 2025. In addition, secondary legislation is being prepared to ensure the full transposition of the latest amendments to the EU ETS Directive.

The EU ETS data obtained from annual emission reports submitted by stationary installation operators to the competent authority is used as a source of activity and emission data for the GHG inventory, particularly in Energy and IPPU sectors. All emission reports are available on the web page of the competent authority and are fully available for the GHG inventory.

In 2024, there were 49 stationary installation operators, two aircraft operators and 12 maritime operators in EU ETS Latvian registry. Latvia's verified ETS emissions (only for stationary installations) in 2024 were 1600.15 kt CO₂ eq.

1.4 BRIEF DESCRIPTION OF KEY CATEGORIES

This section provides an overview of key categories (Table 1.5).

For the 2026 submission, Approach 1 and Approach 2 according to the 2006 IPCC Guidelines are used to identify key categories for 1990–2024. Approach 1 point out mainly the large emission sources as key categories. Approach 2 point out some of the sources with larger uncertainty rates.

The identification was divided in two parts, key categories excluding LULUCF and key categories including LULUCF source categories. The starting point for the choice of source categories with LULUCF is the list presented in the 2006 IPCC Guidelines, Chapter 4 Methodological Choice and Identification of Key Categories (Table 4.1). In Latvia's case the list of IPCC categories is modified

²² Directive 2003/87/ec of the European Parliament and of the Council. Available: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02003L0087-20140430&from=EN>

to reflect particular national circumstances, for example, types of fuels in transport, more disaggregated agricultural categories (by animal species) and more disaggregated LULUCF categories (by taking into account soil type etc.) Such modifications have been made to clarify the key categories. Key category analysis is an important element for planning and prioritization of necessary inventory improvements.

The base year for CO₂, CH₄, and N₂O emissions is 1990.

Indirect CO₂ emissions are included in the key category analysis.

Summary of key categories is shown in Table 1.5.

Table 1.5 Key categories in 2026 submission²³

IPCC category	Gas	Identification criteria	with LULUCF	without LULUCF
1.A.1.a Public Electricity and Heat Production - Biomass Fuels	N ₂ O	L1,L2,T1,T2		X
1.A.1.a Public Electricity and Heat Production - Biomass Fuels	CH ₄	T2		X
1.A.1.a Public Electricity and Heat Production - Gaseous Fuels	CO ₂	L1,L2,T1,T2	X	X
1.A.1.a Public Electricity and Heat Production - Liquid Fuels	CO ₂	L1,T1,T2	X	X
1.A.1.a Public Electricity and Heat Production - Peat	CO ₂	T1,T2	X	X
1.A.1.a Public Electricity and Heat Production - Solid Fuels	CO ₂	T1	X	X
1.A.1.c Manufacture of Solid Fuels and Other Energy Industries - Gaseous Fuels	CO ₂	T1		X
1.A.1.c Manufacture of Solid Fuels and Other Energy Industries - Liquid Fuels	CO ₂	L1,T1,T2		X
1.A.2.a Iron and Steel - Gaseous Fuels	CO ₂	T1,T2	X	X
1.A.2.a Iron and Steel - Liquid Fuels	CO ₂	T1	X	X
1.A.2.a Iron and Steel - Other fossil fuels	CO ₂	T1,T2		X
1.A.2.c Chemicals - Liquid Fuels	CO ₂	T1,T2	X	X
1.A.2.d. Pulp, Paper and Print - Gaseous Fuels	CO ₂	T1	X	X
1.A.2.e Food Processing, Beverages and Tobacco - Gaseous Fuels	CO ₂	L1,T1	X	X
1.A.2.e Food Processing, Beverages and Tobacco - Liquid Fuels	CO ₂	T1,T2	X	X
1.A.2.e Food Processing, Beverages and Tobacco - Solid Fuels	CO ₂	T1	X	X
1.A.2.f Non-metallic Minerals - Gaseous Fuels	CO ₂	L1,T1	X	X
1.A.2.f Non-metallic Minerals - Liquid Fuels	CO ₂	T1,T2	X	X
1.A.2.f Non-metallic Minerals - Other Fossil Fuels	CO ₂	L1	X	X
1.A.2.f Non-metallic Minerals - Solid Fuels	CO ₂	L1		X
1.A.2.g Other - Biomass Fuels	N ₂ O	L2,T1,T2		X
1.A.2.g Other - Biomass Fuels	CH ₄	T2		X
1.A.2.g Other - Gaseous Fuels	CO ₂	L1,T1,T2	X	X
1.A.2.g Other - Liquid Fuels	CO ₂	L1,T1,L2,T2	X	X
1.A.3.b Road Transportation - Diesel Oil	CO ₂	L1,L2,T1,T2	X	X

²³ Table 1.4 since 2018 GHG inventory was slightly modified by combining columns A and B of Table 4.4 of the 2006 IPCC Guidelines, which does not change the information reported, and also columns “with LULUCF” and “without LULUCF” were added to show the conditions in which a category is selected as a key one

IPCC category	Gas	Identification criteria	with LULUCF	without LULUCF
1.A.3.b Road Transportation - Diesel Oil	N_2O	<i>L1,L2,T1,T2</i>		X
1.A.3.b Road Transportation - Gasoline	CO_2	<i>L1,L2,T1,T2</i>	X	X
1.A.3.b Road Transportation - LPG	CO_2	<i>L1,T1</i>	X	X
1.A.3.c Railways - Liquid Fuels	CO_2	<i>L1,T1,T2</i>	X	X
1.A.3.c Railways - Liquid Fuels	N_2O	<i>T2</i>		X
1.A.4.a Commercial/Institutional - Gaseous Fuels	CO_2	<i>L1,L2,T1,T2</i>	X	X
1.A.4.a Commercial/Institutional - Liquid Fuels	CO_2	<i>L1,L2,T1,T2</i>	X	X
1.A.4.a Commercial/Institutional – Peat	CO_2	<i>T1</i>		X
1.A.4.a Commercial/Institutional - Solid Fuels	CO_2	<i>T1,T2</i>	X	X
1.A.4.a Commercial/Institutional - Liquid Fuels	N_2O	<i>T2</i>		X
1.A.4.a Commercial/Institutional - Biomass Fuels	CH_4	<i>L1,L2,T2</i>		X
1.A.4.b Residential - Biomass Fuels	CH_4	<i>L1,L2,T1,T2</i>	X	X
1.A.4.b Residential - Gaseous Fuels	CO_2	<i>L1,L2,T1,T2</i>	X	X
1.A.4.b Residential - Liquid Fuels	CO_2	<i>L1,L2,T1,T2</i>	X	X
1.A.4.b Residential - Solid Fuels	CO_2	<i>T1,T2</i>	X	X
1.A.4.b Residential - Solid Fuels	CH_4	<i>T1,T2</i>		X
1.A.4.c Agriculture/Forestry/Fisheries - Gaseous Fuels	CO_2	<i>T1,T2</i>		X
1.A.4.c Agriculture/Forestry/Fisheries - Liquid Fuels	CO_2	<i>L1,L2,T1,T2</i>	X	X
1.A.4.c Agriculture/Forestry/Fisheries - Liquid Fuels	N_2O	<i>L1,L2,T1,T2</i>	X	X
1.A.4.c Agriculture/Forestry/Fisheries - Solid Fuels	CO_2	<i>T1</i>	X	X
1.A.4.c Agriculture/Forestry/Fisheries - Gaseous Fuels	CO_2	<i>T1,T2</i>	X	X
1.A.5.b Mobile - Liquid Fuels	CO_2	<i>L1,L2</i>		X
1.B.2.b Natural Gas	CH_4	<i>L1,L2,T1,T2</i>	X	X
2.A.1. Cement Production	CO_2	<i>L1,L2,T1,T2</i>	X	X
2.A.2. Lime Production	CO_2	<i>T1</i>	X	X
2.C.1 Iron and Steel Production	CO_2	<i>T1</i>		X
2.D.3. Solvent Use	CO_2	<i>L1,L2,T1,T2</i>		X
2.F.1. Refrigeration and air conditioning	<i>HFCs</i>	<i>L1,L2</i>	X	X
3.A.1 Enteric Fermentation – Cattle	CH_4	<i>L1,L2,T1,T2</i>	X	X
3.B.1.1 Manure Management – Cattle	CH_4	<i>L1,L2,T1,T2</i>	X	X
3.B.2.1 Manure Management – Cattle	N_2O	<i>L1</i>	X	X
3.B.1.3 Manure Management - Swaine	CH_4	<i>L1</i>		X
3.B.5 Indirect N_2O emissions from Manure Management	N_2O	<i>L1,L2,T2</i>	X	X
3.D.1. Direct N_2O emissions from managed soils	N_2O	<i>L1,L2,T1,T2</i>	X	X
3.D.2 Indirect N_2O Emissions from managed soils	N_2O	<i>L1,L2,T1,T2</i>	X	X
3.G. Liming	CO_2	<i>L1,L2,T1,T2</i>	X	X
4.A.1 Forest Land remaining Forest Land – Carbon stock change, dead wood	CO_2	<i>L1,L2,T1,T2</i>	X	
4.A.1 Forest Land remaining Forest Land – Carbon stock change, living biomass	CO_2	<i>L1,L2,T1,T2</i>	X	
4.A.1 Forest Land remaining Forest Land – Carbon stock change, organic soil	CO_2	<i>L1,L2,T2</i>	X	
4.A.1 Forest Land remaining Forest Land – Carbon stock change, mineral soil	CO_2	<i>L1,L2</i>	X	
4(II).A. Forest land – Drainage & rewetting and other management of soils Forest land, total organic soils	CO_2	<i>L1,L2</i>	X	

IPCC category	Gas	Identification criteria	with LULUCF	without LULUCF
4(II).A. Forest land – Drainage & rewetting and other management of soils Forest land, total organic soils	N_2O	L1,L2	X	
4(II).A. Forest land – Drainage & rewetting and other management of soils Forest land, total organic soils	CH_4	L1,L2,T1,T2	X	
4.A.2 Land converted to Forest Land – Carbon stock change, living biomass	CO_2	L1,T1,T2	X	
4.A.2 Land Converted to Forest Land (excluding 4.A.2.c. Wetlands converted to forest land) – Carbon stock change, mineral soil	CO_2	L1,L2,T1,T2	X	
4(II).B. Cropland – Drainage & rewetting and other management of soils, total organic soils	CH_4	L1,L2,T1,T2	X	
4.B.1 Cropland remaining Cropland – Carbon stock change, organic soil	CO_2	L1,L2,T1,T2	X	
4.B.1 Cropland remaining Cropland – Carbon stock change, mineral soil	CO_2	L1,L2,T1,T2	X	
4.B.2 Land converted to Cropland – Carbon stock change, forest land converted to cropland, dead organic matter	CO_2	L1	X	
4.B.2 Land converted to Cropland – Carbon stock change, organic soil	CO_2	L1,L2,T1,T2	X	
4.B.2 Land converted to Cropland – Carbon stock change, grassland converted to cropland, living biomass	CO_2	L1,L2,T1,T2	X	
4.B.2 Land converted to Cropland – Carbon stock change, grassland converted to cropland, mineral soil	CO_2	L1,L2,T1,T2	X	
4(II).C. Grassland – Drainage & rewetting and other management of soils, total organic soils	CH_4	L1,L2,T1,T2	X	
4.C.1 Grassland remaining Grassland – Carbon stock change, organic soil	CO_2	L1,L2,T1,T2	X	
4.C.1 Grassland remaining Grassland – Carbon stock change, mineral soil	CO_2	L1,L2,T1,T2	X	
4.C.2 Land converted to Grassland – Carbon stock change, organic soil	CO_2	L1,L2,T1,T2	X	
4.C.2 Land converted to Grassland – Carbon stock change, forest land converted to grassland, living biomass	CO_2	L1,L2,T1,T2	X	
4.C.2 Land converted to Grassland – Carbon stock change, forest land converted to grassland, dead organic matter	CO_2	L1,L2,T2	X	
4.C.2 Land converted to Grassland – Carbon stock change, cropland converted to grassland, living biomass	CO_2	L1,L2	X	
4.C.2 Land converted to Grassland – Carbon stock change, cropland converted to grassland, mineral soil	CO_2	L1,L2,T1,T2	X	
4.C.2 Land converted to Grassland – Carbon stock change, settlements converted to grassland, mineral soil	CO_2	L1	X	
4(II).D.1.a. Wetlands – Drainage & rewetting and other management of soils, Peat extraction remaining peat extraction, drained organic soils	CO_2	L1,L2,T1,T2	X	
4(II).D.1.a. Wetlands – Drainage & rewetting and other management of soils, Peat extraction remaining peat extraction rewetted organic soils	CH_4	L2	X	
4(II).D.2.b. Wetlands – Drainage & rewetting and other management of soils, Lands converted to flooded land, total organic soils	CH_4	T2	X	
4.D.1 Wetlands remaining Wetlands – Carbon stock change, organic soils	CO_2	L1,L2,T2	X	

IPCC category	Gas	Identification criteria	with LULUCF	without LULUCF
4.D.2.c. Land converted to other wetlands - Carbon stock change, mineral soils	CO ₂	L1,L2,T2	X	
4.E.1 Settlements remaining Settlements – Carbon stock change, living biomass	CO ₂	L1,L2,T2	X	
4.E.1 Settlements remaining Settlements – Carbon stock change, organic soils	CO ₂	L1,T1	X	
4.E.2 Land converted to Settlements – Carbon stock change, grassland converted to settlements, mineral soils	CO ₂	L1	X	
4.E.2 Land converted to Settlements – Carbon stock change, forest land converted to settlements, mineral soils	CO ₂	L1	X	
4(III).E.2. Settlements - Direct & indirect N ₂ O emissions from N mineralization/immobilization, Land converted to settlements, direct N ₂ O	N ₂ O	L1,L2	X	
4.G. Harvested wood products	CO ₂	L1,L2,T1,T2	X	
5.A.1. Managed Waste Disposal on Land	CH ₄	L1,L2	X	X
5.A.2. Unmanaged Waste Disposal Sites	CH ₄	L1,L2,T1,T2	X	X
5.B.1. Composting	CH ₄	L1,L2,T1,T2		X
5.B.1. Composting	N ₂ O	L2,T2		X
5.D.1 Domestic Wastewater	CH ₄	L1,L2,T1,T2	X	X
5.D.1 Domestic Wastewater	N ₂ O	L1,T2		X
5.D.2 Industrial Wastewater	CH ₄	T1,T2	X	X
Indirect CO ₂	CO ₂	L2,T2		X

Key categories identified in Latvia's GHG inventory slightly differs from CRT Table 7 because key categories in the GHG inventory is a combination of categories from both Approaches 1 and 2, whereas in the CRT key categories are calculated only by using Approach 1.

Results of the key category analysis are important because they guide decisions for the methodological choice (together with uncertainty analysis, see Section 1.7). The goal is to find IPCC categories that are the most important in terms of the emissions level and the trend. This list (Table 1.5) forms the basis of discussions with the sectoral experts on the quality of the estimates and possible need for improvement as well as are also subject to more detailed documentation and QC procedures.

1.5 BRIEF GENERAL DESCRIPTION OF QA/QC PLAN AND IMPLEMENTATION

CoM Regulation No. 675 (25th October 2022) regulates the issues of the QA/QC plan.

The quality objectives and the planned general and category-specific QA/QC and verification procedures regarding all sectors are set 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 national system's capability to deliver high-quality inventory. The QA/QC plan is written in Latvian, updated annually, and consists of instructions and QA/QC forms.

Detailed information can be found in NID Chapter 1.2.3.

1.6 GENERAL UNCERTAINTY EVALUATION

This section provides an overview of uncertainty analysis for Latvia's GHG inventory.

The uncertainty estimates of the 2026 GHG inventory have been made according to Approach 1 method presented in the 2006 IPCC Guidelines. Approach 1 is based on emission estimates and uncertainty coefficients for activity data and EFs. The mandatory, detailed reporting tables of the uncertainty analysis (Table 3.3 of volume 1 of the 2006 IPCC Guidelines with and without LULUCF) are provided in Annex 2 of this submission.

The uncertainty analysis was prepared for all the sectors: Energy, IPPU, Agriculture, Waste and LULUCF. Uncertainties are estimated for direct GHGs, e.g. CO₂, CH₄, N₂O and F-gases and also, indirect CO₂ emissions are included in the uncertainty analysis.

The results of the uncertainty analysis are used to prioritise inventory improvements in association with the key category analysis.

Results of uncertainties analysis

For the 2026 submission, total uncertainties are reflected in the Table 1.6.

Table 1.6 Uncertainties of 2026 submission

	Uncertainty in total inventory %	Trend uncertainty %
With LULUCF	21%	20%
Without LULUCF	6%	2%

Uncertainties of activity data are taken from:

- CSB (generally 2% uncertainty is used according to received information from CSB);
- GHG reports from enterprises operating within EU ETS;
- Information by companies;
- NFI.

In some cases uncertainty of activity data is calculated using trend line and measured data (Waste sector).

Uncertainties of EFs are taken from:

- 2006 IPCC Guidelines;
- IPCC Wetlands Supplement;
- Expert judgments;
- NFI;
- Specific research results.

All sources of uncertainties are documented and referenced.

The uncertainty calculation is based on Excel file, that is annually sent to sectoral experts for updating. Responsible experts are requested to go through the uncertainties and make an updates if necessary. When the information is received from experts, the inventory compiler summarizes all the uncertainties and performs the uncertainty analysis. For each source, the combined uncertainty for activity data and EFs were estimated and given in percent.

In the annual meeting at the beginning of the inventory cycle the experts are advised to go through the uncertainty ranges of activity data and emissions factors in order to prioritize inventory improvements.

Detailed information about uncertainty assessment is described under each subsector.

Base year (1990) uncertainties

Parties shall quantitatively estimate the uncertainty of the data used for all source and sink categories using at least Approach 1, as provided in the 2006 IPCC Guidelines, and report uncertainties for the base year. Latvia has included an overview of uncertainties in the base year in Annex 2.

The improvement of uncertainties in the base year is still ongoing in order to obtain the most accurate uncertainties for 1990.

Table 1.7 shows the uncertainties in the base year (Approach 1).

Table 1.7 Assessment of uncertainties in 1990 emissions

Uncertainty for 1990 %	
With LULUCF	25%
Without LULUCF	4%

1.7 GENERAL ASSESSMENT OF COMPLETENESS

1.7.1 Information on completeness

Latvia 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 (HFC, SF₆, (PFC and NF₃ are not occurring in Latvia)), NMVOC, NO_x, CO and SO₂. No additional sources and sinks have been identified.

In accordance with the 2006 IPCC Guidelines, emissions from international aviation and international navigation marine bunker fuel emissions are not included in national totals.

The notation keys presented below are used to fill in the blanks in all the tables in the CRT. Notation keys used in the NID are consistent with those reported in the CRT.

NE (not estimated):

“NE” is used for existing emissions by sources and removals by sinks of GHG that have not been estimated.

IE (included elsewhere):

“IE” is used for emissions by sources and removals by sinks of GHG that have been estimated but included elsewhere in the inventory instead of the expected source/sink category.

NA (not applicable):

“NA” is used for activities in a given source/sink category that do not produce emissions or emissions are negligible.

C (confidential):

“C” is used for emissions that could lead to the disclosure of confidential information classified in the National legislation if reported at the most disaggregated level. In this case a minimum of aggregation is required to protect business information.

Table 1.8 represents categories reported as “not estimated” (NE) in 2026 submission. Emissions/removals are not estimated mainly due to the lack of available IPCC methodologies and/or lack of activity data as well as for gases and categories considered insignificant.

Table 1.8 Sources and sinks not estimated ("NE") in 2026 submission

Sources and sinks not estimated ("NE")			
GHG	Sector	Source/sink category	Explanation
CO ₂	Agriculture	3.I Other Carbon-containing Fertilizers	Emissions are negligible (explanation is provided in NID chapter 5.8)
CO ₂	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.a Biogenic/5.C.2.a.i. Municipal solid waste	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
CO ₂	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.a Biogenic/5.C.2.a.ii. Other (please specify)	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
CO ₂	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.b Non-biogenic/5.C.2.b.i. Municipal solid waste	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
CO ₂	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.b Non-biogenic/5.C.2.b.ii. Other (please specify)	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
CO ₂	LULCUF	4.C.2.c. Wetlands converted to grassland > Net carbon stock change in dead organic matter	In 2006 IPCC Guidelines T1 methodology not available
CO ₂	LULCUF	4.B.2.c. Wetlands converted to cropland > Gains	In 2006 IPCC Guidelines T1 methodology not available
CO ₂	LULCUF	4.C.2.c. Wetlands converted to grassland > Losses	In 2006 IPCC Guidelines T1 methodology not available
CO ₂	LULCUF	4.B.2.c. Wetlands converted to cropland > Losses	In 2006 IPCC Guidelines T1 methodology not available
CO ₂	LULCUF	4.C.2.d. Settlements converted to grassland > Net carbon stock change in dead organic matter	In 2006 IPCC Guidelines T1 methodology not available
CO ₂	LULCUF	4.B.2.c. Wetlands converted to cropland > Net carbon stock change in dead organic matter	In 2006 IPCC Guidelines T1 methodology not available
CO ₂	LULCUF	4.B.2.d. Settlements converted to cropland > Losses	2006 IPCC Guidelines does not provide default value for living biomass C stock in settlements
CO ₂	LULCUF	4.B.2.d. Settlements converted to cropland > Net carbon stock change in dead organic matter	Unknown C stock in Settlements
CO ₂	LULCUF	4.F.2.a. Forest land converted to other land > Gains	Biomass stock increment in other land is unknown.
CO ₂	LULCUF	4.F.2.a. Forest land converted to other land > Losses	C stock in forest lands subject to conversion to other land is unknown.
CO ₂	LULCUF	4.F.2.a. Forest land converted to other land > Net carbon stock change in dead organic matter	C stock in forest lands subject to conversion to other land is unknown.
CO ₂	LULCUF	4.F.2.a. Forest land converted to other land > Mineral soils	C stock in forest lands subject to conversion to other land is unknown.

Sources and sinks not estimated ("NE")			
GHG	Sector	Source/sink category	Explanation
CH ₄	Agriculture	3.D Agricultural Soils	Emissions are negligible (explanation is provided in NID Chapter 5.4)
CH ₄	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.a Biogenic/5.C.2.a.i. Municipal solid waste	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
CH ₄	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.a Biogenic/5.C.2.a.ii. Other (please specify)	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
CH ₄	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.b Non-biogenic/5.C.2.b.i. Municipal solid waste	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
CH ₄	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.b Non-biogenic/5.C.2.b.ii. Other (please specify)	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
N ₂ O	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.a Biogenic/5.C.2.a.i. Municipal solid waste	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
N ₂ O	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.1 Biogenic/5.C.2.a.ii. Other (please specify)	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
N ₂ O	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.b Non-biogenic/5.C.2.b.i. Municipal solid waste	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
N ₂ O	Waste	5.C Incineration and Open Burning of Waste/5.C.2 Open Burning of Waste/5.C.2.b Non-biogenic/5.C.2.b.ii. Other (please specify)	Emissions are negligible (explanation is provided in NID Chapter 7.4.2)
SF ₆	IPPU	2.G Other Product Manufacture and Use/2.G.2 SF ₆ and PFCs from Other Product Use/ 2.G.2.e.ii Industrial and medical particle accelerators	Emissions are negligible (explanation is provided in NID Chapter 4.8)

1.7.2 Description of insignificant categories

Detailed information can be found in NID Chapter 1.8.1 and sector subchapters (Chapter 3-7).

1.7.3 Total aggregate emissions considered insignificant

Detailed information can be found in sector subchapters (Chapter 3-7).

2 TRENDS IN GREENHOUSE GAS EMISSIONS

Detailed information on emission trends is provided in the description of IPCC sectors in Chapters 3-7 and in the CRT trend tables.

2.1 DESCRIPTION AND INTERPRETATION OF EMISSION TRENDS FOR AGGREGATED GHG EMISSIONS AND REMOVALS

As illustrated in Figure 2.1, since 1990 Latvia's GHG emissions have considerably decreased by 63.0% (excluding LULUCF, with indirect CO₂) and by 10.1% including LULUCF, with indirect CO₂. This decrease has been influenced by the economic situation in the country. In Latvia the transition period to market economy started after 1991. This process caused essential changes in all sectors of national economy and resulted in decrease of GHG emissions after 1990.

In 2024, GHG emissions excluding LULUCF, including indirect CO₂ in Latvia constituted 9628.49 kt CO₂ eq. The main GHG emission source in Latvia is Energy sector (64.7%) followed by Agriculture (21.5%), IPPU (7.7%) and Waste (6.0%).

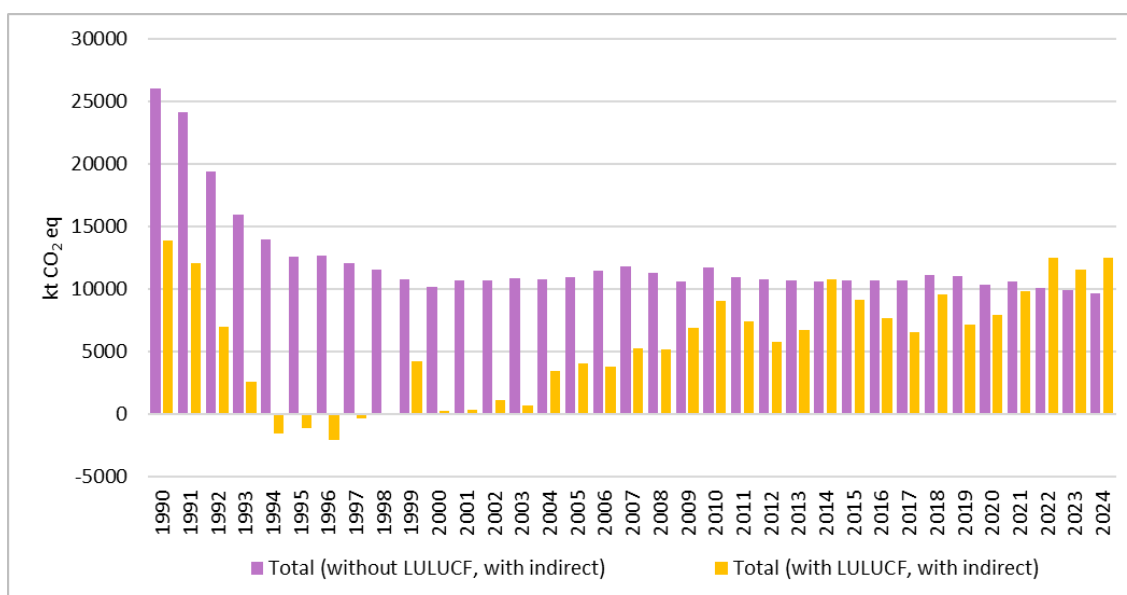


Figure 2.1 Latvia's aggregated GHG emissions in 1990–2024 (kt CO₂ eq)

In contrast, GHG emissions from the LULUCF sector have fluctuated since 1990. These changes are driven mostly by reduction of CO₂ removals in living biomass due to increase of harvest rate and ageing of forests, increasing of mortality in mature forests. If compared to 1990, both figures have significantly increased since 1990; respectively, average mortality rate (stem volume) in forest in 1990 was 1.29 m³ ha⁻¹ annually, now (in 2024) it is 1.98 m³ ha⁻¹ annually, but felling rate in 1990 was 6.1 mill. m³ annually, now it is 19.2 mill. m³ (in 2024, excluding deforestation). LULUCF sector is also heavily affected by land use changes – in 1990s considerable area of afforested lands was converted back to agricultural production, however, in recent decade another trend is growing – conversion of forest land to settlements to build roads, industrial centres and other infrastructure.

2.2 DESCRIPTION AND INTERPRETATION OF EMISSION TRENDS BY GAS

CO₂ emissions are the main GHG causing climate change in Latvia. In 2024, CO₂ emissions accounted for 65.5% of Latvia's total GHG emissions (excluding indirect CO₂ emissions) (Figure 2.2). Additionally, total CO₂ eq emissions excluding LULUCF and indirect CO₂ emissions, decreased by 68.0% compared to 1990.

In 2024, the most significant source of CO₂ emissions (kt) was fossil fuel combustion accounting for 91.0%. This includes contributions from Energy Industries (16.7%), Manufacturing Industries and Construction (9.0%), Transport (44.6%), and Other sectors (e.g. Agriculture, Forestry) – 20.4%.

Other anthropogenic emission sources of CO₂ are IPPU – 7.6% and Agriculture 1.4%.

The main sources of **CH₄ emissions** in Latvia are Enteric Fermentation of Livestock and Solid Waste Disposal Sites. Other important sources include leakage from natural gas pipeline systems and biomass combustion. In 2024, CH₄ emissions accounted for 18.7% of total GHG emissions (excluding LULUCF and indirect CO₂). Compared to 1990, CH₄ emissions (kt) decreased by 56.1% in 2024.

Agricultural soils are the primary source of **N₂O emissions** in Latvia accounted for 75.1% of total N₂O emissions (kt) in 2024. Other sources of N₂O emissions include the Transport sector; combustion of biomass, liquid and other solid fuels in Energy sector, as well as emissions from IPPU and Waste sectors. Compared to 1990, total N₂O emissions decreased by 44.0% in 2024, mainly due to decrease in emissions from Agriculture.

Emissions from HFCs and sulfur hexafluoride (SF₆) consumption have been reported for the period of 1995-2024. In 2024, total HFCs and SF₆ emissions increased by 0.4% compared to 2023. Since 1995, HFC emissions have increased significantly driven by the substitution of ozone depleting substances in refrigeration and air conditioning, as well as the growing number of cars, trucks and buses equipped with mobile air conditioners. SF₆ emissions from electrical equipment accounted for 12.83 kt CO₂ eq in 2024. Emissions of the PFCs and NF₃ have not occurred (NO) in Latvia throughout the entire time series.

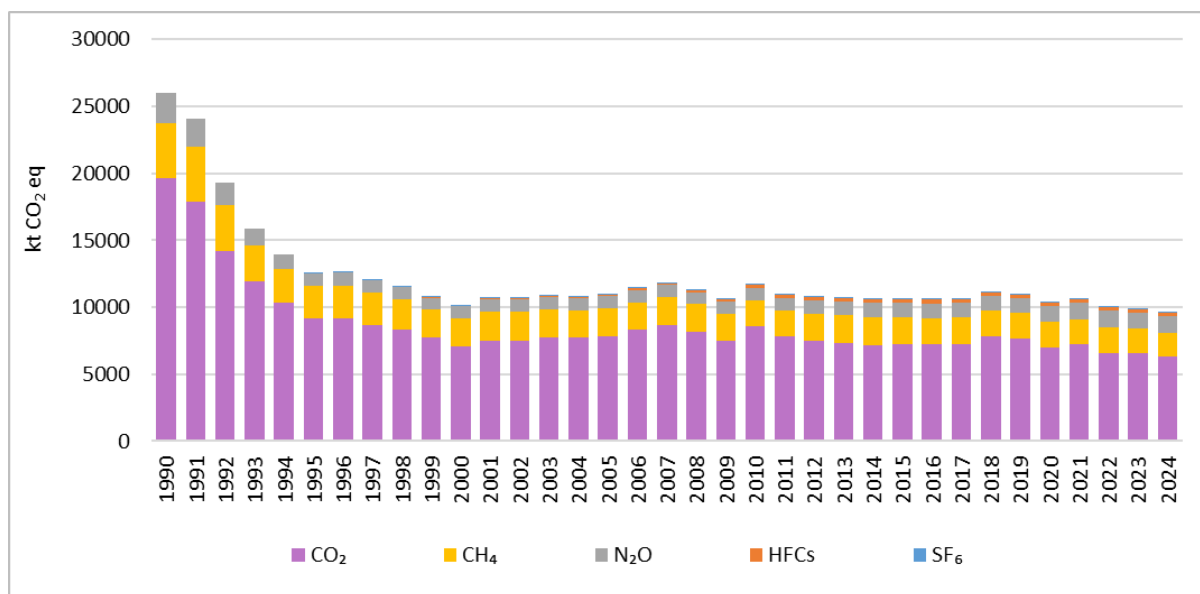


Figure 2.2 Trend in GHG emissions by gases (kt CO₂ eq)

Emissions by sources are illustrated in Figure 2.3.

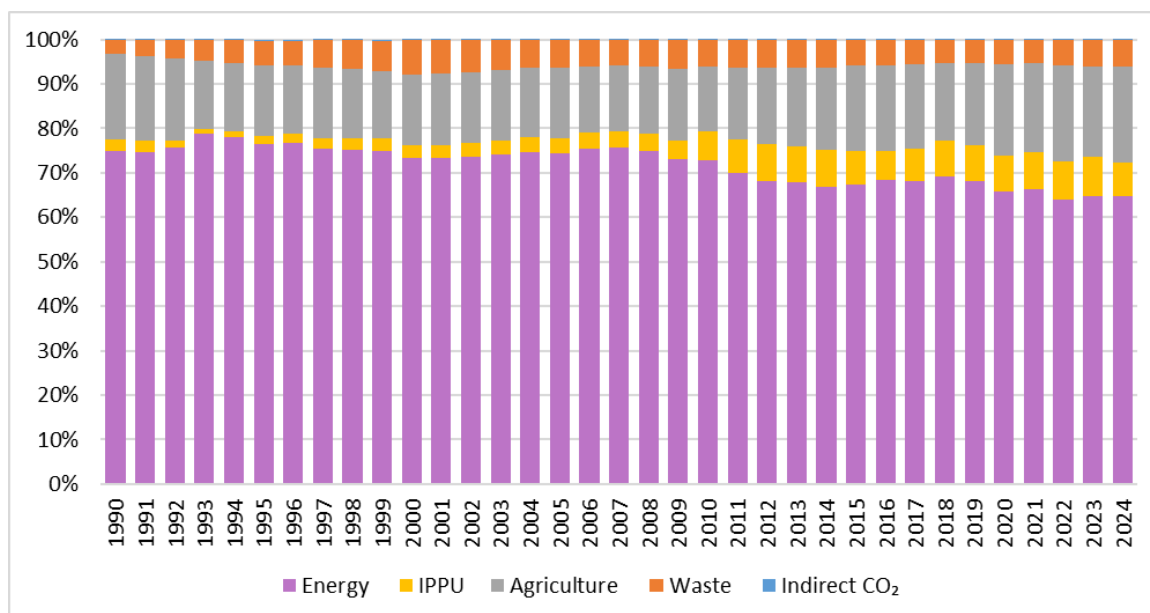


Figure 2.3 Latvia's GHGs emissions by source 1990–2024 excluding LULUCF, including indirect CO₂

2.3 DESCRIPTION AND INTERPRETATION OF EMISSION TRENDS BY SECTOR

2.3.1 Trends in ENERGY

Energy sector share of GHG emissions in 2024 is 64.7% or 6225.19 kt CO₂ eq that makes it the largest emitter in Latvia. Since 1990, GHG emissions in the Energy sector have decreased by 68.1%.

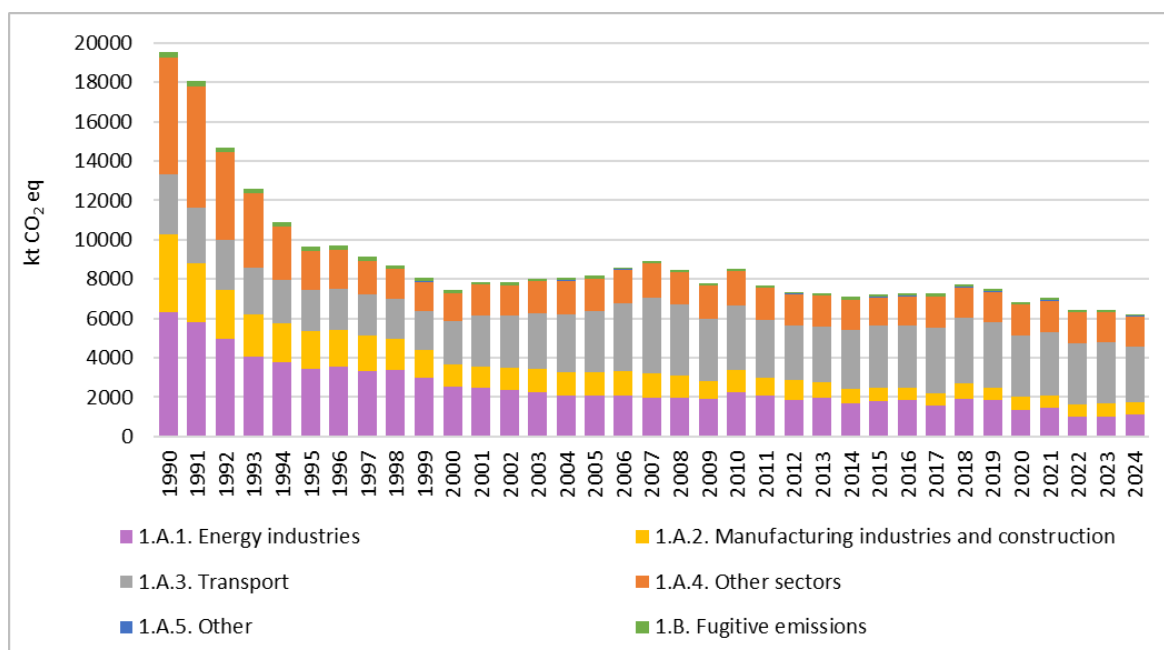


Figure 2.4 Trend in GHG emissions from Energy sector in 1990–2024 (kt CO₂ eq)

Figure 2.4 shows GHG emission trends in Energy sector from 1990 to 2024. In 1990, the majority of the Energy sector emissions were produced in the Energy Industries (32.3%) and Other Sectors (Commercial/Institutional; Residential; Agriculture/Forestry/Fishing) (30.4%). In 2024, Transport sector was the largest GHG emitter, accounting for 46.1% of total Energy sector emissions while Energy Industries 17.6% and Other Sectors (Commercial/Institutional; Residential; Agriculture/Forestry/Fishing) 24.4%.

In 2024, emissions had decreased significantly across several Energy sector categories compared to 1990: Energy Industries by 82.7%, Manufacturing Industries and Construction by 84.3%, and Other Sectors (Commercial/Institutional; Residential; Agriculture/Forestry/Fishing) by 74.4%. In 2024, total GHG emissions in the Transport sector compared to 1990 have decreased by 5.5%. GHG emissions in the Fugitive emissions sector decreased by 65.6% in 2024, compared to 1990.

The use of biomass in 2024 increased more than 2 times, compared to 1990, while the use of fossil fuels significantly decreased: liquid fuel by 63.1%, solid fuel by 98.7%, peat by 93.8% and natural gas by 70.4% since 1990. The share of biomass has increased from 8.6% in 1990 to 43.0% in 2024. Biofuels (biodiesel and bioethanol) constitutes 5.2% of the total fuel consumption in the Transport sector in 2024.

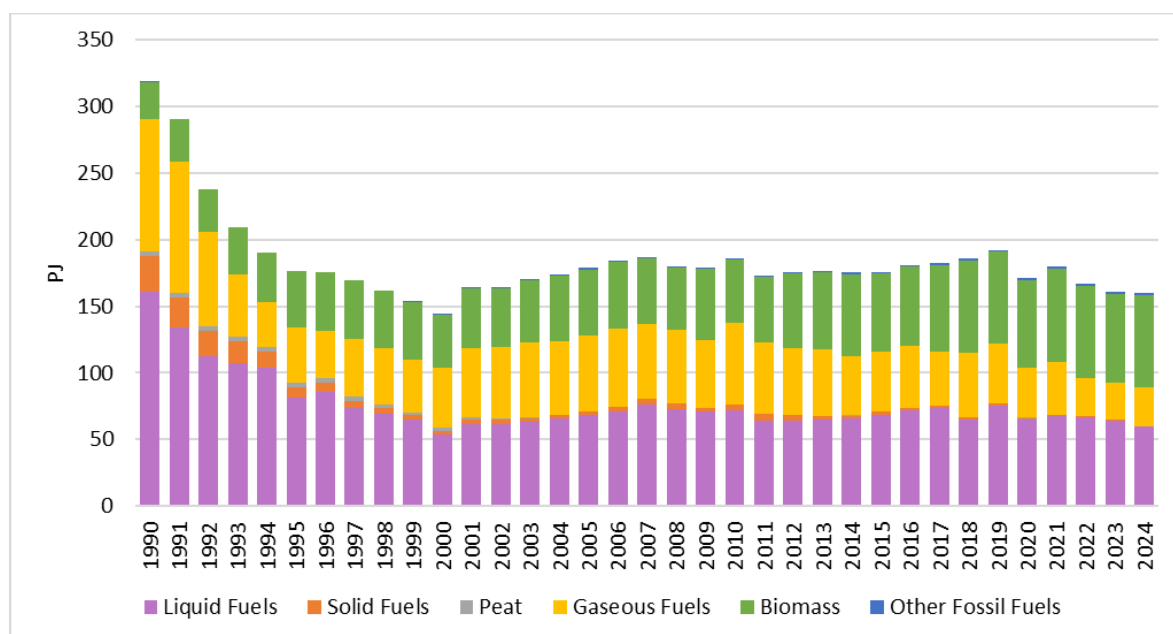


Figure 2.5 Fuel consumption in Energy sector 1990–2024 (PJ)

Total GHG emissions in Energy sector in 2024 decreased by 3.1%, compared to the previous year. Within the sector, emissions from Energy Industries increased by 8.5%, Manufacturing Industries and Construction decreased by 3.0%, and the Transport sector decreased by 9.2%. Emissions from Other Sectors (Commercial/institutional, Residential, Agriculture/forestry/fishing) increased by 2.4%, and emissions from the sector “Other” decreased by 1.7%. Fugitive emissions from oil and natural gas decreased by 6.7%.

After the decrease in the period 1990–1999, total GHG emissions from Transport sector had the rapid growth in the period 2000–2007 (Figure 2.6). Peak of GHG emissions in Transport sector has been recognized in 2007 when emissions exceeded 1990 level by 27.4%. The main

reason for this increase of emissions was a sharp growth of economy and income of population, that resulted in an increase in the number of cars (mainly passenger cars).

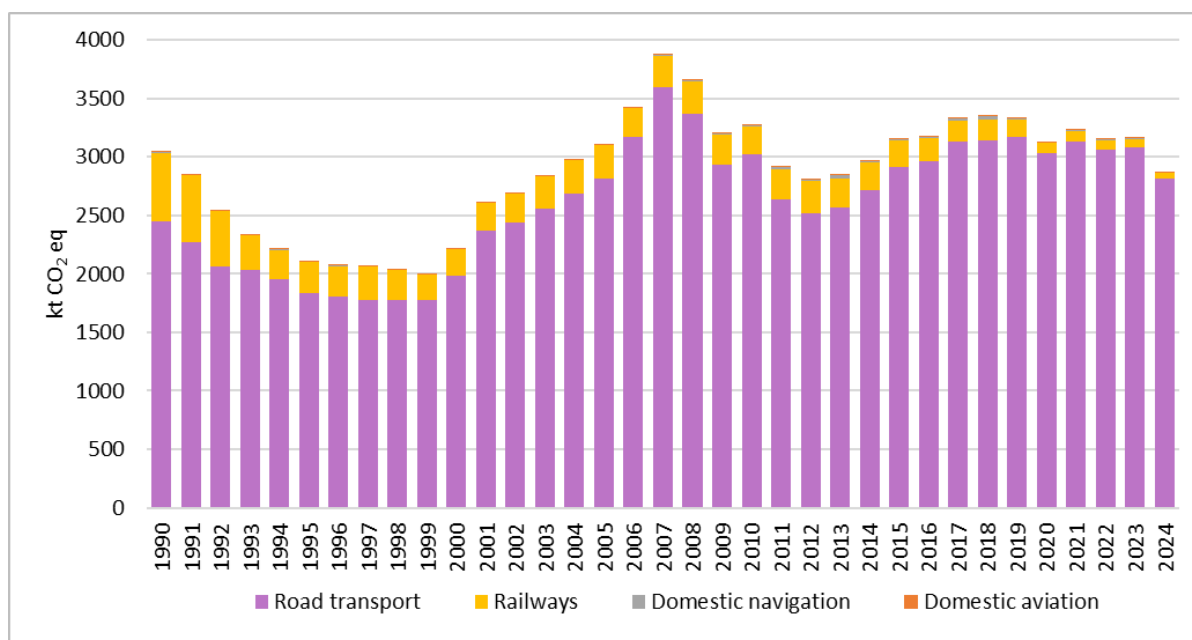


Figure 2.6 Trend in GHG emissions from Transport sector in 1990–2024 (kt CO₂ eq)

Recession of the national economy was the major reason for decreasing of transport activities – decrease of mobility parameters (passenger km by passenger cars and ton km by freight transport) – and corresponding GHG emission decreasing in the time period 2008–2009. GHG emissions have increased for time period 2013–2019. In 2020, emissions in the transport sector mainly decreased in road transport. The main reason was the impact of the COVID-19 pandemic.

The reduction in freight transport by railway has significantly decreased GHG emissions in this sector. The share of GHG emissions from railway in total transport sector GHG emissions has decreased from 10% in 2012 to 1.9% in 2024.

In 2024, Transport sector contributed 29.8% of total GHG emissions in Latvia or 2869.43 kt CO₂ eq. In 2024, total GHG emissions in the Transport sector compared to 1990 have decreased by 5.5% and decreased by 9.2%, compared to 2023.

The total reduction in emissions in the Transport sector in 2024, compared to 2023, was mainly determined by a 8.8% reduction in emissions in road transport and, to a lesser extent, a 27.7% reduction in emissions in railways.

2.3.2 Trends in INDUSTRIAL PROCESSES AND PRODUCT USE

In 2024, IPPU sector contributed 7.7% of the total GHG emissions in Latvia or 744.90 kt CO₂ eq. Since 1990, emissions from IPPU have increased by 13.7% with significant fluctuations observed over the years (Figure 2.7). In 2024, emissions from the IPPU sector decreased by 12.9% compared to 2023, mainly due to decrease of emissions from cement production.

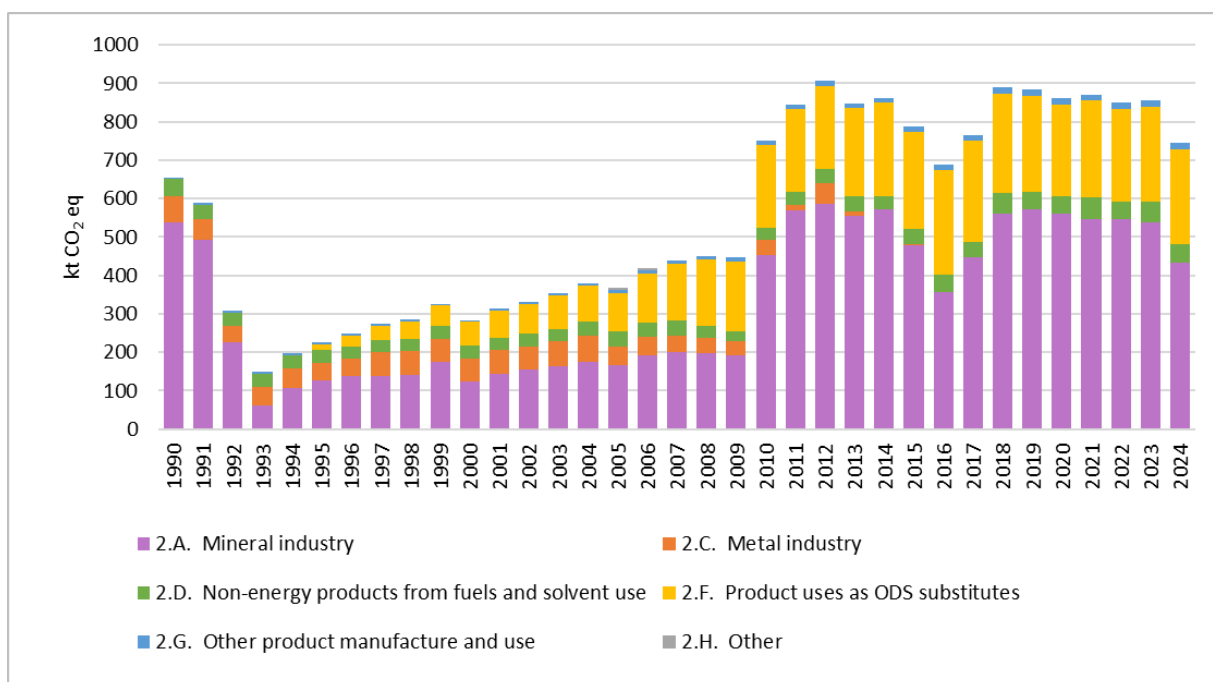


Figure 2.7 Trend in GHG emissions from IPPU sector in 1990–2024 (kt CO₂ eq)

The largest part of GHG emissions in IPPU sector constitutes CO₂ emissions from 2.A Mineral industry (58.3% of total GHG emissions from IPPU sector and 4.5% from total CO₂ emissions without LULUCF, with indirect CO₂ in 2024). The second largest source is 2.F Product Uses as ODS Substitutes causing 33.3% from all the IPPU emissions and 2.6% from total GHG emissions without LULUCF, with indirect CO₂ in 2024. Considerably smaller are the rest of the IPPU emission sources – 2.G Other Product manufacture and use and 2.D Non energy products from fuels and solvents use, together constituting 8.5% from the entire IPPU emissions in 2024. 2.C Metal industry emissions are not occurring in Latvia since 2016, due to interruption of production in the only metal producing plant.

The largest decrease of emissions occurred between 1990 and 1993 when industry was affected by an economic crisis. In addition, at the beginning of 1990s during the countrywide changes of governmental system and national economy, statistics was not well kept. Therefore, extrapolation is made for activity data in some subsectors.

GHG emissions from IPPU sector have increased from 283.32 kt CO₂ eq in 2000 to 905.56 kt CO₂ eq in 2012. It can be explained with sharp development of Latvian industry when construction activities increased, and industrial production of building materials also increased. Since 2007–2008, the industry development was slowing down as the construction activity declined. In 2010, compared to 2009 IPPU emissions increased by 67.6% mainly due to sharp increase of mineral industry emissions because the cement production plant increased the capacity by approximately 2.4 times.

The base year for F-gases is 1995. Total F-gas emissions have increased significantly since 1995. The main reason that caused emission growth was substitution of ODS with F-gases in refrigeration and air conditioning appliances. The usage of products that substitute ODSs in Latvia mainly depends on import. The imported amounts could be associated with the economic situation in the country that consequently led to F-gases emission growth, especially in the latest years.

CO₂ emissions from the Solvent Use sector have shown a consistent upward trend from 2009 to 2024. The variability in NMVOC emissions is largely driven by the nation's economic well-being, including increased GDP and higher consumer demand for goods.

2.3.3 Trends in AGRICULTURE

In 2024, Agriculture sector contributed 21.5% of the total GHG emissions in Latvia or 2068.58 kt CO₂ eq excluding LULUCF, including indirect CO₂. GHG emissions increased by 1.8% in 2024 compared to 2023 due to the decrease of livestock and crop productivity. The trend of emissions in CO₂ eq by category is presented in Figure 2.8. Agricultural activity in Latvia has undergone substantial structural and economic changes over the 1990–2024 period, which are clearly reflected in the long-term trends of GHG emissions, livestock populations, crop production, and input use. The most pronounced shift occurred in the early 1990s, when the transition from the Soviet planned economy to a market-based system resulted in a sharp contraction of agricultural output. Between 1990 and 1994, livestock numbers, sown areas, and fertilizer consumption declined significantly, leading to a corresponding reduction in CH₄ and N₂O emissions from enteric fermentation, manure management, and managed soils. Annual emissions have decreased by 58.7% since 1990.

Agricultural production in Latvia gradually stabilised after EU accession in 2004, supported by the Common Agricultural Policy and investments in farm modernisation, with moderate growth in beef cattle, sheep, goats, and poultry, while dairy farming consolidated, resulting in fewer cows but higher milk yields. Structural changes in manure management shifted from solid to liquid systems, increasing CH₄ emissions despite declining livestock numbers. Crop production trends show an expansion of cereal areas—especially winter wheat—alongside rising yields, higher mineral fertilizer use, and more intensive production. Increasing fertilizer consumption has contributed to higher N₂O emissions from managed soils, which remain the largest agricultural emission source. Overall, agricultural emissions have been relatively stable over the past decade, with interannual variation driven by livestock numbers, crop yields, sown areas, and fertilizer use, reflecting a transition from extensive to more intensive production systems shaped by economic conditions and policy measures.

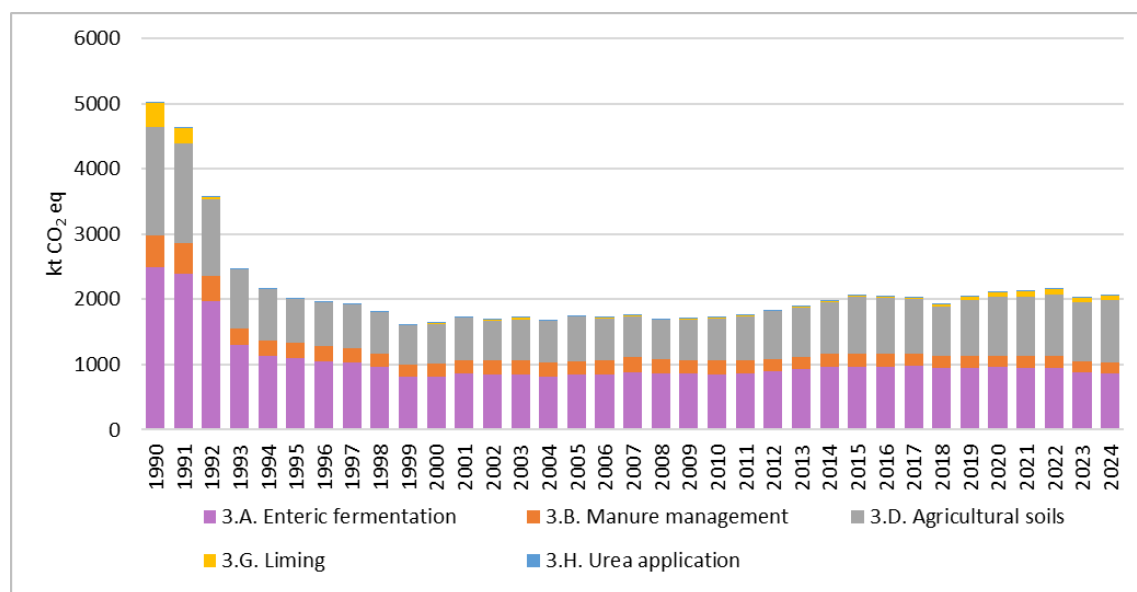


Figure 2.8 Trend in GHG emissions from Agriculture sector in 1990–2024 (kt CO₂ eq)

Emissions from agricultural soils accounted for the largest share of the total emissions from the sector – 45.8%, followed by enteric fermentation – 41.9%. The share of manure management emissions was evaluated as 8.2% of total emissions in the sector, while the remaining 4.1% of emissions refer to liming and urea application.

2.3.4 Trends in LULUCF

In 2024, total emissions of aggregated GHGs in the LULUCF sector were 2870.09 kt CO₂ eq. Aggregated net removals of the GHG were reduced by 124% in 2024 compared to 1990 mostly due to increase of harvest rate in mature forests, however considerable role in the increase of the GHG emissions has conversion of forest land to settlements, as well as conversion of naturally afforested lands to cropland and grassland. The land use conversion to cropland is associated mostly to removal of woody vegetation from naturally afforested farmlands abandoned in 1980s and 1990s. In 1990–2021 (excluding 2014), the increment of living biomass in forest land remaining forest land and afforested land was larger than the carbon losses due to commercial felling and natural mortality, but the gap between gains and losses was decreasing, causing reduction of the net removals of CO₂ in forest land. In 2022–2024, losses in carbon stock in living biomass exceeded gains in forest land remaining forest land, thus net GHG emissions from forest land (all sinks and sources included) is reported in 2022 (498.56 kt CO₂ eq), while slight net GHG removals are reported in 2023 and 2024 (-14.00 and -63.71 kt CO₂ eq, respectively). Based on NFI data, annual living biomass stock change (including deforestation) has decreased from 13747.36 thousand m³ in 1990 to -1072.98 thousand m³ in 2024. In 2022–2024, the additionally increased harvesting rate in forest land was related to Russia's aggression in Ukraine, disruption of the existing wood supply chains, and timber market turbulences. Latvia's wood resources had to compensate for the previous wood supply from Russia and Belarus. Summary of the net emissions including HWP is shown in Figure 2.9. Fluctuations in total GHG emissions during the last years (e.g. peak in 2014 and 2022) mostly are associated with the annual changes in CO₂ removals in living biomass in forest land caused by changes in forest characteristics and related management (gross annual increment of living biomass, natural mortality, harvesting rate, etc.). The most important impact factor is harvesting rate (e.g. peaks in 1999, 2014, 2022) that is also the main cause of net emission fluctuation between the last years.

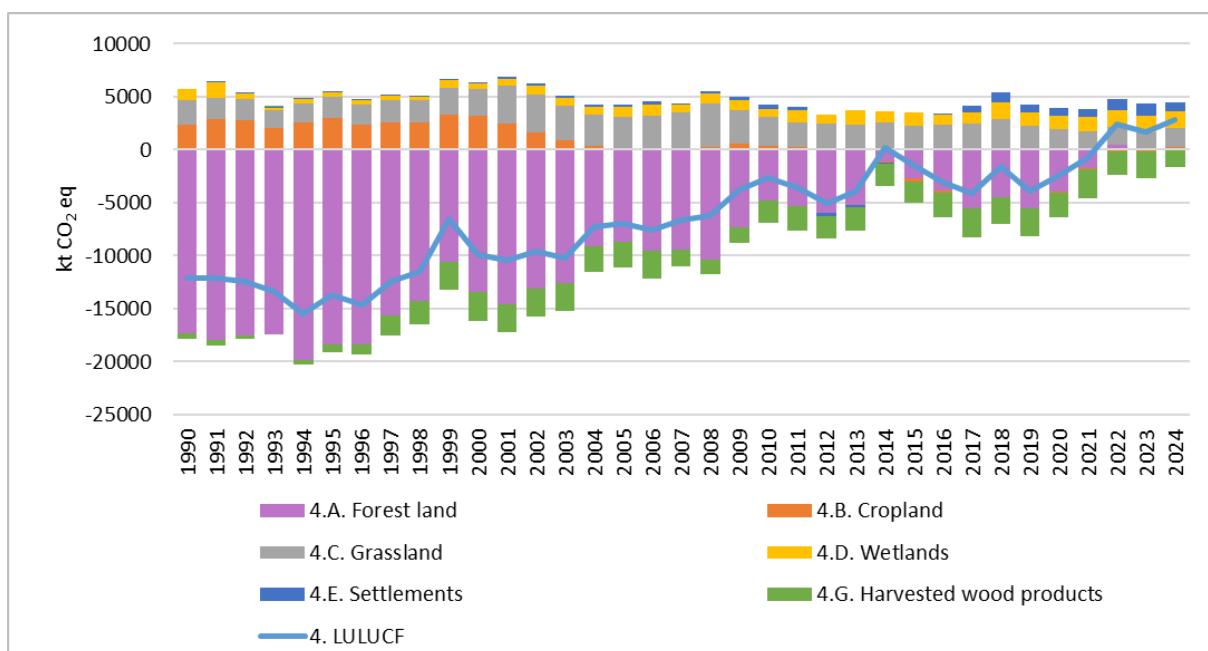


Figure 2.9 Trend in net emissions from LULUCF sector in 1990–2024 (kt CO₂ eq)

Absolute increase of the net annual GHG emissions in LULUCF sector in 2024 if compared to 1990 is 15014.05 kt CO₂ eq, mostly because of reduction of the net CO₂ removals in living biomass in forest lands (by 18933.91 kt CO₂ between 1990 and 2024). Between 1990 and 2024, emissions increased also in wetlands (by 557.84 kt CO₂ eq) mostly due to increased emissions from organic soil (peat used in horticulture) and in settlements (by 896.05 kt CO₂ eq) mostly due to increased emissions from organic and mineral soil (result of land use change to settlements) as well as increased emissions from living biomass (result of increased wood (biofuel) extraction). Reduction of emissions in cropland (by 2095.21 kt CO₂ eq) and grassland (by 584.19 kt CO₂ eq) in comparison to 1990 is associated with land use changes (afforestation of farmlands with organic soils and conversion of cropland with organic soil to grassland) and by reduction of area of organic soils in cropland and grassland due to mineralization of organic matter in soils with shallow peat layer turning organic soils into mineral soils.

2.3.5 Trends in WASTE

In 2024, emissions from the Waste sector decreased by 28.7% compared to 1990 and by 0.3%, compared to 2023. Total emissions from the sector in 2024 were 579.04 kt CO₂ eq, contributing 6.0% of Latvia's total GHG emissions (excluding LULUCF, including indirect CO₂). The main drivers behind the decrease in Waste sector emissions include the implementation of robust environment protection legislation and a decline in the national population.

Between 1990 and 2000, GHG emissions from the Waste sector fluctuated primarily due to changes in the economic situation (Figure 2.10).

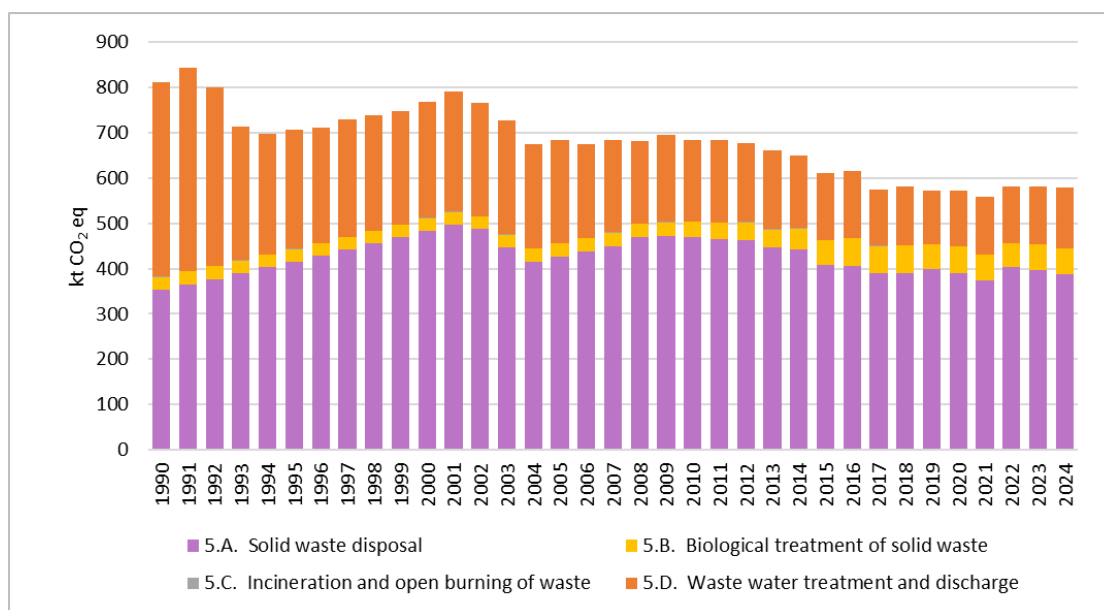


Figure 2.10 Trend in GHG emissions from Waste sector in 1990–2024 (kt CO₂ eq)

The main sources of GHG emissions from Waste sector are Solid waste disposal (5A) and Wastewater handling (5D). Emissions from Biological treatment of solid waste (5B) have been increasing since 2010, when biogas production plants start to operate in Latvia. Since 2022, incineration and open burning of waste (5C) have been reported as NO, because there is no incineration of waste without energy recovery.

Fluctuations in Wastewater handling sector are the main reason for GHG emission changes for period of 1990-2000. Main reasons of these fluctuations are: decrease of industrial activity, decrease of national population and implement of more stringent environment requirements. Solid waste disposal (SWD) emissions are calculated using the First Order Decay method. For the period 1975–2002, the amount of waste disposed is assumed to increase linearly, resulting in a corresponding linear increase in emissions in the time series up to 2002. Starting of CH₄ recovery landfills causes SWD emissions decrease in years 2002–2004. In the subsequent, emissions gradually increased according to the First Order Decay calculation method.

2.4 DESCRIPTION AND INTERPRETATION OF EMISSION TRENDS OF PRECURSORS AND SULFUR DIOXIDE

The emissions trends of the precursors and sulfur dioxide (SO₂) emissions are presented in Figure 2.11.

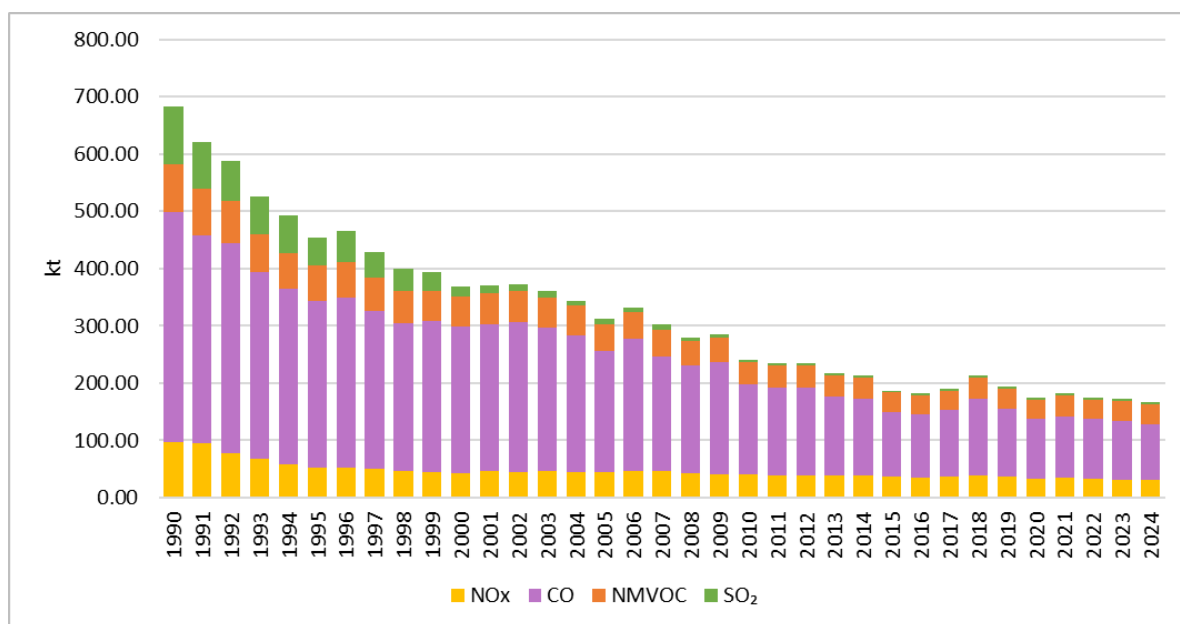


Figure 2.11 Total precursors trend 1990–2024 (kt)

In 2024, **SO₂ emissions** were 3.90 kt from which 93.2% originated in the Energy sector and 6.8% from the IPPU. From 1990 to 2024, total SO₂ emissions decreased by 96.1%. The reduction is mainly due to use of fuels with lower sulfur content, as well as fuel switching from solid and liquid fuels to natural gas and biomass.

Emissions from NO_x were 30.61 kt in 2024. 80.5% of NO_x emissions generated in the Energy sector, 14.0% in Agriculture and 5.5% in IPPU. Transport sector was responsible for 33.5% of the total NO_x emissions. The total NO_x emissions have decreased by 68.7% from 1990 to 2024. Generally, the reduction is due to decrease of total fuel consumption that was caused by transformation of national economy as well as the energy efficiency and control measures and also solid fuels and heavy liquid fuels replacement with natural gas and biomass fuels.

CO emissions were 98.11 kt, being produced generally in the Energy sector (95.4%). Other Sectors (include heating of buildings, other fuel use in agriculture, forestry, fisheries) generate the biggest part of the total CO emissions – 73.8%. The CO emission trend shows a 75.5% decrease in emissions over the period 1990–2024.

Total emissions of **NMVOCs** were 34.42 kt with 47.4% coming from IPPU (mainly from Non-energy products from fuels and solvent use, which constitute 43.9% from total NMVOC emissions in 2024) and 34.9% generated in Energy sector (mainly from residential stationary combustion plants). Also 17.0% from NMVOC emissions come from Agriculture mainly from manure management. The NMVOC emission trend shows a decrease of 59.3% over the period 1990–2024.

Consistency of emission data with the data used to prepare air pollutant inventories under the EU Directive 2016/2284/EU and the CLRTAP is ensured.

3 ENERGY (CRT 1)

3.1 OVERVIEW OF SECTOR

3.1.1 Quantitative overview

In 2024, Energy sector is the main emission source in Latvia (Figure 3.1). In total, Energy sector forms 64.7% of all GHG emissions (including indirect CO₂, excluding LULUCF), and largest part of it contributes to Transport sector (46.1% of Energy GHG emissions). As Latvia is located in the temperate climate zone, fuel consumption for space heating makes up a significant part of total fuel consumption.

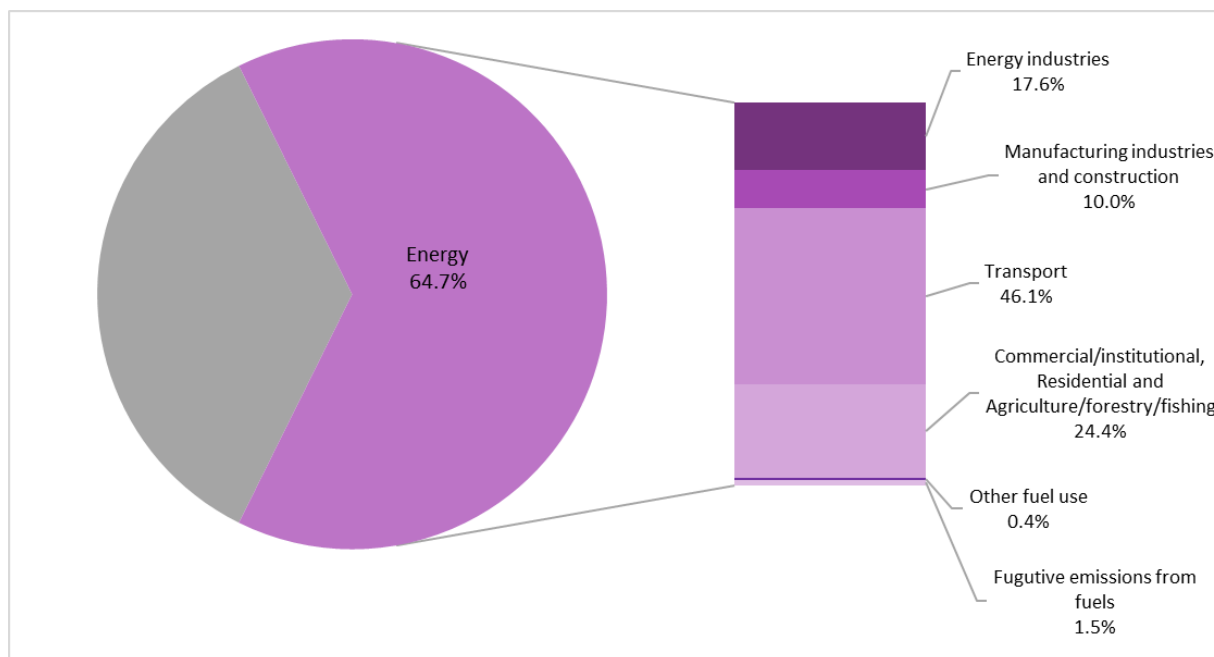


Figure 3.1 Emissions from the Energy sector (CRT 1) compared to the total emissions in 2024

Energy sector consists of two subsectors – fuel combustion (contributing 98.5%) including stationary combustion and transport emissions, and fugitive emissions (1.5%), where emissions from non-combustion processes of fuels are reported, e.g., leakages from natural gas and diffuse emissions from gasoline.

In fuel combustion (CRT 1.A), the largest part of GHG emissions contributes Transport sector (CRT 1.A.3; 46.1%) followed by Other Sectors (CRT 1.A.4; 24.4%) that include heating of buildings (small combustion installations in institutions and households) and fuel use in agriculture, forestry and fisheries, Energy Industries (CRT 1.A.1; 17.6%), Manufacturing Industries and Construction (CRT 1.A.2; 10.0%). Emissions from other sources are reported under Other (CRT 1.A.5; in the figure above depicted as Other fuel use). These emissions contribute to 0.4% from all Energy emissions.

In the following sections of Chapter 3 both emissions from fuel combustion and fugitive emissions are described.

As shown in Figure 3.2, the GHG emission share of subsectors in the Energy sector has changed, especially 1.A.3 Transport, 1.A.4 Other Sectors and 1.A.1. Energy Industries sector.

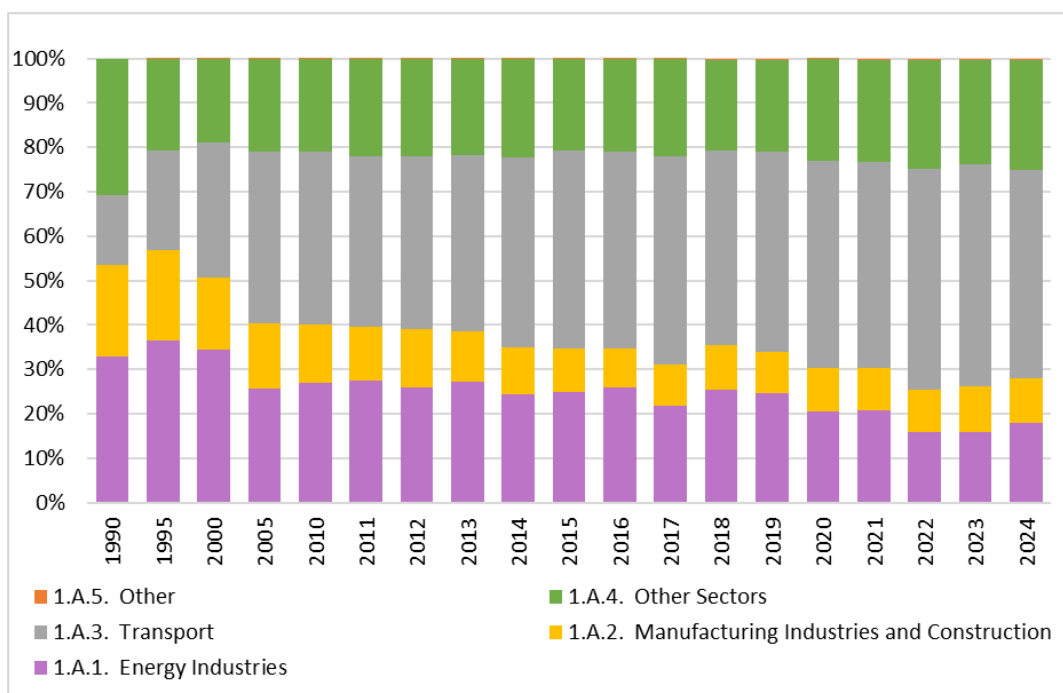


Figure 3.2 Share of emissions in the Energy sector (CRT 1.A) in 1990–2024 (%)

In 1990, the largest share of GHG emissions from fuel combustion was generated by Energy Industries with 32.8% and Other Sectors with 30.8% from emissions produced in Energy sector. 20.6% of emissions occurred in Manufacturing Industries and Construction sector, and the smallest share of emissions was in the Transport sector with only 15.8%. Emissions in Other (CRT 1.A.5) were not estimated until 1995.

The share of Transport emissions has grown since 1990 reaching 33.9% in 2001. Since then, Transport sector has been the largest emissions' producer in Energy sector, that can be generally explained by the economic growth of the country. In 2024, Transport sector is responsible for 46.8% of Energy sector GHG emissions.

In 2024, the second largest subsector with 24.8% share is 1.A.4 Other Sectors (Commercial/Institutional (6.9%), Residential (8.8%) and Agricultural/Forestry/Fishing (9.0%)), and the third largest subsector with 17.9% share is Energy Industries. Manufacturing Industries and Construction sector contribute 10.2% and emissions from Other (CRT 1.A.5) contribute 0.4% share from Energy emissions.

Table 3.1 GHG emissions from Energy sector (CRT 1) in 1990–2024 (kt)

Year	A Fuel combustion			B Fugitive emissions from fuels		Aggregate GHGs
	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	CO ₂ , CH ₄ , N ₂ O
	kt			kt		kt CO ₂ eq
1990	18645.15	11.99	1.02	0.0115	9.9033	19529.57
1995	8926.13	13.03	0.44	0.0092	7.9150	9628.98
2000	6857.75	10.92	0.40	0.0070	6.0255	7438.01
2005	7549.28	12.41	0.49	0.0062	5.3272	8175.79
2010	8023.09	9.51	0.52	0.0043	3.6642	8529.57
2011	7178.63	9.46	0.54	0.0054	2.5212	7657.02
2012	6826.33	9.88	0.57	0.0049	3.1843	7343.49
2013	6744.30	9.04	0.58	0.0080	4.0400	7265.40

Year	A Fuel combustion			B Fugitive emissions from fuels		Aggregate GHGs
	CO ₂	CH ₄	N ₂ O	CO ₂	CH ₄	CO ₂ , CH ₄ , N ₂ O
	kt			kt		kt CO ₂ eq
2014	6541.01	8.59	0.60	0.0138	5.4127	7092.08
2015	6713.85	7.39	0.62	0.0129	4.1120	7199.70
2016	6778.14	7.39	0.61	0.0119	4.6632	7276.32
2017	6695.49	8.19	0.66	0.0157	6.1074	7269.83
2018	7182.63	8.25	0.70	0.0093	3.6381	7701.18
2019	6960.35	7.94	0.70	0.0102	3.9111	7477.17
2020	6321.58	7.08	0.69	0.0110	4.0039	6815.81
2021	6532.38	7.25	0.73	0.0109	3.9470	7040.00
2022	5933.09	7.18	0.76	0.0086	3.5158	6432.88
2023	5922.81	7.04	0.75	0.0082	3.6506	6421.96
2024	5732.52	7.05	0.75	0.0079	3.4042	6225.19
2024 vs 2023	-3.2	0.1	0.1	-3.7	-6.7	-3.1
2024 vs 1990	-69.3	-41.2	-26.3	-31.2	-65.6	-68.1

Overall emissions from the Energy sector decreased from 1990 to 2024 (Table 3.1).

Since 2000, GHG emissions in the Energy sector are fluctuating reaching peak in 2007 (Figure 3.3). In the second half of 2008, a recession of the national economy started, caused by the global economic crisis. Decrease in economic output is one of the reasons why GHG emissions in Energy sector decreased by 13.2% in 2007–2009.

In 2024, emissions in Energy sector are 3.1% lower than in 2023, emissions have decreased in CRT 1.A.2 Manufacturing Industries and Construction sector (-3.0%), CRT 1.A.3 Transport sector (-9.2%), CRT 1.A.5 Other (-1.7%) and CRT 1.B Fugitive emissions (-6.7%), but emissions slightly increased in CRT 1.A.1 Energy Industries (8.5%) and CRT 1.A.4 Other Sectors (2.4%).

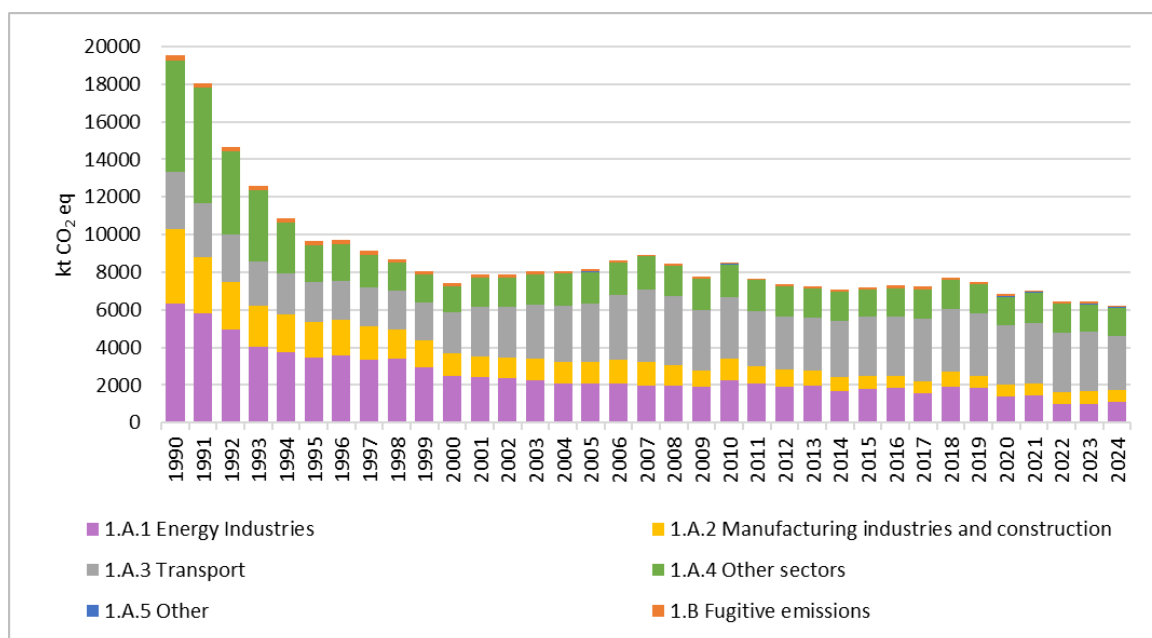


Figure 3.3 GHG emissions from Energy sector (CRT 1) 1990–2024 (kt CO₂ eq)

GHG emissions from the CRT 1.A.1 Energy Industries sector have decreased due to changes in the amount of fuel consumed in the sector, as well as switching from coal and liquid fossil fuels

combustion to biomass and natural gas. Emission fluctuations can be linked to the HDD as warmer winters decrease fuel consumption and therefore emission decreases. Emission decrease can also be linked to the increase of energy efficiency in buildings that reduces use of energy for space heating. EU ETS policy encourage use of renewable energy resources, therefore decrease of fossil fuels and increase use of biomass can be observed in the sector. In 2024, emissions increased by 8.5% compared to 2023, due to an increase in the use of fossil fuels, in particular liquid fossil fuels (6.2%) and natural gas (8.8%).

The changes of industrial production (CRT 1.A.2) was influenced by economic situation changes in the country as well as EU ETS policy as it promotes use of renewable energy resources. In 2024, emissions decreased by 3.0%, compared to 2023, due to the decreased use of liquid fossil fuel.

For the Transport sector (CRT 1.A.3) emissions decreased from 2008 to 2009 by 12.4%, that was influenced mainly by recession of the national economy and decrease of transport activities – decrease of passenger km by passenger cars and ton km by freight transport. In 2024, compared to 2023, 9.2% decrease can be observed.

Emissions in CRT 1.A.4 Other Sectors are constantly decreasing since 1990, with some fluctuations from year to year. Similar as Energy Industries fluctuations can be explained with average outdoor air temperature during heating season and increase of energy efficiency in the buildings. In 2024, emissions have increased by 2.4% compared to 2023 due to increased use of liquid fossil fuels and natural gas.

The decrease in fugitive emissions since 1990 can be explained with a constant improvement of natural gas supply infrastructure.

Fugitive emissions decreased by 6.7% in 2024, compared to 2023, mainly due to notable emission decrease from venting processes as fewer repair and maintenance activities required pipeline depressurization. Emissions from distribution processes increased slightly, reflecting slight increase in natural gas consumption. Significant changes in emissions have only occurred in a few years, largely attributed to system modernization.

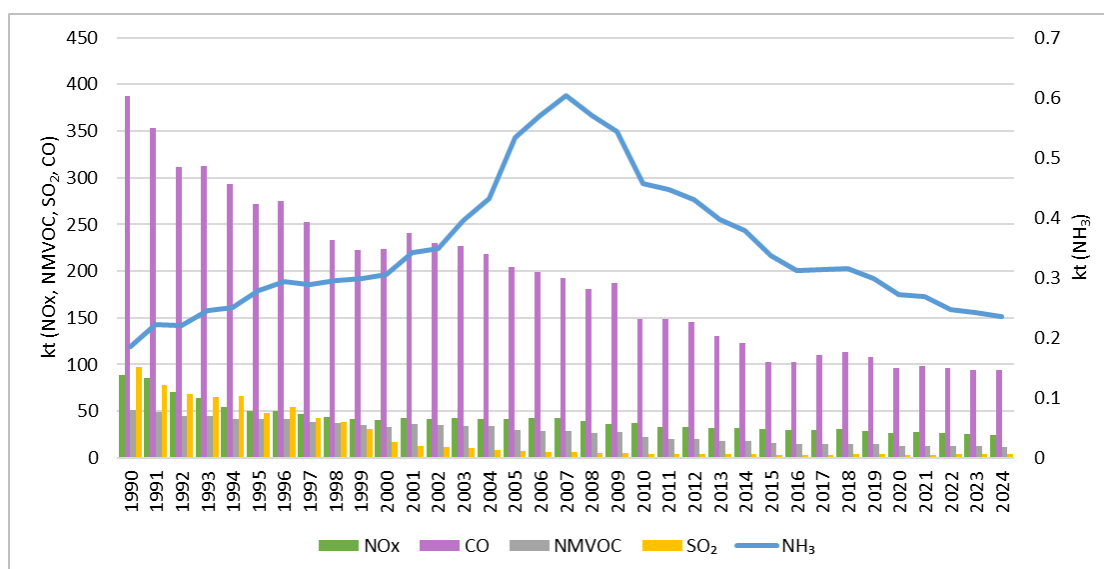


Figure 3.4 Total precursors and NH₃ emissions from Energy sector (CRT 1) in 1990–2024 (kt)

In 2024, the largest part of precursors contributes CO, then NO_x and NMVOC emissions (Figure 3.4). Most of CO and NMVOC emissions come from wood combustion in the Residential sector, while the largest share of NO_x emissions comes from Transport sector.

The biggest decrease is observed in SO₂ emissions where emissions decreased from 96.88 kt in 1990 to 3.64 kt in 2024. It can be explained with switching towards fuels with less sulphur content due to the implementation of National legislations for sulphur content in liquid fuels used for transport. One of the largest decreases can be observed in Energy Industries and it can be explained with change of used fuel. Consumption of liquid fossil fuel for heat production was widespread, but in later years it was switched to biomass or gaseous fuels with lower sulphur content.

Precursors are lower in 2024 compared to 2023: NO_x emissions have decreased by 3.5%, CO emissions by 0.4%, NMVOC emissions by 1.4% but SO₂ emissions increased by 1.0%.

There is also ammonia emissions calculated and reported in Energy sector. In 1990–2024, NH₃ emissions have increased by 26.5% that can be explained with increased amounts of biomass burned in Energy sector.

3.1.2 Description

Activity data

Both the imported (natural gas, LPG, oil and oil products, coal) and local energy resources (wood, peat, hydro, wind and solar resources) are used in the Energy sector in Latvia (Table 3.2). Mainly the imported fuels are used in combined heat and power plants and heat generation. Smaller boiler houses burn local fuel (wood) and coal as well as natural gas and other fuels.

Table 3.2 Consumption of energy resources in Latvia (TJ)²⁴

Fuel type	1990	1995	2000	2005	2010	2015	2018	2019	2020	2021	2022	2023	2024
Energy consumption	318554	176156	143460	178601	185705	175953	185777	192319	171421	179432	166737	161125	159910
Liquid fuels, total	161191	81670	53454	67972	72001	68608	64596	74988	65231	67439	66724	64036	59458
Shale Oil	NO	78	2440	157	39	NO	8	9	1	2	NO	NO	NO
LPG	3691	1548	2095	2552	2103	4103	3892	3432	3256	3088	3298	4593	4029
Gasoline	26752	18130	14773	15098	12647	8915	8025	7631	7317	7230	6251	6487	6100
Jet Kerosene	3068	1172	1142	2525	4929	4530	6462	6637	2456	3322	6107	5678	5525
Other Kerosene	647	432	43	NO	NO	NO	4	1	NO	NO	NO	1	NO
Diesel Oil	48023	18273	20907	36712	41925	45522	45911	55374	51852	53171	49849	46975	43615
RFO	76326	41290	9462	10231	8661	5467	207	1822	202	539	1112	218	109
Petroleum Coke	NO	NO	NO	429	627	NO	5	NO	60	NO	NO	NO	NO
Other Oil Products	2684	748	2593	268	1071	71	81	83	86	88	105	84	81
Solid fuels, total	26249	7225	2785	3199	4378	1950	1894	1644	966	719	470	468	344
Anthracite	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Coal	25984	7172	2759	3145	4378	1950	1893	1643	966	719	470	468	344
Coke	237	53	26	54	NO	NO	1	1	NO	NO	NO	NO	NO
Oil Shale	28	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Peat products, total	3217	3837	2392	80	46	11	135	72	64	87	122	143	201

²⁴ Including International aviation and navigation

Fuel type	1990	1995	2000	2005	2010	2015	2018	2019	2020	2021	2022	2023	2024
Peat	2350	3436	2361	80	40	10	119	54	47	67	115	126	183
Peat Briquettes	867	401	31	NO	6	1	16	18	17	20	7	17	18
Natural gas	99517	41304	44962	56685	61044	45758	48494	45680	37754	40023	28638	27566	29422
Biomass, total	27501	42120	39774	49687	47695	58345	69007	68455	65701	69445	69031	67068	68827
Wood	27501	42102	39695	49124	45375	52231	61890	61617	58221	62340	63767	62769	63098
Charcoal	NO	NO	NO	60	60	60	68	87	90	89	68	67	76
Straws	NO	NO	NO	NO	60	135	414	457	426	415	313	206	187
Biofuel	NO	NO	NO	107	1156	1043	1661	1546	2058	2070	792	593	2223
Landfill Gas	NO	NO	NO	251	331	422	403	364	363	365	283	233	219
Sludge Gas	NO	18	41	95	137	85	83	90	76	81	63	80	74
Other Biogas	NO	NO	NO	NO	66	3239	3242	2970	2961	2353	1972	1451	1315
Biomethane	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	179
Municipal Wastes	NO	NO	37	49	510	1131	1247	1324	1506	1732	1772	1668	1456
Other fuels, total	879	NO	94	977	540	1281	1651	1480	1705	1719	1753	1844	1659
Municipal Waste	NO	NO	NO	NO	320	934	1215	1086	1270	1256	1373	1504	1364
Industrial Waste	NO	NO	94	125	84	284	338	320	351	372	367	333	204
Other Fossil Fuels	NO	NO	NO	6	42	33	65	61	72	78	13	7	91
Waste Oil	879	NO	NO	847	95	29	33	13	12	12	NO	NO	NO

Liquid fossil fuels have an important place as energy resource. Its share was about 37.2% in 2024. The essential decrease of residual fuel oil (RFO) share in Energy Balance is explained with increasing fuel costs because of implementation of the EU Directive 1999/32/EC prescribing that sulphur content of heavy oil should not exceed 1%. A major part of the liquid fuel consumption contributes to diesel oil with approximately 73.4% from total liquid fuel consumption in 2024; diesel oil is mostly used in Transport sector. The total consumption of liquid fuels in 2024 has decreased by 63.1% since 1990.

Total share of *solid fossil fuels* in Energy Balance is low – approximately 0.2% in 2024. The solid fuel consumption in recent years has decreased. The total consumption of solid fuels in 2024 has decreased by 98.7% since 1990.

Peat and *peat briquettes* are local fuels that were used in Latvia in 1990 with 1.0% of total energy consumption. However, nowadays amounts of peat products used for stationary burning have decreased by 93.8% compared to 1990 and has 0.1% of total share in 2024. Peat was used in heat production, but now mostly biomass and gaseous fuels are used for both heat and electricity production.

The largest consumers of *natural gas* are combined heat and power plants, and heat generation enterprises as well as industrial enterprises. Natural gas has a stable place in total fuel consumption where its share was 31.2% in 1990 and 18.4% in 2024. Natural gas consumption has decreased by 70.4% in 1990–2024.

Biomass fuels are wood and wood products, straw, charcoal, liquid biofuels (bioethanol and biodiesel), biogas (landfill gas, sludge gas, other biogas) and biomethane. In the total fuel consumption, the share of firewood and other wood products is substantial – 39.5% of total energy consumption in 2024, while in 1990 all biomass fuels in total made up only 8.6% from total energy consumption.

*Industrial and municipal waste*²⁵ was also consumed and in 2024 reached 1.0% share from the total energy consumption. In 2024, consumption decreased by 13.7% compared to 2023. Waste oils are reported as other fuels.

Hydroelectric power plants (HPP) and combined heat and power plants (CHP) produce part of the electrical power, while also part is imported (Table 3.3, Table 3.4). Volume of electricity generation in HPP directly depends on the through-flow of the largest river in Latvia - Daugava. Also, the import and export of electricity from other countries have a significant role in the internal electricity supply in Latvia.

Table 3.3 Heat production and consumption in Latvia (TJ)

Year	Production	Own use and losses	Final consumption		
			CRT 1.A.2	CRT 1.A.4	TOTAL
1990	99439	15171	32929	51339	84268
1995	46112	7156	1969	36987	38956
2000	31867	6815	659	24393	25052
2005	31144	5886	684	24574	25258
2010	28662	4590	387	23685	24072
2011	25000	4104	268	20628	20896
2012	26857	4464	259	22134	22393
2013	26249	4551	479	21219	21698
2014	25747	4608	890	20249	21139
2015	25459	4358	1450	19651	21101
2016	28967	4635	2506	21826	24332
2017	29989	4668	3291	22030	25321
2018	29688	4494	3781	21413	25194
2019	28612	4288	3324	21000	24324
2020	27010	3782	2932	20296	23228
2021	31202	4261	2937	24004	26941
2022	27781	4145	2822	20814	23636
2023	25771	3838	2529	19404	21933
2024	25941	3794	2769	19378	22147

Table 3.4 Electricity production and consumption in Latvia (TJ)

Year	Production	Own use and losses	Import	Export	Final consumption			
					CRT 1.A.2	CRT 1.A.3	CRT 1.A.4	TOTAL
1990	23933	6883	25700	12798	11484	918	17550	29952
1995	14324	6371	9529	1408	5130	677	10267	16074
2000	14890	5203	7589	1159	5159	547	10411	16117
2005	17658	4766	10278	2545	6120	533	13972	20625
2010	23857	4626	14303	11160	5724	453	16197	22374
2011	21938	4133	14432	9950	6012	446	15829	22287
2012	22202	3636	17766	11678	7175	464	17015	24654
2013	22352	3556	18018	13140	6509	446	16719	23674
2014	18500	3138	19221	10883	6003	421	17276	23700
2015	19921	3215	18888	12330	6130	384	16750	23264
2016	23129	3513	17382	13662	6005	378	16953	23336
2017	27111	3535	14662	14893	6345	377	16623	23345
2018	24210	3498	18625	15353	6630	374	16980	23984

²⁵ For reporting purposes municipal waste has been divided into fossil and non-fossil fractions, but in the particular paragraph it is described as whole.

Year	Production	Own use and losses	Import	Export	Final consumption			
					CRT 1.A.2	CRT 1.A.3	CRT 1.A.4	TOTAL
2019	23178	3312	16599	12574	6646	363	16882	23891
2020	20609	3119	15024	9172	6709	339	16294	23342
2021	21046	3303	16799	10417	7006	352	16767	24125
2022	18112	3161	19110	10788	6654	365	16254	23273
2023	22995	3279	14671	11776	6303	386	15922	22611
2024	22757	3179	15293	11425	6414	440	16592	23446

Types of fuels used for combustion in Latvia:

Liquid fuels are mainly imported:

- shale oil;
- liquefied petroleum gas (LPG);
- motor gasoline and aviation gasoline;
- kerosene type jet fuel;
- other kerosene;
- gasoline type jet fuel;
- motor diesel oil and heating gas oil;
- residual fuel oil (RFO);
- other liquids;
- petroleum coke.

Solid fuels – coal and coke;

Peat products – peat and peat briquettes;

Gaseous fuels - natural gas;

Biomass fuels:

- solid biomass – wood and other wood products, charcoal, straw;
- gas biomass - biogas that is produced domestically (landfill gas, used since 2002 when the first landfill started to collect and combust biogas with the energy recovery; sludge gas that is combusted with the energy recovery since 1993 largest sewage purification plant; and other biogases produced from agriculture crops, animal slurries, breweries and other agro-food industries from anaerobic fermentation) and biomethane;
- liquid biofuels – biogasoline and biodiesel.

Other fuels are municipal waste and industrial waste – used tires, different types of industrial fuel collected by and combusted in cement production plant in Latvia, as well as waste oils.

Methodological issues

The main methods and EFs are presented in the Table 3.5.

Table 3.5 Methods and EFs used in Energy sector

CATEGORIES	CO ₂		CH ₄		N ₂ O	
	Method applied	EF	Method applied	EF	Method applied	EF
1. Energy	<i>T1, T2, T3</i>	<i>CS, D, PS</i>	<i>T1, T2, T3</i>	<i>CR, CS, D, M</i>	<i>T1, T2, T3</i>	<i>CR, D, M</i>
A. Fuel combustion	<i>T1, T2</i>	<i>CS, D, PS</i>	<i>T1, T2, T3</i>	<i>CR, CS, D, M</i>	<i>T1, T2, T3</i>	<i>CR, D, M</i>
1. Energy industries	<i>T1, T2</i>	<i>CS, D</i>	<i>T1</i>	<i>D</i>	<i>T1</i>	<i>D</i>
2. Manufacturing industries and construction	<i>T1, T2</i>	<i>CS, D, PS</i>	<i>T1</i>	<i>D</i>	<i>T1</i>	<i>D</i>
3. Transport	<i>T1, T2</i>	<i>CS, D</i>	<i>T1, T2, T3</i>	<i>D, CR, M</i>	<i>T1, T2, T3</i>	<i>D, CR, M</i>
4. Other sectors	<i>T1, T2</i>	<i>CS, D</i>	<i>T1, T2</i>	<i>CS, D</i>	<i>T1</i>	<i>D</i>
5. Other	<i>T1</i>	<i>D</i>	<i>T1</i>	<i>D</i>	<i>T1</i>	<i>D</i>
B. Fugitive emissions from fuels	<i>T3</i>	<i>CS</i>	<i>T3</i>	<i>CS</i>	<i>NA</i>	<i>NA</i>
1. Solid fuels	<i>NA</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>
2. Oil and natural gas	<i>T3</i>	<i>CS</i>	<i>T3</i>	<i>CS</i>	<i>NA</i>	<i>NA</i>
C. CO ₂ transport and storage	<i>NA</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>

In fuel combustion for CO₂ emission calculations methods from Tier 1 to Tier 3 are used, generally Tier 2. For CH₄ and N₂O Tier 1 and Tier 2 are used, generally Tier 1. In stationary combustion, CO₂ EFs are country-specific (CS), but for CH₄ and N₂O – default values (D) from the 2006 IPCC Guidelines, while in Transport country-specific, default, Corinair (CR) and model (M) values are used. For fugitive emissions, Tier 3 method and country-specific EFs are used. As from solid fuels there are only particulate matter emissions, a notation key “NA” has been used. There are no operations for CO₂ transport and storage therefore also a notation key “NA” is used.

Key categories

Key categories of Energy sector are presented in Table 3.6. They are estimated using Approach 1 and Approach 2 both by level and trend with and without taking LULUCF sector into account.

Table 3.6 Key categories in Energy sector in 2026 submission

Category	Gas	Identification criteria	with LULUCF	without LULUCF
1.A.1.a Public Electricity and Heat Production - Biomass Fuels	<i>N₂O</i>	<i>L1,L2,T1,T2</i>		<i>X</i>
1.A.1.a Public Electricity and Heat Production - Biomass Fuels	<i>CH₄</i>	<i>T2</i>		<i>X</i>
1.A.1.a Public Electricity and Heat Production - Gaseous Fuels	<i>CO₂</i>	<i>L1,L2,T1,T2</i>	<i>X</i>	<i>X</i>
1.A.1.a Public Electricity and Heat Production - Liquid Fuels	<i>CO₂</i>	<i>L1,T1,T2</i>	<i>X</i>	<i>X</i>
1.A.1.a Public Electricity and Heat Production - Peat	<i>CO₂</i>	<i>T1,T2</i>	<i>X</i>	<i>X</i>
1.A.1.a Public Electricity and Heat Production - Solid Fuels	<i>CO₂</i>	<i>T1</i>	<i>X</i>	<i>X</i>

Category	Gas	Identification criteria	with LULUCF	without LULUCF
1.A.1.c Manufacture of Solid Fuels and Other Energy Industries - Gaseous Fuels	CO ₂	T1		X
1.A.1.c Manufacture of Solid Fuels and Other Energy Industries - Liquid Fuels	CO ₂	L1,T1,T2		X
1.A.2.a Iron and Steel - Gaseous Fuels	CO ₂	T1,T2	X	X
1.A.2.a Iron and Steel - Liquid Fuels	CO ₂	T1	X	X
1.A.2.a Iron and Steel - Other fossil fuels	CO ₂	T1,T2		X
1.A.2.c Chemicals - Liquid Fuels	CO ₂	T1,T2	X	X
1.A.2.d. Pulp, Paper and Print - Gaseous Fuels	CO ₂	T1	X	X
1.A.2.e Food Processing, Beverages and Tobacco - Gaseous Fuels	CO ₂	L1,T1	X	X
1.A.2.e Food Processing, Beverages and Tobacco - Liquid Fuels	CO ₂	T1,T2	X	X
1.A.2.e Food Processing, Beverages and Tobacco - Solid Fuels	CO ₂	T1	X	X
1.A.2.f Non-metallic Minerals - Gaseous Fuels	CO ₂	L1,T1	X	X
1.A.2.f Non-metallic Minerals - Liquid Fuels	CO ₂	T1,T2	X	X
1.A.2.f Non-metallic Minerals - Other Fossil Fuels	CO ₂	L1	X	X
1.A.2.f Non-metallic Minerals - Solid Fuels	CO ₂	L1		X
1.A.2.g Other - Biomass Fuels	N ₂ O	L2,T1,T2		X
1.A.2.g Other - Biomass Fuels	CH ₄	T2		X
1.A.2.g Other - Gaseous Fuels	CO ₂	L1,T1,T2	X	X
1.A.2.g Other - Liquid Fuels	CO ₂	L1,T1,L2,T2	X	X
1.A.3.b Road Transportation - Diesel Oil	CO ₂	L1,L2,T1,T2	X	X
1.A.3.b Road Transportation - Diesel Oil	N ₂ O	L1,L2,T1,T2		X
1.A.3.b Road Transportation - Gasoline	CO ₂	L1,L2,T1,T2	X	X
1.A.3.b Road Transportation - LPG	CO ₂	L1,T1	X	X
1.A.3.c Railways - Liquid Fuels	CO ₂	L1,T1,T2	X	X
1.A.3.c Railways - Liquid Fuels	N ₂ O	T2		X
1.A.4.a Commercial/Institutional - Gaseous Fuels	CO ₂	L1,L2,T1,T2	X	X
1.A.4.a Commercial/Institutional - Liquid Fuels	CO ₂	L1,L2,T1,T2	X	X
1.A.4.a Commercial/Institutional - Peat	CO ₂	T1		X
1.A.4.a Commercial/Institutional - Solid Fuels	CO ₂	T1,T2	X	X
1.A.4.a Commercial/Institutional - Liquid Fuels	N ₂ O	T2		X
1.A.4.a Commercial/Institutional - Biomass Fuels	CH ₄	L1,L2,T2		X
1.A.4.b Residential - Biomass Fuels	CH ₄	L1,L2,T1,T2	X	X
1.A.4.b Residential - Gaseous Fuels	CO ₂	L1,L2,T1,T2	X	X
1.A.4.b Residential - Liquid Fuels	CO ₂	L1,L2,T1,T2	X	X
1.A.4.b Residential - Solid Fuels	CO ₂	T1,T2	X	X
1.A.4.b Residential - Solid Fuels	CH ₄	T1,T2		X
1.A.4.c Agriculture/Forestry/Fisheries - Gaseous Fuels	CO ₂	T1,T2		X
1.A.4.c Agriculture/Forestry/Fisheries - Liquid Fuels	CO ₂	L1,L2,T1,T2	X	X
1.A.4.c Agriculture/Forestry/Fisheries - Liquid Fuels	N ₂ O	L1,L2,T1,T2	X	X
1.A.4.c Agriculture/Forestry/Fisheries - Solid Fuels	CO ₂	T1	X	X

Category	Gas	Identification criteria	with LULUCF	without LULUCF
1.A.4.c Agriculture/Forestry/Fisheries - Gaseous Fuels	CO ₂	T1,T2	X	X
1.A.5.b Mobile - Liquid Fuels	CO ₂	L1,L2		X
1.B.2.b Natural Gas	CH ₄	L1,L2,T1,T2	X	X

3.2 FUEL COMBUSTION (CRT 1.A)

Emissions from fuel combustion comprise all in-country fuel combustion, including point sources, transport and other fuel combustion. Emissions from fuel combustion in the Energy sector are divided into following subcategories:

- 1.A.1 Energy Industries;
- 1.A.2 Manufacturing Industries and Construction;
- 1.A.3 Transport (Road transport, Domestic aviation, Railways and Domestic navigation);
- 1.A.4 Other Sectors (Commercial/Institutional, Residential, Agriculture/Forestry/Fisheries);
- 1.A.5 Other (Not elsewhere specified).

Reported emissions are listed in Table 3.7.

Table 3.7 Reported emissions from fuel combustion in Latvia in 2024

Source	Fuel Type	Emissions						
		CO ₂	CH ₄	N ₂ O	NO _x	CO	NMVOC	SO ₂
1.A.1 Energy Industries								
a. Public Electricity and Heat Production								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	✓	✓	✓	✓	✓	✓	✓
	Peat	✓	✓	✓	✓	✓	✓	✓
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
b. Petroleum Refining								
	Liquid Fuels	NO	NO	NO	NO	NO	NO	NO
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	NO	NO	NO	NO	NO	NO	NO
	Biomass	NO	NO	NO	NO	NO	NO	NO
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
c. Manufacture of Solid Fuels and Other Energy Industries								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	✓	✓	✓	✓	✓	✓	✓
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
1.A.2 Manufacturing Industries and Construction								
a. Iron and Steel								
	Liquid Fuels	NO	NO	NO	NO	NO	NO	NO
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO

Source	Fuel Type	Emissions						
		CO ₂	CH ₄	N ₂ O	NO _x	CO	NM VOC	SO ₂
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
b. Non-Ferrous Metals								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
c. Chemicals								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
d. Pulp, Paper and Print								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
e. Food Processing, Beverages and Tobacco								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	✓	✓	✓	✓	✓	✓	✓
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
f. Non-metallic minerals								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	✓	✓	✓	✓	✓	✓	✓
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	✓	✓	✓	NO	NO	NO	NO
g. Other								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	✓	✓	✓	✓	✓	✓	✓
	Peat	✓	✓	✓	✓	✓	✓	✓
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
1.A.3 Transport								
a. Domestic Aviation								
	Aviation Gasoline	✓	✓	✓	✓	✓	✓	✓
	Jet Kerosene	✓	✓	✓	✓	✓	✓	✓
	Biomass	NO	NO	NO	NO	NO	NO	NO
b. Road Transportation								

Source	Fuel Type	Emissions						
		CO ₂	CH ₄	N ₂ O	NO _x	CO	NMVOC	SO ₂
	Gasoline	✓	✓	✓	✓	✓	✓	✓
	Diesel Oil	✓	✓	✓	✓	✓	✓	✓
	LPG	✓	✓	✓	✓	✓	✓	✓
	Other Liquid Fuels	✓	✓	✓	NA	NA	NA	NA
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	NA
	Biomass	✓	✓	✓	NA	NA	NA	NA
	Other Fuels	✓	NA	NA	NA	NA	NA	NA
c. Railways								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	NO	NO	NO	NO	NO	NO	NO
	Biomass	✓	✓	✓	NA	NA	NA	NA
	Other Fuels	NA	NA	NA	NA	NA	NA	NA
d. Navigation								
	Residual Oil (Residual Fuel Oil)	NO	NO	NO	NO	NO	NO	NO
	Gas/Diesel Oil	✓	✓	✓	✓	✓	✓	✓
	Gasoline	✓	✓	✓	✓	✓	✓	✓
	Other Liquid Fuels	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	NO	NO	NO	NO	NO	NO	NO
	Biomass	NO	NO	NO	NO	NO	NO	NO
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
e. Other Transportation ²⁶								
	Liquid Fuels	NO	NO	NO	NO	NO	NO	NO
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	NO	NO	NO	NO	NO	NO	NO
	Biomass	NO	NO	NO	NO	NO	NO	NO
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
1.A.4 Other Sectors								
a. Commercial/Institutional								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	✓	✓	✓	✓	✓	✓	✓
	Peat	✓	✓	✓	✓	✓	✓	✓
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
b. Residential								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	✓	✓	✓	✓	✓	✓	✓
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
c. Agriculture/Forestry/Fisheries								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	✓	✓	✓	✓	✓	✓	✓
	Biomass	✓	✓	✓	✓	✓	✓	✓
	Other Fuels	NO	NO	NO	NO	NO	NO	NO

²⁶ CRT 1.A.3.e.i Pipeline transport is reported as "NO" after consultation with CSB and natural gas companies.

Source	Fuel Type	Emissions						
		CO ₂	CH ₄	N ₂ O	NO _x	CO	NM VOC	SO ₂
1.A.5 Other								
a. Stationary								
	Liquid Fuels	NO	NO	NO	NO	NO	NO	NO
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	NO	NO	NO	NO	NO	NO	NO
	Biomass	NO	NO	NO	NO	NO	NO	NO
	Other Fuels	NO	NO	NO	NO	NO	NO	NO
b. Mobile								
	Liquid Fuels	✓	✓	✓	✓	✓	✓	✓
	Solid Fuels	NO	NO	NO	NO	NO	NO	NO
	Peat	NO	NO	NO	NO	NO	NO	NO
	Gaseous Fuels	NO	NO	NO	NO	NO	NO	NO
	Biomass	NO	NO	NO	NO	NO	NO	NO
	Other Fuels	NO	NO	NO	NO	NO	NO	NO

In 2024, CO₂ emissions from fuel combustion, were 5632.52 kt (including Transport sector) and accounted for 91.0% of total CO₂ emissions. The biggest CO₂ emissions contributor is Transport sector with 2808.05 kt CO₂ (44.6% of total CO₂ emissions).

CH₄ emissions from fuel combustion were 7.05 kt (including Transport sector) in 2024 and accounted for 11.0% of total CH₄ emissions. The biggest part of CH₄ emissions contribute Other sectors (CRT 1.A.4) – 5.57 kt.

N₂O emissions from fuel combustion were 0.75 kt (including Transport sector) in 2024.

3.2.1 Comparison of the sectoral approach with the reference approach

Reference approach (RA) is carried out using import, export, production and stock change data as well as data of fuel consumption in international aviation and navigation reported as bunkering from CSB Energy Balance.

Difference between fuel consumption estimated with RA and Sectorial Approach (SA) liquid fuels is from 3.6% in 1995 to -22.6% in 2005 (Table 3.8). Difference for solid fuels is smaller from 0.6% in 2008 to -1.6% in 2005. Difference for gaseous fuels fluctuates from 3.1% in 1993 to 0.1% in 1990. For other fuels the fluctuations are from -7.7% in 2010 to 0% in 1999-2003. For peat the fluctuations are more significant – from 130.4% in 2010 to 0% in 2002, 2011, 2012, 2014, 2015, 2017–2022.

Table 3.8 Difference (%) between Sectoral and Reference approach data (PJ) and CO₂ emissions (kt)

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Fuel consumption - Liquid fuels										
SA	138.37	123.92	103.90	96.85	91.07	74.33	80.21	68.89	67.75	63.13
RA	139.90	123.18	104.22	96.60	93.15	77.04	79.77	67.52	66.50	55.17
Diff., %	1.1	-0.6	0.3	-0.3	2.3	3.6	-0.5	-2.0	-1.8	-12.6
CO₂ emissions - Liquid fuels										
RA	10432.01	9163.12	7750.07	7180.10	6954.23	5736.26	5960.21	5018.88	4937.14	4119.13
SA	10353.09	9256.70	7761.03	7233.77	6831.45	5563.80	6022.35	5149.31	5056.75	4703.00
Diff., %	0.8	-1.0	-0.1	-0.7	1.8	3.1	-1.0	-2.5	-2.4	-12.4
Fuel consumption - Solid fuels										
SA	26.25	22.51	18.76	17.09	12.17	7.22	6.85	5.63	4.18	3.64
RA	26.10	22.63	18.87	17.05	12.10	7.17	6.80	5.58	4.16	3.59
Diff., %	-0.6	0.5	0.6	-0.3	-0.6	-0.7	-0.7	-0.9	-0.5	-1.4

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	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
CO₂ emissions - Solid fuels										
RA	2392.32	2074.05	1729.66	1562.73	1108.71	657.34	623.52	511.32	380.88	328.72
SA	2408.52	2062.19	1718.08	1567.33	1116.31	662.62	628.57	516.51	383.10	333.91
Diff., %	-0.7	0.6	0.7	-0.3	-0.7	-0.8	-0.8	-1.0	-0.6	-1.6
Fuel consumption - Gaseous fuels										
SA	99.52	98.84	70.75	46.15	33.62	41.30	35.22	43.12	42.22	40.44
RA	99.65	100.47	72.23	47.58	34.62	42.28	36.22	44.15	43.25	41.44
Diff., %	0.1	1.6	2.1	3.1	3.0	2.4	2.8	2.4	2.4	2.5
CO₂ emissions - Gaseous fuels										
RA	5496.73	5541.69	4058.32	2674.04	1929.74	2352.32	2033.25	2475.85	2428.49	2320.86
SA	5485.52	5448.37	3972.21	2591.66	1872.62	2296.46	1975.74	2416.35	2368.89	2263.35
Diff., %	0.2	1.7	2.2	3.2	3.1	2.4	2.9	2.5	2.5	2.5
Fuel consumption - Peat										
SA	3.22	3.24	3.85	3.62	3.37	3.84	3.50	3.47	2.45	1.36
RA	4.15	3.93	4.62	4.12	3.68	4.24	3.93	3.81	2.63	1.46
Diff., %	29.1	21.2	20.0	13.7	9.2	10.6	12.5	9.9	7.4	7.6
CO₂ emissions - Peat										
RA	433.18	411.77	483.97	432.34	387.63	446.47	413.22	401.07	276.78	153.54
SA	333.59	338.61	402.16	379.48	354.45	403.26	366.79	364.41	257.61	143.24
Diff., %	29.9	21.6	20.3	13.9	9.4	10.7	12.7	10.1	7.4	7.2
Fuel consumption - Other fuels										
SA	0.88	NO	NO	NO	NO	NO	NO	NO	NO	0.03
RA	0.88	NO	NO	NO	NO	NO	NO	NO	NO	0.03
Diff., %	0.0	NO	NO	NO	NO	NO	NO	NO	NO	0.0
CO₂ emissions - Other fuels										
RA	64.50	NO	NO	NO	NO	NO	NO	NO	NO	2.09
SA	64.43	NO	NO	NO	NO	NO	NO	NO	NO	2.09
Diff., %	0.1	NO	NO	NO	NO	NO	NO	NO	NO	0.1

Continuation of Table 3.8

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Fuel consumption - Liquid fuels										
SA	51.99	52.21	51.92	53.86	55.14	54.62	59.91	64.98	60.06	54.84
RA	45.02	48.04	44.04	48.91	53.33	54.18	54.26	59.58	55.77	47.08
Diff., %	-13.4	-8.0	-15.2	-9.2	-3.3	-0.8	-9.4	-8.3	-7.1	-14.2
CO₂ emissions - Liquid fuels										
RA	3299.90	3512.68	3217.44	3582.55	3903.50	3947.07	3949.29	4332.56	4054.85	3428.11
SA	3834.40	3839.04	3821.63	3975.05	4069.36	4015.61	4404.41	4768.55	4404.90	4032.02
Diff., %	-13.9	-8.5	-15.8	-9.9	-4.1	-1.7	-10.3	-9.1	-7.9	-15.0
Fuel consumption - Solid fuels										
SA	2.79	3.64	2.93	2.67	2.60	3.20	3.44	4.25	4.22	3.41
RA	2.76	3.61	2.90	2.65	2.57	3.15	3.41	4.25	4.25	3.41
Diff., %	-0.9	-0.7	-0.9	-1.0	-1.0	-1.6	-0.9	0.0	0.6	0.0
CO₂ emissions - Solid fuels										
RA	253.09	331.28	266.11	249.29	241.94	296.26	320.84	399.91	399.91	320.93
SA	255.54	333.64	268.66	251.90	244.56	301.62	323.93	399.63	397.16	320.70
Diff., %	-1.0	-0.7	-1.0	-1.0	-1.1	-1.8	-1.0	0.1	0.7	0.1
Fuel consumption - Gaseous fuels										
SA	44.96	52.25	53.50	55.67	55.25	56.69	58.63	56.59	55.48	50.74
RA	45.74	53.16	54.07	56.41	55.79	56.85	58.89	56.92	55.81	51.38
Diff., %	1.7	1.7	1.1	1.3	1.0	0.3	0.5	0.6	0.6	1.3
CO₂ emissions - Gaseous fuels										
RA	2547.78	2956.23	3008.60	3133.69	3102.37	3160.29	3275.62	3166.04	3102.51	2860.18
SA	2502.88	2903.72	2974.76	3090.32	3070.32	3148.81	3258.51	3145.26	3081.69	2822.65
Diff., %	1.8	1.8	1.1	1.4	1.0	0.4	0.5	0.7	0.7	1.3
Fuel consumption - Peat										
SA	2.39	1.25	1.01	0.67	0.08	0.08	0.07	0.09	0.05	0.03
RA	2.48	1.26	1.01	0.91	0.09	0.08	0.07	0.09	0.09	0.04

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Diff., %	3.8	1.3	0.0	35.8	13.8	1.1	1.1	0.8	78.1	38.5
CO₂ emissions - Peat										
RA	263.09	133.62	106.59	96.94	9.65	8.59	7.53	9.65	9.63	3.80
SA	253.22	131.85	106.52	71.33	8.48	8.49	7.44	9.56	5.41	2.70
Diff., %	3.9	1.3	0.1	35.9	13.8	1.2	1.2	1.0	78.2	40.7
Fuel consumption - Other fuels										
SA	0.09	0.55	1.03	0.62	0.72	0.98	0.35	0.30	0.41	0.16
RA	0.09	0.55	1.03	0.62	0.72	0.97	0.35	0.30	0.40	0.16
Diff., %	0.0	0.0	0.0	0.0	-0.1	-0.5	-0.9	-1.2	-1.1	-2.1
CO₂ emissions - Other fuels										
RA	7.47	41.63	77.32	46.52	54.28	72.15	26.09	22.32	31.07	12.34
SA	7.46	41.60	77.25	46.48	54.30	72.43	26.29	22.59	31.37	12.58
Diff., %	0.1	0.1	0.1	0.1	0.0	-0.4	-0.8	-1.2	-0.9	-2.0

Continuation of Table 3.8

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fuel consumption - Liquid fuels										
SA	56.57	50.48	49.30	49.70	51.18	53.45	53.70	56.43	56.58	56.17
RA	46.12	43.82	47.43	47.15	51.14	49.35	49.44	55.15	56.00	54.40
Diff., %	-18.5	-13.2	-3.8	-5.1	-0.1	-7.7	-7.9	-2.3	-1.0	-3.2
CO₂ emissions - Liquid fuels										
RA	3375.32	3190.29	3456.98	3431.49	3722.82	3594.81	3605.02	4031.92	4100.23	3987.15
SA	4173.51	3703.71	3611.01	3635.72	3742.60	3913.87	3934.99	4138.48	4153.70	4129.98
Diff., %	-19.1	-13.9	-4.3	-5.6	-0.5	-8.2	-8.4	-2.6	-1.3	-3.5
Fuel consumption - Solid fuels										
SA	4.38	4.51	3.65	2.91	2.47	1.95	1.68	1.69	1.89	1.64
RA	4.38	4.51	3.65	2.91	2.47	1.95	1.68	1.69	1.90	1.64
Diff., %	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.2	0.2	-0.1
CO₂ emissions - Solid fuels										
RA	412.15	424.49	343.49	280.80	238.92	188.39	162.16	162.90	183.27	158.73
SA	411.88	424.18	343.26	280.51	238.75	188.26	162.05	163.11	182.87	158.73
Diff., %	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	0.2	0.0
Fuel consumption - Gaseous fuels										
SA	61.04	53.53	50.30	49.99	44.80	45.76	46.75	41.19	48.49	45.68
RA	61.31	54.03	50.81	50.54	45.39	46.10	47.21	41.67	49.02	46.30
Diff., %	0.4	0.9	1.0	1.1	1.3	0.7	1.0	1.2	1.1	1.4
CO₂ emissions - Gaseous fuels										
RA	3406.26	3001.20	2816.61	2756.50	2477.43	2519.96	2626.54	2318.01	2724.95	2574.60
SA	3388.97	2971.03	2786.68	2724.61	2443.64	2499.75	2599.26	2289.89	2693.62	2538.14
Diff., %	0.5	1.0	1.1	1.2	1.4	0.8	1.0	1.2	1.2	1.4
Fuel consumption - Peat										
SA	0.05	0.04	0.03	0.06	0.04	0.01	0.03	0.04	0.14	0.07
RA	0.11	0.04	0.03	0.08	0.04	0.01	0.04	0.04	0.14	0.07
Diff., %	130.4	0.0	0.0	31.3	0.0	0.0	2.9	0.0	0.0	0.0
CO₂ emissions - Peat										
RA	11.21	4.55	3.60	8.89	3.67	1.14	3.71	4.19	14.07	7.36
SA	4.82	4.53	3.57	6.75	3.67	1.16	3.60	4.15	14.17	7.48
Diff., %	132.4	0.5	0.9	31.7	0.1	-1.9	3.0	1.0	-0.8	-1.6
Fuel consumption - Other fuels										
SA	0.54	0.78	0.90	1.14	1.31	1.28	0.92	1.17	1.65	1.48
RA	0.50	0.75	0.88	1.12	1.28	1.25	0.92	1.17	1.59	1.42
Diff., %	-7.7	-4.2	-3.1	-2.4	-2.7	-2.6	-0.5	-0.3	-3.9	-4.1
CO₂ emissions - Other fuels										
RA	40.80	72.75	79.77	94.70	109.77	108.33	77.93	99.71	133.46	121.50
SA	43.91	75.17	81.81	96.71	112.35	110.81	78.23	99.87	138.27	126.02
Diff., %	-7.1	-3.2	-2.5	-2.1	-2.3	-2.2	-0.4	-0.2	-3.5	-3.6

Continuation of Table 3.8

	2020	2021	2022	2023	2024
Fuel consumption - Liquid fuels					
SA	54.13	55.48	56.15	56.90	53.20
RA	53.27	54.67	54.72	56.40	53.48
Diff., %	-1.6	-1.5	-2.6	-0.9	0.5
CO₂ emissions - Liquid fuels					
RA	3907.06	4016.00	4018.42	4126.12	3917.95
SA	3982.05	4084.28	4135.04	4174.81	3906.08
Diff., %	-1.9	-1.7	-2.8	-1.2	0.3
Fuel consumption - Solid fuels					
SA	0.97	0.72	0.47	0.47	0.34
RA	0.97	0.72	0.47	0.47	0.34
Diff., %	0.0	0.0	-0.2	0.0	0.0
CO₂ emissions - Solid fuels					
RA	93.33	69.46	45.31	45.21	33.23
SA	93.26	69.42	45.38	45.18	33.21
Diff., %	0.1	0.1	-0.1	0.1	0.1
Fuel consumption - Gaseous fuels					
SA	37.75	40.02	28.64	27.57	29.42
RA	38.21	40.46	29.04	27.92	29.71
Diff., %	1.2	1.1	1.4	1.3	1.0
CO₂ emissions - Gaseous fuels					
RA	2120.52	2247.80	1610.86	1548.93	1650.54
SA	2093.92	2221.97	1587.44	1528.21	1633.26
Diff., %	1.3	1.2	1.5	1.4	1.1
Fuel consumption - Peat					
SA	0.06	0.09	0.12	0.14	0.20
RA	0.06	0.09	0.12	0.16	0.20
Diff., %	0.0	0.0	0.0	11.9	0.0
CO₂ emissions - Peat					
RA	6.58	9.00	12.73	16.45	20.71
SA	6.64	9.05	12.87	15.01	21.15
Diff., %	-0.9	-0.6	-1.1	9.6	-2.1
Fuel consumption - Other fuels					
SA	1.70	1.72	1.75	1.84	1.66
RA	1.63	1.64	1.74	1.84	1.57
Diff., %	-4.2	-4.5	-0.7	-0.4	-5.5
CO₂ emissions - Other fuels					
RA	140.39	141.90	149.25	159.19	132.06
SA	145.70	147.66	152.36	159.60	138.82
Diff., %	-3.6	-3.9	-2.0	-0.3	-4.9

The biomass consumption in comparison is not included as this type of fuel is assumed as CO₂ neutral.

The amount of used tires combusted in cement production plant is reported as Other fuels as well as municipal waste combusted in the same cement production plant. According to 2006 IPCC Guidelines, used oils are also reported under the Other fuels.

3.2.1.1 Explanation of the difference

Energy Balance

In the Annual questionnaires, as well as in CSB online database statistical differences, distribution losses and interproduct transfer are reported for certain fuels, whereas in the RA table only stock changes are possible to insert. These data are not taken into account and are not put in stock changes cells of the ETF platform CRT RA tables. Therefore, the difference in

liquid fuels and peat has been quite significant for many years. For example, distribution losses for peat are quite visible, in comparison to total consumption, especially in 2010. To improve the transparency of reporting, the statistical differences, losses, as well as an interproduct transfers for the whole time series are presented in Annex A.3.2 “Energy losses, statistical differences, transfers and secondary production of products in Energy sector, TJ” of this report.

CSB estimates total consumption data by taking production, import, export, international bunkering and stock changes data into account. Final consumption data is estimated by taking into account sectoral consumption data reported by fuel consumers. Transformation of Energy sectors is not included in final consumption data. For several fuel types difference between these two estimation approaches is reported as a statistical difference that is quite significant for some fuel types – diesel oil, gasoline, residual fuel oil. For peat amount of distribution losses is also quite significant but this amount is not taken into account in RA reporting.

CSB also reports the amount of fuel that is used in interproduct transfer, but it is not reported in RA tables. Therefore, the consumption of fuel in RA tables is reported even though the fuel was not consumed in Latvia, for example, for other kerosene in 2004–2008.

The changes larger than 5% between fuel consumption in RA and SA are explained below for each fuel type.

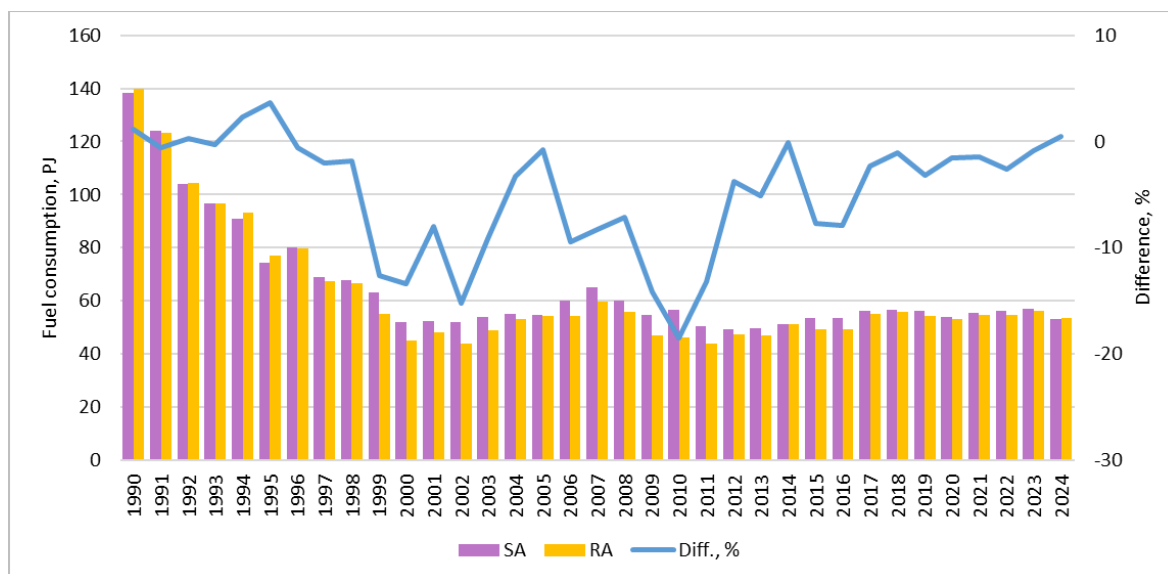


Figure 3.5 Difference in fuel consumption of Liquid fuels between RA and SA (PJ;%)

The difference in Liquid fuels consumption between different types of fuels varies from 1% to 2% until 1998, and with up to -18.5% difference in 2010 (Figure 3.5). The differences after 1998 can be generally explained with statistical differences in diesel oil energy balance that are not taken into account when calculating RA, and also with interproduct transfers of RFO, shale oil, jet fuel and kerosene. For transparency purposes of reporting, the statistical differences and losses for the whole time series are presented in Annex A.3.2 of this report.

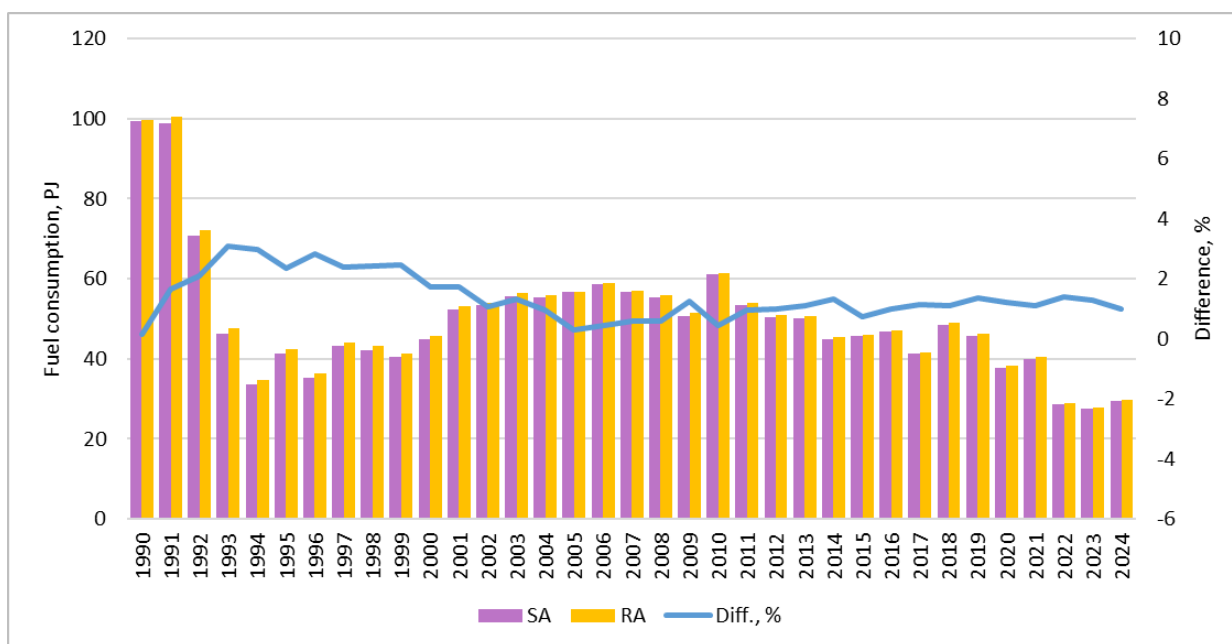


Figure 3.6 Difference in fuel consumption of Gaseous fuels between RA and SA (PJ;%)

The differences in Natural gas consumption between SA and RA are small. The largest difference 3.1% is in 1993 due to large Natural gas losses. As losses decrease difference between SA/RA reduced and is around 1% from 2000 mainly due to losses that occur every year (Figure 3.6). For transparency purposes of reporting, the statistical differences and losses for the whole time series are presented in Annex A.3.2 of this report.

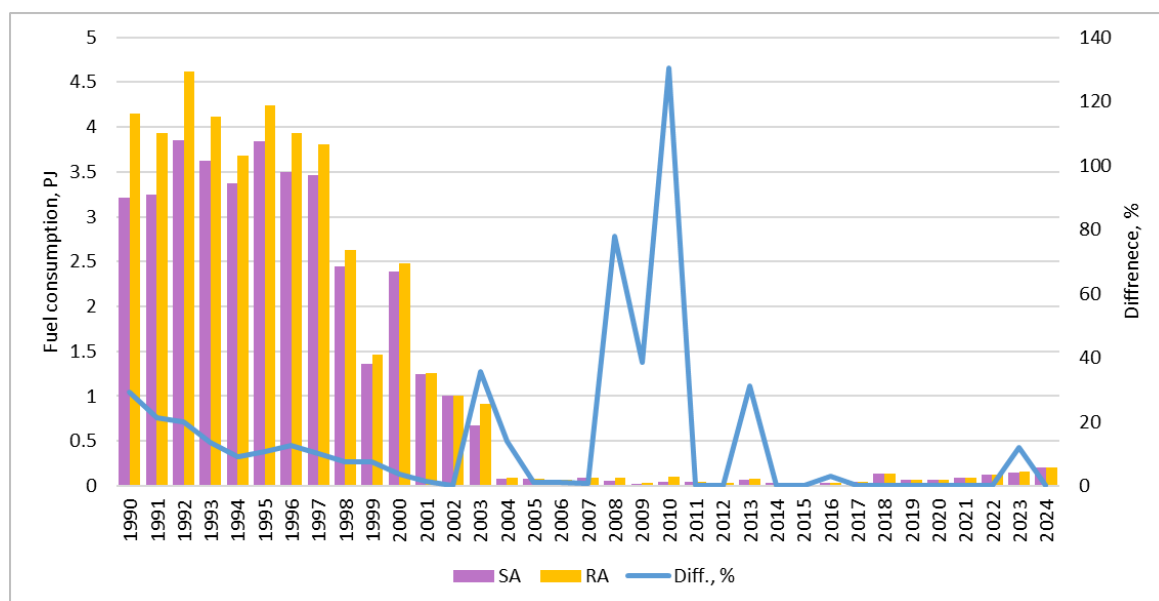


Figure 3.7 Difference in fuel consumption of Peat (including Peat briquettes) between RA and SA (PJ;%)

Among all fuel types, for peat and peat briquettes the differences are the most significant (Figure 3.7). It is because there are significant losses of peat reported by CSB, for example, in 2003, there were 241 TJ reported by CSB as peat losses, and it can be clearly seen in difference of RA and SA - while the total consumption according to RA is 914 TJ, within SA only 673 TJ were reported. The same applies to the years 2008-2011 and 2013, where losses of peat are around

10-60 TJ. In 2023, CSB reported 17 TJ of peat in losses, due to the small peat consumption it resulted in 11.9% difference between SA and RA. With a small total peat consumption these losses immensely affect the difference between SA and RA. For transparency purposes of reporting, losses for the whole time series are presented in Annex A.3.2 of this report.

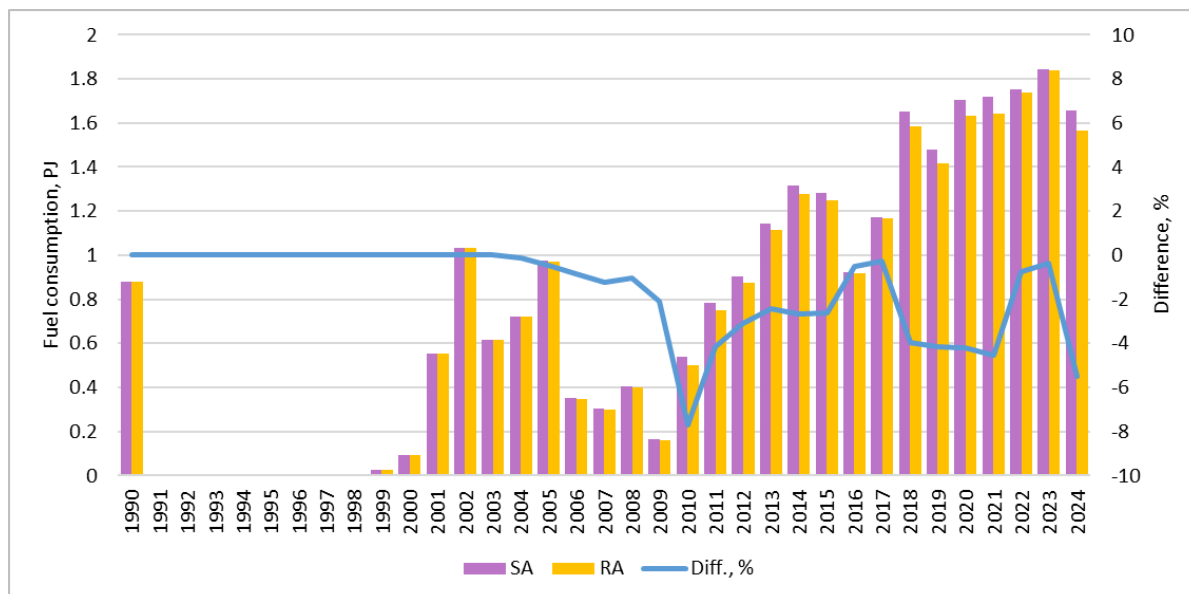


Figure 3.8 Difference in consumption of Other fuels between RA and SA (PJ;%)

The differences for Other fuels are not more than $\pm 5\%$ (Figure 3.8), therefore they are not analysed.

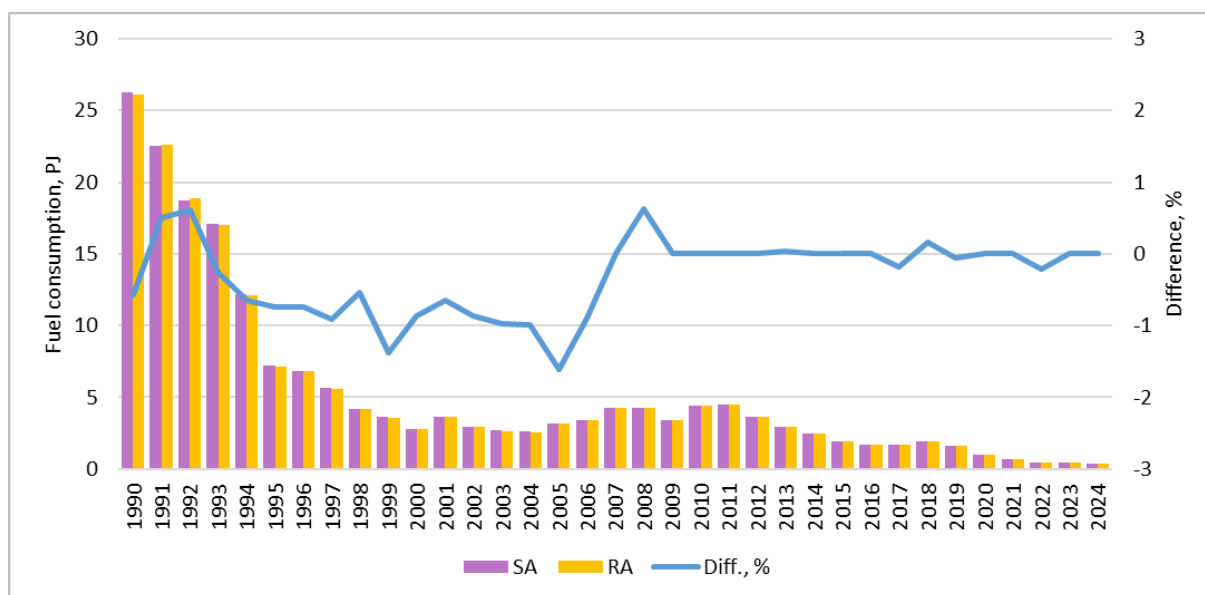


Figure 3.9 Difference in consumption of Solid fuels between RA and SA (PJ;%)

Also, the differences for solid fuels are no more than $\pm 5\%$ (Figure 3.9), therefore they are not analysed.

3.2.1.2 Explanation of the fluctuations

Fluctuations of emissions estimated with SA and RA are more or less equal. Consumption of all fuels had decreased in 1990–1995 due to continual changes of structure of the economy, inflation and collapse of the former Soviet Union industry. Still in 1995–1996, the government adopted strict rules to cut back the inflation and downward of industry, so the fuel consumption since 1995–1996 also was restructured. Since 1996 the natural gas consumption was increasing, while the other fuel consumption was increasing only after 2000, due to the development of national economy that was prepared for joining the EU. In addition, there can be seen the influence of the global economic crisis in 2007–2009 and a recovery after that in 2010–2014 with a decreasing trend of emissions. In 2014–2019, overall use of fuels has increased that can be explained with the economic growth and increased household purchasing power (increase in average salary), largest fuel consumption can be seen in Road transportation (CRT 1.A.3.b).

3.2.1.3 Methodological issues

The 2006 IPCC Guidelines RA for the CO₂ emission estimations and comparison of CO₂ emissions were used. ETF platform CRT were used to report emission data. Annual import, export, production, international bunkers and stock changes data divided by fuel types are put in the RA tables of ETF platform CRT as well as carbon EF and coefficient of fraction of carbon oxidized.

Generally, emissions are calculated by multiplying fuel consumption with country specific, plant specific or IPCC default carbon EFs taking into account fraction of carbon oxidized.

Carbon EFs were estimated by taking into account net calorific values (NCV) and the molecular weight ratio of the carbon and CO₂. NCV of the fuels are taken from CSB Energy Balance. The consumption of fuels is taken from CSB on-line database due to more precise data (smaller units) as in Annual Questionnaires, therefore, in order to improve transparency of the reporting, it was decided to use data from CSB Energy Balance instead of Annual Questionnaires.

For coal, peat, gasoline, diesel oil, RFO, shale oil, jet fuel, kerosene, wood, used oils and natural gas carbon EF is assumed as country specific. For several fuels NCV changes once in whole time series, but for natural gas and municipal waste NCV and also carbon EF changes for every year in whole time series. NCV and carbon emission factor (C_{EF}) of other liquid fuels changes every year in time series are explained with the fluctuation of other oil fuel structure (biogasoline, biodiesel, other liquid biofuels – bioethanol). Municipal waste structure also influenced C_{EF} change in 2008–2024.

Table 3.9 Carbon emission factors (t/TJ)

Fuel type	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Peat	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93	28.93
Gasoline	18.89	18.89	18.89	18.91	18.91	18.91	18.91	18.91	18.91	18.91	18.91	18.91	18.91	18.91	18.91
Diesel oil	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
RFO	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11	21.11
Shale oil	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05	21.05
LPG	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13	17.13
Jet fuel	19.72	19.72	19.72	19.71	19.71	19.71	19.71	19.71	19.71	19.71	19.71	19.71	19.71	19.71	19.71
Kerosene	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72	19.72
Wood	30.01	30.01	30.01	30.01	30.01	30.01	30.01	28.86	28.86	28.86	28.86	28.86	28.86	28.86	28.86
Used oils	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01	20.01

Fuel type	1990	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Natural gas	15.04	15.17	15.19	15.16	15.15	14.91	15.17	15.17	15.16	15.16	15.14	15.15	15.13	15.13	15.15
Landfill gas, sludge gas, other biogas	NO	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90
Municipal waste (biomass)	NO	NO	6.14	6.14	23.77	12.14	11.27	10.99	10.31	12.14	11.68	12.79	4.77	4.97	4.91
Industrial waste	NO	NO	21.68	21.68	23.97	22.17	23.48	23.46	21.88	23.15	23.49	23.46	23.07	23.82	23.08
Municipal waste (non-biomass)	NO	NO	NO	NO	22.57	24.25	23.23	23.32	23.32	23.46	23.46	23.12	23.48	23.59	22.96
Petroleum coke	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
Anthracite	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
Peat briquettes	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
Waste oils	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.0
Straws	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
Charcoal	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
Oil shale	29.10	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Coal	25.00	25.00	25.00	25.68	25.68	26.35	26.35	26.35	26.35	26.35	26.35	26.35	26.35	26.35	26.35
Coke	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
Other oil	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Biogasoline, biodiesels	NO	NO	NO	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30

C_{EF} for landfill gas, sludge gas, other biogas, petroleum coke, anthracite, peat briquettes, waste oils, straws, charcoal, oil shale, coke, biogasoline, biodiesels and other liquid biofuels taken from the 2006 IPCC Guidelines were used (Table 3.9). C_{EF} for industrial and municipal waste was estimated based on CO₂ EFs reported by a cement production plant within EU ETS.

3.2.1.4 Time-series consistency

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. Emissions from all sectors are estimated or reported as not occurring / not applicable therefore there are no “not estimated” sectors.

3.2.1.5 Category-specific QA/QC and verification

The best way to check RA data is to compare them with SA data that is done already in ETF platform CRT. The difference between these two emission estimation and reporting methodologies has to be double-checked and explained.

Activity data are checked:

- Energy sector data is taken from the CSB Energy Balance, and it has the internal QA/QC procedures based on mathematical model and analysis to avoid logic mistakes;
- Data of RA are verified by CSB within QA and in case of inconsistency of data reported in NID and CRT with the data in CSB Energy Balance and data reported to EUROSTAT by CSB, all the information of data mismatch is reported to LEGMC. After that, the Energy sector's sectoral expert checks the reported data and incorporates the necessary changes in the CRT and NID. If the sectoral expert does not agree with the reported data

mismatch and considers that no changes are necessary, the information is sent to CSB with a detailed explanation.

Estimated CO₂ emissions are checked:

- By comparing the emissions estimated with RA and SA. All significant differences (more than 5%) are double-checked. Difference has to be explained and agreed with CSB. This verification step is done for total fuel combustion sector;
- By comparing used C_{EF} with CO₂ EFs used in SA.

3.2.2 International bunker fuels

International bunkers cover international aviation and navigation according to the 2006 IPCC Guidelines. Emissions from international aviation and navigation are not included in national total emissions. Taking into consideration that ports in Latvia are focused on transit cargo transport, navigation activities have big fluctuations and depend on neighboring countries' economical and international trading activities and competitiveness of Latvian ports' with other neighboring ports in Baltic Sea. At the same time emissions from aviation are more stable, and recent trend depicts a persistent increase by 2019. In 2024, total GHG emissions of International Bunkering (Figure 3.10), compared to 2023, decreased by 34.0%. GHG emissions decreased in international aviation (by 6.4%) and in international navigation (by 66.0%).

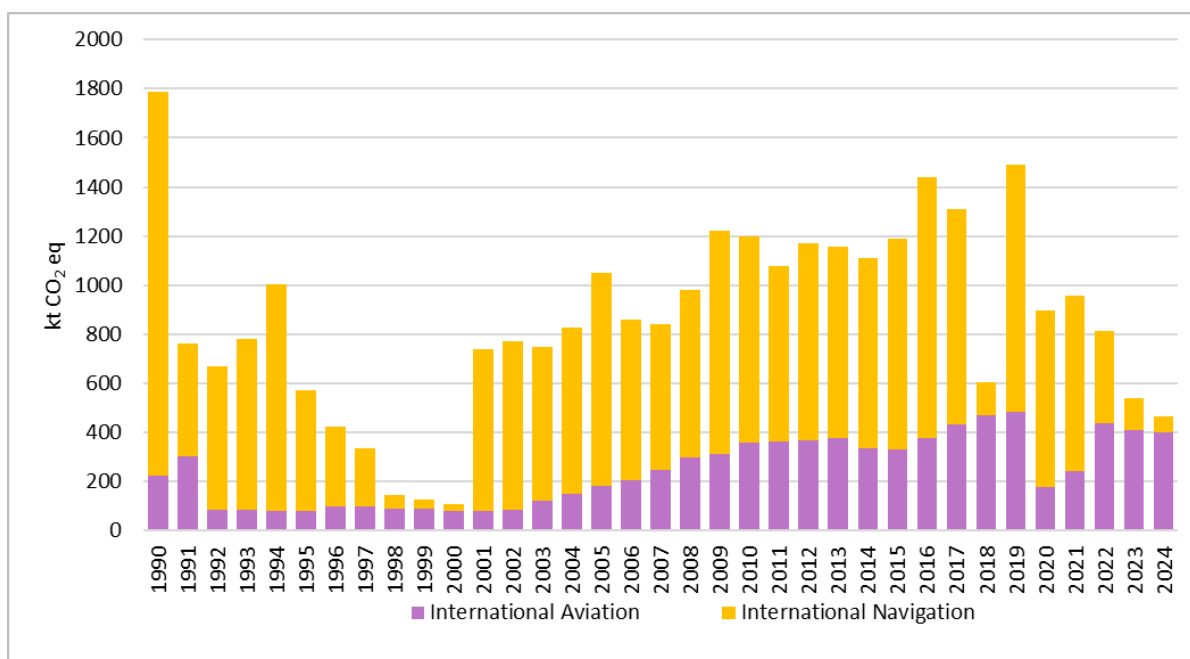


Figure 3.10 Emissions from International Bunkers (kt CO₂ eq)

Data about international bunker fuel consumption is provided by CSB (Table 3.10). CSB split of fuel for national and international navigation/aviation is based on EUROSTAT and IEA guidelines on data collection. Defined approach concerning energy consumption allocation for international and national navigation/aviation is fully in line with the defined criteria in 2006 IPCC Guidelines, Volume 2: Energy, Table 3.5.1 and Table 3.6.1 (and more details “Energy Statistics Manual”, IEA, EUROSTAT (2005)). In Latvia there are no situations where international marine/aviation transport departs from one port and stops in other port of Latvia for passengers or freight and then departs to final destination in other country. Therefore,

implemented data collections of fuel consumption in international and national navigation/aviation fully ensure a correct allocation between national and international mode.

To provide consistent allocation of fuel consumption between domestic and international mode in the navigation and aviation, CSB each month collects and summarizes the information that is submitted by every enterprise performing fuel bunkering. For this purpose, the particular statistical report format is elaborated where the enterprises must fill in the data regarding amount of fuel sold respectively in domestic and international navigation and aviation.

Table 3.10 Energy consumption in international transport (TJ)

Year	Aviation	Navigation	
	Jet Kerosene	Diesel Oil	Residual Fuel oil
1990	3067	5014	14738
1995	1080	1105	5156
2000	1123	340	NO
2001	1123	4249	3938
2002	1166	3612	4994
2003	1685	3102	4750
2004	2031	3187	5278
2005	2463	3824	7064
2006	2765	2762	5481
2007	3371	2507	4953
2008	4051	1912	6699
2009	4278	2592	8851
2010	4907	2932	7592
2011	4921	3187	5800
2012	4984	3697	6374
2013	5142	3148	6658
2014	4580	2932	6780
2015	4494	5226	5440
2016	5116	6976	6226
2017	5858	5779	5116
2018	6417	1531	72
2019	6568	10523	1727
2020	2434	8541	128
2021	3275	8241	439
2022	5956	3614	999
2023	5578	1417	138
2024	5436	749	73

The change of the type of fuel used on board ships started in 2015 resulted due to stricter requirements on the sulfur content in marine fuels used on board ships entered into force in 2015. The maximum sulfur content in marine fuels was reduced from 1.0% to 0.10% by mass. To fulfil this requirement, the consumption of diesel oil substantially increased in 2015 (Table 3.10).

In 2024, GHG emissions from international aviation, compared to 2023, decreased by 6.4% (Figure 3.10). Since 2021, was slightly relieved by travel restrictions related to COVID19, the number of aircraft flights increased. In 2022, the number of arriving and departing international flights have increased by around 43%, compared to 2021. The number of international flights served at Riga airport continued to increase in 2024. They were up about 2.6% from 2023. But fuel consumption in international aviation declined thanks to improved aircraft efficiency.

CO₂ emissions from international navigation are affected by fuel consumption depending on several factors:

- On the one hand it is affected by the port activity indicators (loaded, unloaded cargo). As shown in Figure 3.11, the total loaded and unloaded cargo volume in 2024 decreased by nearly 6.8% compared to 2023. Geopolitical conflicts (Russian invasion of Ukraine) also affected the decrease in transshipment volumes in ports. The structure of the cargo loaded in the time span 2002-2024 has changed (Figure 3.12). The main changes have affected the oil transshipment, whose share in loaded cargo volume has decreased from 15.5% to 0.0%. At the same time, the cargo in containers share in the total loaded cargo volume has increased from 1% to 13.1% but grains and grains product share increased from 1.4% to 24.6%;
- On the other hand, an important reason for this fluctuation of fuel consumption in international navigation has been the variation in bunker fuel prices. Vessels can refuel in one or another country depending on fuel prices. This was the main factor for a sharp decrease in fuel consumption in 2018, 2022, 2023 and 2024 and increase in 2019 (Table 3.10).

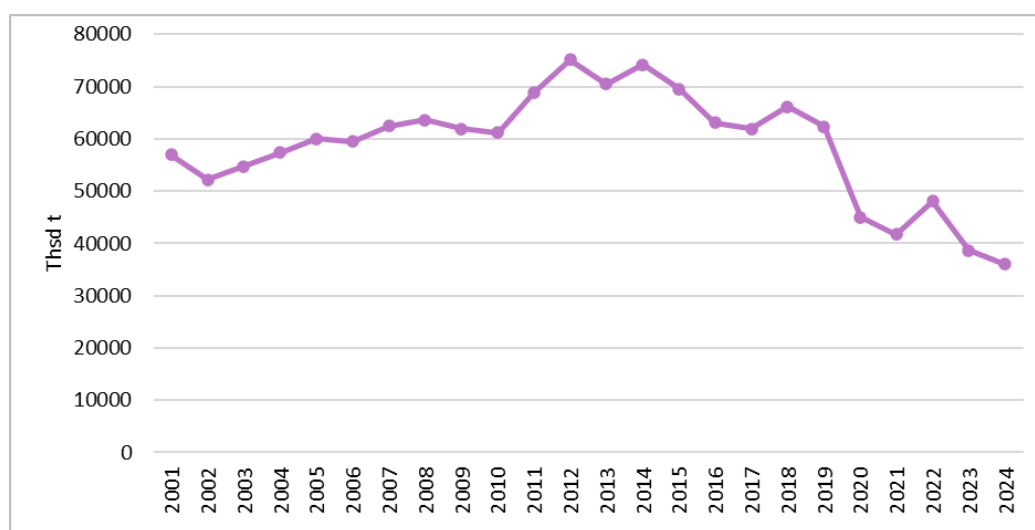


Figure 3.11 Loaded, unloaded cargo at ports in Latvia (thsd t)

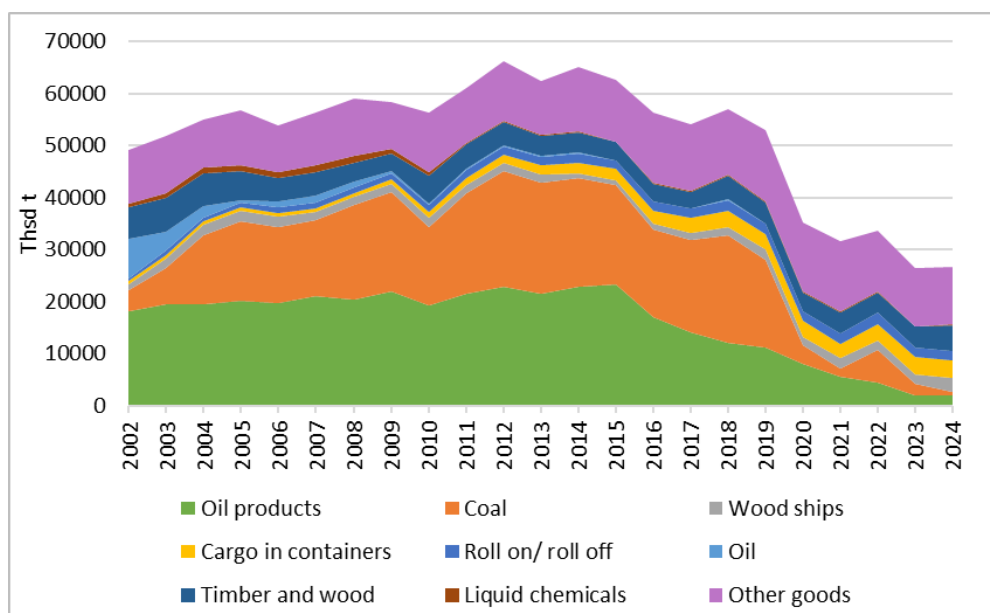


Figure 3.12 Structure of loaded goods at ports in Latvia (thsd t)

The implemented EFs for emission calculation from international navigation are displayed in Table 3.11.

Table 3.11 EFs used in the calculation of emissions from International Bunkering

Fuel	CO ₂ kt/PJ	CH ₄ kt /PJ	N ₂ O kt /PJ	NO _x kt /PJ	CO kt /PJ	NM VOC kt /PJ
Diesel oil	74.75	0.004	0.03	1.8475	0.1742	0.0659
RFO	77.4	0.005	0.002	1.9532	0.1822	0.0665

The methodology used for calculation of emissions from international aviation corresponds to the 2006 IPCC Guidelines Tier 2 where the amount of LTO/cruises (landing and take-off) is crucial. The calculated average specific fuel consumption of LTO have been compared and verified with Eurocontrol's emission data for time span 2005–2024. Emissions from international navigation are calculated in pursuance with the 2006 IPCC Guidelines Tier 1.

The relevant EFs are used from different sources. All of the international aviation and navigation EFs (CO₂, CH₄ and N₂O) derived from the 2006 IPCC Guidelines, while the remaining factors – from EMEP/EEA 2023 (for determination of SO₂ EF country-specific sulfur content is applicable) (Table 3.12 and Table 3.13).

Table 3.12 SO₂ EFs used for diesel oil in the SO₂ calculation of emissions International Bunkering

Diesel oil	Content in fuel, %	NCV, GJ/t	EF (Gg/PJ)
1990–2002	0.2	42.49	0.094
2003–2004	0.05	42.49	0.024
2004–2007	0.2	42.49	0.094
2008–present	0.1	42.49	0.047

Table 3.13 SO₂ EFs used for RFO in the SO₂ calculation of emissions International Bunkering

RFO	Content in fuel, %	NCV, GJ/t	EF (Gg/PJ)
1990–1999	3.5	40.6	1.689
2000–2009	1.5	40.6	0.724
2010–2014	1.0	40.6	0.483
2015–present	0.1	40.6	0.048

3.2.3 Feedstocks and non-energy use of fuels (CRT 1.AD)

3.2.3.1 Category description

Under this category consumption of different types of fuels used as feedstock are reported. Emissions from these fuels are reported as “CO₂ not emitted” because it is assumed that in CO₂ emissions are captured and not emitted to the air.

Consumption of Bitumen, Lubricants, Coke, White spirits and Paraffin wax is reported in 1.AD tables for all years in time series 1990–2024.

3.2.3.2 Methodological issues

C_{EF} used in the 2006 IPCC Guidelines were used for calculation:

- Bitumen – 22 t/TJ;
- Lubricants – 20 t/TJ;
- Coke – 29.2 t/TJ;
- White spirits – 20 t/TJ;
- Paraffin waxes – 20 t/TJ.

Carbon excluded from fuel combustion emissions is calculated using 2006 IPCC Guidelines Volume 2 Energy equation 6.4

$$\text{Excluded Carbon}_{fuel} = \text{Activity Data}_{fuel} * CC_{fuel} * 10^{-3} \quad (3.1)$$

where:

Excluded carbon – carbon excluded from fuel combustion emissions (kt C)

Activity Data – activity data (TJ)

CC – carbon content (ton C/TJ)

Activity data was prepared by CSB and available on CSB online database (Table 3.14).

Table 3.14 Activity data for Feedstocks and Non-energy use of fuels in 1990–2024 (TJ)

Year	Bitumen	Total consumption from Energy balance	Lubricants ²⁷		Coke	Other Oil ²⁸		
			Amount in Transport sector from combustion	Fuel quantity ²⁹		White spirits	Paraffin waxes	Fuel quantity ^{30:31}
1990	1633	1633	46.7	1586.3	290	84	NO	84
1991	544	1047	43.0	1004.0	105	84	NO	84
1992	84	921	40.0	881.0	132	84	NO	84
1993	167	1088	39.3	1048.7	211	84	NO	84
1994	544	1005	37.7	967.3	264	84	NO	84
1995	712	963	35.5	927.5	211	84	NO	84
1996	879	963	34.9	928.1	211	84	NO	84
1997	1633	879	34.6	844.4	316	84	NO	84
1998	2051	1005	34.9	970.1	290	126	NO	126
1999	2344	879	35.4	843.6	316	84	126	210
2000	2009	879	39.7	839.3	290	126	126	252
2001	1507	837	47.2	789.8	290	126	167	293
2002	2093	837	48.7	788.3	268	84	167	251
2003	2177	921	51.4	869.6	161	84	167	251
2004	2009	1005	54.7	950.3	188	126	251	377
2005	2512	1088	57.7	1030.3	188	126	335	461
2006	3098	1088	65.3	1022.7	161	126	251	377
2007	3349	1088	74.2	1013.8	107	84	251	335
2008	3600	1047	70.8	976.2	134	84	209	293
2009	2218	628	63.4	564.6	134	42	293	335
2010	1967	586	65.9	520.1	80	40	461	501
2011	2930	795	58.0	737.0	80	42	293	335
2012	2888	922	57.0	865.0	161	42	251	293
2013	3181	880	59.4	820.6	52	42	377	419
2014	2930	632	65.1	566.9	NO	42	335	377
2015	3349	1022	71.4	950.6	NO	42	335	377
2016	2244	1398	73.5	1324.5	NO	47	316	363
2017	2398	872	77.7	794.3	3	42	249	291
2018	2649	1122	81.0	1041.0	1	45	396	441
2019	2205	1118	82.7	1035.3	1	47	368	415
2020	2739	905	81.0	824.0	NO	56	345	401
2021	3088	961	81.8	879.2	NO	54	612	666
2022	2604	846	78.3	767.7	NO	54	467	521
2023	3103	966	79.8	886.2	NO	63	481	544
2024	2988	527	76.5	450.5	NO	41	377	418

Bitumen is used for Asphalt roofing and Road paving. CO₂ emissions are reported under Non-energy Products. Additional information about CO₂ calculations can be found in CRT 2.D.3 Asphalt roofing and Road paving (4.5.3 Road paving with asphalt (2.D.3.b) and Asphalt roofing (2.D.3.c)).

²⁷ Lubricants used in Transport sector are subtracted from total consumption.

²⁸ Paraffin waxes and White spirits are included in "Other Oil" – 2006 IPCC Guidelines, Volume 2 Energy, Chapter 6: Reference Approach Table 6.2 Activity data for excluded carbon flows.

²⁹ Activity data entered in the CRT Table 1.A(d) Feedstock, reductants, and other non-energy use of fuels

³⁰ Activity data entered in the CRT Table 1.A(d) Feedstock, reductants, and other non-energy use of fuels

³¹ In the CRT Table 1.A(b) Reference Approach Other oil is sum of White spirit (non-energy use), Paraffin waxes (non-energy use) and Other oil products (combustion)

Lubricants are used in Transport sector (3.2.6.1.2 Road transport (CRT 1.A.3.b)) and IPPU (4.5.1 Lubricant Use (CRT 2.D.1)). Excluded CO₂ emissions from RA are reported under Lubricant use.

Coke was used as an ingredient in metallurgy to produce higher quality steel. CO₂ emissions are reported under Iron and Steel Production (4.4.1 Iron and Steel Production (CRT 2.C.1)). Iron and steel production includes not only coke, but all emissions from Iron and Steel production process, therefore the notation key “IE” is used.

Other oils (Paraffin waxes and White spirits) mainly are used in chemical industry and wood processing. CO₂ emissions are reported under Paraffin Wax Use, Solvent Use (4.5.2 Paraffin Wax Use (CRT 2.D.2) and 4.5.3 Other (CRT 2.D.3)). Solvent use includes not only white spirits, but also a variety of substances therefore it is not possible to determine the exact amount of CO₂ from white spirits exclusively, Paraffin wax emissions are calculated separately, therefore notation key “IE” is used.

3.2.4 Energy Industries (CRT 1.A.1)

3.2.4.1 Category description

CRT 1.A.1 Energy Industries sector includes emissions from fuel combustion in point sources in energy and heat production. According to the 2006 IPCC Guidelines, emissions from autoproducers (undertakings which generate electricity/heat wholly or partly for their own use, as an activity that supports their primary activity) are assigned to the sector where they were generated and not under CRT 1.A.1.

Emissions from combustion installations with NACE 2 codes 35.11 and 35.30 are reported in CRT 1.A.1.a sector. There are no petroleum refineries in Latvia therefore in CRT 1.A.1.b notation key „NO” is used. CRT 1.A.1 sector also includes the emissions from on-site use of fuel in the energy production facilities and emissions from manufacturing of solid fuels (peat briquettes and charcoal production plants) – these emissions are reported under 1.A.1.c Manufacture of solid fuels and other energy industries sector.

The GHG emissions were reported under following sectors:

- 1. A.1. Energy industries:
- 1.A.1.a. Public electricity and heat production:
 - 1.A.1.a.i Electricity generation;
 - 1.A.1.a.ii Combined heat and power generation;
 - 1.A.1.a.iii Heat plants;
- 1.A.1.c. Manufacture of solid fuels and other energy industries:
 - 1.A.1.c.i Manufacture of solid fuels.

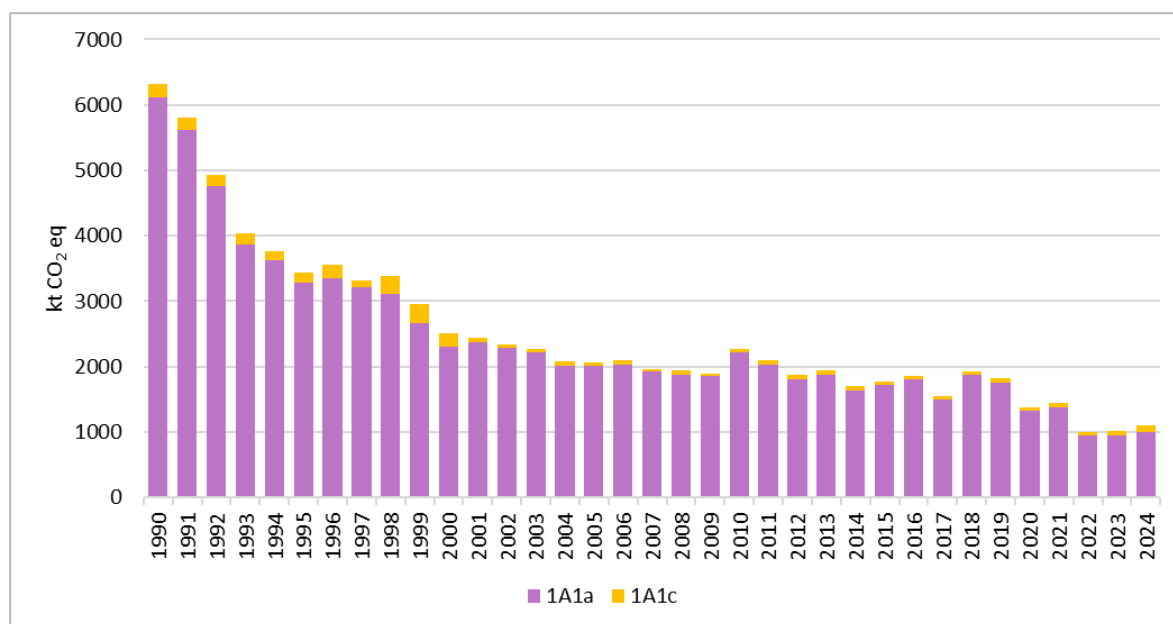


Figure 3.13 GHG emissions in CRT 1.A.1. Energy Industries by subsectors (kt CO₂ eq)

In Figure 3.13 there can be seen a distribution of GHG emissions in CRT 1.A.1. sector. The largest part of emissions consists of CRT 1.A.1.a Public electricity and heat production (91.6% in 2024), while CRT 1.A.1.c Manufacture of solid fuels and Other energy industries contribute only 8.4% of Energy Industry emissions. As mentioned above, there are no emissions in CRT 1.A.1.b Petroleum refining, therefore notation key “NO” is used.

Table 3.15 Emissions from Energy industries (CRT 1.A.1) in 1990–2024 (kt)

Year	CO ₂	CH ₄	N ₂ O	GHGs (CO ₂ eq)	NO _x	CO	NM VOC	SO ₂
	kt	kt		kt CO ₂ eq		kt		
1990	6301.72	0.19	0.038	6317.03	10.64	2.65	0.22	36.39
1995	3417.27	0.12	0.026	3427.61	6.25	1.39	0.12	22.83
2000	2491.00	0.15	0.024	2501.72	4.41	1.56	0.12	7.64
2005	2058.13	0.17	0.023	2068.99	3.72	2.57	0.17	1.61
2010	2260.90	0.20	0.027	2273.66	3.53	2.54	0.19	0.68
2011	2081.80	0.19	0.025	2093.61	3.23	2.30	0.17	0.63
2012	1864.41	0.22	0.029	1878.05	3.45	2.85	0.19	0.63
2013	1929.18	0.32	0.043	1949.47	3.85	3.73	0.23	0.65
2014	1670.10	0.38	0.050	1693.99	3.74	4.09	0.25	0.60
2015	1746.42	0.41	0.054	1772.42	3.95	4.50	0.27	0.63
2016	1821.90	0.52	0.068	1854.38	4.36	5.47	0.31	0.80
2017	1510.68	0.59	0.078	1547.69	4.37	6.15	0.34	0.91
2018	1893.32	0.61	0.081	1931.87	4.65	6.37	0.35	0.98
2019	1783.09	0.64	0.085	1823.70	4.53	6.58	0.37	1.00
2020	1329.66	0.61	0.081	1368.17	4.04	6.37	0.34	0.93
2021	1392.68	0.71	0.094	1437.49	4.32	7.06	0.38	1.12
2022	956.90	0.70	0.093	1001.05	3.75	6.91	0.36	1.14
2023	967.40	0.66	0.087	1008.91	3.50	6.44	0.34	1.07
2024	1052.36	0.67	0.089	1094.62	3.56	6.50	0.34	1.07
Share of Energy total, 2024	18.4%	6.4%	11.8%	17.6%	14.4%	6.9%	2.9%	29.5%

Year	CO ₂	CH ₄	N ₂ O	GHGs (CO ₂ eq)	NO _x	CO	NMVOC	SO ₂
	kt			kt CO ₂ eq	kt			
2024 vs 2023	8.8%	1.8%	1.8%	8.5%	1.8%	0.9%	1.5%	0.6%
2024 vs 1990	-83.3%	251.9%	135.4%	-82.7%	-66.6%	145.0%	56.0%	-97.1%

CO₂ emissions from CRT 1.A.1 sector have a decreasing trend with a few fluctuations (Table 3.15). Since 1990, CO₂ emissions have decreased by 83.3%. In the beginning of the 90's the decrease of CO₂ emissions is explained with economic crisis caused by changes of political and social situation in country when national economy was completely reorganized. Decrease of emissions can be explained with switching to natural gas and biomass. Also, fluctuation of CO₂ emissions can be explained with colder/warmer winter changes and therefore changes in length of the heating season - it is related with the amounts of fuel used for heat and electricity production. Emission fluctuations in later years can be explained with increase of energy efficiency in buildings as well as policies that promotes use of renewable energy resources, therefore significant decrease of fossil fuels and increased use of biomass can be observed in the sector. In 2024, CO₂ emissions have had increase compared to 2023 by 8.8%.

CH₄ and N₂O emissions increased in recent years, starting from 2011, due to increased use of biomass. Since 2010 up to 2024, CH₄ and N₂O emissions increased by 251.9% and 135.4%, respectively. In 2024, CH₄ and N₂O emissions have increased compared to 2023 by 1.8% and 1.8%. The increase in CH₄ and N₂O emissions is due to the biomass use – as it is considered as CO₂ neutral, it does not take place in CO₂ balance (CO₂ emissions from biomass is not included in national total), however, from biomass combustion CH₄ and N₂O emissions are counted.

Precursors from CRT 1.A.1 Energy Industries were estimated as well. SO₂ had the biggest decrease by 97.1% in 1990–2024. It can be explained with fuel switching from coal, peat and heavy fuel oils to natural gas and biomass from what SO₂ emissions are emitted in considerably smaller amounts. Also, a strict National legislation was approved to improve the quality of used liquid fuels in country. NO_x emissions have also decreased by 66.6% in 1990–2024, NMVOC emissions increased by 56.0%, and CO emissions increased by 145.0%.

3.2.4.2 Methodological issues

The 2006 IPCC Guidelines' Tier 2 method was used to estimate CO₂ emissions from fuel combustion as country specific parameters were used to estimate CO₂ EF. However, for some fuels country-specific EFs is not available, therefore the 2006 IPCC Tier 1 method using default EFs was used. The 2006 IPCC Guidelines' Tier 1 method was used to calculate CH₄ and N₂O emissions from the CRT 1.A.1 sector.

For calculation of all emissions from fuel combustion is used MS Excel databases developed by the experts from LEGMC. The general method for emission data calculation:

$$Em = EF * B_q \quad (3.2)$$

where:

Em – total emissions (kt)

EF – estimated or default emission factor (t/TJ)

B_q – amount of fuel in thermal units (TJ)

SO₂ emission data are taken from the national database “2-Air” where enterprises that do any pollution activity and have A, B or C category pollution permits report their emissions and

information about sulfur content in fuel used. Other precursors (NO_x, CO, NMVOC) are calculated using Tier 1 and Tier 2 method.

Emission factors and other parameters

The main sources for EFs are:

- National studies for country specific parameters and EFs;
- Data from natural gas provider company – natural gas physical characteristics;
- 2006 IPCC Guidelines;
- EMEP/EEA 2023.

Country specific EFs were used to calculate CO₂, NO_x and SO₂ emissions.

CO₂ emissions factors

In 2004, research by a local expert was made regarding CO₂ EFs for Latvia. National expert assessed influences on CO₂ EFs and calculated CO₂ EF in “Methodological instructions for CO₂ emissions determination” study. This research was made considering the 2006 IPCC guidelines and physical characterizations of types of fuels used in Latvia.

In 2017, research “Determination of Carbon Content and Calculation of Carbon Dioxide Emission Factors” was carried out. In this research CO₂ EF for coal and wood was updated.

Solid and liquid fuels and solid biomass

For calculating CO₂ EFs for liquid and solid fuels following equation was used:

$$EF_{CO_2} = \frac{C^d * M_{CO_2} * 1000}{Q_d^z * M_C * 100} \quad (3.3)$$

where:

EF_{CO_2} – emission factor for CO₂ (kg CO₂/MJ)

Q_d^z – net calorific value of fuel (MJ/kg (m³))

C^d – carbon content in fuel (%)

M_{CO_2} – molecule weight for CO₂ – 44. 0098 (g/mcl)

M_C – molecule weight for C – 12.011 (g/mcl)

NCV value was obtained from fuel consumers that must report the data about amount of fuel used and other relevant information to CSB within the annual reporting process (Table 3.16).

Table 3.16 Characteristics of liquid, solid and biomass fuels and estimated country specific CO₂ EFs

Fuel type	Carbon content in working mass of fuel, (C ^d) %	NCV, GJ/t	Oxidation factor	EF CO ₂ , t/TJ
Peat W _d =40%	29.07	10.05	1	105.99
Motor gasoline (for off-roads)	83.13	44 (1990–2002)	1	69.23
		43.97 (2003–)		69.27
Diesel oil	86.68	42.49	1	74.75
RFO	85.72	40.6	1	77.36
Shale oil	82.82	39.35	1	77.12
LPG	77.99	45.54	1	62.75
Jet fuel	85.18	43.2 (1990–2002)	1	72.25
		43.21 (2003–)		72.23
Other kerosene	85.17	43.2 (1990–2000)	1	72.24
		43.21 (2004)		72.22

Fuel type	Carbon content in working mass of fuel, (C ^d) %	NCV, GJ/t	Oxidation factor	EF CO ₂ , t/TJ
		43.2 (2005–)		72.24
Other Oil Products	83.77	41.86	1	73.33
Wood W _d = 55%	20.11	6.7 ³² (1990–2016)	1	109.98
Firewood W _d =51%	22.88	7.7 ³³ (2017–)	1	108.45
Wood waste W _d =57.2%	20.3	2.69 ³⁴ (2017–)	1	117.32
Wood chips W _d =44.7%	23.92	3.26 ³⁵ (2017–)	1	98.70
Wood briquettes W _d =9.65%	48.1	16.78(2017–)	1	105.03
Pellete wood W _d =7.38%	49.83	17.54(2017–)	1	104.01
Coal	67.32	28.46 (1990–2002)	1	94.08
	71.15	26.22 (2003–2012)		91.60
	63.50	24.1 (2013–)		96.54

For fuels mentioned bellow default CO₂ EFs from the 2006 IPCC Guidelines, Volume 2, Chapter 2 Stationary combustion, Table 2.2, were taken due to unavailability of country specific data:

- coke – 107 kt/PJ;
- peat briquettes – 97.5 kt/PJ;
- landfill gas – 54.6 kt/PJ;
- sludge gas – 54.6 kt/PJ;
- other biogas – 54.6 kt/PJ;
- biodiesel – 70.8 kt/PJ;
- straws – 100 kt/PJ;
- waste oils – 73.3 kt/PJ.

Natural gas

For calculating CO₂ EF for natural gas following equation was used:

$$EF_{CO_2} = \frac{C^d \cdot M_{CO_2}}{M_c \cdot 100} \cdot p \quad (3.4)$$

where:

EF_{CO_2} – emission factor for CO₂ (t/1000m³)

C^d – carbon content in fuel (%)

M_{CO_2} – molecule weight for CO₂ – 44.0098 (g/mcl)

M_c – molecule weight for C – 12.011 (g/mcl)

p – natural gas density – for transition from density to mass units (t/1000m³)

Data of carbon content and natural gas density for 1990–2016 were obtained from only natural gas supplier JSC “Latvijas Gāze” that collected/measured these data by themselves (Table 3.17). Since 2017 and after, the information about natural gas density and carbon content is received from JSC “Conexus Baltic Grid” as gas transmission system and underground gas storage operator. NCV values to calculate data further in energy units were taken from CSB.

³² Wood NCV – GJ/ tight m³

³³ Firewood NCV – GJ/tight m³

³⁴ Wood waste NCV – GJ/bulk m³

³⁵ Wood chips NCV – GJ/bulk m³

Table 3.17 Characteristics of natural gas and estimated CO₂ EFs

Year	Carbon content in working mass of fuel, (C _d)	Natural gas density, (ρ)	Oxidation factor	EF CO ₂	NCV
	%	t/1000m ³		t/1000m ³	GJ/1000 m ³
1990	74.33	0.687	1	1.8703	33.93
1991	74.33	0.687	1	1.8703	33.93
1992	74.36	0.692	1	1.8863	33.60
1993	74.15	0.697	1	1.8924	33.70
1994	74.04	0.691	1	1.8757	33.68
1995	74.26	0.689	1	1.8745	33.71
1996	74.30	0.686	1	1.8673	33.29
1997	74.39	0.685	1	1.8658	33.29
1998	74.35	0.686	1	1.8680	33.29
1999	74.31	0.684	1	1.8627	33.28
2000	74.32	0.688	1	1.8733	33.65
2001	74.36	0.688	1	1.8735	33.71
2002	74.36	0.686	1	1.8686	33.61
2003	74.38	0.685	1	1.8672	33.63
2004	74.39	0.684	1	1.8641	33.54
2005	74.40	0.684	1	1.8633	33.54
2006	74.39	0.684	1	1.8639	33.53
2007	74.38	0.683	1	1.8609	33.48
2008	74.38	0.683	1	1.8622	33.53
2009	74.41	0.686	1	1.8704	33.62
2010	74.42	0.686	1	1.8692	33.67
2011	74.43	0.686	1	1.8698	33.69
2012	74.31	0.686	1	1.8665	33.69
2013	74.34	0.688	1	1.8751	34.41
2014	74.36	0.692	1	1.8857	34.57
2015	74.41	0.697	1	1.9009	34.80
2016	74.40	0.698	1	1.9020	34.21
2017	74.42	0.697	1	1.9012	34.20
2018	74.44	0.697	1	1.9022	34.25
2019	74.45	0.697	1	1.9008	34.21
2020	74.51	0.697	1	1.9024	34.30
2021	74.48	0.693	1	1.8920	34.08
2022	74.73	0.697	1	1.9091	34.44
2023	74.92	0.704	1	1.9315	34.84
2024	74.95	0.709	1	1.9457	35.05

Fluctuation in the natural gas EF is due to changes of the natural gas composition. NCV and carbon content fluctuations are related to quality of the natural gas received.

SO₂ emission factors

SO₂ EFs were calculated by equation taken from EMEP/EEA 2023 by national expert considering physical characterizations of types of fuels used in Latvia and national and international legislation. Percentage amount of sulfur content in used fuels is taken from the national database “2-Air” where polluters report the sulfur content data for certain types of fuels (Annex A.5.1 “Sulfur content and SO₂ EFs by fuel type in Energy sector (excluding Transport)”).

EFs for SO₂ are calculated by using following equation:

$$EF_{SO_2} = 2 * \left(\frac{s}{100}\right) * \frac{1}{Q} * 10^6 * \left(\frac{100-r}{100}\right) * \left(\frac{100-n}{100}\right) \quad (3.5)$$

where:

EF – emission Factor (kg/TJ)

2 – SO_2 / S (kg/kg)

s – sulfur content in fuel (%)

r – retention of sulfur in ash (%)

Q – net calorific value (TJ/kt)

10^6 – (unit) conversion factor

n – efficiency of abatement technology and/or reduction efficiency (%)

Other emission factors

The default CH_4 and N_2O EFs used in estimation of emissions were taken from the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.2.

EFs for NO_x , NMVOC and CO were taken from EMEP/EEA 2023, 1.A.1 Energy Industries, Table 3-2 (coal, coke), Table 3-3 (peat, peat briquettes), Table 3-4 (LPG and natural gas for Tier 1), Table 3-6 (RFO), Table 3-8 (biomass), Table 3.9 (biogas), Table 3-14 and Table 3-19 (natural gas for Tier 2), Table 3.15 and EMEP 2023 1.A.4 Small combustion Table 3.45 and Table 3.46 (wood Tier 1 and Tier 2) EFs used in 2026 submission are listed in Table 3.18.

Table 3.18 CH_4 , N_2O , NO_x , CO, NMVOC EFs used in CRT 1.A.1. Energy Industries (kt/PJ)

Fuel type	CH_4	N_2O	NO_x	NMVOC	CO
Diesel oil	0.003	0.0006	0.065	0.0008	0.0162
RFO	0.003	0.0006	0.142	0.0023	0.0151
LPG	0.001	0.0001	0.089	0.0026	0.039
Jet fuel	0.003	0.0006	0.065	0.0008	0.0162
Other kerosene	0.003	0.0006	0.065	0.0008	0.0162
Other liquid	0.003	0.0006	0.065	0.0008	0.0162
Shale oil	0.003	0.0006	0.065	0.0008	0.0162
Coal	0.001	0.0015	0.209	0.0010	0.0087
Coke	0.001	0.0015	0.209	0.0010	0.0087
Peat briquettes	0.001	0.0015	0.247	0.0014	0.0087
Peat	0.001	0.0015	0.247	0.0014	0.0087
Natural gas	0.001	0.0001	0.089	0.0026	0.0390
			0.048	0.0016	0.0048
Wood	0.030	0.0040	0.106 ³⁶	0.012	0.300
			0.091	0.156	0.435
			0.081	0.00731	0.090
Sludge gas	0.001	0.0001	0.198	0.01	0.156
Landfill gas	0.001	0.0001	0.198	0.01	0.156
Other biogas	0.001	0.0001	0.198	0.01	0.156
Biodiesel	0.003	0.0006	0.065	0.0008	0.0162
Straws	0.030	0.0040	0.081	0.00731	0.0900
Waste oils	0.030	0.0040	0.065	0.0008	0.0162

³⁶ 2025 research "Latvijas nacionālie īpatnējie emisiju faktori NO_x , $PM_{2.5}$ Tier 2 metodei Latvijas emisiju gaisā inventarizācijas sistēmai stacionārām sadedzināšanas iekārtām enerģētikas nozarēs"

Activity data

Emissions from fuel combustion are mainly calculated using fuel consumption data from the CSB Energy Balance. Data on fuel consumption in CRT 1.A.1 sector is presented in Annex A.5.1 “1.A.1 Energy Industries”.

The CSB data collection system is based on detailed compulsory survey 2-EK (annual). Form 2-EK “Survey on acquisition and consumption of energy resources” is collected from about 6000 enterprises and organizations (with all kinds of economic activity) included in the lists of suppliers of statistical information.

Approximately 6000 respondents were surveyed - all enterprises of the local and public administration employing 10 or more persons, other enterprises employing 80 and more persons, as well as enterprises with largest statistical units with turnover of 50% of total industry, and other enterprises that CSB considers to be significant enough to include in the CSB Energy Balance, for example, with large imports of coal and oil products as well as wooden briquettes and chip pellets manufacturers. Enterprises and organizations that are not included in the above mentioned selection were surveyed by random sampling, and the acquired results were extrapolated afterwards. Survey 2-EK represents the basic tool for creating energy balances at a country level. The amount of CH₄ from landfill gas is described in Chapter 7.2 Solid waste disposal and is consistent recovered amounts of landfill gas in Waste sector (CRT 5.A). The amount of CH₄ from combusted sludge gas is given by only Sludge gas combustion enterprise and is consistent with numbers of gas, recovered from Wastewater handling sector (CRT 5.D).

Fuel consumption by fuel types in 1990–2024 in Energy Industries sector can be seen in Figure 3.14. Gaseous fuels are mostly used in Energy Industries. Liquid fuels were mostly used in the beginning of 1990ties and in the beginning of 2000 the use of them notably decreased. The amounts of biomass consumed is constantly increasing, while the consumption of solid fossil fuels and peat has decreased.

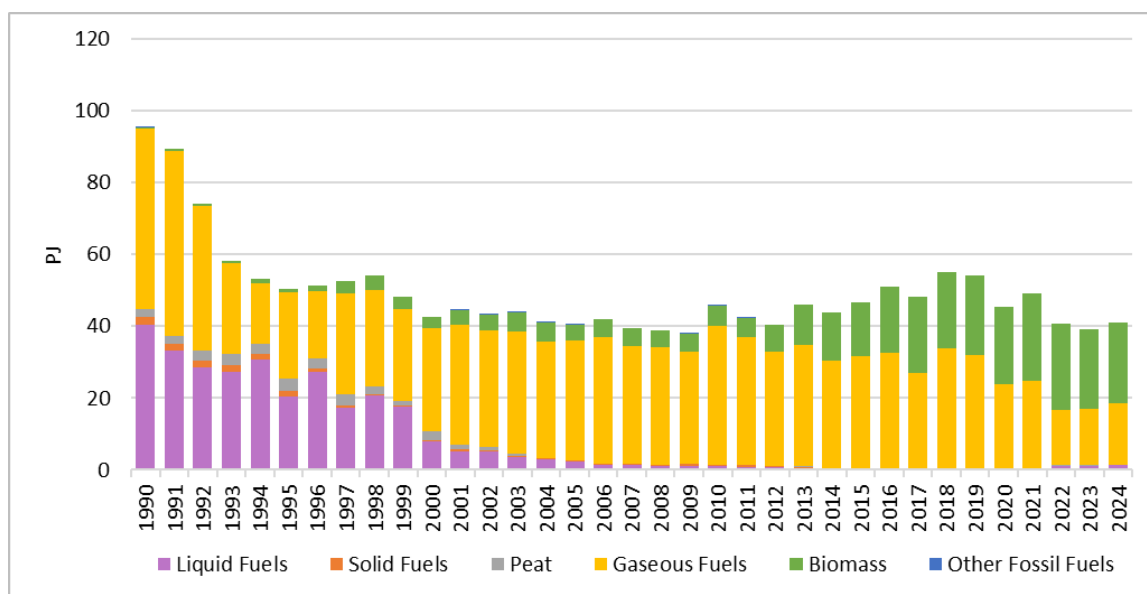


Figure 3.14 Fuel consumption in Energy Industries (CRT 1.A.1) for 1990–2024 (PJ)

Use of liquid fuel in 1990–2024 for 1.A.1 Energy Industries sector decreased by 97.0% and consumption of solid fuels have decreased (by 99.6%). Use of peat decreased by 95.9% and gaseous fuels by 65.7% in comparison with 1990. In 2023–2024, liquid fossil fuel consumption increased by 6.2%, natural gas by 8.8%, but decreased for solid fuel (47.1%), peat (1.1%). Consumption of biomass fuel has significantly increased in 1990–2024 more than 50 times. In 2024, biomass consumption has increased by 1.2%, compared to 2023.

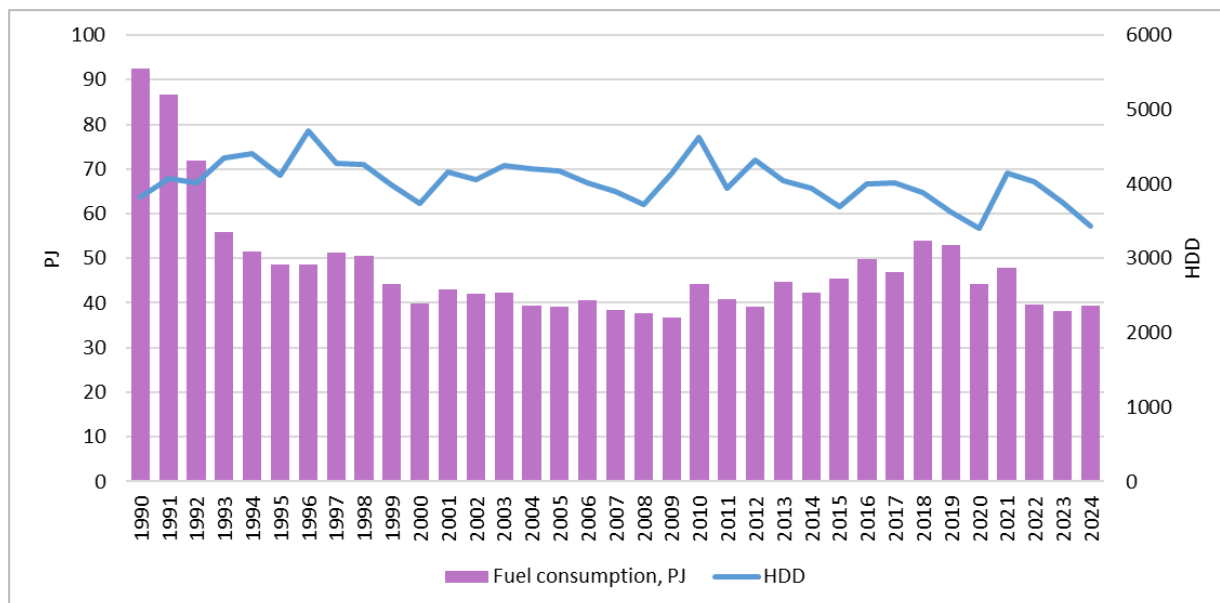


Figure 3.15 Fuel consumption in Main activity electricity and heat production (CRT 1.A.1.a) and HDD in Latvia (PJ;HDD)

As can be seen in Figure 3.15 the fuel consumption in 1.A.1.a sector can be related with HDD with an exception of the beginning of 1990s when Soviet Union collapsed. From 1997 to 2002 in years where energy consumption reduced, the HDD were also reduced. In 2006–2008 average temperature had quite high therefore the fuel consumption of combined heat plants and heat plants for heat production decreased as there was limited need for heat production. In 2009–2010 the average temperature was lower and the use of fuel consumption increased. However, in 2011 the fuel consumption decreased because of a relatively warm winter, and in 2012 the consumption of fuel continued to decrease despite the fall of average temperature (hence the decrease in HDDs), that could be explained with the better heat insulation installed in houses and therefore less heat needed.

3.2.4.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of activity data for fuel combustion in CRT 1.A.1 is $\pm 2\%$ in 2024. CSB gives approximately 2% statistical sample error for statistical data. According to CSB, since data is obtained using information given by respondents, this number is a variation coefficient which characterizes selection of respondents. Total variation coefficient for energy balance is within 2-3%. In Latvia all fossil fuels (oil, natural gas and coal) are imported and import, and export statistics are fairly accurate.

Uncertainty of activity data for solid biomass was assigned 1% as biomass activity data was collected by CSB with questionnaires sent by enterprises consuming biomass. Uncertainty activity data for peat combustion was assigned 2%. Uncertainty of landfill gas stationary combusted in enterprises covered by CRT 1.A.1 Energy Industries was assumed rather low – 2% because the combusted fuel amount is obtained directly from landfill plant that has precise measurement equipment for accounting of combusted fuel.

CO₂ EF was estimated according to the physical characterization of used fuels in country based on average NCV and carbon content, hence the uncertainty for liquid fuels was assigned as quite low – about 10%. As EFs for other fossil fuels were taken from the 2006 IPCC Guidelines, the uncertainty was assumed 20%. EF uncertainty for peat and peat briquettes was assumed 10% because peat EF is country specific. CO₂ EF for natural gas was assumed rather low – as 5% because annual plant specific fuel data is used to estimate EF. Uncertainty for coal is assumed 3% provided in 2017 national research “Determination of Carbon Content and Calculation of Carbon Dioxide Emission Factors”.

CH₄ and N₂O EFs used in estimation of emissions were taken from the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.12, that provides the range of default values for uncertainties. The uncertainty of both CH₄ and N₂O EFs of 50% was assigned similarly as in previous submissions – 50%.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. Emissions from all sectors are estimated or reported as not occurring / not applicable, therefore there are no “not estimated” sectors.

3.2.4.4 Category-specific QA/QC and verification

All the documentation and information received for inventory purposes are archived in FTP folder (maintained by LEGMC).

Activity data verification

All sources of energy data are presented in the corresponding NID chapter (3.2.4.2 Methodological issues), as well as the disaggregated data at the finest level possible are presented in the corresponding Annex A.5.1. Data completeness has been explained in the previous subchapter.

Activity data has been verified with the data provider – CSB, that has its own internal QA/QC procedures based on mathematical model and analysis to avoid logic mistakes. When activity data is received, the sectoral expert responsible for the emission estimation and reporting compares all the changes of the data with the previous inventory, and all changes are explained in the corresponding subchapter. All fluctuations or changes in NCVs are double checked and agreed with CSB.

Activity data used in SA are also compared to activity data used in RA estimations. All significant differences ($\pm 5\%$) are explained in the corresponding subchapter. Apparent consumption reported in GHG inventory has been compared to activity data form AQ in Annex A.5.2.

Emission factor verification

For country-specific CO₂ EFs, the sources of the calorific values, carbon content and oxidation factors, as well as these values are provided in 3.2.4.2 Methodological issues.

Country specific CO₂ values for year are compared to default ones available in the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.2. Whether country specific CO₂ EF is or is not in the confidence interval can be seen in Table 3.19.

Table 3.19 Comparison of country specific and the 2006 IPCC Guidelines default CO₂ EF values (kt/PJ)

Fuel type	Lower	CS	Upper
Gasoline	67.50	71.18	73.00
Diesel oil	72.60	74.75	74.80
RFO	75.50	77.36	78.80
LPG	61.60	62.75	65.60
Jet fuel	69.70	72.23	74.40
Other kerosene	70.80	72.24	73.70
Other liquid	72.20	73.30	74.40
Shale oil	67.80	77.12	79.20
Peat	100.00	105.99	108.00
Natural gas	54.30	55.52	58.30
Wood	95.00	109.98	132.00
Firewood	95.00	108.45	132.00
Wood waste	95.00	117.32	132.00
Wood chips	95.00	98.70	132.00
Wood briquettes	95.00	105.03	132.00
Pellete wood	95.00	104.10	132.00
Coal	89.50	91.60 (1990–2002)	99.70
		94.08 (2003–2013)	
		96.54 (2013–)	

All country specific values incorporate in the 2006 IPCC Guidelines default CO₂ EF value range.

Emission verification:

To verify the CO₂ emissions, logical mistakes are checked on the time series of the activity data, EFs and emissions consistency to display all significant and illogical changes in the activity data and emissions. The emissions of precursors in the database are cross-checked with emissions reported within CLRTAP for verification purposes.

CO₂ emissions are compared to emissions in RA estimations, and all significant differences ($\pm 5\%$) are explained in the corresponding subchapter.

3.2.4.5 Category-specific recalculations

No recalculations were done for this sector.

3.2.4.6 Category-specific planned improvements

No improvements are planned for this sector.

3.2.5 Manufacturing Industries and Construction (CRT 1.A.2)

3.2.5.1 Category description

CRT 1.A.2 Manufacturing industries and construction sector includes emissions from fuel combustion in combustion installations for industrial production including emissions from off-road. CRT 1.A.2 sector also includes the emissions from on-site use of fuel in the industrial production facilities (autoproducers) – these emissions are reported under particular sub-sectors of CRT 1.A.2 according to the 2006 IPCC Guidelines.

According to the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.1., emissions arising from off-road and other mobile machinery in industry should be taken out as a separate subcategory. These emissions are calculated together from gasoline and diesel oil use in particular subsectors within CRT 1.A.2. It also ensures the consistency between CLRTAP and UNFCCC data.

CRT 1.A.2 Manufacturing industries and Construction sector is split into subsectors that are in line with the 2006 IPCC Guidelines/ETF platform CRT structure:

- 1.A.2.a Iron and steel;
- 1.A.2.b Non-ferrous metals;
- 1.A.2.c Chemicals;
- 1.A.2.d Pulp, paper and print;
- 1.A.2.e Food processing, beverages and tobacco;
- 1.A.2.f Non-metallic minerals;
- 1.A.2.g Other:
 - 1.A.2.g.i Manufacturing of machinery;
 - 1.A.2.g.ii Manufacturing of transport equipment;
 - 1.A.2.g.iii Mining (excluding fuels) and quarrying;
 - 1.A.2.g.iv Wood and wood products;
 - 1.A.2.g.v Construction;
 - 1.A.2.g.vi Textile and leather;
 - 1.A.2.g.vii Off-road vehicles and other machinery;
 - 1.A.2.g.viii Other.

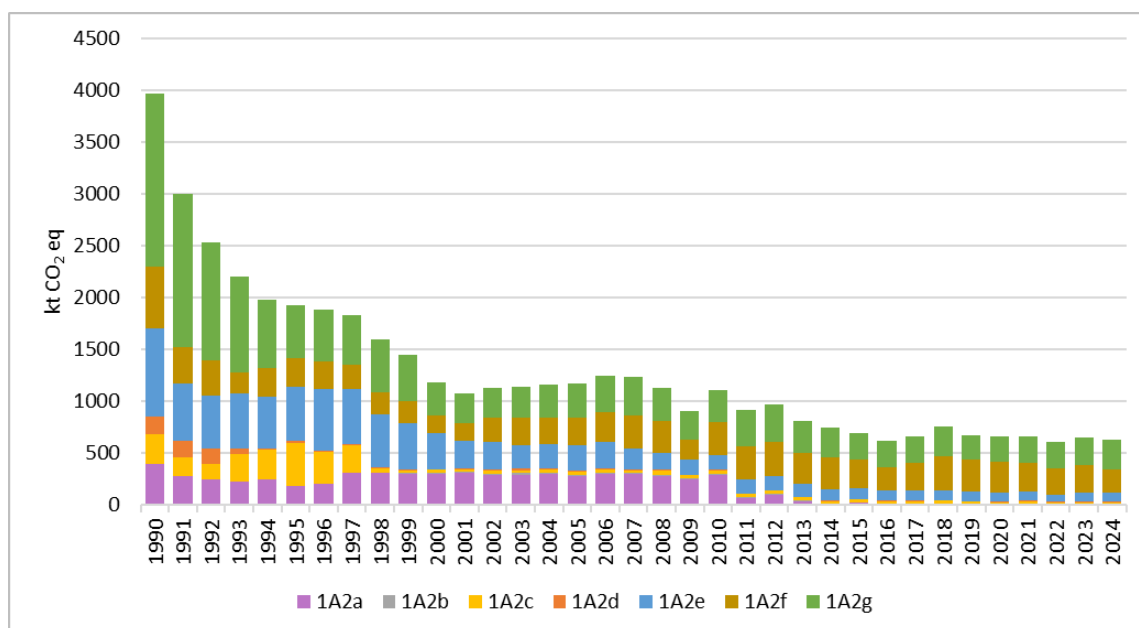


Figure 3.16 GHG emissions in CRT 1.A.2. Manufacturing industries and Construction by subsectors (kt CO₂ eq)

Figure 3.16 illustrates the distribution of GHG emissions in CRT 1.A.2 sector. The largest part of emissions is contributed by CRT 1.A.2.f Non-metallic minerals (36.0% in 2024) and CRT 1.A.2.g Other (44.8% in 2024), where emissions from Machinery, Transport equipment, Mining and quarrying, Wood processing, Construction, Textiles, Offroads and Other products are produced. In CRT 1.A.2.e Food processing, beverages and tobacco 14.0% of CRT 1.A.2 GHG emissions are produced in 2024. Such sectors as CRT 1.A.2.a Iron and Steel, 1.A.2.b Non-ferrous metals, 1.A.2.c Chemicals, 1.A.2.d Pulp, Paper and Print contributes to 0.04%, 0.4%, 3.8% and 1.0% from total CRT 1.A.2 GHG emissions in 2024, accordingly.

Table 3.20 Emissions from Manufacturing industries and construction (CRT 1.A.2) in 1990–2024 (kt)

Year	CO ₂	CH ₄	N ₂ O	GHGs (CO ₂ eq)	NO _x	CO	NMVOC	SO ₂
	kt			kt CO ₂ eq	kt			
1990	3909.78	0.24	0.184	3965.32	18.73	22.82	3.92	24.33
1995	1905.58	0.14	0.063	1926.34	10.11	4.65	1.65	15.08
2000	1156.55	0.12	0.058	1175.48	5.47	3.72	1.46	4.70
2005	1143.59	0.23	0.069	1168.50	4.30	5.29	1.14	1.56
2010	1073.71	0.37	0.087	1107.03	4.23	4.92	0.78	0.99
2011	872.49	0.44	0.108	913.20	3.77	5.38	0.84	0.81
2012	917.06	0.49	0.121	963.02	4.24	5.87	0.84	0.94
2013	761.63	0.51	0.123	808.44	4.00	5.51	0.72	0.83
2014	691.29	0.57	0.123	739.87	3.94	5.74	0.71	0.90
2015	640.34	0.56	0.118	687.39	3.76	5.52	0.61	0.84
2016	576.87	0.50	0.110	620.00	3.49	5.05	0.59	0.79
2017	619.25	0.51	0.114	663.89	3.40	4.92	0.59	0.76
2018	704.21	0.60	0.127	754.63	3.78	5.73	0.70	0.88
2019	625.85	0.58	0.120	674.09	3.62	5.83	0.71	0.86
2020	608.20	0.61	0.125	658.35	3.73	5.47	0.73	0.88
2021	605.50	0.63	0.127	656.66	3.87	5.48	0.68	0.85
2022	545.96	0.69	0.142	602.94	4.29	6.05	0.75	0.98
2023	585.24	0.71	0.144	643.36	4.47	6.31	0.71	1.02
2024	565.36	0.69	0.148	623.90	4.52	6.48	0.77	1.04

Year	CO ₂	CH ₄	N ₂ O	GHGs (CO ₂ eq)	NO _x	CO	NM VOC	SO ₂
	kt			kt CO ₂ eq	kt			
Share of Energy total, 2024	9.9%	6.6%	19.6%	10.0%	18.3%	6.9%	6.4%	28.7%
2024 vs 2023	-3.4%	-2.4%	2.3%	-3.0%	1.0%	2.6%	8.2%	2.4%
2024 vs 1990	-85.5%	189.0%	-19.8%	-84.3%	-75.9%	-71.6%	-80.3%	-95.7%

Emissions from CRT 1.A.2 significantly decreased in 1990 to 2001, which can be explained with reorganizations in sector. Since 2001, the emissions started to increase until 2006, because of development in national economy and industry, as well as growing demand of industrial production (Table 3.20). Growth in GHG emissions in the given time period were caused by increased amounts of coal and natural gas consumed. Crisis in national economy in the 2008 caused a decrease in total emissions. The increasing amounts of solid biomass consumption caused a drop in CO₂ emissions. In 2010–2013, emissions were fluctuating mainly due to reconstruction of the largest steel producer company (from 2011 to 2012). As it replaced its furnace to electric one, the emissions decreased, however, in 2013 due to several reasons it initiated bankruptcy, therefore the amounts of production decreased significantly afterwards. From 2012–2016 CO₂ emissions constantly decreased. Currently, CRT 1.A.2 produces only 10.0% of total GHG emissions in Energy sector, thus emissions in this sector have decreased by 84.3% compared to 1990. In comparison to 2023 CRT 1.A.2 emissions decreased by 3.0% in 2024.

Due to increase of biomass consumption CH₄ emissions have increased more than two times in 1990–2024. N₂O emissions have decreased by 19.8% since 1990 due to decrease of the fossil fuel used in sector.

Also, precursors from CRT 1.A.2 sector were estimated. In this sector all precursors have decreased: NO_x emissions have decreased by 75.9%, CO emissions – by 71.6%, NMVOC by 80.3% and SO₂ emissions have a decrease by 95.7% in 1990–2024. The decrease in emissions is explained with natural gas and biomass use increase, and there are less NO_x and CO emissions from these fuels comparing with solid and liquid fuels.

3.2.5.2 Methodological issues

Methods

The 2006 IPCC Guidelines Tier 2 method was used to estimate CO₂ emissions from fuel combustion as country specific parameters were used to estimate CO₂ EFs. However, for some fuels there are no country-specific EFs, therefore the 2006 IPCC Tier 1 method using default EFs was used. To calculate CO₂ emissions from Industrial and Municipal waste plant specific values were applied. The 2006 IPCC Guidelines' Tier 1 method was used to calculate CH₄ and N₂O emissions from the CRT 1.A.2 sector.

Calculation of all emissions from fuel combustion were made with Excel databases developed by the experts from LEGMC.

The general method for emission calculations:

$$Em = EF * B_q \quad (3.6)$$

where:

Em – total emissions (kt)

EF – estimated or default emission factor (t/TJ)

B_q – amount of fuel in thermal units (TJ)

Emission factors and other parameters

The main sources for EFs are:

- National studies for country specific parameters and EFs;
- Data from only natural gas supplier company of natural gas physical characteristics;
- EU ETS reports (for used tires and municipal waste);
- 2006 IPCC Guidelines;
- EMEP/EEA 2023.

Country specific EFs were used to calculate CO₂ and SO₂ emissions.

CO₂ emission factors

CO₂ EFs for CRT 1.A.2 Manufacturing Industries and Construction sector are estimated with the same equations and using the same method as for CRT 1.A.1 Energy industries sector with the exception for industrial waste and municipal waste that are not combusted in CRT 1.A.1 sector.

For some fuels default CO₂ EFs from the 2006 IPCC Guidelines, Volume 2, Chapter 2 Stationary combustion, Table 2.3, were taken due to unavailability of country specific data:

- other liquid fuels – 73.3 kt/PJ;
- coke – 107 kt/PJ;
- anthracite – 98.3 kt/PJ;
- oil shale – 107 kt/PJ;
- petroleum coke – 97.5 kt/PJ
- peat briquettes – 97.5 kt/PJ;
- other biogas – 54.6 kt/PJ;
- biodiesel – 70.8 kt/PJ;
- straws – 100 kt/PJ;
- waste oils – 73.3 kt/PJ.

Municipal waste

CO₂ EFs of municipal waste combusted in the cement production plant are taken from plant's annual GHG report within EU ETS for 2008–2024. This CO₂ EFs are estimated by using plant specific data about combustion installation as well as NCV and carbon content measured and obtained in the plant laboratory. The 2006 IPCC Guidelines state separate non-biomass and biomass parts of the municipal waste. It has been done in submission 2026 as follows: CO₂ emissions reported to EU ETS have been taken from 2008–2024 for non-biomass part. EFs given in the reports are for whole emissions and it is possible to calculate the EF for non-biomass fraction. EFs for total CO₂ emissions and for non-biomass fraction are provided in Table 3.21.

Table 3.21 CO₂ EFs, carbon content and NCV for municipal waste by waste types

Municipal waste type	2008	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Total CO ₂ EF, kt/PJ											
Ecofuel 1	85.19	82.69	NO	NO	NO	NO	NO	NO	87.44	87.27	86.61	84.67
Ecofuel 2	NO	NO	88.85	85.13	85.44	85.45	85.97	85.97	84.70	83.76	86.14	83.30
	Fossil CO ₂ EF, kt/PJ											
Ecofuel 1	44.16	35.11	NO	NO	NO	NO	NO	NO	41.70	40.51	44.02	42.92
Ecofuel 2	NO	NO	42.31	42.62	45.76	46.72	46.18	46.10	44.98	45.63	45.49	42.34
	C content, %											
Ecofuel 1	23.25	22.57	NO	NO	NO	NO	NO	NO	23.86	23.82	23.64	23.11
Ecofuel 2	NO	NO	24.25	23.23	23.32	23.32	23.46	23.46	23.12	22.86	23.51	22.73
	NCV, TJ/kt											
Ecofuel 1	22.78	19.59	NO	NO	NO	NO	NO	NO	21.59	21.70	22.43	22.88
Ecofuel 2	NO	NO	20.21	20.84	21.36	21.54	20.77	21.54	23.34	23.04	22.99	24.53
	Biomass content, %											
Ecofuel 1	48.2%	57.5%	NO	NO	NO	NO	NO	NO	52.3%	53.6%	49.2%	49.3%
Ecofuel 2	NO	NO	52.4%	49.9%	46.4%	45.3%	46.3%	46.4%	46.9%	45.5%	47.2%	49.2%

For estimating biomass emissions, the following equation was used:

$$E_{biomass} = E_{total} - E_{non-biomass} \quad (3.7)$$

where:

$E_{biomass}$ – CO₂ emissions from biomass fraction (kt)

E_{total} – total CO₂ emissions (kt)

$E_{non-biomass}$ – CO₂ emissions from biomass fraction (kt)

The calculated results for total CO₂ emissions from municipal waste, as well as from biomass and non-biomass fraction can be found in Table 3.22.

Table 3.22 CO₂ emissions from municipal waste non-biomass and biomass fractions by waste types

Municipal waste type	2008	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Fossil CO ₂ emissions, t											
Ecofuel 1	6856	26440	NO	NO	NO	NO	NO	NO	79738	77702	82514	69495
Ecofuel 2	NO	NO	83051	62691	82173	103849	93342	109179	29173	42689	47520	45226
	Biomass CO ₂ emissions, t											
Ecofuel 1	6370	35835	NO	NO	NO	NO	NO	NO	87459	89685	79854	67600
Ecofuel 2	NO	NO	91323	62540	71245	86106	80421	94422	25763	33809	42456	43751
	Total CO ₂ emissions, t											
Ecofuel 1	13226	62275	NO	NO	NO	NO	NO	NO	167198	167387	162368	137095
Ecofuel 2	NO	NO	174374	125231	153418	189955	173763	203602	54936	76498	89976	88977

Industrial waste

EFs for CO₂ emission estimation for industrial waste – used tires, neutralised polluted soil, waste wood, fluffy tyre, wood processing residues and shredded rubber – combusted in CRT 1.A.2.f Non-metallic minerals (cement production) for years 1999–2024 are used from GHG emission reports that plant submitted under EU ETS (Table 3.23). These CO₂ EFs are estimated at the plant by using plant specific data about combustion installation as well as NCV and carbon content measured and obtained in the plant laboratory. Also, for this fuel type biomass and non-biomass emissions have been calculated, as this fuel contains biomass.

Table 3.23 CO₂ EFs, carbon content and NCV for industrial waste

Industrial waste	1999	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total CO₂ EF, kt/PJ														
Used tyres	79.44	79.44	79.44	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00
Fluffy tyres	NO	NO	NO	NO	88.22	85.21	85.84	87.40	84.29	85.53	86.77	83.27	89.25	83.98
NPS	NO	NO	NO	NO	72.90	91.93	89.01	69.60	87.51	91.68	88.37	94.95	89.21	NO
Waste wood	NO	NO	NO	117.60	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Fossil CO₂ EF, kt/PJ														
Used tyres	56.93	56.93	56.93	60.91	60.91	60.91	60.91	60.91	60.91	60.95	60.91	60.91	60.91	60.91
Fluffy tyres	NO	NO	NO	NO	45.23	47.72	57.51	55.40	44.29	34.00	31.49	39.95	43.09	42.37
NPS	NO	NO	NO	NO	59.70	51.46	31.11	30.35	10.61	28.08	19.83	21.36	25.51	NO
Waste wood	NO	NO	NO	15.88	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
C content, %														
Used tyres	21.68	21.68	21.68	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
Fluffy tyres	NO	NO	NO	NO	24.08	23.26	23.43	23.85	23.00	23.34	23.68	22.73	24.36	22.92
NPS	NO	NO	NO	NO	19.90	25.09	24.29	18.99	23.88	25.02	24.12	25.91	24.35	NO
Waste wood	NO	NO	NO	32.09	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
NCV (TJ/kt)														
Used tyres	26.21	26.21	26.21	26.21	26.21	26.21	26.21	26.21	26.21	26.21	26.21	26.21	26.21	26.21
Fluffy tyres	NO	NO	NO	NO	31.34	30.23	31.93	32.09	31.48	31.28	29.22	33.06	31.59	32.85
NPS	NO	NO	NO	NO	17.46	15.10	13.28	16.73	15.54	15.11	14.92	14.37	16.84	NO
Waste wood	NO	NO	NO	13.18	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Biomass content, %														
Used tyres	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%
Fluffy tyres	NO	NO	NO	NO	48.7%	44.0%	33.0%	36.6%	47.5%	60.3%	63.7%	52.0%	51.7%	49.6%
NPS	NO	NO	NO	NO	18.1%	44.0%	65.1%	56.4%	87.9%	69.4%	77.6%	77.5%	71.4%	NO
Waste wood	NO	NO	NO	86.5%	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO

For estimating the biomass emissions, the above mentioned equation (3.7) for municipal waste is used.

Since 2005, the cement production plant has been participating in EU ETS therefore estimated CO₂ EF is verified by accredited verifiers and approved by the State Environmental Service.

SO₂ emission factors

SO₂ EFs for all fuels, except industrial and municipal waste, in CRT 1.A.2 Manufacturing Industries and Construction sector are estimated with the same equations and using the same method as for CRT 1.A.1 Energy industries sector.

For industrial and municipal waste SO₂ EFs are taken from EMEP/EEA 2023, Chapter 5.C.1.b, Table 3-1 (0.047 kg/Mg) and Chapter 5.C.1.a, Table 3-1 (0.087 kg/Mg).

Other emission factors

List of other EFs can be seen in Table 3.24.

The default CH₄ and N₂O EFs are taken from the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.3. Gasoline EFs are used for CH₄ and N₂O emission estimation from off-roads (2006 IPCC Guidelines, Volume 2, Chapter 3 *Mobile combustion*, Table 3.3.1.). As there is no information on distribution between 2-stroke and 4-stroke engines, it was assumed that 25% of consumed gasoline is combusted in 2-stroke engines, while 75% – in 4-stroke engines.

NO_x, CO and NMVOC EFs used in estimation of emission from stationary combustion were taken from EMEP/EEA 2023, Chapter 1.A.1, EMEP/EEA 2023, Chapter 1.A.2, Tables 3-2 to 3-5 and EMEP/EEA 2023, Chapter 1.A.4 Small combustion, Table 3-26, Table 3-27, Table 3-45 and Table

3-46. For industrial waste and municipal waste NO_x, CO and NMVOC EFs are taken from EMEP/EEA 2019, Chapter 5.C.1.b, Table 3-1 and Chapter 5.C.1.a, Table 3-1. For CRT 1.A.2.g.v.ii Off-road vehicles and other machinery NO_x, CO and NMVOC EFs are taken from EMEP/EEA 2023 1.A.2.g.vii Non-road mobile sources and machinery Table 3.2.

Table 3.24 CH₄, N₂O, NO_x, NMVOC, CO EFs (kt/PJ³⁷)

Fuel type		CH ₄	N ₂ O	NO _x	NMVOC	CO
Gasoline	2-stroke	0.130	0.0004	2.58 ³⁸	116.72 ³⁸	720.16 ³⁸
	4-stroke	0.050	0.002	6.48 ³⁸	15.71 ³⁸	800.36 ³⁸
Diesel oil (off-road)		0.00415	0.0286	12.41 ³⁸	1.15 ³⁸	6.81 ³⁸
Diesel oil		0.003	0.0006	0.513	0.025	0.066
RFO		0.003	0.0006	0.513	0.025	0.066
LPG		0.001	0.0001	0.074	0.023	0.029
Jet fuel		0.003	0.0006	0.513	0.025	0.066
Other kerosene		0.003	0.0006	0.513	0.025	0.066
Other liquid		0.003	0.0006	0.513	0.025	0.066
Petroleum coke		0.003	0.0006	0.513	0.025	0.066
Other oil products		0.003	0.0006	0.513	0.025	0.066
Shale oil		0.003	0.0006	0.513	0.025	0.066
Coal		0.01	0.0015	0.173	0.0888	0.931
Coke		0.01	0.0015	0.173	0.0888	0.931
Anthracite		0.01	0.0015	0.173	0.0888	0.931
Oil shale		0.01	0.0015	0.173	0.0888	0.931
Peat briquettes		0.01	0.0015	0.173	0.0888	0.931
Peat		0.002	0.0015	0.173	0.0888	0.931
Natural gas		0.001	0.0001	0.074	0.023	0.029
				0.073 ³⁹	0.00036 ³⁹	0.024 ³⁹
				0.04 ³⁹	0.002 ³⁹	0.030 ³⁹
Wood		0.03	0.004	0.091 ³⁹	0.156 ³⁹	0.435 ³⁹
				0.210 ⁴⁰	0.012 ⁴⁰	0.3 ⁴⁰
				0.081 ⁴⁰	0.00731 ⁴⁰	0.09 ⁴⁰
Other biogas		0.001	0.0001	0.074	0.023	0.029
Biodiesel		0.003	0.0006	0.513	0.025	0.066
Industrial waste (used tires)		0.03	0.004	0.87	7.4	0.07
Municipal waste		0.03	0.004	1.071	0.0059	0.041
Waste oils		0.03	0.004	0.513	0.025	0.066

There is a different approach regarding CRT 1.A.2.f Non-metallic minerals subsector and corresponding subsector under IPPU (CRT 2.A.1 Cement production). Until 2010 emissions of precursors under CRT 2.A.1 sector were calculated using EMEP/CORINAIR 2007 and EMEP/EEA 2023 methodology, but afterwards these emissions were automatically detected at plant site, and measurements were taken from the main chimney. However, as these values are measured directly from the chimney, there is no way to allocate emissions under the Energy and IPPU sectors separately (there are both emissions from fuel combustion and technological processes). Regarding calculation of precursors, to avoid double counting, the following fuel types (used tyres, petroleum coke, wood, coal, natural gas consumed in "SCHWENK") are

³⁷ For precursors for gasoline, industrial and municipal waste – kg/Mg

³⁸ IEF for year 2024 – kg/t. Calculations made using Tier 2 method from EMEP/EEA 2023 1.A.2.g.vii Non-road mobile sources and machinery Table 3-2, Table 3-3 and Table 3-4.

³⁹ Tier 2 EF for emission calculations from Natural gas use in sector CRT 1.A.2.g – kt/PJ.

⁴⁰ Tier 2 EF for emission calculation from Wood combustion in 2024 sector CRT 1.A.2.g – kt/PJ

subtracted from Energy part (from CRT 1.A.2.f subsector) and their emissions can be considered as included elsewhere (CRT 2.A.1 sector under IPPU) in case of “SCHWENK”. However, as “SCHWENK” is not the only company under CRT 1.A.2.f subsector, fuel consumption and emissions appear from the other enterprises. As for GHGs, these emissions are taken from EU ETS reports (CO₂) reported by “SCHWENK” or calculated (CH₄, N₂O), therefore can be allocated under the appropriate sectors.

Activity data

Mainly emissions from fuel combustion are calculated using fuel consumption data from the CSB Energy Balance. The data collection system for CRT 1.A.2 sector is the same as for CRT 1.A.1 sector. Data on fuel consumption in 1.A.2 sector is presented in Annex A.5.1 “1.A.2 Manufacturing Industries and Construction”.

Autoproducers data prepared by CSB is taken into account calculating emissions from CRT 1.A.2 sector according to the 2006 IPCC Guidelines.

Gasoline combustion is reported as off-roads in CRT 1.A.2 sector. Also, total diesel oil combustion is reported as off-road in CRT 1.A.2 sector, with exception for sectors: CRT 1.A.2.a (stationary combusted 35% from total diesel oil combustion), CRT 1.A.2.g.i (stationary combusted 1% from total diesel oil combustion) and CRT 1.A.2.g.v (stationary combusted 1% from total diesel oil combustion).

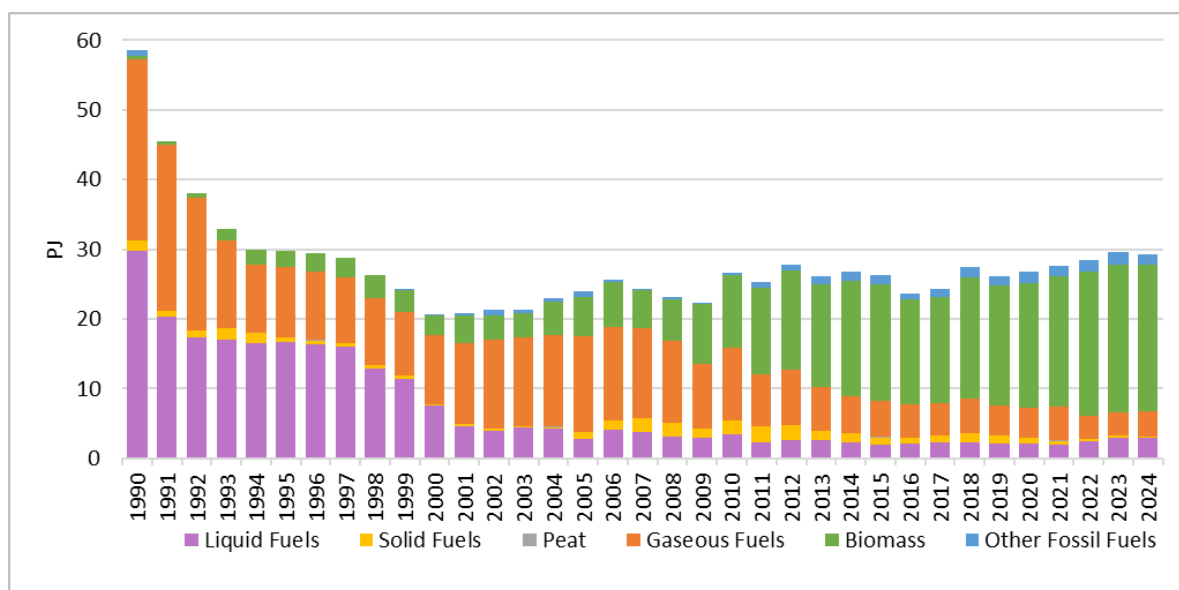


Figure 3.17 Fuel consumption in Manufacturing Industries and Construction (CRT 1.A.2) for 1990–2024 (PJ)

Most of the fuel types with the exception of biomass and other fossil fuels have decreased in 1990–2024 (Figure 3.17). Liquid fuels have the biggest decrease by 90.3% and natural gas (-86.3%) reflects the total decrease of emissions in industrial production if compared to 1990.

Since 1990, solid fossil fuel consumption has decreased by 83.2% and by 27.0% in comparison with previous year mainly due to decreased fuel consumption in CRT 1.A.2.f Non-metallic mineral sector.

Consumption of biomass has increased significantly by more than 30 times compared to 1990. The large availability of the fuel in-country as well as development of EU ETS were reasons for liquid and solid fuels' replacement with biomass.

Consumption of used tires and municipal waste in Mineral production (information about waste burnt in cement production company taken from „SCHWENK”, the only company which combusts used tires and municipal waste for energy purposes) reported as other fossil fuels have increased by approximately 50 times since 1999. The increase was influenced by intensified cement production caused by increased demand of construction materials and sharp development of construction sector. In the category of other fossil fuels waste oils are also reported, and the amount of this fuel is fluctuating over the years with an increasing trend in recent years. But in 2023–2024 consumption decreased by 14.7%.

3.2.5.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty for activity data of fuel combustion in CRT 1.A.2 sector is $\pm 2\%$ in 2024. CSB gives approximately 2% statistical sample error for statistical data. According to CSB, as data is obtained using information given by respondents, this number is a variation coefficient which characterizes selection of respondents. Total variation coefficient for energy balance is within 2-3%. In Latvia all fossil fuels (oil, natural gas and coal) are imported and import, and export statistics are fairly accurate.

Uncertainty of activity data for solid biomass was assigned 1% as biomass activity data was collected by CSB (with questionnaires sent by enterprises consumed biomass). Uncertainty for peat combustion activity data was assigned 2%.

Uncertainty of other fuels consumption – municipal and industrial waste used in mineral production is assumed also low as 2% as the activity data is obtained from only one producer within EU ETS therefore the data is verified by accredited verifier and State Environmental Service.

CO₂ EF was estimated according to physical characterization of used fuels in country based on average NCV and carbon content so uncertainty for liquid fuels was assigned as quite low - about 10%. The same uncertainty level was assigned for peat. However, for combustion of solid fuels and other fossil fuels (waste oils) the uncertainty of CO₂ EF was assigned higher – to 20% because CO₂ EF of anthracite and coke was taken from the 2006 IPCC Guidelines. CO₂ EF for natural gas was assumed rather low – as 5%, because plant specific fuel data is used to estimate EF. Uncertainty for coal is assumed 3% provided in 2017 research “Determination of Carbon Content and Calculation of Carbon Dioxide Emission Factors”.

CO₂ EFs for industrial and municipal waste are assumed as 2% as were determined in accredited laboratory of cement production company.

CH₄ and N₂O EF used in estimation of emissions was taken according to the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.12., which provides the range of default values for uncertainties. The uncertainty both for CH₄ and N₂O EFs was assigned as uncertainties used in previous submissions – 50%.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. Emissions from all sectors are estimated or reported as not occurring/not applicable therefore there are no “not estimated” sectors.

3.2.5.4 Category-specific QA/QC and verification

All documentation and information received for inventory purposes are archived in FTP folder (maintained by LEGMC).

Activity data verification

All sources of energy data are presented in the corresponding NID chapter Methodological issues.

In addition, disaggregated data at the finest level possible are presented in the corresponding Annex A.5.1. Data completeness has been explained in the previous subchapter.

Activity data has been checked at the data provider – CSB, that has its own internal QA/QC procedures based on mathematical model and analysis to avoid logic mistakes. When activity data is received, the sectoral expert responsible for the emission estimation and reporting compares all data changes with the previous inventory, and all the changes are explained in the corresponding subchapter. All fluctuations or changes in NCVs are double checked and agreed with CSB.

All activity data used in SA are also compared to activity data used in RA estimations. All significant differences ($\pm 5\%$) are explained in the corresponding subchapter. Apparent consumption reported in GHG inventory has been compared to activity data from AQ in Annex A.5.2.

Emission factor verification

For country-specific CO₂ EFs, the sources of the calorific values, carbon content and oxidation factors, as well as these values are provided in corresponding NID chapter Methodological issues.

Country specific CO₂ values for year are compared to default ones available in the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.2. Information on the country specific CO₂ EF, can be seen in Table 3.25.

Table 3.25 Comparison of country specific and the 2006 IPCC Guidelines default CO₂ EF values (kt/PJ)

Fuel type	Lower	CS	Upper
Gasoline	67.50	71.18	73.00
Diesel oil	72.60	74.75	74.80
RFO	75.50	77.36	78.80
LPG	61.60	62.75	65.60
Jet fuel	69.70	72.23	74.40
Other kerosene	70.80	72.24	73.70
Other liquid	72.20	73.30	74.40
Shale oil	67.80	77.12	79.20
Peat	100.00	105.99	108.00
Natural gas	54.30	55.52	58.30
Wood	95.00	109.98	132.00
Firewood	95.00	108.45	132.00
Wood waste	95.00	117.32	132.00
Wood chips	95.00	98.70	132.00
Wood briquettes	95.00	105.03	132.00
Pellete wood	95.00	104.10	132.00

Fuel type	Lower	CS	Upper
Coal	89.50	91.60 (1990–2002)	99.70
		94.08 (2003–2013)	
		96.54 (2013–)	

All country specific values incorporate in the 2006 IPCC Guidelines default CO₂ EF value range.

Emission verification

To verify the CO₂ emissions, logical mistakes are checked. It is done by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogical changes in the activity data and emissions. The emissions of precursors GHGs in the database are cross-checked with emissions reported within CLRTAP for verification purposes.

CO₂ emissions are compared to emissions in RA estimations, and all significant differences ($\pm 5\%$) are explained in the corresponding subchapter.

3.2.5.5 Category-specific recalculations

No recalculations were done for this sector.

3.2.5.6 Category-specific planned improvements

No improvements are planned for this sector.

3.2.6 Transport (CRT 1.A.3)

3.2.6.1 Category description

This section describes GHG emissions resulting from transport fuel combustion. In 2024, this source category was responsible for around 29.8% of total GHG emissions in Latvia, reaching 2869.43 kt CO₂ eq (Figure 3.18).

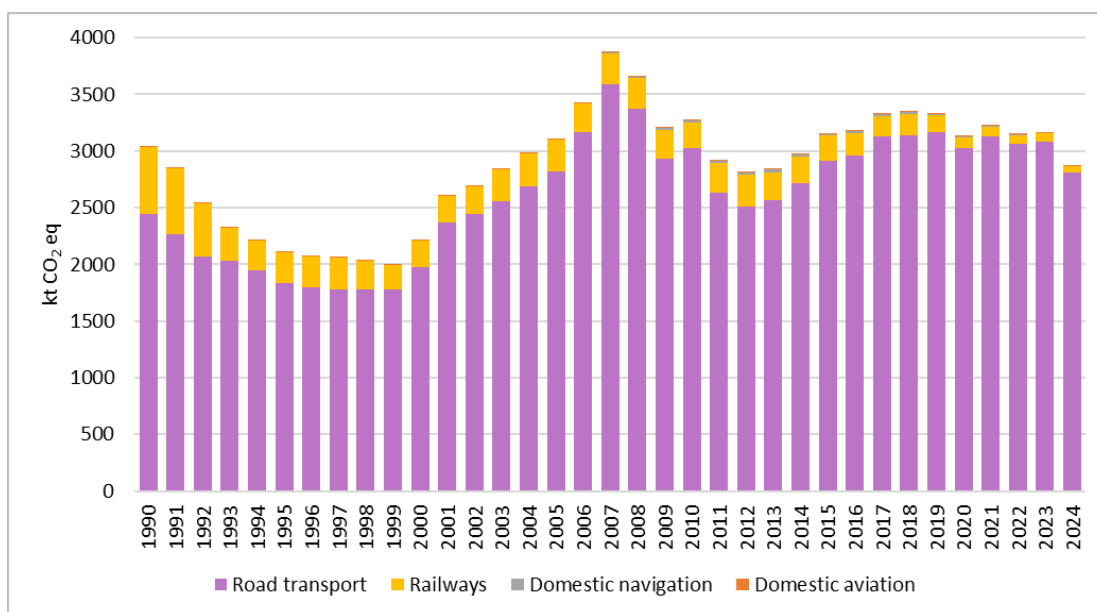


Figure 3.18 GHG emissions development in Transport 1990–2024 (kt CO₂ eq)

Emissions from Transport (CRT 1.A.3) include all domestic transport sectors: Domestic aviation, Road Transport, Railways and Domestic navigation.

In 2024, total GHG emissions in the Transport sector, compared to 1990, decreased by 5.5%. GHG emissions in 2024, compared to 2023, were 9.2% lower.

Peak of GHG emissions in Transport sector has been recognized in 2007 when emissions exceeded 1990 level by 27.5%.

Road transport constitutes a convincing majority of the total GHG emissions in the Transport sector. In 2024, it gave around 97.9% of total emissions but the next largest emission source was railways – 1.9% (Figure 3.19).

CO₂ emissions constitute nearly 98.8% of the total GHG emissions in the Transport sector and they are key categories in Road transport and Railways as well (Figure 3.20).

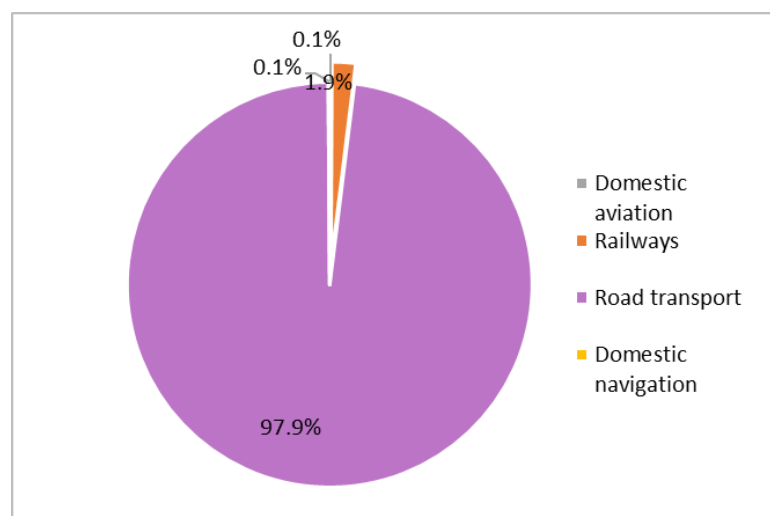


Figure 3.19 GHG emissions in Transport sector by sub-sectors in 2024 (%)

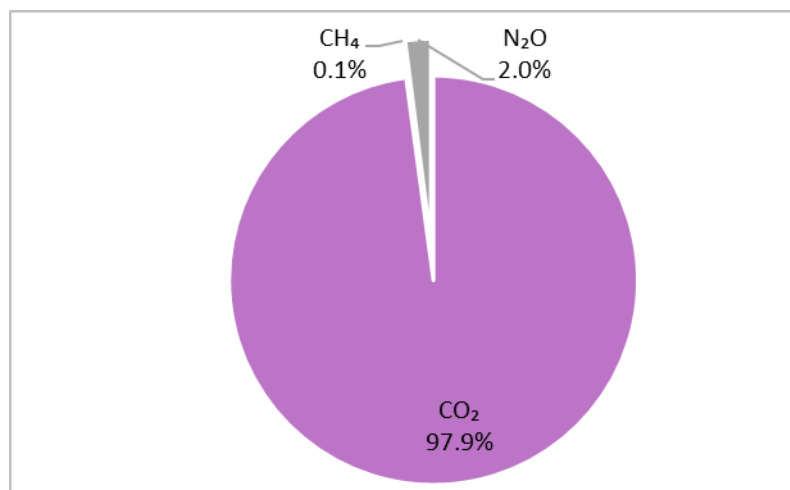


Figure 3.20 GHG emissions in Transport sector by gases in 2024 (%)

One of the critical factors influencing CO₂ emission is the amount and type of consumed fuel. In 2024, total fossil fuel consumption (excluding consumption of lubricants) in the transport sector, compared to 2023, decreased by 9.5%. In different subsectors various changes have taken place in 2024. The main impact to changes in total fossil fuel consumption related to

decreasing of fuel consumption is in road transport where fossil fuel consumption has decreased by around 9.1%. At the same time, fossil fuel consumption in railways declined by 27.6%.

It has to be emphasized that the additional impact on CO₂ emission changes in the transport sector is caused also due to the increase in the share of diesel oil in total consumption.

In total (excluding electricity and lubricants), road transport consumes around 98.2%, railway – about 1.7% and domestic aviation and domestic navigation – the remaining share of fuel.

Diesel oil is the major fuel type in the Transport sector in Latvia, and it constitutes 76.7%, followed by gasoline – 14.5%, but LPG constitutes 3.1% and biofuels (biodiesel and bioethanol) 5.2% of the total fuel consumption in Transport sector (Figure 3.21). Biofuel includes biodiesel and bioethanol, and it is mainly used in road transport, but a small portion of biodiesel is consumed in railway as well. After a break of about two years, CoM Regulation No. 332 (2000, with amendments) “Requirements for Conformity Assessment of Petrol and Diesel Fuel”: consolidated version⁴¹ on mandatory biofuel blending have resumed full operation. As a result, biofuel consumption increased slightly more than 4 times in 2024. In 2024, compared to 2023, LPG, diesel oil and gasoline consumption decreased by 8%, 10.2% and 6.7% respectively.

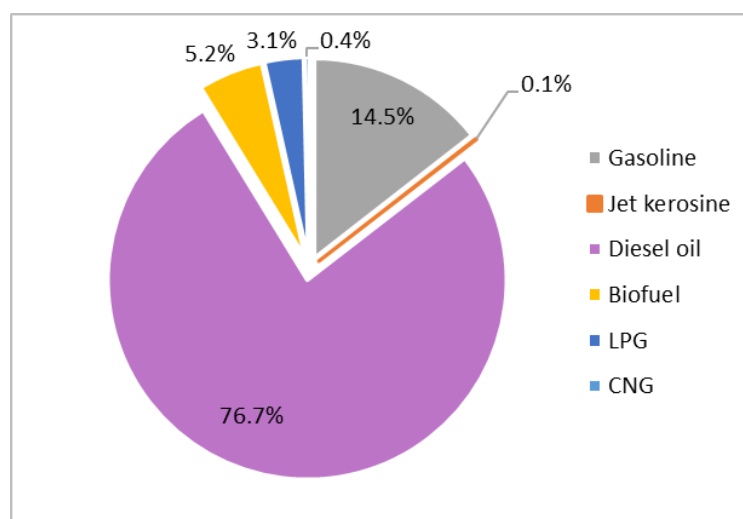


Figure 3.21 Fuel consumption in transport by fuel type in 2024 (%)

3.2.6.1.1 Domestic aviation (CRT 1.A.3.a)

In Latvia, domestic aviation, excluding international flights, has really a small impact to development of GHG emissions in transport sector. Therefore, the fuel consumption and thus also the volume of GHG emissions is comparably insignificant, constituting a mere 0.1% of GHG emissions from the Transport sector in 2024. In aviation emissions are calculated for aviation gasoline and jet kerosene. The aviation gasoline is mainly used by small-sized propeller planes, but jet kerosene is used by airplanes with turbofan and turbo props engines.

⁴¹ CoM Regulation No. 332 (2000, with amendments) “Requirements for Conformity Assessment of Petrol and Diesel Fuel”: consolidated version. From 01.01.2020: bioethanol blend - at least 9.5% (volume) of total volume; biodiesel blend - at least 6.5% (volume) of total volume. In 2022 (14.06.2022), the government decided that from July 1, 2022 to December 31, 2023, the blending of biofuels into fuel is voluntary.

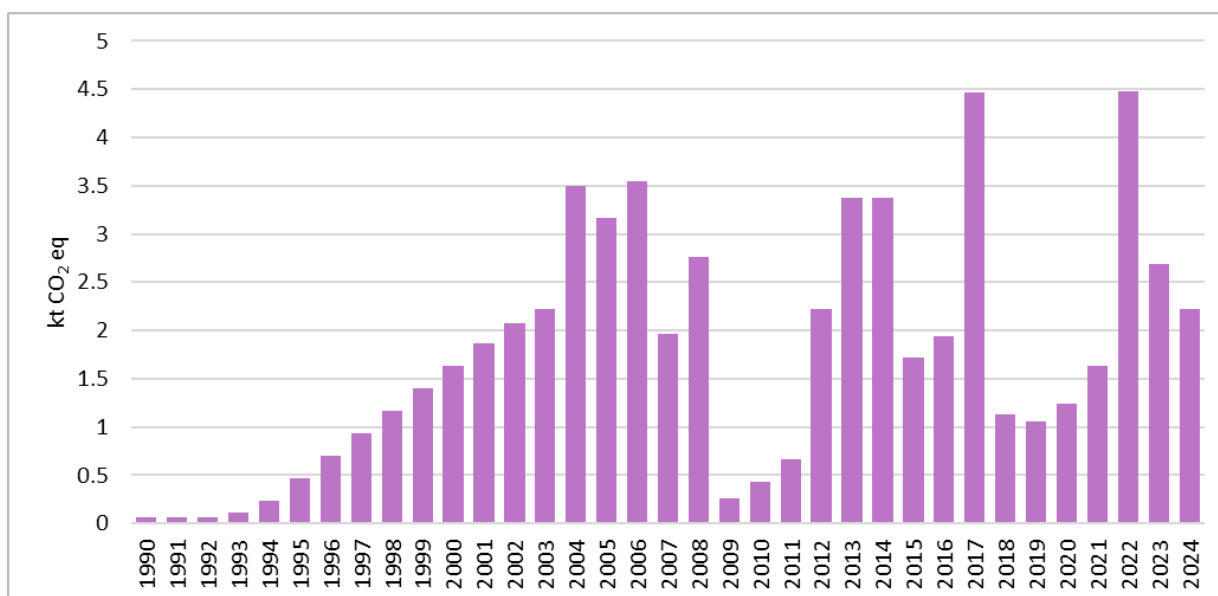


Figure 3.22 GHG emissions in domestic aviation (kt CO₂ eq)

In Latvia, there are two airports for commercial aviation, of which the largest is the Riga International Airport. Considering that local commercial flights are very dependent on the strategy of local state owned airline company; the number of flights, fuel consumption and emission amount are quite unsteady over the years. As can be seen, after the state owned (88.37% of shares) national airline company (Air Baltic Corporation) had aborted domestic commercial flights in 2009, fuel consumption had decreased dramatically in 2009. The main activities in civil aviation are related to private flights. Economic recovery that started in 2011 has fostered activity and fuel consumption in domestic aviation in Latvia. The results from additional analyses indicate no evidence of any certain trend in gasoline and jet fuel consumption. In 2017, Air Baltic Corporation restarted commercial domestic flights. Thus, the consumption of jet kerosine in 2017 increased by 2.8 times, compared to 2016. Due to this change, the total GHG emissions in domestic aviation in 2017 increased by 2.3 times compared to 2016 as well. In 2024, GHG emissions in domestic aviation, compared to 2023, decreased by around 17.4%.

Methods

When calculating emissions from civil aviation, two approaches have been applied. The 2006 IPCC Guidelines Tier 1 method has been applied when estimating emissions from aviation gasoline for all gases. When calculating emissions from jet kerosene Latvia uses Tier 1 to estimate emissions of CO₂ and SO₂, and Tier 2 to estimate CH₄, N₂O and all other gases. Using Tier 2 approach, emissions for LTO (landing/take off) and cruise are calculated individually. Separate EFs are provided for LTO and Cruise activities. Prior to the emission calculation, representative aircraft type was selected, for which the fuel consumption and emission data exist in the EMEP database (EMEP/EEA 2023).

1. *Total Emissions = LTO Emissions + Cruise Emissions*
2. *LTO Emissions = Number of LTOs * Emission Factor of LTOs*
3. *LTO Fuel Consumption = Number of LTOs * Fuel Consumption per LTO*
4. *Cruise Emissions = (Total Fuel Consumption – LTO Fuel Consumption) * EF Cruise*

The summary of the latest key category assessment, methods and EFs used is presented in Table 3.26.

Table 3.26 Summary of source category description (CRT 1.A.3.a)

CRT	Gas	Method	EF
1.A.3.a	CO ₂	T1	D
	CH ₄	T1, T2	D
	N ₂ O	T1, T2	D

Activity data

The data about fuel consumption (Table 3.27) in domestic aviation is derived from the CSB. CSB has started to separate fuel consumption for domestic flights from total fuel consumption data in aviation since 2006. For the time period 1990–2005 the data for fuel consumption is used from the study (“Evaluation of fuel consumption for domestic aviation and navigation”, IPE, 2004). For 2004 onwards, the air flight statistics are provided by the Riga and Liepaja airports.

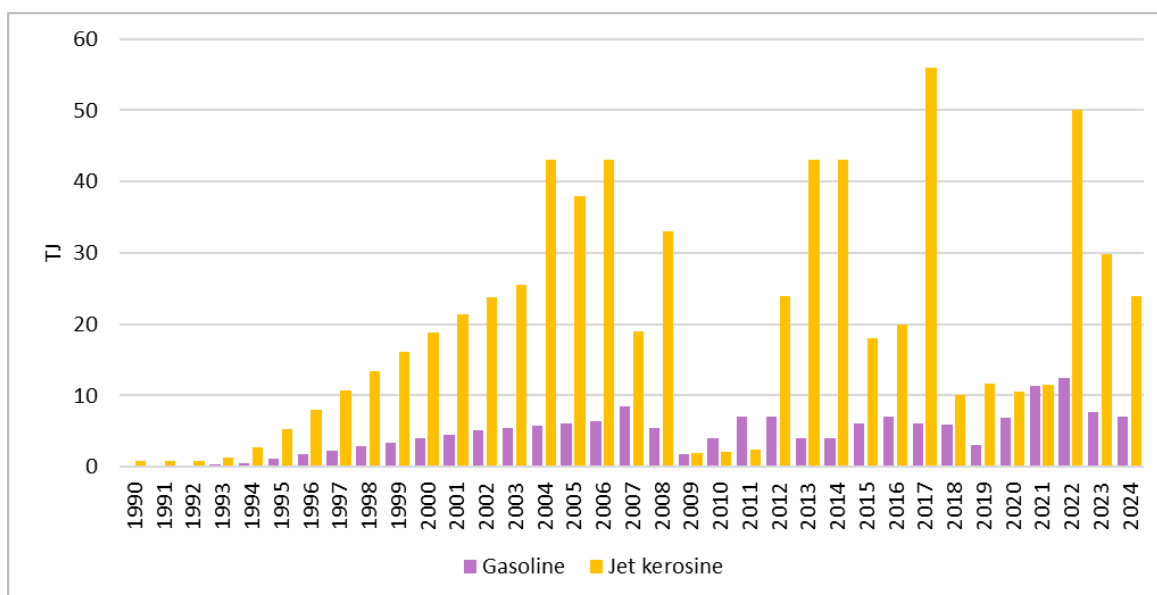


Figure 3.23 Fuel consumption in domestic aviation (TJ)

Table 3.27 Fuel consumption in domestic aviation (TJ)

Year	Jet kerosene	Gasoline
1990	0.8	0.2
1995	5.4	1.1
2000	18.8	4.0
2001	21.4	4.6
2002	23.7	5.1
2003	25.5	5.4
2004	43.0	5.7
2005	38.0	6.0
2006	43.0	6.4
2007	19.0	8.4
2008	33.0	5.4

Year	Jet kerosene	Gasoline
2009	2.0	1.7
2010	2.1	4.0
2011	2.4	7.0
2012	24.0	7.0
2013	43.0	4.0
2014	43.0	4.0
2015	18.0	6.0
2016	20.0	7.0
2017	56.0	6.0
2018	10.0	5.9
2019	11.7	3.0
2020	10.5	6.9
2021	11.5	11.4
2022	50.0	12.4
2023	29.9	7.6
2024	23.7	7.3

Emission factors

Default EFs of LTO and cruise (jet kerosene) for civil aviation are used (2006 IPCC Guidelines and EMEP/EEA 2023).

Table 3.28 EFs used in the calculation of emissions from civil aviation

Fuel type	CO ₂ kt/PJ	CH ₄ kt/PJ	N ₂ O kt/PJ	NO _x kt/PJ	CO kt/PJ	NMVOC kt/PJ	SO ₂ kt/PJ
Aviation gasoline	70.0	0.0005	0.002	0.25	0.1	0.05	0.023

3.2.6.1.2 Road transport (CRT 1.A.3.b)

Road transport constituted around 97.9% of GHG emissions in the Transport sector in 2024. After the rapid growth in the period 2000–2007 (Figure 3.24), emissions in 2009 have sharply decreased. The main reason was a sharp decrease of fuel consumption in the Road transport in 2009. It decreased by 12.8%, compared to 2008. The major reason for this tendency was recession of the national economy and decrease of transport activities – decrease of passenger km by passenger cars and ton km by freight transport. GHG emissions in 2024 are 8.8% less than in 2023. Emissions decreased the most for passenger cars and trucks, by 10.2% and 7.8% respectively. Light commercial vehicles decreased by 5.6%, while motorcycles increased by 17%.

The road transport is widely used for local transportation and also for providing cross-border transportation. The freight road transport approximately constitutes 80.9% (2024) of the total freight in the country (traffic of goods in ton-km). The share has increased (by around 9.2% point), compared to 2023. In the freight road transport (traffic of goods in ton), the inland freight constitutes approximately 78% of the last 10 years – mining and quarrying products, agriculture products, food industry products and timber products are dominant. Fuel consumption in road transport has decreased by around 5.1% in 2024 compared to 2023. In different fuels various changes have taken place in 2024, compared to 2023. Diesel oil

consumption has decreased by 9.7%, gasoline consumption has decreased by 6.7% and LPG consumptions by 8% whereas CNG consumption has increased by 27.7% and biofuel consumption has increased a little more than 4 times (Figure 3.28).

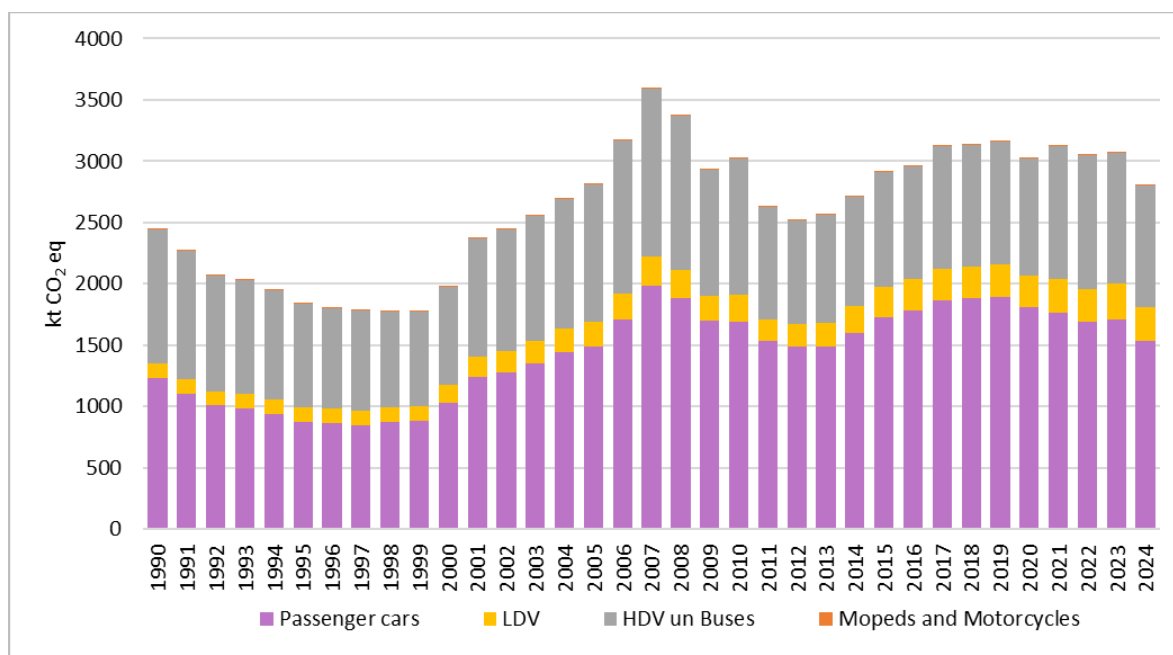


Figure 3.24 GHG emissions in road transport (kt CO₂ eq)

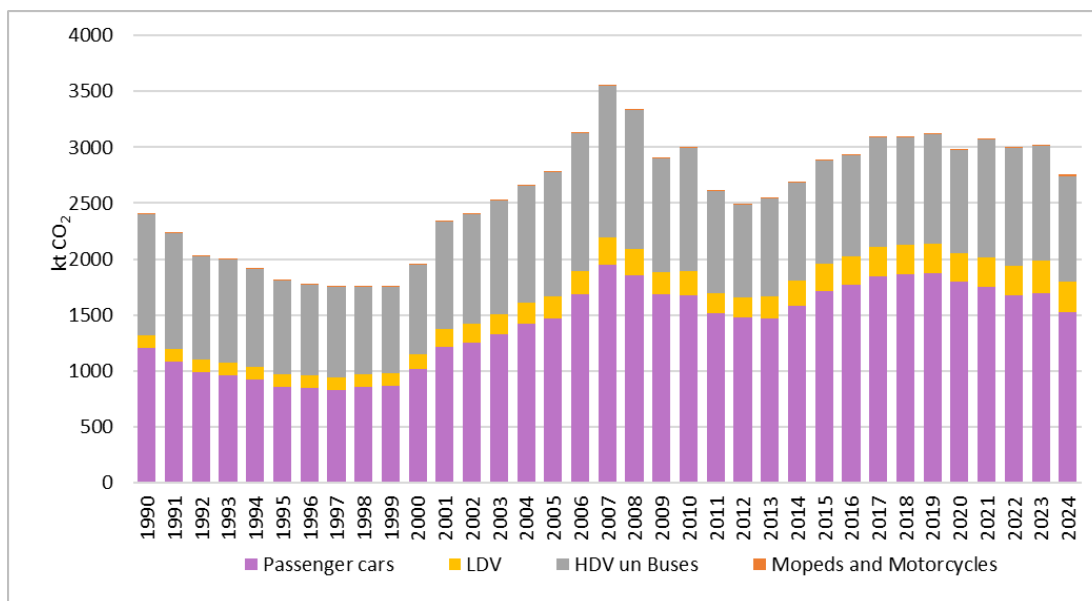
Road transport includes five vehicle categories: Passenger cars, Buses, Heavy duty-vehicles (HDV), Light duty-vehicles (LDV) and Mopeds & Motorcycles. In 1990–2024, essential changes have taken place in structure of GHG emissions created by the road transport (Table 3.29). Gasoline has been the most common fuel used for road transport up to 2000, but in 2024 the amount of diesel oil used for road traffic is 5.2 times more than gasoline and the emissions of CO₂ from diesel surpassed the emissions of CO₂ from gasoline as from 2001.

In 2024, GHG emissions from gasoline consumption created by passenger cars were less than that of 1990 level, while emissions created by diesel oil consumption in passenger cars have increased several times. Emissions of LCV and HDV gasoline consumption have decreased, but the emissions of diesel oil consumption have essentially increased at this time span.

Table 3.29 GHG emissions in road transport by vehicle types (kt CO₂ eq)

Year	Passenger Cars		LDV		HDV	
	Gasoline	Diesel	Gasoline	Diesel	Gasoline	Diesel
1990	1192	32	74	19	485	580
1995	846	27	83	30	374	464
2000	891	113	46	68	113	685
2001	977	233	39	99	88	870
2002	975	273	34	112	73	909
2003	985	327	30	126	66	950
2004	1009	383	27	142	51	999
2005	996	437	24	162	44	1072
2006	1111	534	25	174	42	1193

Year	Passenger Cars		LDV		HDV	
	Gasoline	Diesel	Gasoline	Diesel	Gasoline	Diesel
2007	1225	695	24	203	38	1323
2008	1123	707	20	198	29	1223
2009	938	713	15	179	21	1001
2010	852	780	13	198	18	1092
2011	791	669	13	156	15	905
2012	670	704	12	162	13	828
2013	606	731	11	181	12	864
2014	591	844	12	201	12	875
2015	587	975	13	222	12	922
2016	571	1051	10	237	15	906
2017	549	1157	8	249	14	986
2018	527	1207	7	249	12	975
2019	501	1263	6	255	11	989
2020	479	1215	6	248	11	937
2021	473	1185	7	260	9	1074
2022	405	1186	6	260	7	1082
2023	421	1202	7	277	6	1058
2024	391	1066	7	261	5	975
Trend 2024 vs 1990 (%)	-67.2	3241.5	-90.6	1275.0	-99.0	68.2
Trend 2024 vs 2023 (%)	-7.3	-11.4	5.1	-5.9	-16.4	-7.9

Figure 3.25 CO₂ emissions in road transport by vehicle types (kt)

CO₂ emissions are directly fuel-use dependent and, in this way, the development in the emissions reflects a trend in fuel consumption. As shown in

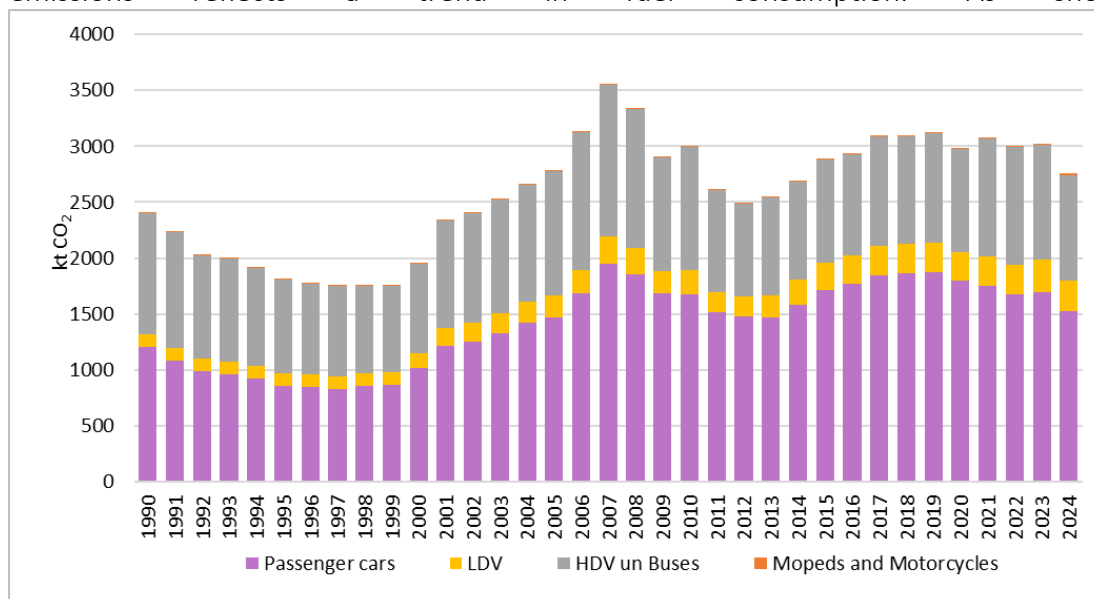


Figure 3.25 the most important emission source for road transport is passenger cars and HDV and buses followed by LCV and motorcycles. The share of CO₂ emissions from passenger cars was 52.3%, HDV and buses 34.3 % and LCV 9.7% in 2024. In 2024, CO₂ emissions in road transport, compared to 2023, have decreased by 8.9%.

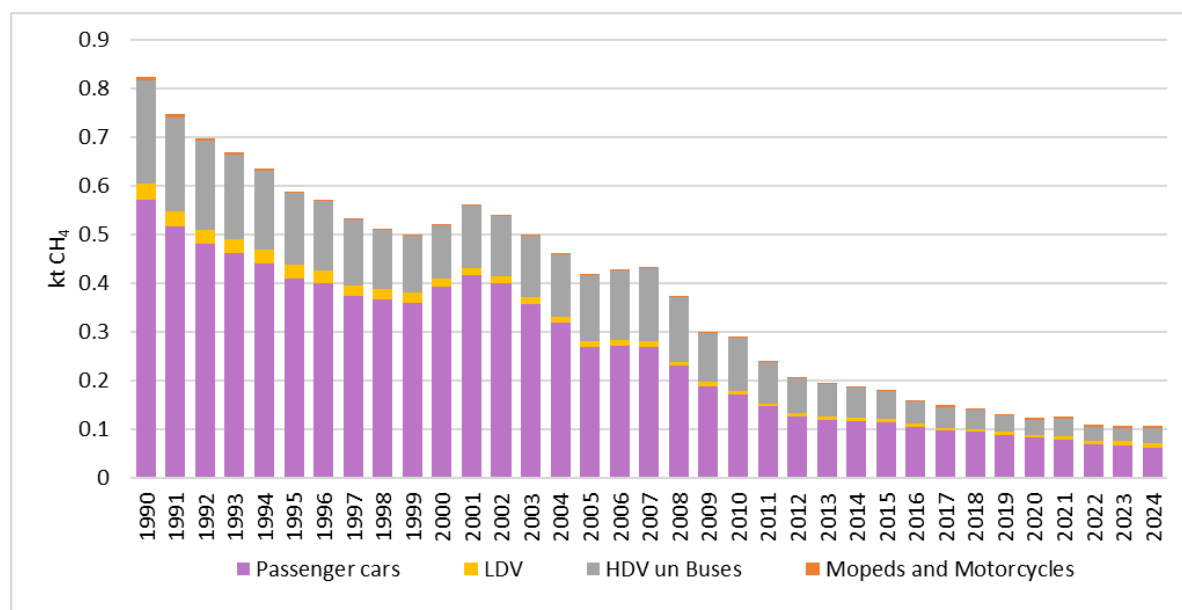


Figure 3.26 CH₄ emissions in road transport by vehicle types (kt)

CH₄ emissions present consistent decrease trend within the whole period (Figure 3.26). In 2024, CH₄ emissions in road transport, compared to 2023, increased by 0.9%. The majority of CH₄ emissions from road transport come from passenger cars (56.8%). The substantial emission drop from 2001 onwards is explained by the sharp penetration of EURO4, EURO5 and EURO6 passenger cars into Latvia's fleet and additionally in years 2009–2024 with decrease of gasoline consumption by passenger cars. The share of CH₄ emissions of HDV and buses was 29.2%, mopeds and motorcycles 5.5% and LCV 8.5% in 2024.

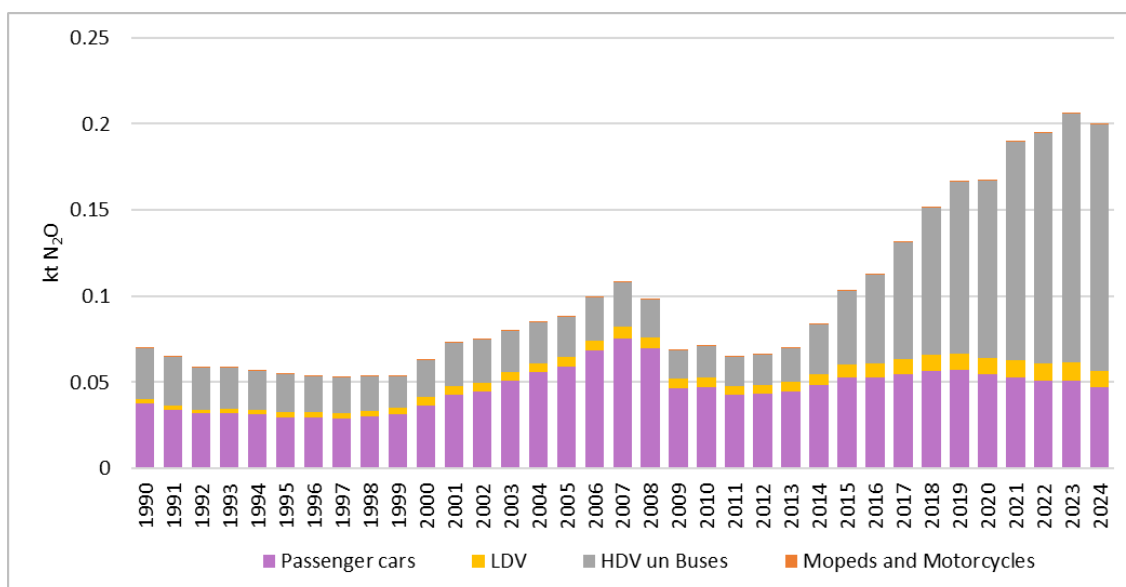


Figure 3.27 N₂O emissions in road transport by vehicle types (kt)

In 2024, N₂O emissions in road transport, compared to 2023, decreased by 3.1%. Taking into account that N₂O emission rates are largely dependent from implemented combustion and emission control technologies, different factor interaction characterises the trend of N₂O changes.

To analyze the trend of N₂O emission at first the significance of different emission sources should be clearly identified. The HDV and busses contribute 71.4% (Figure 3.27), passenger cars 23.4% and LCV 4.9% of total N₂O emission in Latvia's road transport (2024). Thus, the N₂O emission trend is mainly determined by the change in the technologies and fuel used by HDV and passenger cars.

Regarding total N₂O emission created by the fleet of Latvia passenger cars, gasoline fueled passenger cars contribute slightly above 7.2%, the rest is mainly emitted by diesel fueled passenger cars (87.2%). From 2005 onwards, the share of EURO 4 – EURO 6 class gasoline passenger cars have increased, resulting in a 78.7% reduction in the average specific emissions factor (g/km) in 2024 compared to 2005.

Exactly the opposite trend can be observed for diesel passenger cars. From 2005 onwards, the share of EURO 4 – EURO 6 class cars have increased, resulting in a 59.3% increase in the average specific emissions factor in 2024, compared to 2005.

Since the specific EFs (g/km) for EURO V and especially EURO VI trucks are significantly higher than for lower classes, the average implied EF for trucks increases as the share of newer trucks increases. In 2024, it is slightly more than three times higher than in 2015.

Methods

For Road transport, the detailed methodology is used to calculate emissions, as described in the 2006 IPCC Guidelines and EMEP/EEA 2023. The actual calculation is made with a COPERT 5 model⁴². COPERT 5 provides factors for fuel consumption and for all exhaust emission components which are included in the national inventory. For several reasons, COPERT 5 is

⁴² COPERT model. Available: www.emisia.com

regarded as the most appropriate source of road traffic fuel consumption and EFs. First of all, very few Latvia's emission measurements exist, so data are too scarce to support emission calculations on a national level. Secondly, the COPERT model is regularly updated with new experimental findings from European research programmes and, apart from updated fuel-use and EFs, the use of COPERT 5 by many European countries ensures a large degree of cross-national consistency in reported emission results.

In COPERT 5, fuel consumption and emission simulation can be made for operationally hot engines, taking into account gradually tightened emission standards and emission degradation due to catalyst wear. Furthermore, the emission effects of cold-start and evaporation are simulated. Estimation of evaporative emissions of hydrocarbons and the inclusion of cold start emission effects are dealt with in the Latvian inventory by using LEGMC meteorological input data for ambient temperature variations during months; the distribution of evaporate emissions in the driving modes are used default by COPERT 5 model.

Corresponding to the COPERT 5 fleet classification, all vehicles in the Latvia's fleet are grouped into vehicle classes, subclasses and layers. The layer classification is a further division of vehicle sub-classes into groups of vehicles with the same average fuel consumption and emission behaviour, according to EU emission legislation levels.

Trip-speed dependent basis factors for fuel consumption and emissions are implemented. The fuel consumption by vehicle groups and non CO₂ EFs used in the Latvia's inventory is taken from the COPERT 5 model. The summary of the methods and EFs used is presented in Table 3.30.

Table 3.30 Summary of source category description (CRT 1.A.3.b)

CRT	Gas	Method	EF
1.A.3.b Gasoline, diesel oil, LPG, CNG	CO ₂	T2	CS
	CH ₄	T3	M (COPERT 5 model)
	N ₂ O	T3	M (COPERT 5 model)
1.A.3.b Biofuel, lubricants, biodiesel (FAME) fuel that are of fossil origin	CO ₂	T1	D
1.A.3.b Biofuel, lubricants	CH ₄	T3	M (COPERT 5 model)
	N ₂ O	T3	M (COPERT 5 model)

Reported CO₂ emissions from lubricant consumption in road transport have been calculated based on kilometres travelled. Lubricant consumption has been calculated for each of road transport groups (passenger cars, HDV, LCV, busses and motorcycles) including 2-stroke motorcycles whom petrol engine should be lubricated by a mixture of lubricating oil and petrol.

To calculate CO₂ emissions from lubrication oil using in car's engines in road transport is calculated amount of oil, which the oil film developed on the inner cylinder walls. This oil film further is exposed to combustion and burned along with the fuel. A calculation of lubricant oil consumption for engine operation has been performed using a typical oil consumption factors for different vehicle types, fuel used and vehicle age (see Table 3-31 EMEP/EEA 2023). Based on this calculated lubricant oil consumption and using default EF (2006 IPCC Guidelines) CO₂ emissions for lubricant oil burning for engine operation have been calculated.

Further from the total quantity of lubricants consumed in road transport, the above-mentioned amount of lubricants for which CO₂ emissions in road transport from combustion have been calculated and reported, is deducted.

Total consumption of lubricants (road transport) = lubricants consumption of engines (burned along with the fuel) + other consumption of lubricants

where:

- Lubricant consumption burned along with the fuel is calculated and CO₂ emissions reported under category road transport;
- Other consumption of lubricants is reported under IPPU sector (CRT 2.D).

For estimating CO₂ emissions from use of urea-based additives in catalytic converters (non-combustive emissions), it is used equation from the 2006 IPCC Guidelines:

$$\text{Emission} = \text{Activity} * \frac{12}{60} * \text{Purity} * \frac{44}{12} \quad (3.8)$$

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;

12/60 - conversion from urea to carbon;

44/12 - conversion from carbon to CO₂.

In calculations, it is assumed that 75% of the HDV (starting with Euro IV class and later) the urea-based additives are used in catalytic converters. The activity level is 3 percent of diesel oil consumption by the HDV. 32.5% is taken as default purity. Estimated CO₂ emissions are reported in the IPPU sector (CRT 2).

Bioshares of transport fuels

Due to the activity data (statistics) of biofuels consumption in road transport sector are not split for blended and pure biofuels, it is assumed that all biofuel is consumed as the mix to fossil fuel in the volume defined by the CoM Regulation No. 332 (2000, with amendments) "Requirements for Conformity Assessment of Petrol and Diesel Fuel". To ensure efficient growth of the share of RES in the transport sector, the mandatory 4.5-5% volume of bioethanol mix for the gasoline of "95" trademark and mandatory 4.5-5% volume of biodiesel mix for the diesel fuel were introduced as from 1st October 2009. From 1st January 2020 the mandatory mix share for biofuels has been increased - at least 9.5% (volume) of bioethanol mix for the gasoline of "95" trademark and mandatory 6.5% (volume) of biodiesel mix for the diesel fuel. Exemptions are made for diesels utilised: (i) in case of winter climate, namely, in the period 1st November - 1st April, (ii) in sea transport engines. Blended biofuels shall correspond to the sustainability criteria.

At the first step the calculations of emissions in COPERT 5 model are performed using total fuel consumption data, including biofuels. Afterwards it is calculated separately the average share of bioethanol and biodiesel in the gasoline and diesel mix respectively and, assuming that each of the road vehicle groups (passenger cars, HDV, LDV and busses) consume this calculated average biofuel share, the fossil fuel consumption is calculated for each of noted vehicle groups. In preparing the inventory, CO₂ emission data for each vehicle groups include only emissions related to fossil fuels consumption; thus, CO₂ EFs are defined to include the fossil share of total fuel mix.

Table 3.31 Amount of biocomponent in liquid fuels and avoided fossil CO₂ in road transport (TJ)

Year	Gasoline, TJ	Diesel oil, TJ	Avoided fossil CO ₂ , kt
2005	NO	107	7.6
2006	43	57	7.1
2007	NO	71	5.0
2008	1	81	5.8
2009	108	65	12.2
2010	350	752	78.0
2011	318	526	59.7
2012	279	463	52.5
2013	264	473	52.2
2014	257	583	59.4
2015	322	558	62.3
2016	343	22	25.8
2017	331	28	25.4
2018	354	1151	106.5
2019	306	1101	99.6
2020	534	1312	130.7
2021	491	1429	135.9
2022	423	210	44.8
2023	365	99	32.8
2024	386	1697	147.5

In Latvia the following biofuels are used to replace fossil diesel oil and gasoline: 1) biodiesel (FAME) and 2) bioethanol. According to the 2006 IPCC Guidelines (volume 2, chapter 3, section 'CO₂ emissions from biofuels' in page 3.17): "it is important to assess the biofuel origin so as to identify and separate fossil from biogenic feedstocks". It means that a part of the carbon of biofuels (and the associated CO₂ emissions) may have a fossil origin. To evaluate both fossil and biogenic CO₂ emissions associated with FAME the proposed method (2006 IPCC Guidelines and Note on fossil carbon content in biofuels presents in WG1) has been implemented. Calculated CO₂ emissions from biodiesel (FAME) fuel that are of fossil origin in 2024 are 6.8 kt (emissions have been reported in CRT under category road transport other fossil fuels).

Activity data

As a basis for model input information CSB and LR Road Traffic Safety Directorate (RTSD) data is used. CSB data have been used considering the fuel consumption, RTSD collected and published data have been used considering stock of road transport in Latvia. Total mileage data for passenger cars, light commercial trucks, heavy duty trucks and buses produced by the RTSD is used for the years 1996-2024. The summary of the data sources used in emission calculation for road transport is presented in Table 3.32.

Table 3.32 Activity data and sources used for emission calculation in road transport

Activity data	Source of activity data	Remarks
Fuel consumption	National statistics (CSB)	It is assumed that all liquid biofuel is consumed as blended with fossil fuel
Number of cars	Road Traffic Safety Directorate	For calculation it is used number of cars with permission to participate in traffic
Number of cars by fuel and vehicle type	Road Traffic Safety Directorate and expert calculation	Based on available data cars are grouped by fuel type, engine power, age and vehicle categories according to emission control system

<i>Distance travelled by cars by fuel and vehicle type</i>	<i>Road Traffic Safety Directorate and expert calculation</i>	<i>Based on an average data by cars classes it is modelled by fuel type, engine power, age and vehicle categories</i>
<i>EFs</i>	<i>National specific for CO₂ emissions, COPERT EFs for CH₄ and N₂O</i>	<i>CO₂ EFs are based on carbon content in fuel. 1990 – onwards EF for gasoline is 71.18 kt/PJ; 1990 – onwards EF diesel oil 74.75 kt/PJ.</i>

General information about activity data is presented in Figure 3.29–Figure 3.35 (number of cars and their split by sub-classes and layers). Before emission calculation COPERT 5 model was calibrated to be consistent with actual fuel consumption (energy statistics see Table 3.33).

Table 3.33 Fuel consumption in road transport (TJ)

Year	Gasoline, TJ	Diesel oil, TJ	LPG, TJ	Natural gas, TJ	Biofuel (biodiesel and bioethanol), TJ
1990	24200	8328	592	305	NO
1995	17996	6883	91	33	NO
2000	14520	11472	865	68	NO
2001	15268	15934	865	101	NO
2002	14960	17166	865	68	NO
2003	14950	18611	956	68	NO
2004	15038	20225	1047	68	NO
2005	14730	22180	1093	68	107
2006	16313	25235	1184	68	100
2007	17852	29488	1093	67	71
2008	16269	28256	956	33	82
2009	13586	25154	865	4	173
2010	12308	27449	989	1	1102
2011	11432	22945	1184	NO	844
2012	9697	22465	1858	NO	742
2013	8794	23539	2368	NO	737
2014	8617	25409	2646	NO	840
2015	8576	28001	2687	NO	880
2016	8363	28992	2591	NO	365
2017	8030	31570	2440	NO	359
2018	7700	31969	2312	2	1505
2019	7307	32923	2028	8	1407
2020	7015	31475	1833	22	1846
2021	6943	32983	1653	55	1920
2022	5959	33128	1508	86	633
2023	6192	33238	1367	112	464
2024	5777	30020	1258	143	2083

As mentioned above reported CO₂ emissions from lubricant consumption in Road transport have been calculated based on kilometers travelled. Lubricant consumption has been calculated for each of road transport groups (passenger cars, HDV, LDV, buses and motorcycles) including 2-stroke motorcycles whose petrol engine should be lubricated by a mixture of lubricating oil and petrol. The quantity of lubricants in Road transport for which emissions are calculated is shown in Table 3.34.

Table 3.34 Calculated lubricant consumption in road transport for CO₂ emission reporting (TJ)

Year	Lubricants, TJ
1990	46.73
1995	35.54
2000	39.75
2005	57.75
2010	65.95
2015	71.43
2016	73.45
2017	77.68
2018	81.00
2019	82.66
2020	81.01
2021	81.75
2022	78.25
2023	79.78
2024	76.51

As it can be seen in Figure 3.28 the fuel consumption has essentially changed in the time period 1990–2024. Gasoline consumption from the highest consumption in 1990 decreased until 1999, reaching the lowest consumption and after six year stabilization the increase was observed in 2006 and 2007. Consumption of gasoline had decreased in 2024 by 6.7% compared to 2023. Whereas diesel oil consumption starting from 1997 increased gradually until 2007, however, it decreased in 2008 and 2009, mainly due to economic recession. Diesel oil consumption decreased in 2024 by 9.7%, compared to 2023.

The increase in LPG consumption is observed between 2011 and 2016, but from 2017 onwards there is a continuous decrease in consumption. LPG consumption decreased in 2024 by 8.0% compared to 2023. Whereas the Government decided that in the period 1st July 2022 – 31st December 2023 the biofuel blend was voluntary, consumption of biofuel had decreased in 2023 by 26.8% compared to 2022. Since the CoM Regulation No. 332⁴¹ on mandatory biofuel blending came into full force again in 2024, biofuel consumption increased slightly more than 4 times, compared to 2023.

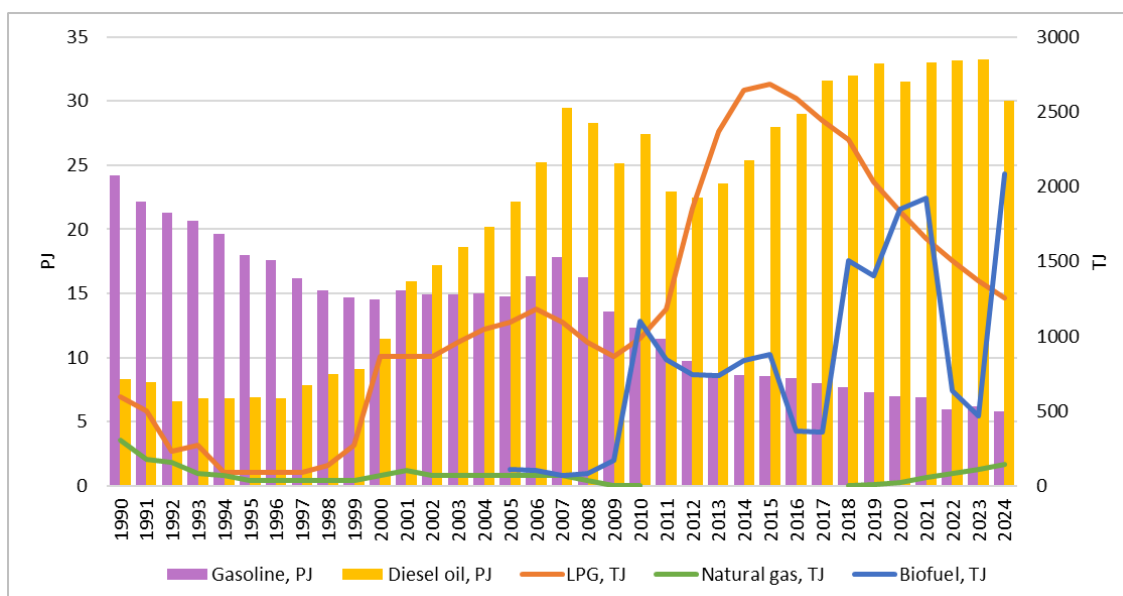


Figure 3.28 Development of Fuel consumption in road transport (PJ;TJ)⁴³

The vehicle numbers per passenger cars sub-class and layers are shown in Figure 3.29.

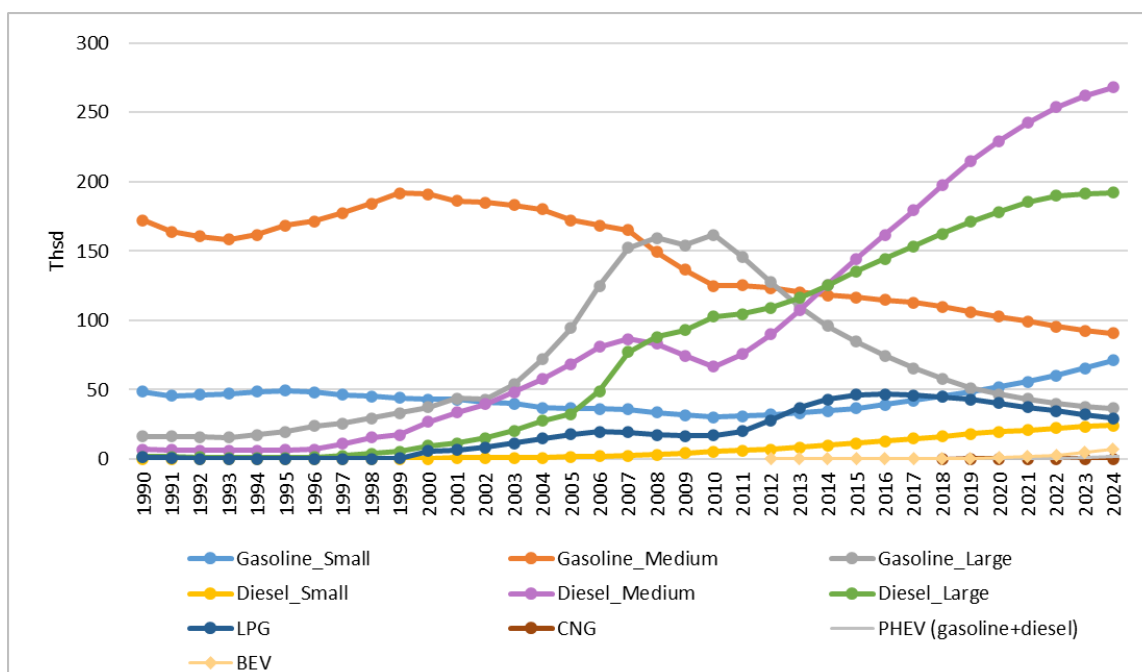


Figure 3.29 Distribution of passenger cars fleet by sub-classes (thsd)

Analyzing the development of the passenger car fleet from 1990–2024 (Figure 3.30, Figure 3.31), following features can be noted:

- Cars with a diesel engine of a capacity 1.4l – 2.0l (Medium) constitute the major part (37.1%) but the second leading group (26.6%) are cars with a diesel engine of a capacity > 2.0l (Large-SUV-Executive); cars with a gasoline engine of a capacity 1.4l – 2.0l (Medium) –12.6% and of a capacity < 1.4l (Small) 9.9%;

⁴³ LPG, natural gas and biofuel on secondary axes

- Cars with a gasoline engine of a capacity <1.4l from 2011 have increasing trend and constitute approximately 9.9% in year 2024 from total passenger cars;
- Cars with a gasoline engine of a capacity >2.0l starting from 2011 have a small decreasing in their share of total passenger cars and they constitute around 5.0% in 2024;
- The number of BEV and PHEV has been increasing in recent years, with a share of 1.3% in 2024.
- As of 2000, the number of cars with diesel engines, both, <2.0l and >2.0l, grow rapidly and total share of diesel cars is 67.1% from the total number of passenger cars in 2024;
- As of 2011, in the car fleet with a gasoline engine, the number of EURO5 and EURO6 cars grows gradually. In 2024, a share of EURO5 and EURO6 cars constitutes around 56.3%;
- As of 2011, in the car fleet with a diesel engine, the number of EURO5 and EURO6 cars grows gradually. In 2024, a share of EURO5 and EURO6 cars constitute around 55.7%.

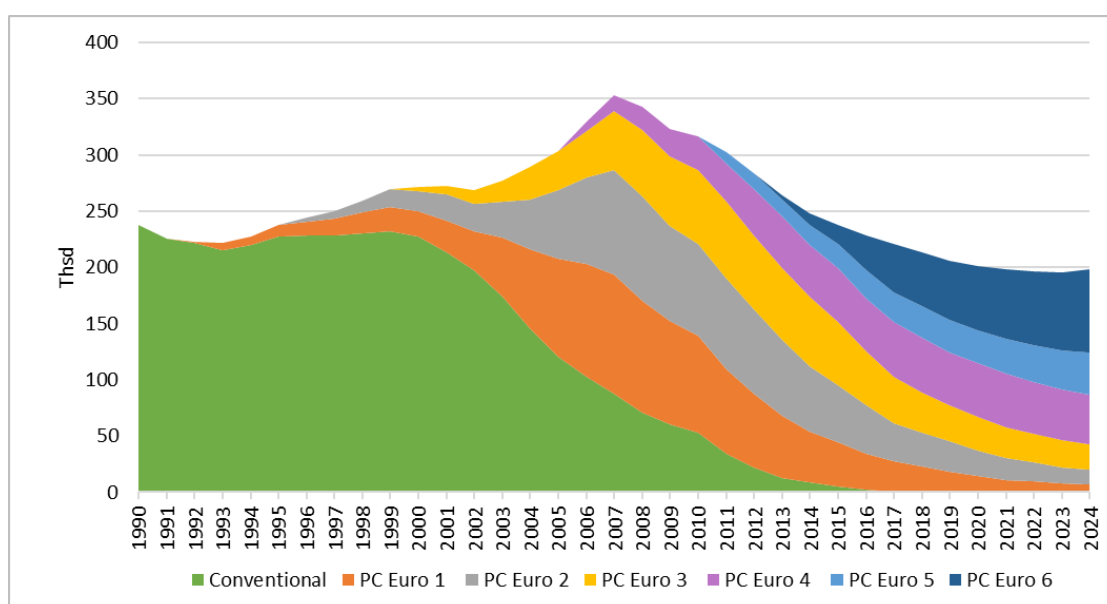


Figure 3.30 Distribution of gasoline passenger cars fleet by layers (thsd)

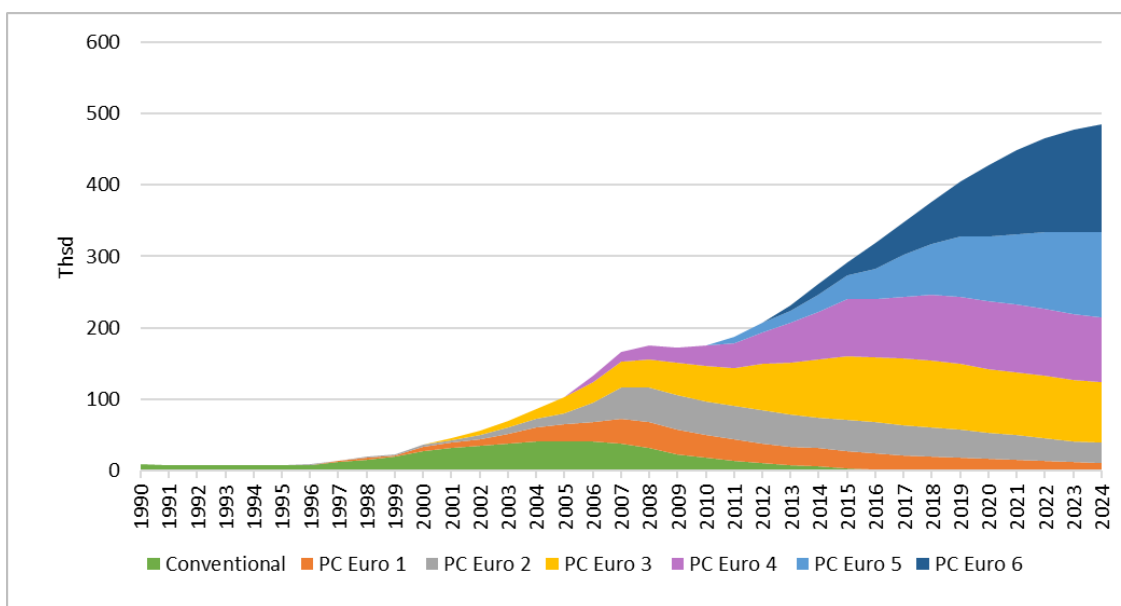


Figure 3.31 Distribution of diesel oil passenger cars fleet by layers (thsd)

Analyzing the development of LDV fleet (Figure 3.32, Figure 3.33) in the period of time 1990–2024 major features can be noted as follows:

- As of 1996, the number of cars with gasoline engines has decreased;
- As of 2000, the number of cars with a diesel engine rapidly increases. In 2024, the share of diesel cars is 95.5%;
- As of 2011, the number of EURO5 and EURO6 cars have increased. In 2024, the share of EURO5 and EURO6 cars constitute 51.6%.

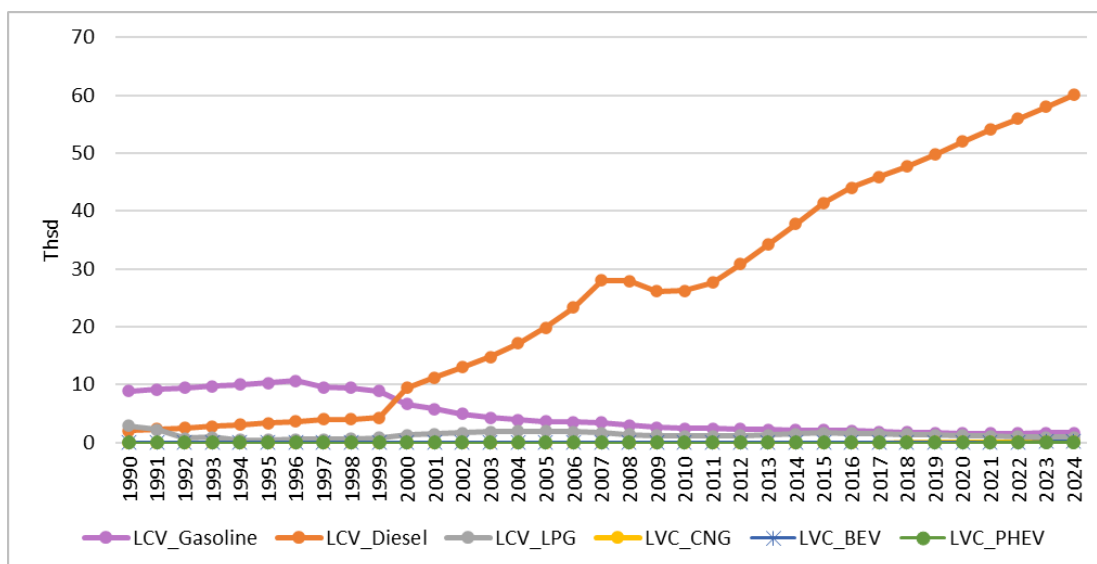


Figure 3.32 Distribution of light commercial vehicles fleet by sub-classes (thsd)

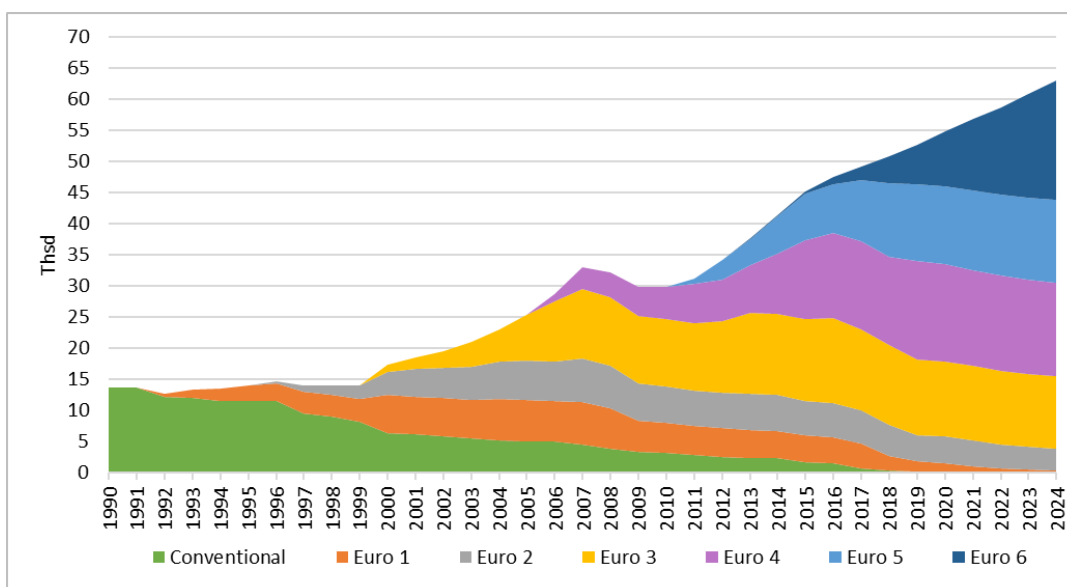


Figure 3.33 Distribution of light duty vehicles fleet by layers (thsd)

The vehicle numbers per HDV sub-classes and layers are presented in Figure 3.34 and Figure 3.35. Analyzing the development of HDV fleet in the following time period, major features can be noted as follows:

- Since 2000, the number of vehicles with gasoline engines has rapidly decreased. The share of gasoline vehicles has decreased from 28% to 1.0% corresponding years 2000 and 2024;
- Since 2000, the number of HDV with tonnage more than 14 t and a diesel engine starts to increase. In 2024, the share of this group constitutes around 82.2%;
- As of 2000, the average age reduction of cars takes place gradually. In 2024, the share of EURO V and EURO VI cars constituted around 69.5%.

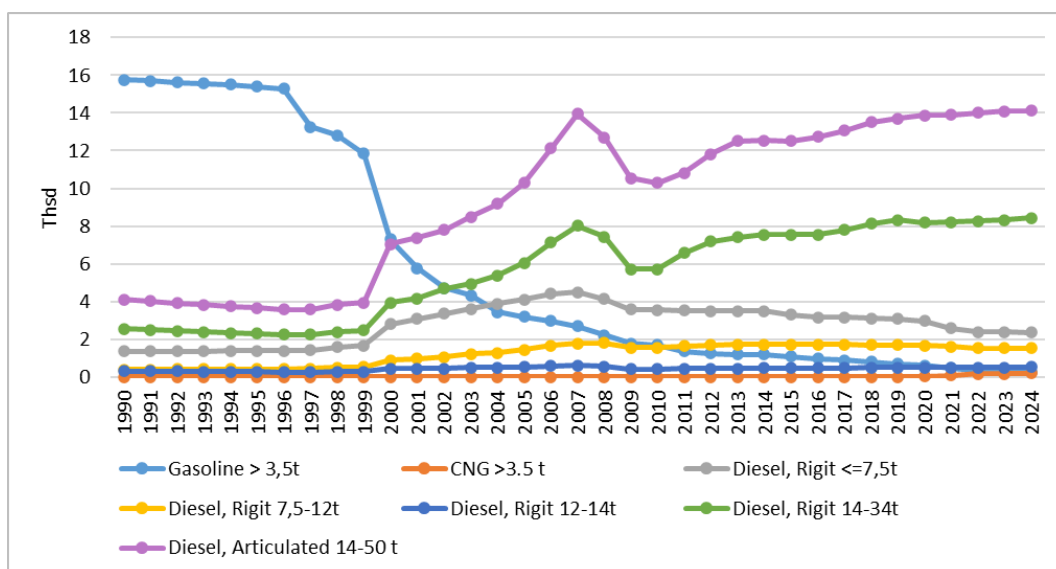


Figure 3.34 Distribution of heavy duty vehicles fleet by sub-classes (thsd)

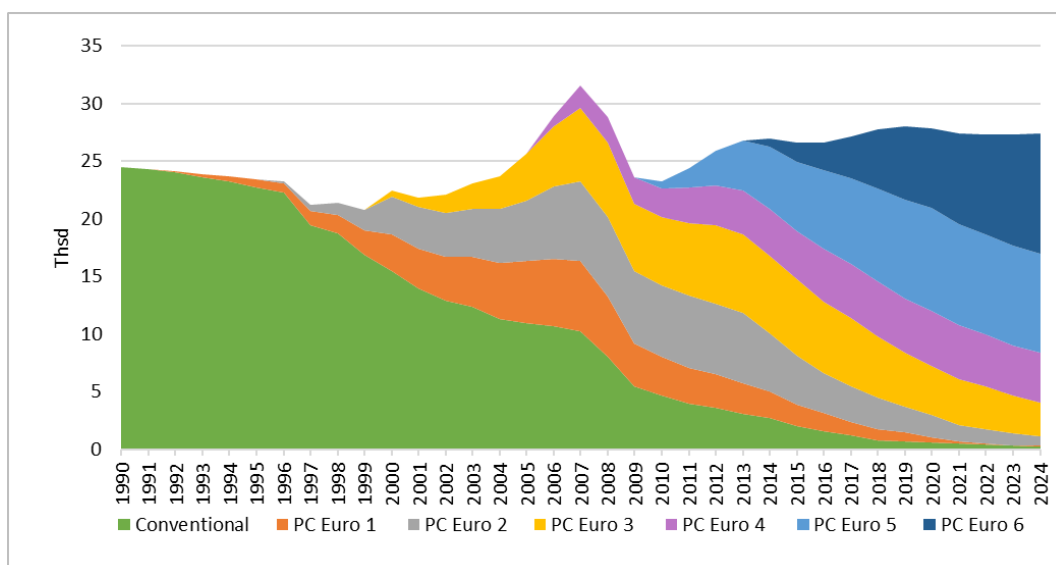


Figure 3.35 Distribution of heavy duty vehicles fleet by layers (thsd)

Emission factors

CO₂ emissions in COPERT 5 model were calculated using country-specific CO₂ EF that are calculated based on information available on the C and H content in fuel. Country specific EF for CO₂ emission calculation (gasoline, diesel oil) in road transport is used:

- 1990–2024 EF diesel oil 74.75 kg/GJ;
- 1990–2024 EF for unleaded gasoline is 71.18 kg/GJ.

In 2012, MoCE funded research “Research on carbon content in transport fuels”. The research on C content in fuels carried out in 2012 quantified C and H content in gasoline. For gasoline the C content is 84.7%, further it is calculated NCV for gasoline (43.97 MJ/kg) and estimated CO₂ EF is in accordance with requirements from the 2006 IPCC Guidelines. For diesel oil the C content is 86.7%, further it is calculated NCV for diesel oil (42.49 MJ/kg) and estimated CO₂ EF is in accordance with requirements from the 2006 IPCC Guidelines. Based on the results of this research, CO₂ EF of gasoline has been calculated – 71.18 kg/GJ and diesel oil 74.75 kg/GJ (oxidation factor is 1). Although quantification of C and H content in gasoline and diesel oil has been performed for fuel with a requirement for gasoline quality which is in force since 1st January 2009, the updated CO₂ EF is implemented for emissions calculation 1990–2008 as well to ensure consistent time series. The rest of EFs (CH₄ and N₂O) comes from the COPERT 5 model.

3.2.6.1.3 Railways (CRT 1.A.3.c)

In 2024, the fuel consumption in railway constituted 1.9% of GHG emissions from the total GHG emissions in transport. Freight transport had a dominant role in railway fuel consumption. The railway transport accomplishes around 19.0% (2024) of the total freight transport in Latvia (measured in ton-kilometres) and the transit transport traffic to ports is dominant. Since 2012 the transported freight along the railway (measured in ton-kilometres) have decreased by around 84.0% due to dependence on transit transport of goods from Russian Federation and other neighboring countries. Fuel consumption decreased by approximately 80.5% in 2024, compared to 2012.

The very sharp decline in fuel consumption came in exactly 2020, compared to 2019 (40.5%). The decline in fuel consumption continued in 2024 and was 28.3% lower than in 2023.

It results in decreased GHG emissions by 27.7% in 2024 compared to 2023. Emission calculation in railway transport includes railway transport operated by diesel locomotives.

Railway related fuel consumption is key categories for CO₂ emissions. In 2024, total GHG emissions in railway, compared to 1990, decreased by 90.9% (Figure 3.36).

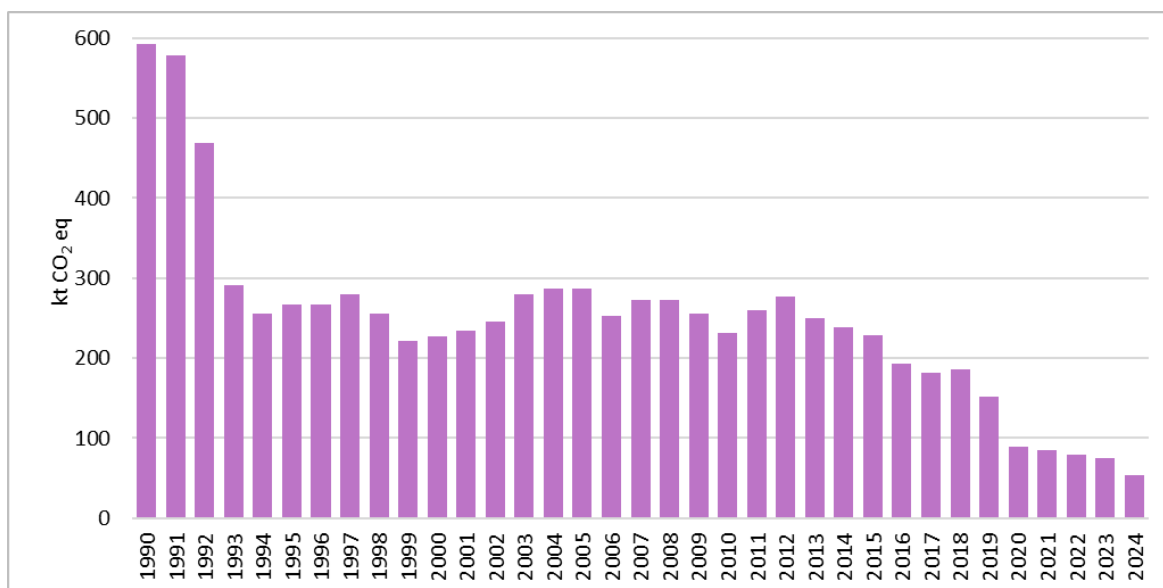


Figure 3.36 Development of GHG emissions in railway (kt CO₂ eq)

Methodological issues

Methods

When calculating emissions from railway, the 2006 IPCC Guidelines Tier 1 and Tier 2 methods have been applied. The summary of the latest key category assessment, methods and EFs used is presented in Table 3.35.

Table 3.35 Summary of source category description (CRT 1.A.3.c)

CRT	Gas	Method	EF	All sources estimated
1.A.3.c	CO ₂	T2	CS	Yes
	CH ₄	T1	D	Yes
	N ₂ O	T1	D	Yes

Activity data

The data on diesel oil consumption in railway derived from CSB. Development of diesel oil consumption is presented in Figure 3.37 and Table 3.36. As can be seen, starting from 2010 only a small portion of biodiesel is used in railway.

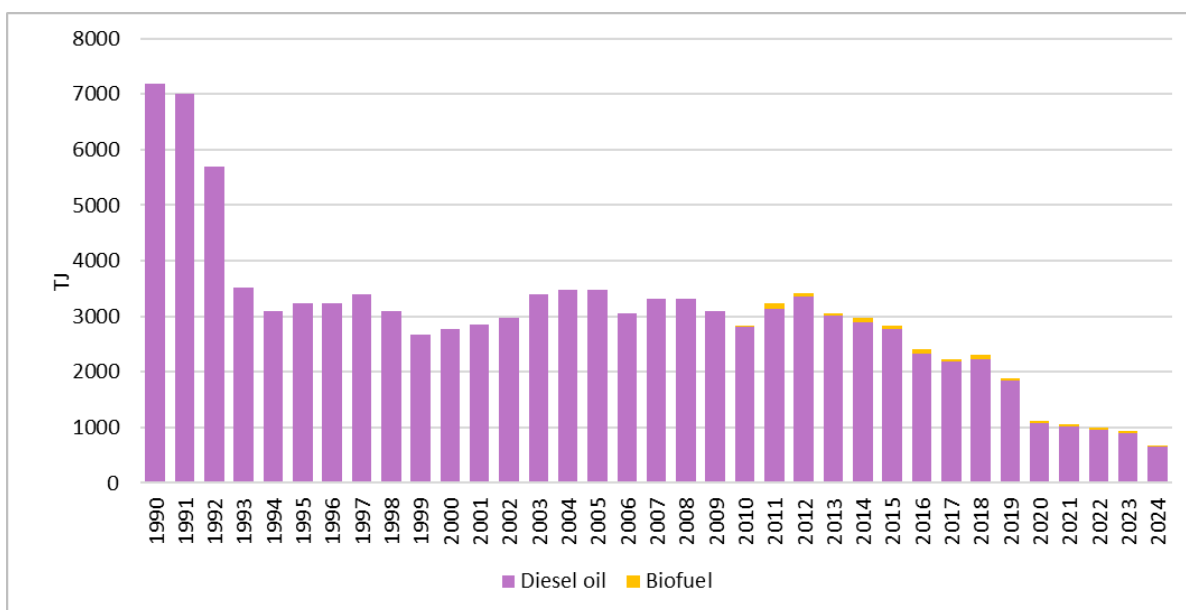


Figure 3.37 Development of fuel consumption in railway (TJ)

Table 3.36 Fuel consumption in railway (TJ)

Year	Diesel oil	Biodiesel
1990	7181	NO
1995	3229	NO
2000	2762	NO
2001	2847	NO
2002	2974	NO
2003	3399	NO
2004	3484	NO
2005	3484	NO
2006	3059	NO
2007	3314	NO
2008	3314	NO
2009	3102	NO
2010	2804	35
2011	3144	91
2012	3357	63
2013	3017	48
2014	2889	83
2015	2765	74
2016	2335	67
2017	2193	29
2018	2235	78
2019	1836	55
2020	1083	42
2021	1021	38
2022	963	37
2023	899	33
2024	651	18

Emission factors

Country specific EF for CO₂ emissions is used (“Guidance Manual for CO₂ emission estimations” (2004)). Rest of EFs comes from the 2006 IPCC Guidelines and EMEP/EEA 2023 (Table 3.37).

Table 3.37 Emission factors used in the calculation of emissions from railway

Fuel type	CO ₂ kt/PJ	CH ₄ kt/PJ	N ₂ O kt/PJ	NO _x kt/PJ	CO kt/PJ	NMVOC kt/PJ	SO ₂ kt/PJ
Diesel oil	74.75	0.00415	0.0286	1.2332	0.251823	0.10943	0.02353 (2003–2004) 0.09414 (1990–2007) 0.04707 (2008–2014) 0.005 (2015–)

3.2.6.1.4 Domestic Navigation (CRT 1.A.3.d)

In 2024, fuel consumption in domestic navigation was responsible for around 0.1% of GHG emissions from total GHG emissions in transport.

Although Latvia has several ports, domestic navigation providing transport of freight or passengers among local ports is not developed. Major activities in ports deal with international freight transport. In domestic navigation, the emissions are calculated for miscellaneous vessels (tugs, barges, towboats, and icebreakers), recreational crafts and personal boats (Figure 3.38).

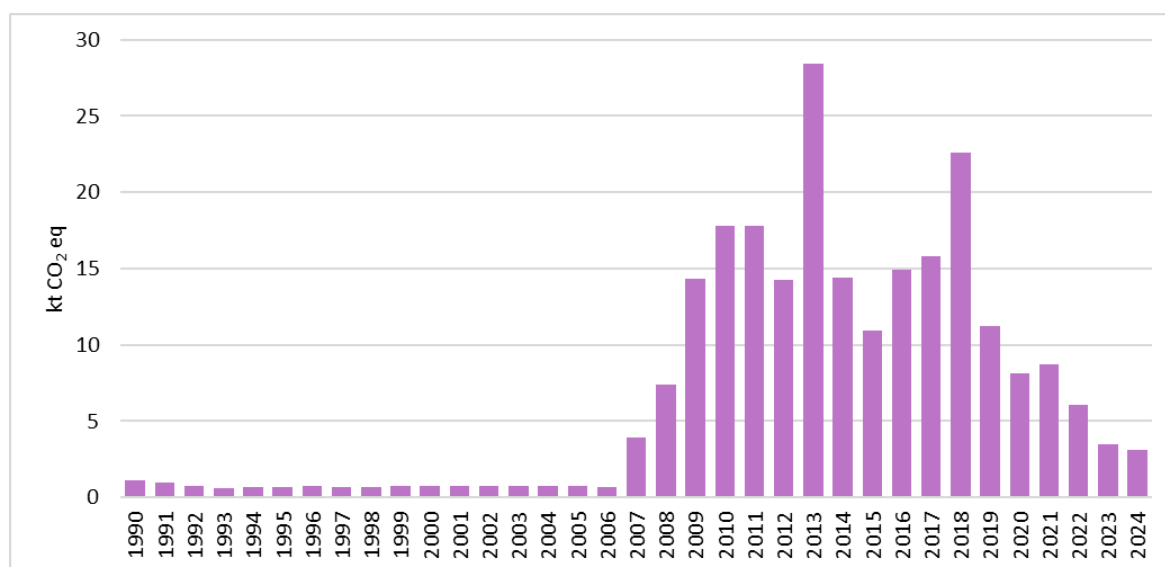


Figure 3.38 GHG emission development in domestic navigation (kt CO₂ eq)

Fuel consumption and CO₂ emissions trend in domestic navigation mainly depends on international (import, export) cargo activities in ports (cargo turnover and number of vessels served in ports). Variation in domestic navigation’s fuel consumption in 2006–2024 indicates that this consumption is highly dependent on the harbour services’ activities and weather conditions.

Before the GHG emission calculation is performed CSB is asked to check and further confirm fuel consumption in sector if fluctuation is more than 20% compared to the previous year.

Methodological issues

Methods

When calculating emissions from navigation, Tier 1 and Tier 2 methods from the 2006 IPCC Guidelines have been applied. Country specific CO₂ EFs are used for emission calculation from diesel oil consumption. The summary of the latest key category assessment, methods and EFs used are presented in Table 3.38.

Table 3.38 Summary of source category description (CRT 1.A.3.d)

CRT	Gas	Method	EF	All sources estimated
1.A.3.d	CO ₂	T1,T2	CS (diesel); D (gasoline)	Yes
	CH ₄	T1	D	Yes
	N ₂ O	T1	D	Yes

Activity data

The data about diesel oil consumption and gasoline consumption in domestic navigation are obtained from CSB. CSB has started to collect data about diesel oil consumption and gasoline consumption in domestic navigation from 2006. For the period of time 1990-2005 the data for fuel consumption is used from the study “Evaluation of fuel consumption for domestic aviation and navigation” (IPE, 2004). Development of fuel consumption in domestic navigation is presented in Figure 3.39 and in Table 3.39.

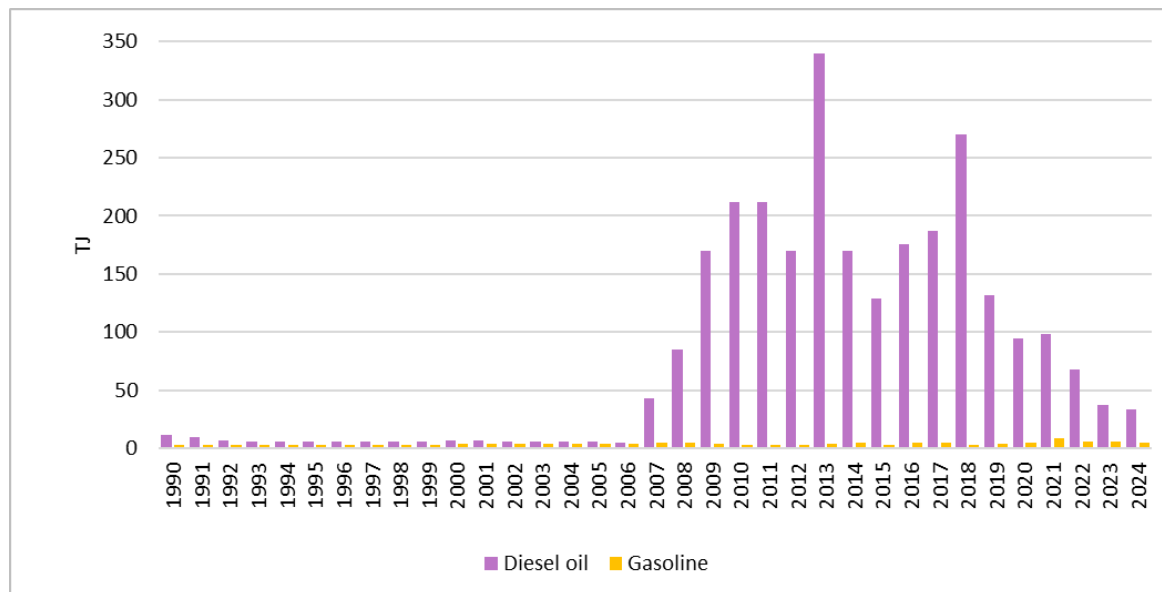


Figure 3.39 Development of gasoline and diesel oil fuel consumption in domestic navigation (TJ)

Part of the total consumption of diesel oil in domestic navigation is the provision of permanent port service by miscellaneous vessels. Variation in domestic navigation's fuel consumption in 2012–2024 indicates that total consumption is highly dependent on the additional harbour services' activities. In 2013, there was a harbour deepening project of large scale resulting also in significant increase in fuel consumption. After the realization of this project, the fuel

consumption in 2014 and 2015 come back to roughly 2012 level. Also, in 2018 the main reason for fuel consumption increase was performing of mentioned harbour service' activities. Due to the rapid decline in cargo volumes in 2020, this was a key factor in the reduction in diesel oil consumption in domestic navigation. This trend will continue in the period 2021–2024.

An additional factor that has an impact on fuel consumption in domestic navigation is weather conditions. This can be observed in 2010 and 2011 when the air temperature was low, and sea was covered by ice. An ice breaker operated for many months to ensure operation of ports in 2010 and 2011. This factor had an impact on fuel consumption in 2010 and 2011.

In the last 12 years, diesel oil consumption has only been affected by the first of these factors.

Table 3.39 Fuel consumption in domestic navigation (TJ)

Year	Diesel oil	Gasoline
1990	11	2
1995	6	3
2000	6	3
2001	6	3
2002	6	4
2003	6	4
2004	6	4
2005	5	4
2006	4	4
2007	43	5
2008	85	5
2009	170	4
2010	212	3
2011	212	3
2012	170	3
2013	340	4
2014	170	5
2015	129	3
2016	176	5
2017	187	5
2018	270	3
2019	132	4
2020	94	5
2021	98	9
2022	68	6
2023	37	5
2024	33	5

Emission factors

Default EFs for domestic navigation are used (2006 IPCC Guidelines and EMEP/EEA 2023, Table 3.40).

Table 3.40 Emission factors used in the calculation of emissions from domestic navigation (t/TJ)

Fuel type	CO ₂	CH ₄	N ₂ O	NO _x	CO	NM VOC
Gasoline	69.3	0.0473	0.000296	0.2	13.1	4.1
Diesel oil	74.75	0.004	0.003	1.8	0.2	0.1

3.2.6.2 Uncertainties and time series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6. Activity data about fuel consumption in the transport sector is mainly available from 1990 and they are provided by CSB. Considering that CSB gives approximately 2% statistical sample error for statistical data uncertainty in activity data of fuel consumption in transport is $\pm 2\%$ in 2024. Before GHG emission calculation is performed CSB is asked to check and further confirm fuel consumption in sector if fluctuation is more than 10% compared to the previous year.

As mentioned above, for certain categories (domestic aviation and domestic navigation), fuel consumption in the base year (1990) has been determined using a calculation model and an extrapolation method ("Evaluation of fuel consumption for domestic aviation and navigation" (IPE, 2004)). Consequently, the uncertainty over fuel consumption is relatively high and 20% assumed.

CO₂ EF was estimated according to physical characterization of used fuels in country based on average NCV reported by fuel consumers and carbon content, so uncertainty was assigned as quite low about 2%. If default CO₂ EF is used uncertainty was assigned about 5–10%. The default CH₄ and N₂O EFs used in estimation of emissions were taken from the 2006 IPCC Guidelines, so uncertainty was assigned 30–70%.

In order to maintain consistency with the time-series the estimation procedures have been developed as described above (Section 1.6.). However, due to the fact that some of the estimations are not based on activity data but on other factors as LTO cycles in the civil aviation sector, a certain degree of uncertainty exists. In road transport one important basic parameter for the COPERT 5 model is vehicle-km, which is calculated through another model. This second model is based on the mileage driven by the vehicle noted at time of TA (annual inspection/testing of the vehicle) at Road Traffic Safety Directorate. In case if there is in place sharp changes of some external factors impacting the fuel consumption, for example economy recession, or fuel price or energy tax, it will not be shown as clearly in the development of vehicle mileage as in statistics on fuel consumption.

To ensure time series consistency any recalculations related to model version updating are done for all time period. Linear interpolation has been implemented only for cases when activity data fluctuation does not take place.

3.2.6.3 Source-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the transport sector in order to achieve these quality objectives. Meetings dedicated to quality ensure and improvement are held annually among inventory and external experts.

All Tier 1 general inventory level QC procedures listed in chapter 1.2. applicable to this sector are used. These measures are implemented every year during the transport sector inventory. In addition, the consumption of every type of fuel in the last year is checked and compared to previous years. If large variations are discovered for certain fuels, responsible CSB staff are contacted for an explanation.

The country specific CO₂ EFs used to calculate transport sector CO₂ emissions are compared to IPCC default (2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Chapter 3, Mobile combustion) to see if they compare reasonably well.

In making this comparison, it can be concluded that all the country specific CO₂ EFs used are within the interval specified in the 2006 IPCC Guidelines, this is between the lowest and the highest values. The assessment is carried out taking into account the values representing 100 percent oxidation of fuel carbon content.

Estimated emission verification:

- All transport sector emission estimations are examined on the logical mistakes by checking the time series of the activity data, EFs and emission consistency to display the significant and illogic changes in the activity data and emissions;
- Emissions are checked using time series consistency check for the IEF estimated in ETF platform CRT and all IEF changes in time series are double-checked and reasonable explanation for IEF changes has to be found under each subsector source category description. The calculated air transport emissions have been compared and verified with Eurocontrol's emission data for 2008–2023. The calculated activity data for fuel consumption of LTO and cruise mode and emissions were comparable and very close to those estimated by Eurocontrol;
- For the road transport examination is made on less aggregated level than ETF platform CRT. Non CO₂ EF changes that are higher than 5% in time series are double-checked and reasonable explanation for IEF changes has to be found.

The QC form has been filled in for each category taking into account criteria given in QA/QC plan approved in National legislation. All information on activity data and emission calculations is stored and archived in the common FTP folder.

Additional QA/QC checks for Tier2 methodology

For emission calculation in road transport an additional QA/QC check approach has to be implemented. QC activities are realized with emission data and activity data QC.

It is assessed that implemented default EF from COPERT 5 model are applicable to national circumstances because model comprises all the necessary technologies. Country specific EFs for CO₂ are calculated based on the 2006 IPCC Guidelines methodology. Activity data (fuel consumption, total number of vehicles) provider CSB has internal QA/QC procedures based on mathematical model and analysis to avoid logic mistakes. To ensure QA procedure expert from Road Traffic Safety Directorate is asked to make peer review about the main assumption implemented in emission calculation.

3.2.6.4 Category-specific recalculations

The following recalculations and improvements in 2026 submission have been made in the transport sector since the 2025 submission (Table 3.41).

Table 3.41 Recalculations in CRT 1.A.3 Transport

Sub-category	Recalculation	Improvements
Road transport (CRT 1.A.3.b)	<i>All GHG emissions for time period 2000–2023 for all</i>	<i>Recalculations have been done due to the transition from COPERT 5.7.2 to COPERT 5.9.2. version; Update of diesel fuel consumption</i>

Sub-category	Recalculation	Improvements
	<i>vehicle groups have been recalculated</i>	<i>statistics for the following years: 2018, 2019, 2021, 2022; Adjusting the number of vehicles to European standards and resulting changes in total mileage for each vehicle group. The changes in total calculated emissions in the transport sector compared to the previously submitted GHG inventory (2025) range from 0.02% to 0.6%.</i>

3.2.6.5 Source specific planned improvements

The applicability of implied EFs for international aviation calculated by Eurocontrol will be studied.

3.2.7 Other Sectors (CRT 1.A.4)

3.2.7.1 Category description

CRT 1.A.4 Other Sectors include emissions from the small combustion of fuels in Commercial/Institutional, Residential sectors and Agriculture/Forestry/Fisheries. In addition, emissions from mobile machinery used in Commercial, Residential and Agriculture and Forestry sectors are included here as off-road. Also, emissions from the autoproducers are included in relevant sectors of CRT 1.A.4 – according to the 2006 IPCC Guidelines these emissions have to be reported in sectors producing them.

The CRT subsector 1.A.4. Other Sectors were split into subsectors which are in line with the 2006 IPCC Guidelines/ETF platform CRT structure:

- 1.A.4.a Commercial/Institutional:
 - 1.A.4.a.i Stationary combustion;
 - 1.A.4.a.ii Off-road vehicles and other machinery;
- 1.A.4.b Residential:
 - 1.A.4.b.i Stationary combustion;
 - 1.A.4.b.ii Off-road vehicles and other machinery;
- 1.A.4.c Agriculture/Forestry/Fishing:
 - 1.A.4.c.i Stationary combustion;
 - 1.A.4.c.ii Off-road vehicles and other machinery;
 - 1.A.4.c.iii Fishing.

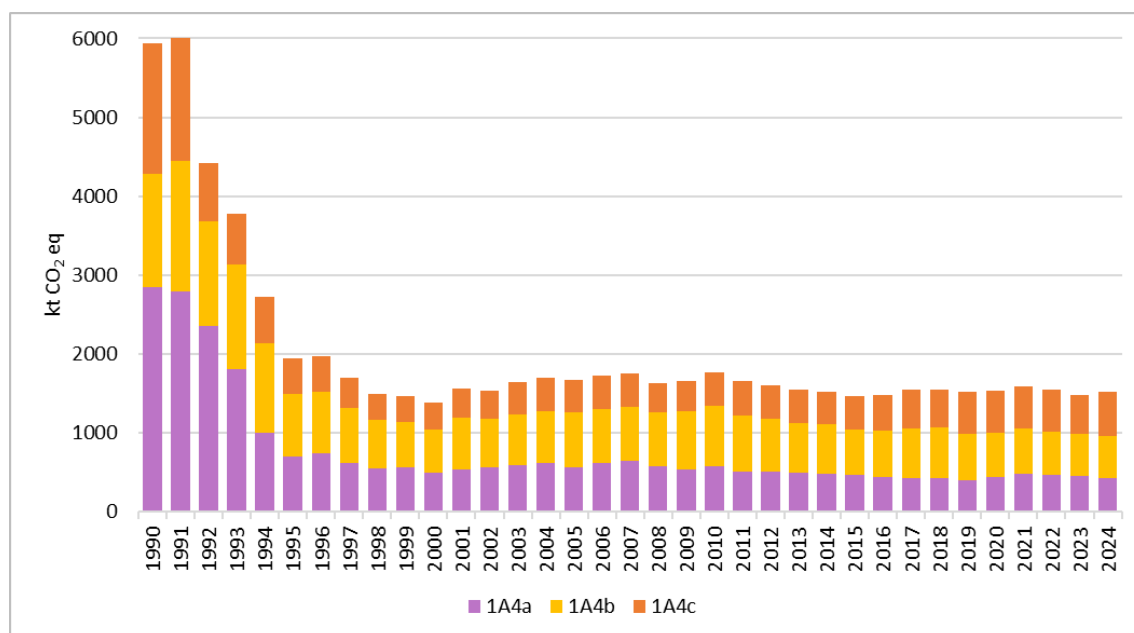


Figure 3.40 GHG emissions in CRT 1.A.4. Other Sectors by subsectors (kt CO₂ eq)

In Figure 3.40, there can be seen the distribution of GHG emissions in CRT 1.A.4 sector. The largest part of emissions contributes CRT 1.A.4.b Residential subsector (35.5% in 2024). CRT 1.A.4.a Commercial/Institutional contributes 28.0% from 1.A.4 emissions, while CRT 1.A.4.c Agriculture/Forestry/Fisheries, where also offroad emissions from Fisheries contributes 36.5% of emissions.

Table 3.42 Emissions from Other Sectors (CRT 1.A.4) in 1990–2024 (kt)

Year	CO ₂	CH ₄	N ₂ O	GHGs (CO ₂ eq)	NO _x	CO	NM VOC	SO ₂
	kt	kt		kt CO ₂ eq		kt		
1990	5493.45	10.70	0.527	5932.72	24.36	170.20	22.03	35.12
1995	1549.14	12.16	0.203	1943.44	11.09	141.72	21.22	9.95
2000	1049.47	10.10	0.175	1378.81	8.78	126.24	18.88	3.93
2005	1292.67	11.52	0.214	1671.88	9.87	142.91	19.42	3.66
2010	1458.02	8.63	0.247	1765.22	8.37	112.16	14.51	2.27
2011	1356.71	8.59	0.243	1661.44	8.10	117.50	14.98	2.23
2012	1280.01	8.95	0.253	1597.52	7.89	117.29	15.07	2.16
2013	1252.77	8.00	0.251	1543.27	7.49	104.26	13.31	2.01
2014	1252.47	7.44	0.253	1527.81	7.33	96.88	12.34	1.97
2015	1220.09	6.22	0.26	1462.51	6.79	77.61	9.91	1.79
2016	1247.99	6.20	0.24	1485.76	6.57	78.08	9.91	1.70
2017	1279.94	6.93	0.26	1543.84	6.82	86.46	11.19	1.79
2018	1283.23	6.89	0.27	1546.67	6.61	89.18	11.52	1.81
2019	1260.20	6.57	0.27	1515.08	6.23	84.63	11.06	1.66
2020	1299.62	5.74	0.29	1535.85	5.96	74.89	9.82	1.47
2021	1346.02	5.78	0.29	1584.19	5.95	75.59	9.83	1.49
2022	1317.81	5.67	0.29	1554.78	6.05	72.63	9.44	1.48
2023	1249.67	5.56	0.29	1481.64	5.78	71.78	9.44	1.47
2024	1282.91	5.57	0.30	1517.86	5.81	72.44	9.48	1.48
Share of Energy total, 2024	22.4%	53.3%	39.4%	24.4%	23.6%	77.4%	78.8%	40.8%
2024 vs 2023	2.7%	0.2%	3.5%	2.4%	0.6%	0.9%	0.5%	0.7%
2024 vs 1990	-76.6%	-47.9%	-43.5%	-74.4%	-76.1%	-57.4%	-57.0%	-95.8%

CO₂ emissions in CRT 1.A.4 sector have decreased by 76.6% in 1990–2024 due to the transition and reorganizations in the country after the collapse of Soviet Union, as mentioned in previous chapters (Table 3.42). Since 2000, CO₂ emissions started to grow due to development of the national economy and increased by 31.0% in 2007. During the economic crisis in 2008–2009 emissions decreased. In later years emissions fluctuated from year to year. In 2024, CO₂ emissions from Other Sectors make up 22.4% from total CO₂ emission produced in Energy sector. Compared to 2023, emissions have increased by 2.7%.

CH₄ and N₂O emissions in 2024 since 1990 have decreased by 47.9% and 43.5% accordingly. In 2024, CH₄ emissions have increased by 0.2% and N₂O by 3.5% in comparison with 2023. They make up 53.3% and 39.4% of total emissions produced in Energy sector accordingly.

Emissions of precursors from CRT 1.A.4 Other Sectors were estimated as well. SO₂ had the biggest decrease by 95.8% in 1990–2024. It can be explained with fuel switching from coal, peat and heavy fuel oils to natural gas and biomass. Also, a strict National legislation was approved to improve the quality of used liquid fuels in country. NO_x emissions have also decreased by 76.1% in 1990–2024, NMVOC emissions – by 57.4%, and CO emissions – by 57.0%. The decrease can also be explained with fuel switch from solid to natural gas and biomass, which have lower EFs.

3.2.7.2 Methodological issues

Methods

The 2006 IPCC Guidelines' Tier 2 method was used to estimate CO₂ emissions from fuel combustion as country specific parameters were used to estimate CO₂ EF. However, for some fuels there are no country specific EFs, therefore the 2006 IPCC Guidelines Tier 1 method using default EFs was used. The 2006 IPCC Guidelines' Tier 1 method was used to calculate CH₄ and N₂O emissions from the CRT 1.A.4 Sector.

Calculation of all emissions from fuel combustion is done with Excel databases developed by the experts from LEGMC.

The general method for emission data preparation used:

$$Em = EF * B_q \quad (3.9)$$

where:

Em – total emissions (kt)

EF – estimated or default emission factor (t/TJ)

B_q – amount of fuel in thermal units (TJ)

Emission factors and other parameters

The main sources for EFs are:

- National studies for country specific parameters and EFs;
- Data from only natural gas supplier company of natural gas physical characteristics;
- 2006 IPCC Guidelines;
- EMEP/EEA 2023.

Country specific EFs were used to calculate CO₂ and SO₂ emissions.

CO₂ emission factors

CO₂ EFs for CRT 1.A.4 Other Sectors are estimated with the same equations and using the same methods as for CRT 1.A.1 Energy Industries sector, including calculation methods and assumptions for landfill gas and other biogas as in CRT 1.A.1 sector.

For some fuels default CO₂ EFs from the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.4, were taken due to unavailability of country specific data:

- anthracite – 98.3 kt/PJ;
- other liquid fuels – 73.3 kt/PJ;
- landfill gas – 54.6 kt/PJ;
- other biogas – 54.6 kt/PJ;
- biodiesel – 70.8 kt/PJ;
- straws – 100 kt/PJ;
- charcoal – 112 kt/PJ;
- waste oils – 73.3 kt/PJ.

For CRT 1.A.4.c.iii Fishing default EFs were taken from the 2006 IPCC Guidelines, Volume 2, Chapter 3 *Mobile combustion*, Table 3.5.2:

- diesel oil – 74.1 kt/PJ;
- residual fuel oil – 77.4 kt/PJ.

SO₂ emissions factors

SO₂ EFs for CRT 1.A.4 Other Sectors are estimated with the same equations and using the same method as for CRT 1.A.1 and CRT 1.A.2 sectors.

Other emission factors

The default CH₄ and N₂O EFs are taken from the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.3 (CRT 1.A.4.a, 1.A.4.c). For estimating CH₄ emissions from wood in CRT 1.A.4.b.i sector, Tier 2 approach with country specific EFs was used. N₂O EFs for wood products are taken from the 2006 IPCC Guidelines, Chapter 2 *Stationary combustion*, Table 2.3. It has to be noted that for wood and charcoal the lowest N₂O EFs were taken from the given range.

NO_x, CO and NMVOC EFs used in estimation of emission were taken from EMEP/EEA 2023, Chapter 1.A.4 Small combustion, Tables 3-12 to 3-25 (CRT 1.A.4.b.i), Tables 3-7 to 3-10 (CRT 1.A.4.a.i, 1.A.4.c.i) and Tables 3-26 to 3-27.

List of other EFs can be seen in Table 3.43, Table 3.44 and Table 3.45.

Table 3.43 CH₄, N₂O, NO_x, NMVOC, CO EFs in CRT 1.A.4.a (kt/PJ)

Fuel type	CH ₄	N ₂ O	NO _x	NMVOC	CO
Shale oil	0.01	0.0006	0.3033	0.0129	0.0403
LPG	0.005	0.0001	0.074	0.023	0.029
Other kerosene	0.01	0.0006	0.3033	0.0129	0.0403
Diesel oil	0.01	0.0006	0.3033	0.0129	0.0403
RFO	0.01	0.0006	0.3033	0.0129	0.0403
Other liquid	0.01	0.0006	0.3033	0.0129	0.0403
Anthracite	0.01	0.0015	0.173	0.0888	0.0931
Coal	0.01	0.0015	0.173	0.0888	0.931

Fuel type	CH ₄	N ₂ O	NO _x	NMVOC	CO
Peat	0.01	0.0014	0.173	0.0888	0.931
Peat briquettes	0.01	0.0015	0.173	0.0888	0.931
Natural gas	0.005	0.0001	0.073	0.00036	0.024
			0.04	0.002	0.03
Wood	0.3	0.004	0.091	0.3	0.57
			0.091	0.210	0.435
			0.210	0.0012	0.3
Straws	0.3	0.004	0.091	0.3	0.57
Biodiesel	0.01	0.0006	0.3033	0.0129	0.0403
Landfill gas	0.005	0.0001	0.074	0.023	0.029
Other biogas	0.005	0.0001	0.074	0.023	0.029
Waste oils	0.3	0.004	0.3033	0.0129	0.0403

Table 3.44 CH₄, N₂O, NO_x, NMVOC, CO EFs in CRT 1.A.4.c (kt/PJ)

Fuel type	CH ₄	N ₂ O	NO _x	NMVOC	CO
LPG	0.005	0.0001	0.074	0.023	0.029
Other kerosene	0.01	0.0006	0.3033	0.0129	0.0403
Diesel oil	0.01	0.0006	0.3033	0.0129	0.0403
RFO	0.01	0.0006	0.3033	0.0129	0.0403
Other liquid	0.01	0.0006	0.3033	0.0129	0.0403
Coal	0.3	0.0015	0.173	0.0888	0.931
Peat	0.3	0.0014	0.173	0.0888	0.931
Peat briquettes	0.3	0.0015	0.173	0.0888	0.931
Natural gas	0.005	0.0001	0.074	0.023	0.029
Wood	0.3	0.004	0.091	0.3	0.57
Straws	0.3	0.004	0.091	0.3	0.57
Biodiesel	0.01	0.0006	0.3033	0.0129	0.0403
Other biogas	0.005	0.0001	0.074	0.023	0.029
Waste oils	0.3	0.004	0.3033	0.0129	0.0403

Table 3.45 CH₄, N₂O, NO_x, NMVOC, CO EFs in CRT 1.A.4.b (kt/PJ)

Fuel type	CH ₄	N ₂ O	NO _x	NMVOC	CO
LPG	0.005	0.0001	0.042	0.0018	0.022
Other kerosene	0.01	0.0006	0.069	0.00017	0.0037
Diesel oil	0.01	0.0006	0.069	0.00017	0.0037
RFO	0.01	0.0006	0.069	0.00017	0.0037
Coal	0.3	0.0015	0.158	0.174	4.787
Peat	0.3	0.0014	0.158	0.174	4.787
Peat briquettes	0.3	0.0015	0.158	0.174	4.787
Natural gas	0.005	0.0001	0.042	0.0018	0.022
Wood ⁴⁴	0.232	0.0015	0.0648	0.4439	3.480
Charcoal	0.2	0.0003	0.05	0.6	4
Straws	0.3	0.004	0.05	0.6	4

Gasoline EFs are used for CH₄ and N₂O emission estimation from off-roads (2006 IPCC Guidelines, Volume 2, Chapter 3 *Mobile combustion*, Table 3.3.1.). As there is no information about distribution between 2-stroke and 4-stroke engines, it was assumed that 25% of consumed gasoline is combusted in 2-stroke engines, while 75% in 4-stroke engines. Such an assumption has been made, based on Danish data that were presented in EMEP/EEA 2019 for

⁴⁴ IEF for 2024 – kt/PJ. Calculations for CH₄, NO_x, NMVOC and CO emissions done using Tier 2 methodology and country specific residential combustion plant distribution

air pollutants' calculations. NO_x, CO and NMVOC EFs used in estimation of emission were taken from EMEP/EEA 2023, Chapter 1.A.4 Non-road mobile sources and machinery, Table 3-1 and Table 3-2. Default diesel oil EFs are used for CH₄ and N₂O emission estimation from off-roads (2006 IPCC Guidelines, Volume 2, Chapter 3 Mobile combustion, Table 3.3.1.) and EFs for precursors were taken from EMEP/EEA 2023 Chapter 1.A.4. Non-road mobile sources and machinery. NO_x, CO and NMVOC EFs used in estimation of emission were taken from EMEP/EEA 2023, Chapter 1.A.4 Non-road mobile sources and machinery, Table 3-1 and Table 3-2. It was assumed that not all diesel oil in sector CRT 1.A.4.a combusts off-roads (99% form total diesel oil combustion in sector), but 1% is used in stationary combustion. For sector CRT 1.A.4.b it is assumed that all diesel oil used is used in off-roads.

Also, diesel oil and residual fuel oil consumed in Fisheries sector was assumed as consumed by fishing ships and EFs were taken from the 2006 IPCC Guidelines, Volume 2, Chapter 3 *Mobile combustion*, Table 3.5.2 and Table 3.5.3. EFs for precursors are taken from EMEP/EEA 2023, Chapter 1.A.3.d., Table 3-1. It was assumed that not all diesel oil combusts off-roads, but 99% of amount that is produced in 1.A.4.c. CSB confirmed that 1% of diesel oil is used in stationary combustion.

EFs for gasoline and diesel oil consumed in off-roads and diesel oil and residual fuel oil consumed in Fisheries are presented in Table 3.46.

Table 3.46 CH₄, N₂O, NO_x, NMVOC, CO EFs for gasoline, diesel and RFO (kg/t⁴⁵)⁴⁶

Category		Gasoline		Diesel oil	Diesel oil		RFO
		2-stroke	4-stroke		Agriculture	Forestry	
1.A.4.a.ii	CH ₄	0.18	0.12	0.00415	NO	NO	NO
	N ₂ O	0.0004	0.002	0.0286	NO	NO	NO
	NO _x	2.49	6.48	11.33	NO	NO	NO
	NMVOC	112.66	15.71	1.07	NO	NO	NO
	CO	695.13	800.35	6.78	NO	NO	NO
1.A.b.ii	CH ₄	0.18	0.12	0.00415	NO	NO	NO
	N ₂ O	0.0004	0.002	0.0286	NO	NO	NO
	NO _x	2.765	7.117	32.629	NO	NO	NO
	NMVOC	227.289	18.893	3.377	NO	NO	NO
	CO	620.793	770.368	10.774	NO	NO	NO
1.A.4.c.ii	CH ₄	0.17	0.08	NO	0.00415	0.00415	NO
	N ₂ O	0.0004	0.002	NO	0.286	0.286	NO
	NO _x	2.49	6.48	NO	12.81	8.88	NO
	NMVOC	112.66	15.71	NO	1.26	1.06	NO
	CO	695.13	800.35	NO	6.74	6.96	NO
1.A.4.c.iii	CH ₄	NO	NO	0.007	NO	NO	0.007
	N ₂ O	NO	NO	0.002	NO	NO	0.002
	NO _x	NO	NO	78.3	NO	NO	79.3
	NMVOC	NO	NO	2.8	NO	NO	2.7
	CO	NO	NO	7.4	NO	NO	7.4

⁴⁵ For CH₄ and N₂O – kt/PJ

⁴⁶ For sectors CRT 1.A.4.a.ii and CRT 1.A.4.c.ii NO_x, NMVOC and CO IEF are shown in the table. For these sectors calculations are made using Tier 2 method from EMEP/EEA 2023 1.A.4i Non-road mobile sources and machinery Table 3-2, Table 3-3 and Table 3-4.

Activity data

Mainly emissions from fuel combustion are calculated using fuel consumption data from the CSB Energy Balance. The data collection system for CRT 1.A.4 sector is the same as for CRT 1.A.1 and CRT 1.A.2 sectors. Data on fuel consumption in 1.A.4 sector are presented in Annex A.5.1 “1.A.4 Other Sectors”.

Autoproducers data prepared by CSB are taken into account the calculation of the emissions from CRT 1.A.4 sector according to the 2006 IPCC Guidelines.

Gasoline and diesel oil combustion is reported as off-roads in CRT 1.A.4 sector. Only 1% of diesel oil is combusted stationary in CRT 1.A.4.a and CRT 1.A.4.c.

In CRT 1.A.4.c.iii Fishing it is assumed that diesel oil and residual fuel oil is consumed by fishing vessels.

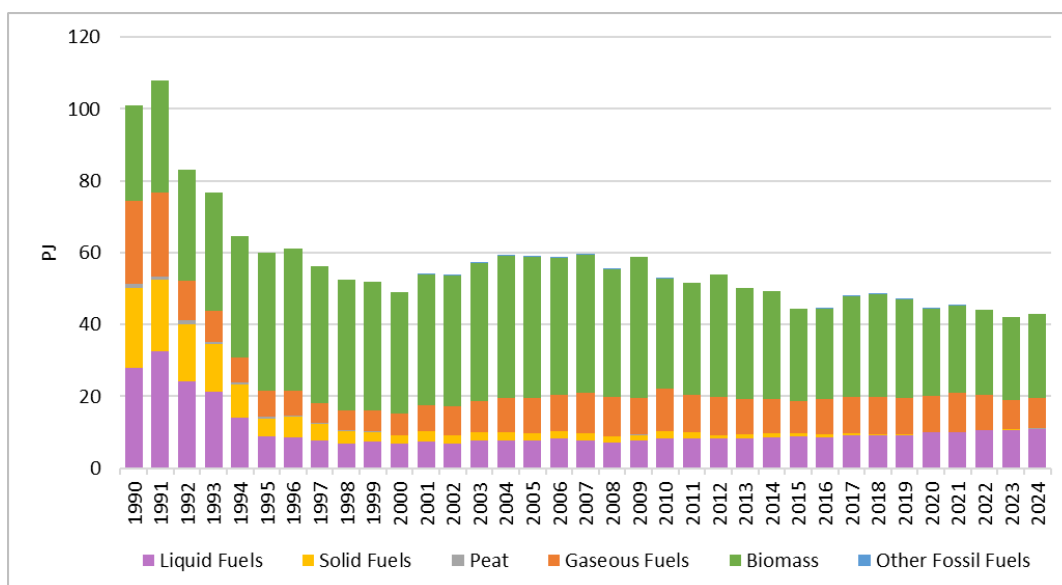


Figure 3.41 Fuel consumption in Other Sectors (CRT 1.A.4) for 1990–2024 (PJ)

The major decrease in 1990-2024 was for solid fossil fuel consumption – 99.7%, liquid fossil fuels consumption – 60.7% (Figure 3.41) and gaseous fuels by 63.3%.

Since 1992 biomass has dominated as a fuel in CRT 1.A.4 sector. The biggest part of solid biomass consumption goes to Residential sector where biomass is the main fuel in small capacity burning installations. It can be seen that the amount of biomass has been fluctuating over the recent years which can be partly explained with changes of HDD.

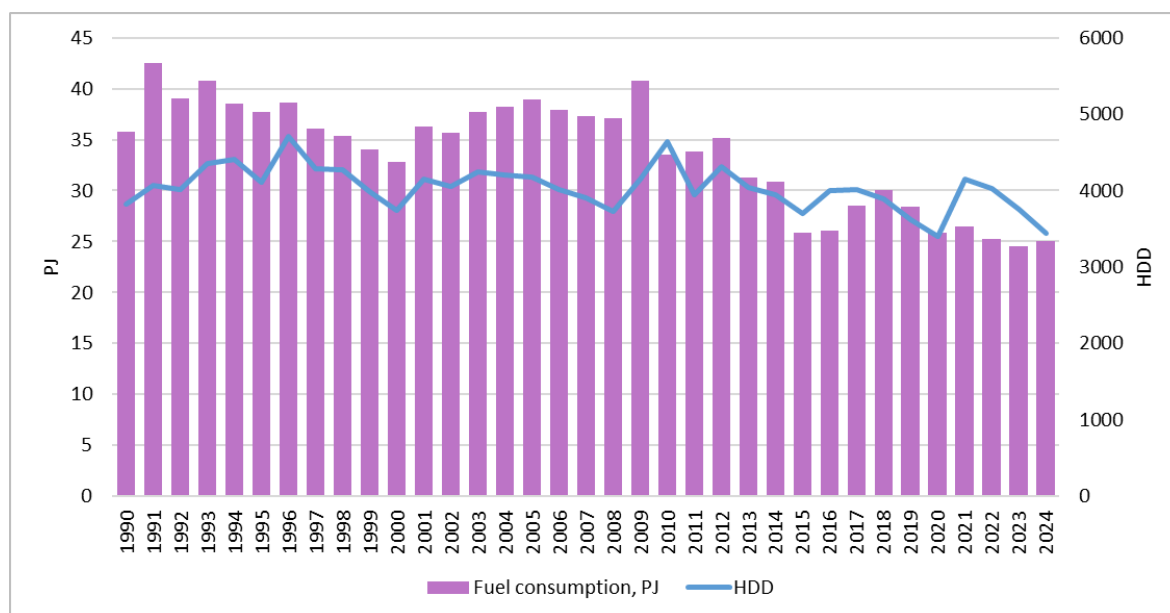


Figure 3.42 Fuel consumption in Residential sector (CRT 1.A.4.b) for stationary combustion and HDD in Latvia (PJ;HDD)

As it can be seen in Figure 3.42, fuel consumption in 1.A.4.b sector is related with changes in temperature – in years where HDD are more, the amounts of consumed fuel are also larger, especially it can be seen in 1994–2003. In 2009–2010 the correlation between HDDs and consumption is less visible because of the impact of global crisis, which clearly affected the Residential sector. The difference in trend between fuel used and HDD could be explained with changes in heating devices that impact the amount of fuel used (more energy efficient). Higher efficiently boilers will use less fuel to produce the same amount of heat. Also, energy efficiency was increasing due to building new and renovating residential buildings to be more energy efficient.

3.2.7.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty for activity data of fuel combustion in CRT 1.A.4 sector is $\pm 2\%$ in 2024. CSB gives approximately 2% statistical sample error for statistical data. According to CSB, as data is obtained using information given by respondents, this number is a variation coefficient which characterizes selection of respondents. Total variation coefficient for energy balance is within 2–3%. In Latvia all fossil fuels (oil, natural gas and coal) are imported and import, and export statistics are fairly accurate.

Uncertainty of activity data for solid biomass was assigned 1% as biomass activity data was collected by CSB with questionnaires sent by enterprises consuming biomass. Uncertainty for peat combustion activity data was assigned 2%. Uncertainty of landfill gas stationary combusted in enterprises covered by CRT 1.A.4 Other Sectors was assumed rather low – 2% because the combusted fuel amount is obtained directly from landfill plant that has precise measurement equipment for accounting of combusted fuel.

CO₂ EF was estimated according to physical characterization of used fuels in country based on average NCV and carbon content, hence the uncertainty for liquid fuels was assigned as quite low – about 10%. The same level of uncertainty was assigned for solid fuels. CO₂ EF for natural gas was assumed rather low – as 5% because annual plant specific fuel data is used to estimate EF. Uncertainty for coal is assumed 3% provided in 2017 research “Determination of Carbon Content and Calculation of Carbon Dioxide Emission Factors”.

CH₄ and N₂O EFs used in estimation of emissions were taken according to the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.12., which provides the range of default values for uncertainties. The uncertainty both for CH₄ and N₂O EFs was assigned as uncertainties used in previous submissions – 50%.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. Emissions from all sectors are estimated or reported as not occurring / not applicable, therefore there are no “not estimated” sectors.

3.2.7.4 Category-specific QA/QC and verification

All documentation and information received for inventory purposes are archived in FTP folder.

Activity data verification

All sources of energy data are presented in the corresponding NID chapter as well as disaggregated data at the finest level possible are presented in the corresponding Annex A.5.1. Data completeness has been explained in the previous subchapter.

Activity data has been checked at the data provider – CSB, which has its own internal QA/QC procedures based on mathematic model and analysis to avoid logic mistakes. When activity data is received, the sectoral expert responsible for the emission estimation and reporting compares all data changes with the previous inventory, and all changes are explained in the corresponding subchapter. All fluctuations or changes in NCVs are double checked and agreed with CSB.

All activity data used in SA are also compared to activity data used in RA estimations. All significant differences ($\pm 5\%$) are explained in the corresponding subchapter. Apparent consumption reported in GHG inventory has been compared to activity data form AQ in Annex A.5.2.

Emission factor verification

For country-specific CO₂ EFs, the sources of the calorific values and carbon content, as well as these values are provided in 3.2.7.2 Methodological issues.

Country specific CO₂ values for year are compared to default ones available in the 2006 IPCC Guidelines, Volume 2, Chapter 2 *Stationary combustion*, Table 2.2. Whether country specific CO₂ EF is or is not in the confidence interval, can be seen in Table 3.47.

Table 3.47 Comparison of country specific and the 2006 IPCC Guidelines default CO₂ EF values (kt/PJ)

Fuel type	Lower	CS	Upper
Gasoline	67.50	71.18	73.00
Diesel oil	72.60	74.75	74.80
RFO	75.50	77.36	78.80

Fuel type	Lower	CS	Upper
LPG	61.60	62.75	65.60
Jet fuel	69.70	72.23	74.40
Other kerosene	70.80	72.24	73.70
Other liquid	72.20	72.59	74.40
Shale oil	67.80	77.12	79.20
Peat	100.00	105.99	108.00
Natural gas	54.30	55.52	58.30
Wood	95.00	109.98	132.00
Firewood	95.00	108.45	132.00
Wood waste	95.00	117.32	132.00
Wood chips	95.00	98.70	132.00
Wood briquettes	95.00	105.03	132.00
Pellete wood	95.00	104.10	132.00
Coal	89.50	91.60 (1990-2002)	99.70
		94.08 (2003-2013)	
		96.54 (2013-)	

All country specific values incorporate in the 2006 IPCC Guidelines default CO₂ EF value range.

Emission verification:

To verify CO₂ emissions, logical mistakes are examined by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogical changes in the activity data and emissions. Emissions of precursors in the database are cross-checked with emissions reported within CLRTAP for verification purposes.

CO₂ emissions are compared to emissions in RA estimations, and all significant differences (±5%) are explained in the corresponding subchapter.

3.2.7.5 Category-specific recalculations

Recalculations made in 2026 submission are provided in Table 3.48.

Table 3.48 Recalculations in CRT 1.A.4 Other Sectors

Sub-category	Recalculation	Improvements
1.A.4.b.i. Stationary combustion	<i>Corrected N₂O calculations from solid biomass combustion</i>	<i>Recalculations have been done after correcting N₂O emission calculations from solid biomass, emissions in 2023 have decreased by 0.11 kt CO₂ eq</i>
1.A.4.c.ii. Off-road vehicles and other machinery	<i>Corrected Diesel oil CO₂ emission calculations</i>	<i>Recalculations have been done after correcting amount of Diesel oil used in CO₂ emission calculations, emissions increased in 2023 by 0.44 kt CO₂ eq</i>

3.2.7.6 Category-specific planned improvements

No improvements are planned for this sector.

3.2.8 Other (CRT 1.A.5)

3.2.8.1 Category description

Under the CRT 1.A.5.b Other Mobile sources emissions from liquid fuels – gasoline, diesel oil and jet kerosene. These emissions appear since 1995 (Table 3.49).

Table 3.49 Emissions from Other sources (CRT 1.A.5) in 1990–2024 (kt)

Year	CO ₂	CH ₄	N ₂ O	Aggregate GHGs	NO _x	CO	NMVOC	SO ₂
	kt			kt CO ₂ eq	kt			
1990	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE	NO,NE
1995	6.18	4.32E-05	0.00017	6.22	0.008	2.4	0.038	0.004
2000	0.14	9.67E-07	3.87E-06	0.14	1.76E-04	0.05	0.001	1.32E-05
2005	7.62	0.0006	0.00021	7.69	0.14	0.75	0.017	0.008
2010	7.87	0.0006	0.00021	7.94	0.16	0.58	0.015	0.005
2011	7.22	0.0006	0.00020	7.29	0.15	0.51	0.013	0.005
2012	7.33	0.0006	0.00020	7.40	0.15	0.60	0.014	0.005
2013	6.45	0.0005	0.00018	6.51	0.12	0.69	0.015	0.004
2014	9.44	0.0007	0.00026	9.53	0.20	0.65	0.017	0.006
2015	9.57	0.0008	0.00026	9.66	0.21	0.52	0.015	0.006
2016	11.39	0.0009	0.00031	11.50	0.23	0.95	0.023	0.007
2017	13.17	0.0012	0.00036	13.30	0.31	0.31	0.015	0.008
2018	19.85	0.0016	0.00054	20.04	0.43	1.05	0.031	0.013
2019	23.70	0.0019	0.00064	23.92	0.49	1.66	0.043	0.015
2020	14.72	0.0013	0.00040	14.87	0.35	0.39	0.018	0.009
2021	23.90	0.0020	0.00065	24.13	0.53	1.09	0.035	0.015
2022	24.23	0.0016	0.00066	24.45	0.43	2.92	0.061	0.015
2023	24.25	0.0018	0.00066	24.48	0.48	2.07	0.049	0.015
2024	23.84	0.0018	0.00065	24.06	0.48	1.91	0.046	0.015
Share of Energy total, 2024	0.4%	0.0%	0.1%	0.4%	2.0%	2.0%	0.4%	0.4%
2024 vs 2023	-1.7%	-0.2%	-1.8%	-1.7%	-0.2%	-7.5%	-5.1%	-1.8%
2024 vs 1995	285.9%	4139.8%	275.1%	286.5%	5909.4%	-20.4%	22.3%	277.3%

In the recent years there has been an increase of fuel consumption and therefore increase in emissions. In 2024, CO₂ emissions have decreased by 1.7%, and CH₄ by 0.2%, but N₂O emissions decreased by 1.8%, compared to 2023.

3.2.8.2 Methodological issues

Methods

The 2006 IPCC Guidelines' Tier 1 method was used to calculate GHG emissions from the 1.A.5.b Other Mobile source sector.

Calculations of all emissions from fuel combustion are done with Excel databases developed by experts from LEGMC.

The general method for preparing inventory data was used:

$$Em = EF * B_q \quad (3.10)$$

where:

Em – total emissions (kt)

EF – estimated or default emission factor (t/TJ)

B_q – amount of fuel in thermal units (TJ)

Emission factors and other parameters

Default EFs for direct GHGs from aircrafts are taken from the 2006 IPCC Guidelines, Volume 2, Chapter 3 *Mobile combustion*, Table 3.5.2 and Table 3.6.4 (Table 3.50).

Precursors EFs were taken from EMEP/EEA 2023. Country specific EFs were used to calculate SO₂ emissions.

Table 3.50 CO₂, CH₄, N₂O, NO_x, NMVOC, CO EFs⁴⁷

Fuel type	CO ₂	CH ₄	N ₂ O	NO _x	NMVOC	CO
Aviation gasoline	70.0	0.0005	0.002	4	19	1200
Diesel oil	74.1	0.007	0.002	78.5	2.8	7.4
Jet fuel	71.5	0.0005	0.002	4	19	1200

3.2.8.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty for activity data of fuel combustion in sectors CRT 1.A.5.b is 2±% in 2024 because official statistical information from CSB is used.

EFs used for emission estimation were taken from the 2006 IPCC Guidelines. For diesel oil the uncertainty for CO₂ EF, according to these Guidelines, Volume 2, Chapter 3 *Mobile combustion*, Section 3.5.1.7, is 2%, but for CH₄ and N₂O it is much higher – about 50%. For aviation gasoline and jet fuel, the uncertainty for CO₂ EF, according to the 2006 IPCC Guidelines, Volume 2, Chapter 3 *Mobile combustion*, Section 3.6.1.7, is 5%, but for CH₄ and N₂O it is assumed that the uncertainty is 100%.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series.

3.2.8.4 Category-specific QA/QC and verification

All the documentation and information received for inventory purposes is archived in FTP folder (maintained by LEGMC).

Activity data verification

All sources of energy data are presented in the corresponding NID chapter (3.2.8.2 Methodological issues) as well as disaggregated data at the finest level possible are presented in the corresponding Annex A.5.1 “1.A.5 Other”. Data completeness has been explained in the previous subchapter.

Activity data has been checked at the data provider – CSB, that has its own internal QA/QC procedures based on mathematic model and analysis to avoid logic mistakes. When activity data is received, the sectoral expert responsible for the emission estimation and reporting is

⁴⁷ Units for GHGs are in kt/PJ, for precursors GHGs in kg/Mg.

comparing all data changes with the previous inventory, and all changes are explained in the corresponding subchapter. All fluctuations or changes in NCVs are double checked and agreed with CSB.

All activity data used in SA are also compared to activity data used in RA estimations. All significant differences ($\pm 5\%$) are explained in the corresponding subchapter.

Emission factor verification

As all EFs are taken from the 2006 IPCC Guidelines, no additional verification procedures have been performed.

Emission verification

To verify CO₂ emissions, logical mistakes are checked by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogical changes in the activity data and emissions. The emissions of precursors GHGs in the database are cross-checked with emissions reported within CLRTAP for verification purposes.

CO₂ emissions are compared to emissions in RA estimations, and all significant differences ($\pm 5\%$) are explained in the corresponding subchapter. Apparent consumption reported in GHG inventory has been compared to activity data form AQ in Annex A.5.2.

3.2.8.5 Category-specific recalculations

No recalculations were done for this sector.

3.2.8.6 Category-specific planned improvements

No improvements are planned for this sector.

3.3 FUGITIVE EMISSIONS FROM SOLID FUELS AND OIL AND NATURAL GAS (CRT 1.B)

Under the 1.B Fugitive emissions category CO₂, CH₄ and NMVOC emissions from operations with natural gas and light liquid fuels are reported (Table 3.51).

Table 3.51 Reported fugitive CO₂, CH₄, NMVOC emissions in Latvia in 1990–2024 (kt)

Year	CO ₂	CH ₄	Aggregate GHGs	NMVOC
	kt	kt	kt CO ₂ eq	kt
1990	0.0115	9.90	277.30	4.31
1995	0.0092	7.92	221.63	3.28
2000	0.0070	6.03	168.72	2.55
2005	0.0062	5.33	149.17	2.35
2010	0.0043	3.66	102.60	2.40
2015	0.0129	4.11	115.15	2.44
2016	0.0119	4.66	130.58	2.10
2017	0.0157	6.11	171.02	0.95
2018	0.0093	3.64	101.88	0.68
2019	0.0102	3.91	109.52	0.75
2020	0.0110	4.00	112.12	0.81
2021	0.0109	3.95	110.53	0.79
2022	0.0086	3.52	98.45	0.57
2023	0.0082	3.65	102.23	0.62

Year	CO ₂	CH ₄	Aggregate GHGs	NMVOC
	kt		kt CO ₂ eq	kt
2024	0.0079	3.40	95.33	0.57
Share of Energy total, 2024	0.0001%	32.6%	1.5%	4.8%
2024 vs 2023	-3.68%	-6.75%	-6.75%	-6.86%
2024 vs 1990	-31.16%	-65.63%	-65.62%	-86.68%

Only particulate matter emissions are estimated from hard coal transportation in Latvia and reported within CLRTAP. It is assumed that no GHG emissions are generated during the transportation of hard coal via railways.

Latvia has a long-standing tradition of peat extraction and manufacturing. As stated in the 2006 IPCC Guidelines, Volume 4 *Agriculture, Forestry and Other Land Use*, Chapter 1 *Introduction*, with current state of scientific knowledge, it is possible to provide methods for estimating CO₂ and N₂O emissions associated with management of peatlands, and CO₂ from conversion to wetlands by flooding. However, according to the 2006 IPCC Guidelines, Volume 4, Chapter 7 *Wetlands*, all on-site sources of GHG emissions should be reported under AFOLU *Wetlands* category regardless of the end-use of peat.

There are no coal mines in Latvia and therefore no fugitive emissions from mining processes occur.

3.3.1 Fugitive emission from oil (CRT 1.B.2.a)

3.3.1.1 Category description

CRT sector 1.B.2.a Oil includes NMVOC emissions from refined oil products storage and distribution. There are no oil refineries in Latvia, therefore NMVOC emissions were calculated only from gasoline distribution from 1990 to 2024.

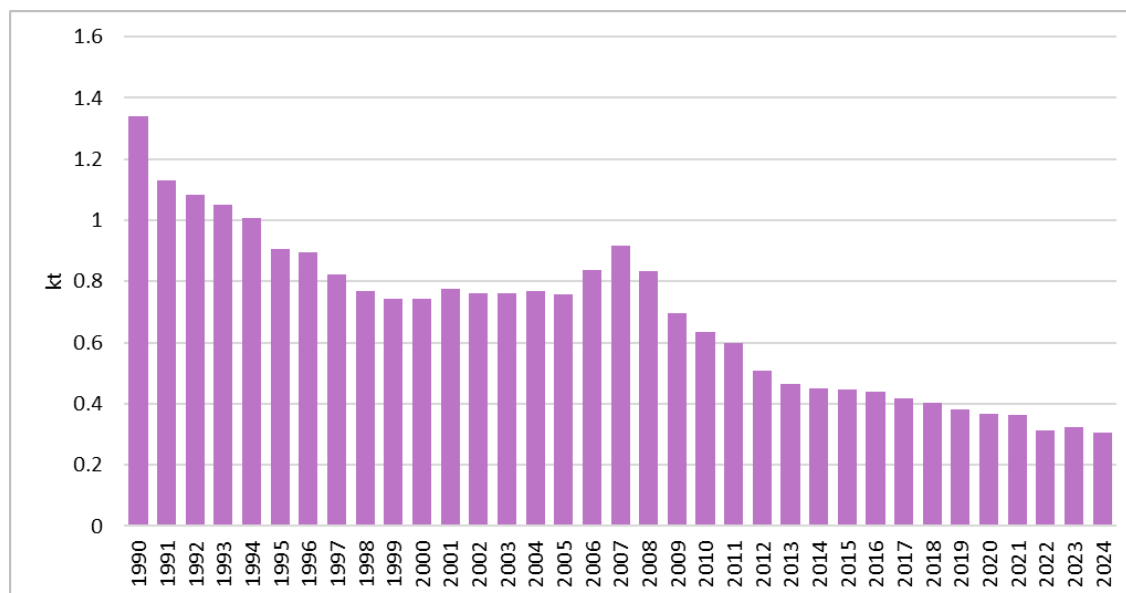


Figure 3.43 Fugitive NMVOC emissions from oil products in 1990–2024 (kt)

The trend in NMVOC emissions from refined oil products storage and distribution (Figure 3.43) can be primarily explained by fewer gasoline vehicles, but other factors include shifting gasoline

prices and technological advancements that impact gasoline consumption in the Energy sector. In 2005-2007, emissions increased, which can be explained by economic growth. However, in 2008, the global financial crisis led to a decrease in gasoline use and NMVOC emissions. The decline continued in subsequent years, driven by decreasing gasoline consumption in road transport and rapid increase in the share of diesel fuelled passenger cars.

Between 1990 and 2024, NMVOC emissions decreased by 77.2%. In 2024, NMVOC emissions decreased by 6.0% compared to 2023, which can be explained by lower gasoline consumption in 2024 and the ongoing renewal of the petrol vehicle fleet, that likely resulted in an additional reduction.

3.3.1.2 Methodological issues

Methods

EMEP/EEA 2023 Tier 1 methodology is used to estimate fugitive NMVOC emissions from operations with gasoline in 1990–2024. It uses the general equation, where emissions are obtained by multiplying the total amount of gasoline sold with the EF.

Emission factors

For emission calculation from gasoline distribution EF was taken from EMEP/EEA 2023, Chapter 1.B.2.a.v Distribution of oil products, Table 3-1, page 14.

NMVOC EF – 2.2 kg/Mg gasoline handled assuming the Stage I vapour recovery.

Activity data

Activity data for NMVOC emission calculation was taken from the CSB Energy Balance (Table 3.52).

Table 3.52 Gasoline consumption in Latvia in 1990–2024 (TJ)

Year	Gasoline consumption (TJ)
1990	26796
1995	18128
2000	14831
2005	15126
2010	12667
2011	11926
2012	10146
2013	9282
2014	9018
2015	8922
2016	8751
2017	8362
2018	8030
2019	7637
2020	7317
2021	7232
2022	6233
2023	6489
2024	6100

3.3.1.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Activity data for fugitive emissions from operations with gasoline were taken from CSB and uncertainty was assumed as low as 2% statistical frame mistake. Uncertainty for EF is assumed as 100%, according to the 2006 IPCC Guidelines, Volume 2, Chapter 4 *Fugitive emissions*, Table 4.2 (refined product distribution).

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. Emissions from all sectors are estimated or reported as not occurring/not applicable therefore there are no “not estimated” sectors.

3.3.1.4 Category-specific QA/QC and verification

All documentation and information received for inventory purposes are archived in FTP folder.

Activity data verification

All sources of energy data are presented in the corresponding NID chapter (3.3.1.2 Methodological issues) as well as disaggregated data at the finest level possible are presented in the corresponding Annex A.5.1. Data completeness has been explained in the previous subchapter.

Activity data has been checked at the data provider – CSB, which has its own internal QA/QC procedures based on mathematic model and analysis to avoid logic mistakes. When activity data is received, the sectoral expert responsible for the emission estimation and reporting compares all data changes with the previous inventory, and all changes are explained in the corresponding subchapter. All fluctuations or changes in NCVs are double checked and agreed with CSB.

Emission factor verification

As all EFs are taken from EMEP/EEA 2023, no additional verification procedures have been performed.

Emission verification

To verify NMVOC emissions, logical mistakes are examined by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogical changes in the activity data and emissions. Emissions are also cross-checked with emissions reported within CLRTAP for verification purposes.

3.3.1.5 Category-specific recalculations

No recalculations were done for this sector.

3.3.1.6 Category-specific planned improvements

No improvements are planned for this sector.

3.3.2 Fugitive emissions from natural gas (CRT 1.B.2.b, CRT 1.B.2.c)

3.3.2.1 Category description

CO₂, CH₄ and NMVOC emissions from operations with natural gas are reported in the following 2006 IPCC Guidelines sub-sectors 1.B.2.b Natural gas:

- 1.B.2.b.i Venting;
- 1.B.2.b.iii All other:
 - 1.B.2.b.iii 4 Transmission and storage;
 - 1.B.2.b.iii 5 Distribution;
 - 1.B.2.b.iii 6 Other (includes leakage at residential and commercial sectors)

Table 3.53 Fugitive CH₄, CO₂ and NMVOC emissions from natural gas 1990–2024 (kt)

Year	CO ₂	CH ₄	Aggregate GHGs	NMVOC
	kt	kt	kt CO ₂ eq	kt
1990	0.0115	9.90	277.30	2.97
1995	0.0092	7.92	221.63	2.37
2000	0.0070	6.03	168.72	1.80
2005	0.0062	5.33	149.17	1.60
2010	0.0043	3.66	102.60	1.77
2011	0.0054	2.52	70.60	0.86
2012	0.0049	3.18	89.17	0.98
2013	0.0080	4.04	113.13	1.28
2014	0.0138	5.41	151.57	1.93
2015	0.0129	4.11	115.15	2.00
2016	0.0119	4.66	130.58	1.66
2017	0.0157	6.11	171.02	0.53
2018	0.0093	3.64	101.88	0.28
2019	0.0102	3.91	109.52	0.36
2020	0.0110	4.00	112.12	0.45
2021	0.0109	3.95	110.53	0.43
2022	0.0086	3.52	98.45	0.25
2023	0.0082	3.65	102.23	0.29
2024	0.0079	3.40	95.33	0.27
Share of Energy total, 2024	0.0001%	32.6%	1.5%	2.2%
2024 vs 2023	-3.68%	-6.75%	-6.75%	-7.82%
2024 vs 1990	-31.16%	-65.63%	-65.62%	-90.96%

Between 1990 and 2024, GHG emissions decreased by 65.6% (Table 3.53). In 2024, emissions decreased by 6.7%, compared to 2023, driven by notable decrease in emissions in Venting sub-sector due to fewer repair and maintenance activities. Emissions from Distribution sub-sector increased slightly, associated with pipeline operations, while overall natural gas consumption increased only marginally. Significant changes in emissions have only occurred in a few years (2005, 2014 and 2017), largely attributed to system modernization and increased emissions in Other sector.

Table 3.54 Pipeline length 1990–2024 (km)

Year	Transport (main) gas pipeline system length, km	Distribution pipeline length, km
1990	1109	-
1995	1213	-
2000	1213	3085
2005	1281	4339
2010	1240	4825
2011	1240	4857
2012	1240	4898
2013	1240	4934
2014	1240	4967
2015	1191	5040
2016	1191	5124
2017	1188	5212
2018	1188	5243
2019	1188	5272
2020	1188	5337
2021	1190	5381
2022	1190	5420
2023	1190	5457
2024	1190	5475

Information about gas pipeline length was received from JSC “Latvijas Gāze” (1990-2016) and can be seen in Table 3.54. Since 2017, JSC “Conexus Baltic Grid” as gas transmission system and underground gas storage operator and JSC “Gasol” as gas distribution system operator are the data holder. Pipeline length differs from year to year due to construction of new pipelines and closing old ones.

In the distribution part of pipeline system operated by AS “Gasol” gas pressure ranges from 20mbar to 16bar. Gas pressure in the transmission part of pipeline system operated by JSC “Conexus Baltic Grid” is around 35bar. Pipeline materials include steel pipes with bitumen insulation and after the separation from the USSR, steel pipelines were upgraded with triple-layer polyethylene insulation and polyethylene pipes were gradually introduced. Gas quality and parameters of natural gas to be input into transmission and storage system in JSC “Conexus Baltic Grid” is measured by ISO standards⁴⁸.

3.3.2.2 Methodological issues

Methods

Since 2017, JSC "Conexus Baltic Grid" and JSC "Gasol" have been providing information regarding fugitive emissions from natural gas and detailed description of the methodologies used for emission calculations is available in *Annex A.5.5 Fugitive emissions* and they are assumed to be Tier 3 methods.

For the time period 1990–2016, LEGMC received data about CH₄ emissions from the natural gas holding company JSC “Latvijas Gāze”. Consequently JSC “Latvijas Gāze” calculated emissions itself, using data of natural gas density and other physical parameters and measures the

⁴⁸ Quality standards. Available: <https://www.conexus.lv/gas-quality-standards>

content of CH₄ and other chemical compounds in natural gas, therefore it is assumed as Tier 3 method, using country-specific data and calculations. Following the liberalization of the Latvian gas market in 2017, JSC "Conexus Baltic Grid" was given control of the natural gas infrastructure (main transmission system and subterranean gas storage) and JSC "Gasol" was given control of the natural gas distribution.

JSC "Conexus Baltic Grid" calculates emissions from main transmission system and underground gas storage for:

- venting (CRT 1.B.2.c.i.2);
- transmission and storage (CRT 1.B.2.b.iv).

JSC "Gasol" calculates emissions from distribution system for:

- venting (CRT 1.B.2.c.i.2);
- distribution (CRT 1.B.2.b.v);
- other (CRT 1.B.2.b.vi.1).

Activity data

CH₄ emissions are obtained from the holding company JSC "Latvijas Gāze" (1990–2016), JSC "Conexus Baltic Grid" (2017–now), JSC "Gasol" (2017–now) and the activity data (millions m³) are provided in Table 3.55.

Table 3.55 Amounts of natural gas leaked in 1990–2024 (10⁶ m³)

Year	CRT 1.B.2.c.i.2 Venting	CRT 1.B.2.b.iv Transmission and storage	CRT 1.B.2.b.v Distribution	CRT 1.B.2.b.vi.1 Other	Total
1990	5.61	0.13	0.69	12.44	18.87
1995	4.32	0.13	0.69	9.94	15.08
2000	3.11	0.11	0.69	7.57	11.48
2005	3.25	0.09	0.69	6.12	10.15
2010	1.64	0.06	0.69	4.59	6.98
2011	1.77	0.05	0.69	1.70	4.21
2012	1.34	0.05	0.69	3.35	5.43
2013	1.09	0.04	0.69	4.06	5.89
2014	1.53	0.04	0.66	5.69	7.93
2015	0.95	0.04	0.71	4.35	6.06
2016	0.93	0.04	0.67	5.18	6.83
2017	0.83	0.01	0.73	7.82	9.39
2018	0.41	0.01	0.72	4.42	5.56
2019	0.84	0.01	0.73	4.40	5.98
2020	1.04	0.01	0.73	4.32	6.10
2021	1.00	0.01	0.75	4.26	6.02
2022	0.46	0.01	0.76	4.15	5.38
2023	0.80	0.01	0.75	4.01	5.58
2024	0.57	0.01	0.75	3.91	5.25

Table 3.55 presents information received from natural gas companies, representing their calculations of the amount of natural gas leaked from 1990–2024.

Table 3.56 Amounts of natural gas in 1990–2024 (10⁶ m³)

Year	Import	Export	Stock change	Apparent consumption
1990	3310	150	223	2937
1995	1241	NO	-13	1254
2000	1385	NO	26	1359
2005	1790	NO	95	1695
2010	1125	NO	696	1821
2011	1755	NO	-151	1604
2012	1716	NO	-208	1508
2013	1698	NO	-229	1461
2014	947	NO	366	1313
2015	1306	NO	19	1325
2016	1132	NO	248	1380
2017	1243	NO	-24	1219
2018	1415	NO	17	1432
2019	1354	NO	NO	1354
2020	1115	NO	-1	1114
2021	1187	NO	NO	1187
2022	841	NO	2	843
2023	802	NO	-1	801
2024	848	NO	-1	847

Table 3.56 provides information on natural gas net supply based on the Energy Balance of the CSB.

3.3.2.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The level of uncertainty was determined by natural gas distributing company JSC „Latvijas Gāze”, JSC “Conexus Baltic Grid” and JSC “Gaso”. The uncertainty both for activity data (gas amounts) and CH₄, CO₂ and NMVOC emissions from gas venting and natural gas leakages in gas distribution and transmission systems, as well as in gas storage facility is assigned as quite low – 10%, as these were estimated by the enterprise operated with natural gas by methodology developed for enterprise. However, for other leakage (CRT 1.B.2.b.vi.1) the uncertainty of the emissions is assumed as 35%.

Emissions from all sectors are estimated or reported as not occurring / not applicable therefore there are no “not estimated” sectors.

3.3.2.4 Category-specific QA/QC and verification

JSC “Latvijas Gāze”, JSC “Conexus Baltic Grid” and JSC “Gaso” report fugitive CH₄ emissions from the operations with natural gas, estimates CH₄ and CO₂ emissions according to methodology that is verified and approved by the State Environmental Service. Underground storage “Inčukalns” also has an ISO standard and all the information obtaining procedures are controlled and verified.

Emissions are compared to calculations made using Tier 1 methodology from 2006 IPCC Guidelines Chapter 4: Fugitive Emissions emission factors from Table 4.2.4 “Tier 1 emission factors for fugitive emissions (including venting and flaring) from oil and gas operations in developed countries”. Calculations are available to ERT after request.

All documentation and information received for inventory purposes are archived in FTP folder.

3.3.2.5 Category-specific recalculations

No recalculations were done for this sector.

3.3.2.6 Category-specific planned improvements

No improvements are planned for this sector.

3.4 CO₂ TRANSPORT AND STORAGE (CRT 1.C)

There is no CO₂ captured and stored in Latvia. There is research done to find the potential sites for CO₂ geological storage in Latvia within international project “Assessing European Capacity for Geological Storage of Carbon Dioxide” (EU GeoCapacity)^{49,50}. Latvia has a storage potential in local structures in the Cambrian water-saturated sandstone. In one of such geological structures, an underground storage of natural gas was established already in 1968 – the Inčukalns natural gas storage. For modelling the potential costs, the largest CO₂ source in Latvia in 2005 from the EU ETS was taken, and as potential storages were selected the two largest ones. The modelling results demonstrated that the efficiency of the establishment of CO₂ storages there is too low. The unsatisfactory results are associated with the inefficient injection of small volumes of CO₂ in the storages, and the cost of the establishment of infrastructure is quite high, and the expenditure is unfounded with the low level of CO₂ injection.

⁴⁹ *Assessing European capacity for geological storage of carbon dioxide—the EU GeoCapacity project*. Available: <https://www.sciencedirect.com/science/article/pii/S1876610209006778>

⁵⁰ *Potential sites for CO₂ geological storage*. Available: <http://meteo.lv/fs/CKFinderJava/userfiles/files/Geologija/Potential%20sites.pdf>

4 INDUSTRIAL PROCESSES AND PRODUCT USE (CRT 2)

4.1 OVERVIEW OF SECTOR

GHG emissions from Industrial Processes and Product Use contributed 7.7% to the total anthropogenic GHG emissions excluding LULUCF, including indirect CO₂ totaling 744.90 kt CO₂ eq in 2024 (Figure 4.1).

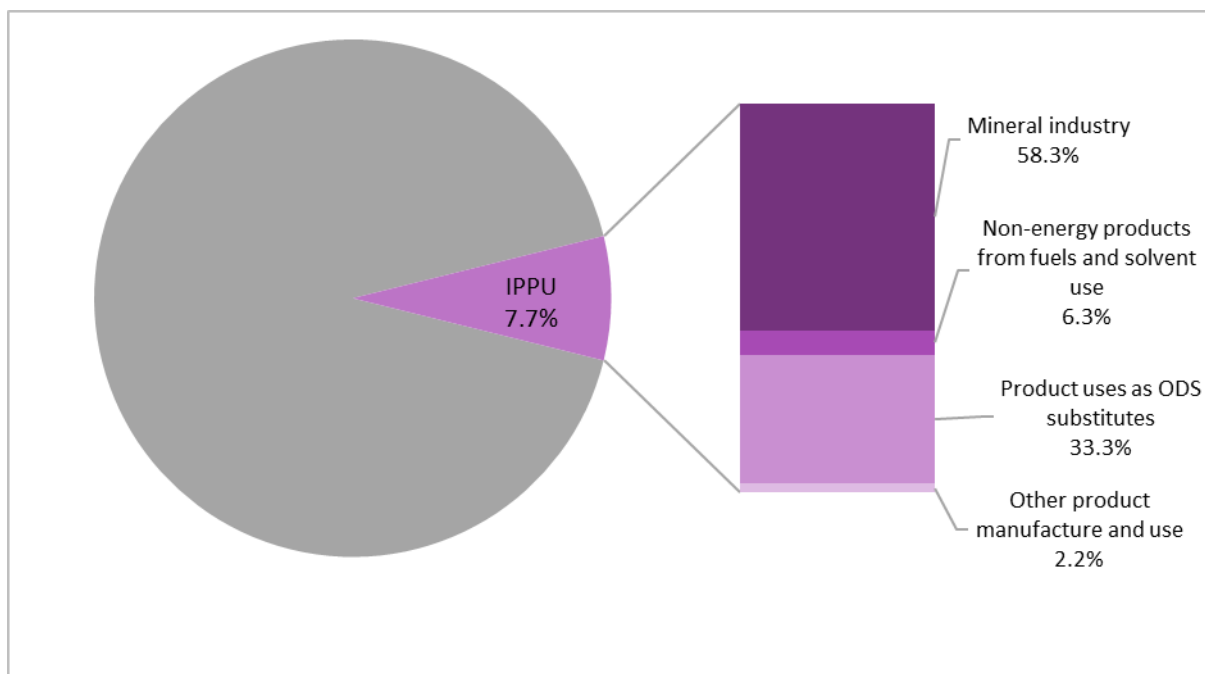


Figure 4.1 Emissions from the Industrial processes and product use sector compared to the total emissions in 2024

The majority (58.3%) of IPPU emissions originate in 2.A Mineral industry (emissions from Cement production (57.2%), Other process uses of carbonates (0.8%) and Glass production (0.2%)). The second largest emission category under IPPU sector is 2.F Product uses as substitutes for ODS constituting 33.3% from IPPU emissions and 2.6% from total GHG emissions in Latvia (excluding LULUCF, including indirect CO₂). Almost all 2.F. emissions comes from 2.F.1 Refrigeration and air conditioning appliances (97.8%). Remaining sectors generating emissions in IPPU are 2.D Non-energy products from fuels and solvent use (6.3%) and 2.G Other product manufacture and use constituting 2.2% from total IPPU emissions in 2024.

Sources of emissions from IPPU sector reported in Latvia's GHG inventory are as follows:

- Mineral Industry (CRT 2.A)
 - Cement Production (CRT 2.A.1)
 - CO₂ from cement production
 - SO₂ from cement production
 - Lime Production (CRT 2.A.2)
 - CO₂ from limestone and dolomite use in lime production and quicklime production in iron & steel industry
 - Glass Production (CRT 2.A.3)
 - CO₂ from raw material use in glass production
 - Other Process Uses of Carbonates (CRT 2.A.4)

- CO₂ from Ceramics (Bricks and tiles production) (CRT 2.A.4.a)
 - CO₂ from Other uses of Soda Ash (wastewater neutralization in glass fibre production plant) (CRT 2.A.4.b)
 - Other (NO_x, CO, NMVOCs from cement production, SO₂, NO_x, CO and NMVOCs from glass fibre production) (CRT 2.A.4)
- Metal Industry (CRT 2.C)
 - Iron and Steel Production (CRT 2.C.1)
 - CO₂ emissions from crude iron use as raw material
 - CH₄, NO_x, SO₂, CO, NMVOC emissions from total iron and steel production
 - CO₂ emissions from limestone, dolomite, coke and carbon electrodes use in steel production
- Non-energy products from fuels and solvent use (CRT 2.D)
 - CO₂ from lubricant use (CRT 2.D.1)
 - CO₂ from paraffin wax use (CRT 2.D.2)
 - Other (CRT 2.D.3)
 - CO₂ and NMVOCs from solvent use
 - CO₂ and NMVOCs from road paving with asphalt
 - CO₂, CO and NMVOCs from asphalt roofing
 - CO₂ from urea use
- Product uses as Substitutes for ODS (CRT 2.F)
 - HFCs from Refrigeration and Air Conditioning (CRT 2.F.1)
 - Commercial Refrigeration (CRT 2.F.1.a)
 - Domestic Refrigeration (CRT 2.F.1.b)
 - Industrial Refrigeration (CRT 2.F.1.c)
 - Transport Refrigeration (CRT 2.F.1.d)
 - Mobile Air-Conditioning (CRT 2.F.1.e)
 - Stationary Air-Conditioning (CRT 2.F.1.f)
 - HFCs from Foam Blowing Agents (CRT 2.F.2)
 - Closed Cells (CRT 2.F.2.a)
 - Open Cells (CRT 2.F.2.b)
 - HFCs from Fire Protection (CRT 2.F.3)
 - HFCs from Aerosols (CRT 2.F.4)
 - Metered Dose Inhalers (CRT 2.F.4.a)
- Other product manufacture and use (CRT 2.G)
 - SF₆ from Electrical Equipment (CRT 2.G.1)
 - N₂O From Product Uses (CRT 2.G.3)
- Other Production (CRT 2.H)
 - SO₂ emissions from pulp and paper production for 1990–1996 (2.H.1).
 - NMVOC emissions from food and beverages production (2.H.2)
 - CO₂ emissions from limestone use in sugar production for 2005–2006 (2.H.2)

Emissions from the Chemical Industry (CRT 2.B) and the Electronics Industry (CRT 2.E) have not occurred (NO) in Latvia for all time series. Since 2016, emissions from 2.A.2 Lime production and 2.C Metal Production have not occurred due to interruption of lime and iron & steel production in the country.

Emissions from IPPU have increased by 13.7% since 1990 and decreased by 12.9% in 2024, compared to 2023, mostly due to emission reduction in cement production (Figure 4.2, Table 4.1).

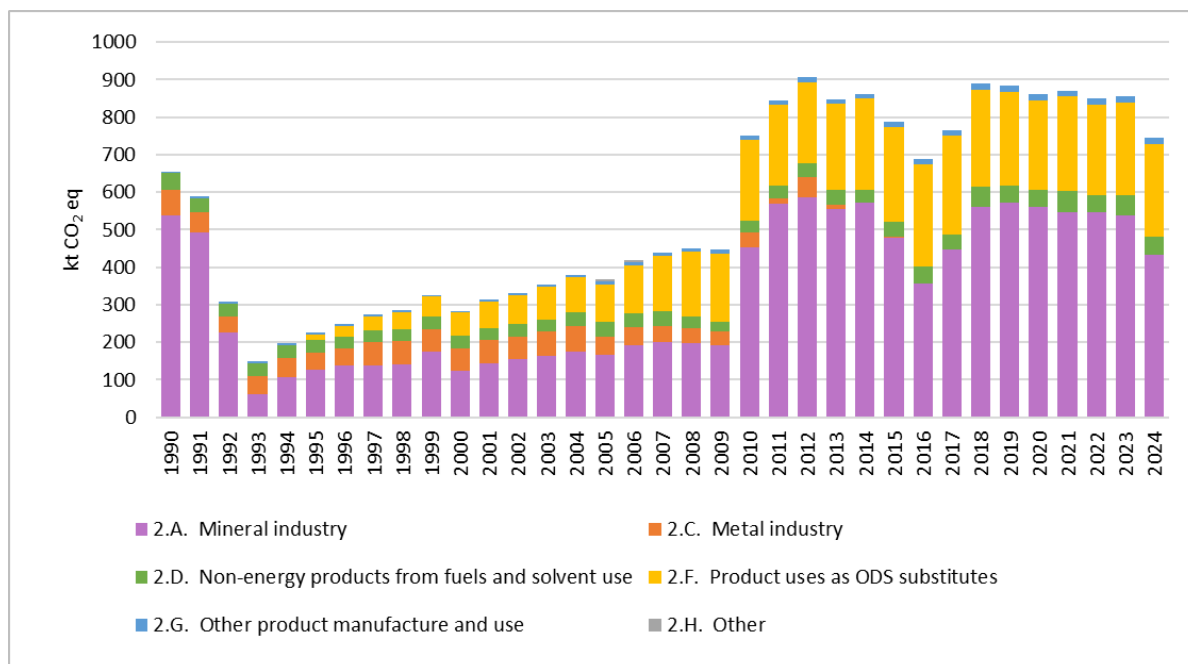


Figure 4.2 GHG emissions from Industrial processes and product use in 1990–2024 (kt CO₂ eq)

Emission fluctuations over the years are mainly linked to the economic situation in the country. The largest decrease in emissions occurred between 1991 and 1993, when industry was affected by a crisis. It should be noted that in the early 1990s, during the countrywide changes in the governmental system the national economy statistics were not well developed. Therefore, there was a lack of statistical data regarding the industry during this period of time, or the statistical data were vague. Data extrapolation was carried out for sectors where possible.

Key drivers for IPPU emission growth starting in 1994 was overall increase in industrial production processes activities, particularly cement and lime production. Since then, rapid growth in construction activities has been observed, leading to increased and industrial production of building materials. Additionally, changes in the export of products from Latvia to Commonwealth of Independent States (CIS) countries contributed to emission fluctuations between 1998 and 2000.

F-gas emissions have increased significantly since 1995, a trend reflected in the IPPU emission curve. The sharp rise in F-gas emissions is linked to the growing demand for refrigeration and air conditioning equipment, driven by Latvia's improving economic situation. Since there is no manufacturing of F-gases containing products in the country, emissions mainly depend on consumption of imported products.

In 2010, compared to 2009, a rapid emission increase was observed in the Mineral industry (by 137.2%), where the rise in CO₂ emission resulted from the establishment of a new dry-process technological plant for cement production.

In 2014, the CO₂ and CH₄ emissions from metal industry have decreased by 100% compared to 1990 due to the insolvency of Latvia's only metal production plant. However, in 2015, the metal

production company resumed steel production, leading to renewed emissions. In 2016, metal production was halted again and therefore there are no GHG emissions from metal production processes anymore (NO).

Table 4.1 Greenhouse gas emission trend in 1990–2024 (kt CO₂ eq)

Year	Total	2.A Mineral Industry	2.C Metal Industry	2.D Non-Energy Products from Fuels and Solvent	2.F Product Uses as Substitutes for ODS	2.G Other Product Manufacture and Use	2.H. Other
1990	655.40	537.24	69.63	44.23	NE,NO	4.30	NA,NO
1995	225.71	126.57	45.42	33.26	16.25	4.21	NA,NO
2000	283.32	122.68	61.17	32.87	61.85	4.74	NA,NO
2005	366.94	165.38	50.05	37.89	101.24	7.52	4.85
2010	751.62	452.96	38.72	32.17	216.35	11.42	NA,NO
2011	845.64	569.00	13.73	33.47	217.53	11.90	NA,NO
2012	905.56	586.96	53.45	36.43	216.67	12.04	NA,NO
2013	848.29	553.79	13.90	38.52	229.26	12.81	NA,NO
2014	862.14	571.51	0.01	35.02	242.78	12.83	NA,NO
2015	788.10	479.57	0.81	41.60	251.71	14.42	NA,NO
2016	687.23	356.11	NO	45.58	271.54	14.00	NA,NO
2017	764.10	447.25	NO	38.36	263.91	14.56	NA,NO
2018	888.84	561.62	NO	54.12	258.28	14.82	NA,NO
2019	884.60	570.83	NO	47.53	248.22	18.02	NA,NO
2020	860.57	560.56	NO	46.49	237.99	15.53	NA,NO
2021	869.74	547.70	NO	55.20	251.39	15.45	NA,NO
2022	849.59	547.49	NO	45.56	240.63	15.91	NA,NO
2023	855.00	537.86	NO	53.77	247.54	15.82	NA,NO
2024	744.90	433.91	NO	46.85	247.94	16.20	NA,NO
Share of total % in 2024	-	58.3%		6.3%	33.3%	2.2%	-
2024 versus 2023	-12.9%	-19.3%	-100.0%	-12.9%	0.2%	2.4%	-
2024 versus 1990	13.7%	-19.2%	-100.0%	5.9%	1425.9%	276.6%	-

Key categories under IPPU sector are listed in Table 4.2. Information regarding the approaches used for key category analysis is available in Chapter 1.5 and Annex 1.

Table 4.2 Key categories in IPPU sector in 2026 submission

Category	Gas	Identification criteria	with LULUCF	without LULUCF
2.A.1. Cement Production	CO ₂	L1,L2,T1,T2	X	X
2.A.2. Lime Production	CO ₂	T1	X	X
2.C.1 Iron and Steel Production	CO ₂	T1		X
2.D.3. Solvent Use	CO ₂	L1,L2,T1,T2		X
2.F.1. Refrigeration and air conditioning	HFCs	L1,L2	X	X

4.2 MINERAL INDUSTRY (CRT 2.A)

4.2.1 Category description

Mineral industry sector is the main emission source within IPPU sector. Sources of non-energy CO₂ emissions under Mineral industry sector is a cement production (98.3%), glass production (0.3%) and ceramics (1.5%). In 2024, there are no emissions from other uses of soda ash. In 2024, GHG emissions from Mineral industry sector amounted to 433.91 kt CO₂ eq, representing 4.5% of total GHG emissions excluding LULUCF, including indirect CO₂ and 58.3% of total IPPU emissions. The only lime production plant stopped lime production in 2016 therefore since 2016 emissions are not occurring (NO) in 2.A.2 sector.

In 2024, emissions from Mineral industry decreased by 19.2% since 1990 and by 19.3%, compared to 2023 (Figure 4.3 and Table 4.3).

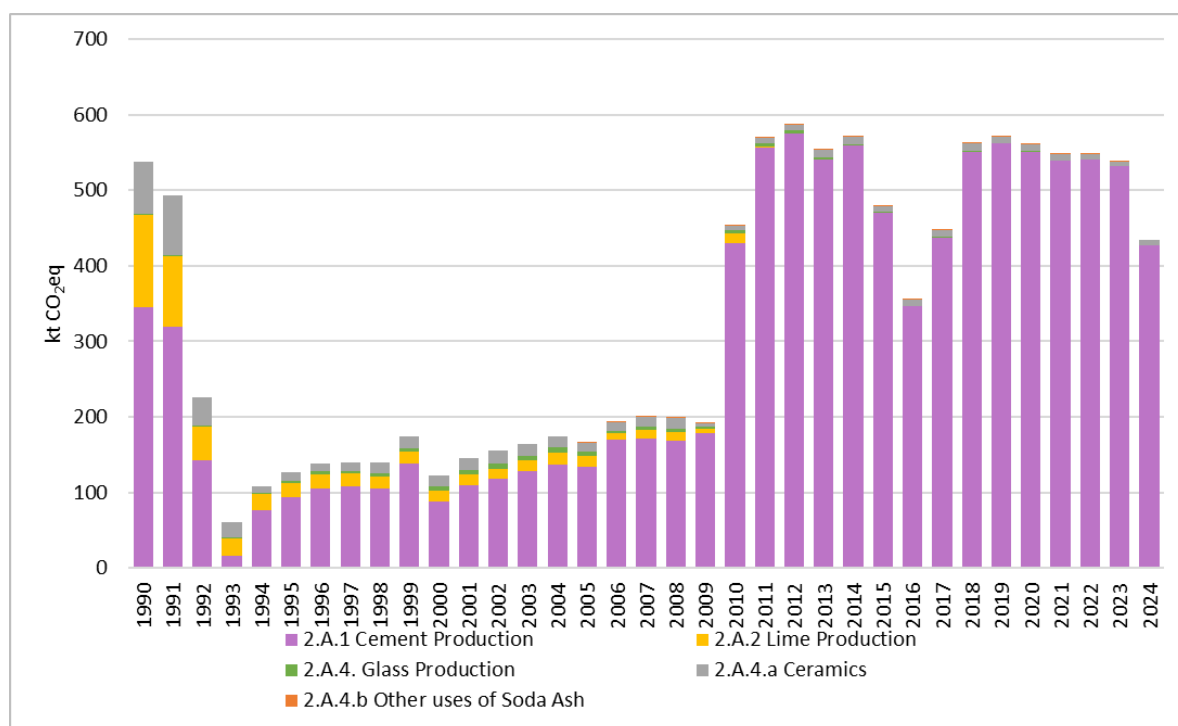


Figure 4.3 Emissions from Mineral industry in 1990–2024 (kt CO₂ eq)

CO₂ emissions are strongly influenced by the country's economic situation. The emission curve reflects economic crisis during 1991–1993 following the transition of the national economy due to collapse of former Soviet Union market when significant amount of industrial producers stopped their activity (Table 4.3). Since 1993, Latvia's economy started to recover and GDP increased; consequently, industrial production and IPPU emissions rose until 2007.

Due to Latvia's economic downturn in 2007–2008, industrial development showed as the finance and real estate sectors began to dominate the national economy. In 2009–2010, emissions from Cement production increased significantly as new technologies and installations boosted production capacity by approximately 2.4 times. The cement industry reached its emissions peak in 2012. Afterwards, emissions started to fluctuate, and since 2014 the decrease in cement production emissions has been observed. In 2016, the amount of clinker production has decreased by 26.2%, compared to 2015, primarily due to reduced

exports and reduced activity in building sector which caused lower demand for cement. However, until 2020, emissions increased again as demand rebounded. Then there are fluctuations, but in 2024 clinker production decreased by 19.8%, compared to 2023.

Table 4.3 Emissions from 2.A Mineral Industry in 1990–2024 (kt)

Year	CO ₂						NO _x	CO	NMVOC	SO ₂
	2.A	2.A.1	2.A.2	2.A.3	2.A.4.a	2.A.4.b				
1990	537.24	345.78	121.91	0.36	69.18	NO	0.90	NO,NA,NE	0.16	3.41
1995	126.57	94.32	17.85	3.40	11.00	NO	0.24	NO,NA,NE	0.04	0.90
2000	122.68	88.37	13.97	5.93	14.41	NO	0.23	NO,NA,NE	0.04	0.85
2005	165.38	134.38	14.12	5.71	10.97	0.20	0.46	0.01	0.07	1.39
2006	193.11	169.24	9.74	2.68	11.21	0.22	0.54	0.01	0.08	1.72
2007	199.63	171.49	10.69	4.45	12.78	0.22	0.58	0.03	0.10	1.77
2008	198.81	167.70	11.97	4.04	14.91	0.20	0.57	0.03	0.09	1.75
2009	190.97	178.06	6.80	2.62	3.38	0.11	0.63	0.02	0.05	1.77
2010	452.96	430.57	12.31	4.49	5.49	0.10	0.59	0.85	0.03	0.12
2011	569.00	556.96	0.09	4.34	7.51	0.10	1.11	1.78	0.03	0.41
2012	586.96	575.09	0.28	3.77	7.58	0.24	1.60	3.56	0.01	0.44
2013	553.79	540.50	0.25	3.30	9.12	0.62	1.64	2.62	0.01	0.23
2014	571.51	558.63	0.42	0.95	10.88	0.63	1.90	2.27	0.02	0.21
2015	479.57	470.31	0.46	0.48	7.64	0.67	1.97	1.68	0.02	0.25
2016	356.11	346.34	NO	0.62	8.82	0.34	1.41	0.71	0.02	0.10
2017	447.25	437.08	NO	0.73	9.27	0.18	1.75	1.28	0.01	0.08
2018	561.62	550.93	NO	0.75	9.78	0.16	2.13	1.48	0.02	0.11
2019	570.83	561.46	NO	0.57	8.67	0.12	2.09	2.42	0.02	0.10
2020	560.56	550.83	NO	0.68	8.86	0.19	1.95	2.60	0.02	0.20
2021	547.70	538.55	NO	0.72	8.18	0.25	2.04	3.29	0.02	0.14
2022	547.49	540.09	NO	0.70	6.48	0.22	2.06	3.11	0.02	0.12
2023	537.86	531.56	NO	0.92	5.33	0.06	2.02	4.42	0.02	0.23
2024	433.91	426.39	NO	1.19	6.32	NO	1.67	4.03	0.02	0.27
Share of IPPU total in 2024, %	58.3%	57.2%	0.0%	0.2%	0.8%	0.00%				
2024 versus 2023	-19.3%	-19.8%	-100%	30.3%	18.7%	-100.0%	-17.5%	-9.0%	-12.1%	14.5%
2024 versus 1990	-19.2%	23.3%	-100%	235.9%	-90.9%	-100.0%	84.8%	33754%	-90.1%	-92.2%

In addition to GHG emissions, SO₂, NO_x, NMVOC and CO emissions from cement production and NMVOC emissions from glass fibre production are reported under Mineral industry category. NO_x, CO and NMVOC emissions from glass and cement production, as well as SO₂ from glass production, are reported in 2.A.4. Other process uses of carbonates sector because it is not technically possible to enter data under relevant sectors in CRT.

Reported emissions and calculation methods for the Mineral Industry in Latvia's GHG inventory are summarized in Table 4.4.

Table 4.4 GHG emission categories, methods and gases reported from 2.A Mineral Industry

Category	Method used	Gases reported
2.A Mineral Industry		
1. Cement Production	<i>Tier2</i>	<i>CO₂, CO, NMVOC, SO₂, NO_x</i>
2. Lime Production	<i>Tier2</i>	<i>CO₂</i>
3. Glass Production	<i>Tier3</i>	<i>CO₂, CO, NMVOC, SO₂, NO_x</i>
4. Other Process Uses of Carbonates		
4.a Ceramics		
Production of bricks	<i>Tier2</i>	<i>CO₂</i>
Production of tiles	<i>Tier1,2</i>	<i>CO₂</i>
4.b Other uses of soda ash	<i>Tier1</i>	<i>CO₂</i>

4.2.2 Cement Production (CRT 2.A.1)

4.2.2.1 Category description

In 2024, GHG emissions from Cement production were 426.39 kt CO₂ eq, representing 4.4% of Latvia's total CO₂ eq emissions (including indirect CO₂, excluding LULUCF) and 57.2% of total IPPU sector emissions. Compared to 2023, emissions have decreased by 19.8%, while since 1990 emissions have increased by 23.3% (Table 4.3 and Figure 4.4).

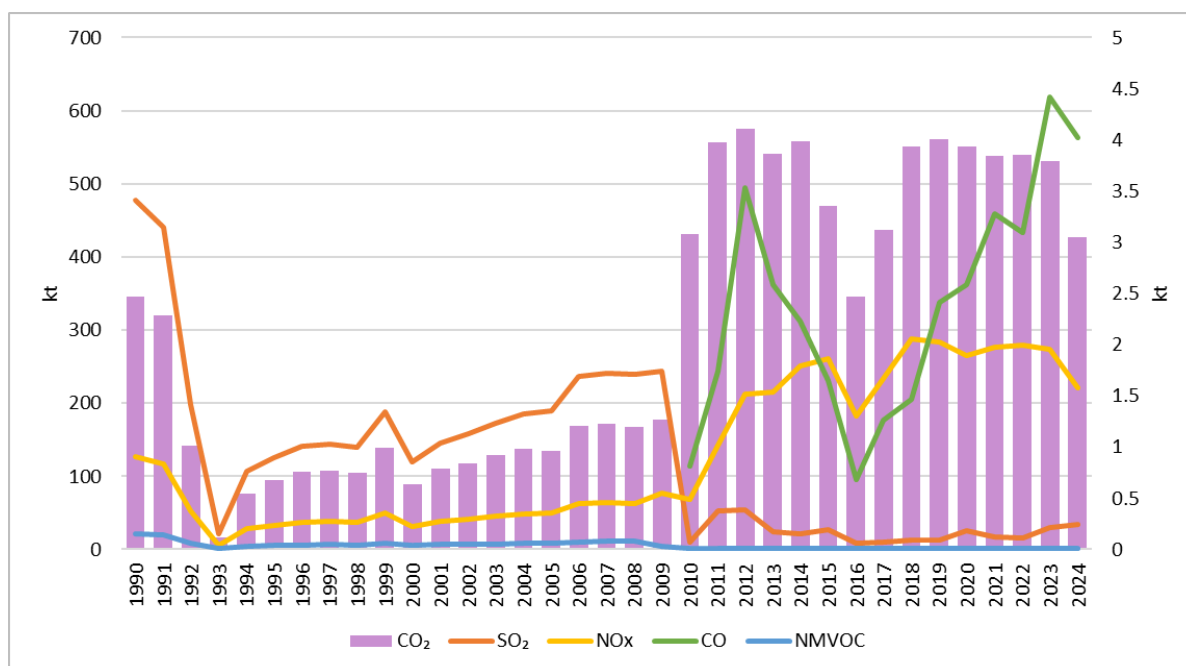


Figure 4.4 Emissions from Cement production in 1990–2024 (SO₂, NO_x, NMVOC and CO emissions on secondary axis) (kt)

The emission curve represents the overall situation in the national economy. A significant decrease occurred in the early 1990s, primarily due to changes in economy, domestic market conditions, and production demand. CO₂ emissions from Cement Production decreased by 95.4% between 1990 and 1993, while an increase of 94.1% in emissions between 2000 and 2007 represents the growth of the building sector and expansion of the external market. In the middle of 2009, a new production plant with dry process kiln production technology replaced the old facility that used wet process kiln technology. Consequently, the cement kiln dust

recovery was stopped, and further cement kiln dust was collected and transported to landfill for storage. Therefore, the amount of cement kiln dust and CKD/clinker ratio increased affecting CO₂ emissions.

NMVOC emissions decreased by 72.0% in 2009–2010 due to the adjustment of the EF for the new dry production process, which is lower than that for the former wet kiln process technology. SO₂, NO_x and CO emissions are automatically measured at the plant site.

Since 2010, fully dry process kiln is used in cement production in Latvia. In 2009, both kiln processes – dry and wet processes were used in cement production. Previously (1990–2009 partly) only wet process kiln was used in cement production. Due to increasing activity for cement clinker production in 2010, decrease of SO_x emissions can be observed. Tyres and lube oil consisting of sulphur compounds were used as raw materials.

For 2010, SO_x, NO_x and CO data are not representative as new technology began to operate with full capacity only in July on the second half of year 2010 and fully in 2011. Emissions rapidly increased in 2010 due to capacity building in cement production comparing with previous years. Clinker production is depending on the demand in internal and external market. In 2016, amount of clinker production has decreased by about 26.1%, compared to 2015, due to decrease of exported amounts and decrease of building activities in Latvia. From 2017 to 2024 the amount of clinker used in cement production has fluctuated therefore emissions also have fluctuated. In 2024, the amount of clinker has decreased by 19.8%, compared to 2023.

4.2.2.2 Methodological issues

Activity data

Data on the clinker production and cement kiln dust (CKD) are used as activity data for CO₂ emission calculation from 2.A.1 sector. As the only cement producer in Latvia participates in EU ETS, the activity data are available annually from the installation's annual GHG report⁵¹ under the EU ETS. In 2019, the company changed its name from "Cemex" to "SCHWENK Latvija", but without changing its operations.

The clinker production is estimated from final produced amount of cement clinker because clinker production is not weighted directly in the cement production plant due to non-stop production process. As plant produces many types of cement, clinker activity data are estimated taking into account different cement types multiplying with cement/clinker ratio and also mass balance of cement, clinker and used additives in cement production. Based on the information from the cement producer, clinker production is estimated from cement production data, and all incoming and outgoing volumes of material are weighed on calibrated car and rail scales.

The producer performs a mass balance calculation at the plant site. Final clinker data are calculated using plant mass balance approach in two steps:

- 1) Clinker production = ((cement export – cement stock changes) * clinker/cement ratio)) - clinker export – clinker stock changes;
- 2) Clinker production = used clinker + clinker export – clinker import + clinker stock change.

⁵¹Polluting activity permit. Available: https://registri.vvd.gov.lv/izsnieltas-atlaujas-un-licences/atlauju-un-licencu-mekletajs/?company_name=schwenk&company_code=&s=1

The official CKD data for 1990–1994 are not available therefore the default CKD correction factor 1.02 according to the 2006 IPCC Guidelines is used. Since 1995, CKD data are available from cement plant. The CKD is weighted before the transportation outside the company for storage. CKD ratio fluctuates from year to year depending on clinker production and CKD (Table 4.5).

Table 4.5 Clinker production and CKD/clinker ratio

Year	Clinker production (kt)	Produced cement kiln dust (kt)	CKD / clinker ratio (%)
1990	668.50	NA	NA
1995	175.69	15.00	8.54
2000	167.18	10.00	5.98
2005	265.40	1.53	0.58
2010	834.94	7.02	0.84
2011	1095.23	10.87	0.99
2012	1129.11	13.29	1.18
2013	1054.95	12.43	1.18
2014	1093.04	12.92	1.18
2015	918.41	12.96	1.41
2016	678.27	9.02	1.33
2017	853.97	10.59	1.24
2018	1072.87	15.13	1.41
2019	1091.08	11.69	1.07
2020	1084.22	12.88	1.19
2021	1056.09	17.97	1.70
2022	1067.27	19.60	1.84
2023	1051.80	17.51	1.66
2024	843.10	14.00	1.66

Emission factors and calculations

CaO and MgO content in clinker production is measured in the cement plant therefore are plant specific.

Tier 2 method from the 2006 IPCC Guidelines is used for CO₂ EF and emission estimation. CO₂ emissions from clinker production are estimated using the 2006 IPCC Guidelines.

$$\mathbf{CO_2 Emissions} = \mathbf{M_{cl}} * \mathbf{EF_{cl}} * \mathbf{CF_{ckd}} \quad (4.1)$$

where:

CO₂ Emissions - emissions of CO₂ from cement production (tons)

M_{cl} – weight (mass) of clinker production (tons)

EF_{cl} – emission factor for clinker, tons CO₂ /ton clinker. This clinker emission factor (EF_{cl}) is not corrected for CKD

CF_{ckd} – emissions correction factor for CKD (dimensionless)

CO₂ EF is calculated using 2006 IPCC Guidelines for all time series according to the plant specific CaO content in used limestone and CKD correction factor.

$$\mathbf{EF_{clc}} = (\mathbf{0.785 * CaO_{content}}) * \mathbf{CKD_{correction}} \quad (4.2)$$

where:

EF_{clc} – clinker production EF (kt/kt)

0.785 – molecular weight ration of CO₂ to CaO in the raw material (CaCO₃)

CaO – CaO content (weight fraction) in clinker production (%)

CKD_{correction} – correction factor for cement kiln dust

CKD correction factor is calculated using the 2006 IPCC Guidelines taking into account cement/clinker ratio, plant specific fraction of original carbonate in the CKD (*C_d*), fraction calcination of the original carbonate in the CKD (*F_d*), *EF_c* from the 2006 IPCC Guidelines (0.43971 tCO₂/t carbonate) and clinker production EF without CKD correction (calculated by multiplying CaO content in clinker production with molecular weight ratio of CO₂ to CaO in the raw material (0.785 t/t)) (Table 4.6).

$$CF_{ckd} = 1 + \left(\frac{M_d}{M_{cl}} \right) * C_d * F_d * \left(\frac{EF_c}{EF_{cl}} \right) \quad (4.3)$$

where:

CF_{ck} - emissions correction factor for CKD (dimensionless)

M_d - weight of CKD not recycled to the kiln (tons)

M_{cl} - weight of clinker production (tons)

C_d - fraction of original carbonate in the CKD (i.e., before calcination) (fraction)

F_d – fraction calcination of the original carbonate in the CKD (fraction)

EF_c – emission factor for the carbonate (tons CO₂/ton carbonate)

EF_{cl} - emission factor for clinker uncorrected for CKD (tons CO₂/ton clinker)

Table 4.6 Parameters for *EF_{cl}* and *CF_{CKD}* EF calculation and EFs 1990–2024

Year	CaO content (%)	MgO content (%)	Cd (%)	Fd (Fraction)	Clinker production EF without CKD correction factor	CKD correction factor	Clinker production EF with CKD correction factor
1990	64.60	3.56	1.16	0.77	0.51	1.02	0.52
1995	64.06	3.76	1.17	0.78	0.50	1.07	0.54
2000	64.29	3.65	1.17	0.78	0.50	1.05	0.53
2005	64.21	3.79	1.16	0.78	0.50	1.00	0.51
2010	65.24	3.61	1.19	0.81	0.51	1.01	0.52
2011	64.34	3.61	1.13	0.70	0.51	1.01	0.51
2012	64.30	3.59	1.14	0.78	0.50	1.01	0.51
2013	64.65	3.51	1.14	0.82	0.51	1.01	0.51
2014	64.50	3.81	1.13	0.81	0.51	1.01	0.51
2015	64.52	3.85	1.11	0.81	0.51	1.01	0.51
2016	64.41	3.79	1.17	0.73	0.51	1.01	0.51
2017	64.57	3.64	1.12	0.81	0.51	1.01	0.51
2018	64.76	3.62	1.14	0.72	0.51	1.01	0.51
2019	65.21	3.40	1.10	0.52	0.51	1.01	0.51
2020	64.35	3.55	1.12	0.50	0.51	1.01	0.51
2021	64.40	3.54	1.13	0.52	0.51	1.01	0.51
2022	63.86	3.75	1.10	0.53	0.50	1.01	0.51
2023	63.98	3.58	1.04	0.41	0.50	1.01	0.51
2024	63.92	3.90	1.09	0.50	0.50	1.01	0.51

Until 2009 Tier 2 approach from EMEP/EEA 2023 was used to calculate NO_x, NMVOC, SO₂ emissions from cement production taking into account of clinker production in wet and dry

process kiln. EFs for NO_x, NMVOC and SO₂ are not available in EMEP/EEA 2023⁵² therefore the EFs from EMEP/CORINAIR 2007⁵³ were used. Since 2010 NO_x, CO and SO₂ emissions are automatically measured in cement plant in dry process production therefore are plant-specific (data publicly available in the national database "2-Air"). The cement production plant "SCHWENK Latvija" has indicated in its "2-Air" report that emissions of precursors arise from technological processes which include also heat generation to maintain certain temperatures during particular process.

Regarding calculation of precursors since 2010, to avoid double counting fuel types used in cement production process in "SCHWENK Latvija" are subtracted from Energy part and their emissions can be considered as included elsewhere "IE" (2.A.1 sector under IPPU) in case of cement producer "SCHWENK Latvija".

For both technologies only NMVOC emissions are estimated using EFs provided in EMEP/CORINAIR 2007 for all timeseries (Table 4.7).

Table 4.7 EFs for cement clinker production emission estimation (kt/kt)

Technology	NO _x	NMVOC	SO ₂
Wet process kiln	0.00135	0.00023	0.0051
Dry process kiln	0.00175	0.00001	0.0051

4.2.2.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of cement production data is taken from Cement production installation's annual GHG report under the EU ETS (2.5% uncertainty for activity data of clinker production and 7.5% uncertainty for activity data of CKD).

The total uncertainty U_{total} is being calculated, using following formula of combined uncertainty:

$$U_{total} = \sqrt{(U_1^2 + U_2^2 + \dots + U_n^2)} \quad (4.4)$$

where:

U_{total} - the percentage uncertainty in the product of the quantities

U_i - the percentage uncertainties associated with each of the quantities

Combined activity data uncertainty is calculated as 8%.

CO₂ EF for 2.A.1 sector is estimated based on plant specific data of used limestone characterizations so average uncertainty of 4.5% is assumed according to the 2006 IPCC Guidelines.

⁵² EMEP/EEA air pollutant emission inventory guidebook 2023 2.A.1 Cement production. Available: <https://www.eea.europa.eu/publications/emep-eea-guidebook-2023/part-b-sectoral-guidance-chapters/2-industrial-processes-and-product-use/2-a-mineral-products/2-a-1-cement-production-2023/view>

⁵³ EMEP/CORINAIR Emission Inventory Guidebook – 2007. Available: <https://www.eea.europa.eu/publications/EMEPCORINAIR5/page013.html>

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years. GHG emissions from the sector are estimated or reported excepting 2.A.4.c sector for which NO is reported.

Historical industrial production data used for emission estimation in the 2.A Mineral Products sector were obtained from mineral producers until 2005. Since 2005, data have been taken from the annual GHG reports that industrial producers submit under the EU ETS. According to EU ETS legislation, all GHG reports have to be verified by ISO accredited verifiers checks whether all reported information – activity data, CO₂ EFs, estimated emissions as well as estimation methodology, is correct and corresponds to certain requirements from the legislation. Cement and lime production facilities certify that all additional information for CO₂ emission estimation is verified. The Environmental Service systematically examines the annual GHG reports, meticulously comparing the reported data with the information submitted by each enterprise to both the national database "2-Air" database and the CSB.

Consistency of time series was checked by verifying IEF, AD and emission changes. Fluctuations in time series are explained in NID Chapter 4.2.2.1.

4.2.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Emissions are checked using time series consistency check for the IEF estimated in ETF platform CRT and all IEF changes - in time series are double-checked and reasonable explanation for IEF changes has to be found under each subsector source category description.

Quality control check list is filled for each category taking into account criteria given in QA/QC plan approved in National legislation. All corrections are archived.

In September 2020, there was a conversation with a representative from cement production plant, who confirmed the amount of produced clinker, and that all materials in the plant are weighed on calibrated scales thus strengthening the institutional, legal and procedural arrangements for national systems where data collection and evaluation are carried out by other organizations.

Data comparison between EU ETS data and GHG inventory emissions was made. Results of checks are represented in Table 4.8.

Table 4.8 Differences between 2.A.1 CO₂ emissions calculated in GHG inventory and EU ETS in 2024

2.A.1 Cement Production (kt CO ₂ eq)			Difference (%)
Year	IPCC methodology 2006 IPCC Guidelines Volume 3 Chapter 2 equation 2.2	Commission Implementing Regulation (EU) 2018/2066 ⁵⁴ Art.30 and 31.	

⁵⁴ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012. Available: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32018R2066>

2.A.1 Cement Production (kt CO ₂ eq)			Difference (%)
2024	426.39	449.98	5.5

Differences between CO₂ emissions under EU ETS and GHG inventory are caused by use of different emission calculation methodologies from cement production under UNFCCC reporting (2006 IPCC Guidelines) and Commission Implementing Regulation (EU) 2018/2066 of 19th December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (Commission Implementing Regulation (EU) 2018/2066). There is only one cement plant in Latvia which uses Tier 1 method under EU ETS reporting. In Tier 1 default EFs are taken for CO₂ emission calculation as it is not possible to obtain all necessary laboratory measurements in plant laboratory to apply higher Tier method under EU ETS as this laboratory is not accredited.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.2.2.5 Category-specific recalculations

Recalculations were done in 2023 due to small update of CKD correction factor.

4.2.2.6 Category-specific planned improvements

No improvements are planned for this sector.

4.2.3 Lime Production (CRT 2.A.2)

4.2.3.1 Category description

In Latvia CO₂ emissions from Lime production result from the calcination of dolomite ("Saulkalne S" – 1990–2015 except 2011) and limestone ("Būvmateriāli AN" – 2007–2015). In 2016, "Saulkalne S" ceased lime production, therefore, since 2016, no CO₂ emissions have been generated from lime production (NO) (Figure 4.5). In 2011, dolomite was not used in lime production, and production was stopped due to the exhaustion of limestone career and preparation of implementing the best available technology (BAT), according to information from the lime production plant. However, in 2011, emissions from Lime production still occurred due to limestone use by "Būvmateriāli AN".

CO₂ emissions from non-marketed lime (quicklime) produced in iron & steel industry are also accounted under Lime production sector according to the 2006 IPCC Guidelines. These emissions are added since 2018 submission for the time period 1990–2010.

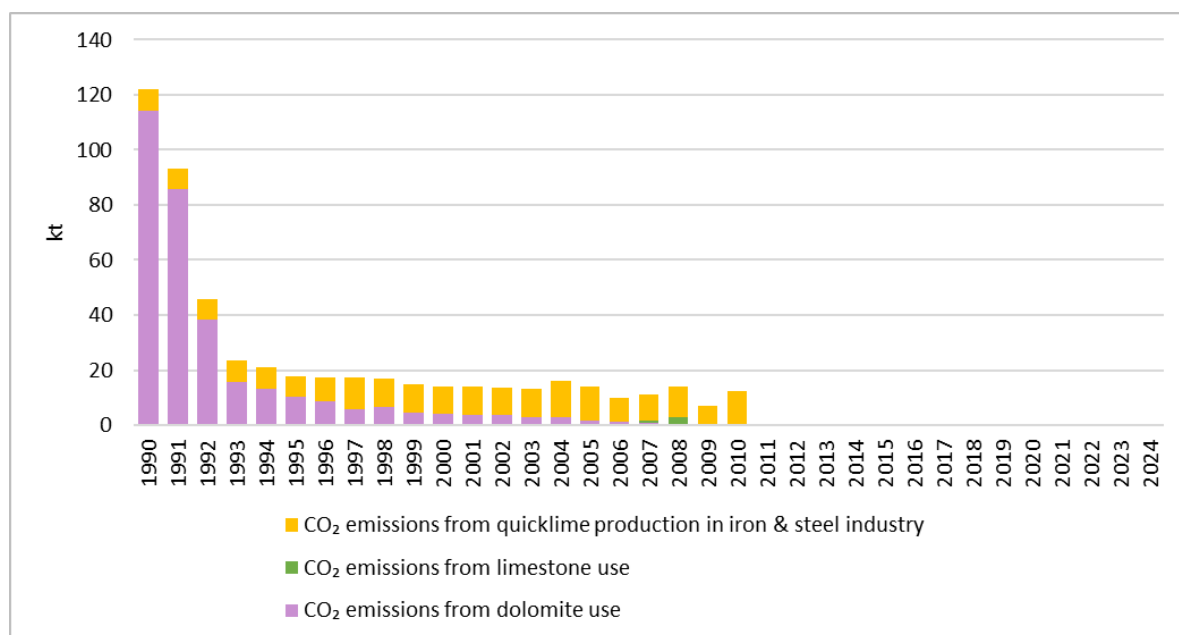


Figure 4.5 CO₂ emissions from lime production 1990–2024 (kt)

CO₂ emissions from dolomite use in lime production have been continuously decreasing since the early 1990s due to the overall economic recession. Economic crisis also affected lime production in 2008–2009. After 2009, emissions from lime production remained very low and fluctuated due to economic situation and changes in industrial activities. However, in 2016 the lime production was completely stopped.

4.2.3.2 Methodological issues

Activity data

Data on total produced lime from dolomite and limestone was used as activity data for emission calculation from 2.A.2 sector. It means that different types of lime were used as activity data. As both lime producers in Latvia were participants of EU ETS, the activity data were available annually from the installation's annual GHG reports under EU ETS^{55, 56}. Activity data before 2005 were available from the installation's applications for the GHG permit to operate within the EU ETS.

Limestone in lime production were used 2007–2012. Since 2013, limestone is not used anymore, but dolomite was still used in lime production in one plant till 2015 (Table 4.9).

Limestone is also used for non-marketed lime (quicklime) production in iron and steel industry. The amount of limestone used for the production of quicklime is used to determine activity data and CO₂ emissions within the iron and steel industry. The quantities were obtained directly from the iron and steel production company and for the period 2005–2010 from the installation's annual GHG reports under the EU ETS^{55, 56}.

Activity data are summarized in Table 4.9.

⁵⁵ GHG reports for period till 2012. Available: <http://www.meteo.lv/lapas/uznemumi-kuriem-izsniegtas-siltumnieciska-gazu-emisijas-atlaujas-2-pe?id=1253&nid=575>

⁵⁶ GHG reports for period since 2013. Available: https://registri.vvd.gov.lv/izsniegtas-atlaujas-un-licences/atlauju-un-licencu-mekletajs/?company_name=saulkalne&company_code=&s=1

Table 4.9 Lime and quicklime production AD and amount of produced lime 1990–2024 (kt)

Year	Total produced lime from lime	Total produced lime from dolomite	Total produced quicklime (iron & steel industry)
	kt		
1990	NO	214.23	10.45
1995	NO	19.21	10.45
2000	NO	7.89	13.42
2005	NO	3.16	17.10
2010	0.20	0.66	16.32
2011	0.20	NO	NO
2012	0.18	0.37	NO
2013	NO	0.47	NO
2014	NO	0.79	NO
2015	NO	0.87	NO
2016-2024	NO	NO	NO

Activity data fluctuates throughout the entire time series. The most significant decrease occurred in the early 1990s when the economic situation in the country was unstable due to change from a centrally planned economy to a market economy. In latest years, there has been an overall decrease of activity in sector 2.A.2 due to reduced industrial activity. Since 2016, no CO₂ emissions have been generated from lime production.

Emission factors and calculations

CO₂ emissions from limestone and dolomite use in lime production and non-marketed quicklime production in iron & steel industry were estimated using Tier 2 method from the 2006 IPCC Guidelines Volume 3, Chapter 2, pp. 2.23:

$$CO_2 \text{ Emissions} = (EF_{lime,i} * M_l * CF_{lkd} * C_h) \quad (4.5)$$

where:

CO₂ Emissions - emissions of CO₂ from lime production (tons)

EF_{lime,i} - emission factor for lime type i, tons CO₂/ton lime (estimated according to Equation 2.9)

M_{l,i} - lime production of type i (tons)

CF_{lkd,i} - correction factor for LKD for lime of type (dimensionless) (default 1.02 according to the 2006 IPCC Guidelines, Volume 3, Chapter 2, pp. 2.24 is used)

C_{h,i} - correction factor for hydrated lime of the type i of lime (dimensionless) (default 0.97 according to the 2006 IPCC Guidelines, Volume 3, Chapter 2, pp. 2.24 is used only in case of quicklime emission estimation)

i –each f specific lime types (dolomite, hydraulic and quicklime)

According to the 2006 IPCC Guidelines the CO₂ EF from dolomite use in lime production were calculated taken into account Tier 2 equation 2.9 and derived plant specific CaO*MgO content.

$$EF_{lime} = SR_{CaO*MgO} * CaO * MgO \text{ Content} \quad (4.6)$$

where:

EF_{lime} - emission factor for dolomite lime (tons CO₂/ton lime)

SR_{CaO*MgO} – stoichiometric ratio of CO₂ and CaO*MgO (tons CO₂/ton CaO*MgO)

CaO*MgO content – derived CaO*MgO content (tons CaO*MgO/ton lime)

CO₂ EF from limestone use in lime production were calculated taken into account Tier 2 equation 2.9 and derived plant specific CaO content.

$$EF_{lime} = SR_{CaO \cdot MgO} * CaO \text{ Content} \quad (4.7)$$

where:

EF_{lime} - emission factor for hydraulic lime (tons CO₂/ton lime)

SR_{CaO} – stoichiometric ratio of CO₂ and CaO (tons CO₂/ton CaO)

CaO content – derived CaO content (tons CaO/ton lime)

CO₂ EF for quicklime is also calculated according to equation:

$$EF_{lime} = SR_{CaO} * CaO_{Content} \quad (4.8)$$

where:

$EF_{lime a}$ - emission factor for quicklime (high-calcium lime) (tons CO₂/ton lime)

SR_{CaO} - stoichiometric ratio of CO₂ and CaO (0.785 according to Table 2.4 of the 2006 IPCC Guidelines, Volume 3, Chapter 2, pp.2.22) (tons CO₂/ton CaO)

$CaO_{Content}$ - derived CaO content (tons CaO/ton lime)

Table 4.10 CO₂ EFs for lime production (t CO₂/t raw material)

	1990-2024
Dolomite use in lime production	0.523155
Limestone use in lime production	0.439600
Quicklime production	0.749675

According to the plant's laboratory data:

- average content of water in dolomite is 5.24%;
- average content of water in produced lime is 0%;
- average content of dolomite (dry) is 94.76%.

The average moisture content of dolomite (5.24%) is considered when the activity data of used dolomite is estimated for the inventory. The amount of used dolomite (wet) is multiplied by moisture content coefficient $k=0.9476$ to obtain the amount of dry dolomite. CO₂ emissions are calculated by multiplying dry dolomite amount by the derived EF and for default CF_{lkd} correction factor for LKD for lime (1.02).

4.2.3.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of lime production activity data is taken from Lime production installation's GHG report under EU ETS (7.5% uncertainty for activity data of lime production).

CO₂ EF for 2.A.2 sector is estimated based on plant specific data of used dolomite characterizations so average uncertainty of 2% is assumed according to the 2006 IPCC Guidelines.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. All other GHG emissions except CO₂ emissions could not be reported in ETF platform CRT.

Consistency of time series was checked by verifying IEF, AD and emission changes and attention was paid to increase/decrease that are explained in NID Chapter 4.2.3.1.

4.2.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. QC procedures for the IPPU are performed according to the QA/QC plan in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed during sectoral meetings.

Activity data are taken from the annual GHG reports that lime production plant submits within EU ETS. According to EU ETS legislation all GHG reports have to be verified by an ISO accredited verifier that checks that all reported information is correct and corresponds to certain requirements from the legislation. The Environmental Service systematically examines the annual GHG reports and approves the report if everything reported is correct.

Emissions are checked using time series consistency check for the IEF estimated in ETF platform CRT and all IEF changes in time series are double-checked and reasonable explanation for IEF changes has to be found under each subsector source category description.

The QC form has been filled in for each category taking into account criteria given in QA/QC plan approved in National legislation.

Data comparison between EU ETS data and GHG inventory emissions was made. Differences in 2013-2015 occurred due to methodological inconsistencies between 2006 IPCC Guidelines and EU ETS methodology. Under EU ETS lime producer using dolomite (one company in Latvia) used Commission Implementing Regulation (EU) 2018/2066 methodology and calculated EF differently from the 2006 IPCC Guidelines by taking into account CO₂ content 16.99% in lime.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.2.3.5 Category-specific recalculations

No recalculations were done for this sector.

4.2.4 Glass production (CRT 2.A.3)

4.2.4.1 Category description

In 2024, Glass production sector constitutes 1.19 kt CO₂ eq representing 0.2% of total IPPU emissions in Latvia. CO₂ emissions from the 2.A.3 sector have increased by 235.9% since 1990 and by 30.03%, compared to 2023 (Figure 4.6 and Table 4.3).

Emissions are calculated based on the use of carbonates as activity data. Emissions from raw materials used in glass production are shown in Figure 4.6.

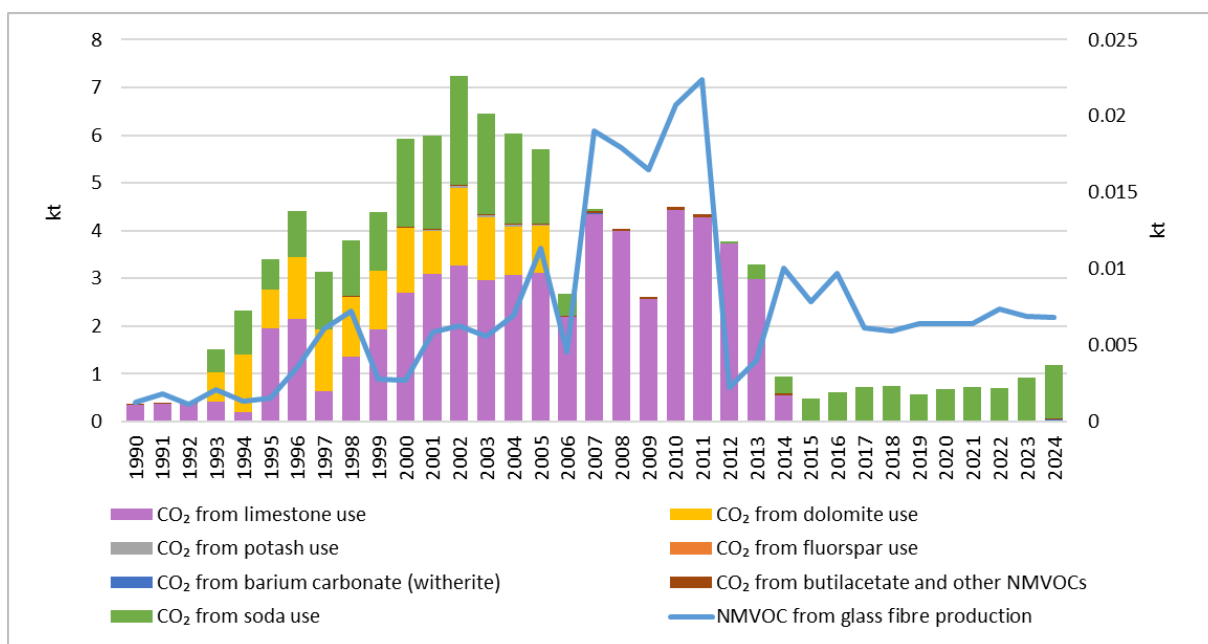


Figure 4.6 Emissions from raw materials used in glass production 1990–2024 (NMVOC emissions on secondary axis) (kt)

Limestone, dolomite, fluorspar, potash, witherite (barium carbonate), butylacetate and soda ash are typically used as raw materials in glass production in Latvia, from which CO₂ emissions are calculated. Additionally, NMVOC emissions from glass production and glass fibre production are reported by production facilities. CO₂ emissions from glass fibre production processes are estimated based on NMVOC emissions due to lack of direct CO₂ EFs and activity data. NMVOC emissions fluctuate throughout the time series because use of raw materials depends on market demand.

4.2.4.2 Methodological issues

Activity data

Activity data of used carbonates are collected from individual glass and glass fibre producing company's annual GHG reports under EU ETS⁵⁷ as well as installations applications for the GHG permit to operate within the EU ETS system before 2005.

Amount of raw materials used in glass production is quite small and fluctuates in whole time series. Potash was used in two glass production facilities from 2001–2007. Use of witherite occurred in 2005–2007 and 2016, but emissions from fluorspar have been estimated in 1993–2012.

NMVOC emissions for 1997–2024 were taken from the national database "2-Air" where the only glass fiber producer reported its emissions divided by NMVOC sub-type. For time period 1990–1996 only butylacetate data was available from the installation's application for the GHG permit to operate within to EU ETS (Table 4.11).

⁵⁷ Polluting activity permit. Available: https://registri.vvd.gov.lv/izsniegtas-atlaujas-un-licences/atlauju-un-licencu-mekletajs/?company_name=stikla+C5%A1%C4%B7iedra&company_code=&s=1

Table 4.11 Activity data for raw materials use in glass production 1990–2024 (kt)

Year	Use of potash	Use of fluorspar	Use of barium carbonate (whiterite)	Use of butylacetate and other NMVOCs	Use of dolomite	Use of limestone	Soda ash use
1990	NO	NO	NO	0.001	NO	0.80	NO
1995	NO	0.12	NO	0.002	1.70	4.43	1.55
2000	NO	0.08	NO	0.003	2.88	6.13	4.48
2005	0.04	0.27	0.01	0.011	2.09	7.07	3.74
2010	NO	0.62	NO	0.021	NO	10.07	NO
2011	NO	0.59	NO	0.022	NO	9.73	NO
2012	NO	0.64	NO	0.002	NO	8.47	0.09
2013	NO	NO	NO	0.004	NO	6.77	0.74
2014	NO	NO	NO	0.010	NO	1.26	0.88
2015	NO	NO	NO	0.008	NO	NO	1.10
2016	NO	NO	0.02	0.010	NO	NO	1.40
2017	NO	NO	NO	0.006	NO	NO	1.72
2018	NO	NO	NO	0.006	NO	NO	1.76
2019	NO	NO	NO	0.006	NO	NO	1.34
2020	NO	NO	NO	0.006	NO	NO	1.60
2021	NO	NO	NO	0.006	NO	NO	1.68
2022	NO	NO	NO	0.007	NO	NO	1.63
2023	NO	NO	NO	0.007	NO	NO	2.16
2024	NO	No	0.22	0.007	NO	NO	2.71

Dolomite was used in two glass production plants from 1993 till 2005, but limestone – in two plants from 1990 till 2014. In 2016, soda ash and barium carbonate are used as raw materials in glass production but from 2017 onwards only soda ash is used as raw materials.

Emission factors and calculations

Emissions are calculated using Tier 3 method (Equation 2.12 from the 2006 IPCC Guidelines), as various types of carbonates consumed for glass production have been collected from annual GHG reports by glass producers under EU ETS.

$$CO_2 \text{ Emissions} = (M_i * EF_i * F_i) \quad (4.9)$$

where:

$CO_2 \text{ Emissions}$ - emissions of CO_2 from glass production (tons)

EF_i - emissions factor for the particular carbonate i (tons CO_2 /ton carbonate)

M_i - weight or mass of the carbonate i consumed (tons)

F_i - fraction calcination achieved for the carbonate i (fraction)

According to the 2006 IPCC Guidelines it was assumed that the fraction calcination is equal to 1.00.

CO_2 EFs used to estimate emissions from use of raw materials in glass production are taken from the 2006 IPCC Guidelines (Volume 3, Chapter 2, pp. 2.7, Table 2.1) and plants annual GHG reports within EU ETS (Table 4.12). NMVOC emissions for time period 1997–2024 are taken from the national database “2-Air” where both glass production and glass fibre production companies report their emissions.

Table 4.12 EFs for materials use in glass production (t emissions / t product or raw material)

Used material	1990-2024
Fluorspar	0.0017
Potash	0.32
Barium carbonate (witherite)	0.223
Butylacetate (NMVOC) ⁵⁸	1.0
Limestone	0.440
Dolomite	0.477
Soda ash	0.415

Emissions of precursors from glass fibre production processes were estimated according to the 2006 IPCC Guidelines. CO₂ EF is not provided in methodology, and it is not possible to obtain activity data for direct CO₂ emission estimation.

NMVOC emissions were taken as activity data for CO₂ calculation and CO₂ emissions were estimated using carbon conversion factor.

$$E_{CO_2} = EF_{CO_2} * NMVOC \quad (4.10)$$

where:

E_{CO_2} – CO₂ emissions (kt)

EF_{CO_2} – estimated CO₂ emission factor

NMVOC – NMVOC emissions (kt)

For CO₂ emission from glass fibre production estimation 80% of carbon content conversion factor was used. According to the 2006 IPCC Guidelines⁵⁹, indirect emissions of CO₂ from atmospheric oxidation of emitted NMVOC are calculated and reported in the inventory. The average amount of carbon in NMVOC is assumed to be 80%⁶⁰.

The CO₂ EF from the 2006 IPCC Guidelines was estimated using following equation:

$$EF_{CO_2} = 80\% * \frac{44.0098}{12.011} \quad (4.11)$$

where:

EF_{CO_2} – CO₂ emission factor (kt/kt)

80% – the average amount of carbon in NMVOC

44.0098 / 12.011 – carbon dioxide and carbon molmass ratio

This leads to an EF for indirect CO₂ release of 2.931299642 kg CO₂/kg NMVOC.

4.2.4.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of glass production activity data is taken from Glass production installations' GHG report under EU ETS (2.5% uncertainty for activity data of glass production). The uncertainty is

⁵⁸ For emission estimation only for year 1990-1996, since 1997 the plant reported data from the national database "2-Air" is used

⁵⁹ 2006 IPCC Guidelines, Vol.1 Ch.7. Available: http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_7_Ch7_Precursors_Indirect.pdf (page 7.6)

⁶⁰ Basing of the most often used average carbon conversion factor

quite low as plant specific reported data is used. Accredited verifiers verify and State Environmental Service approves the activity data reported in production plant's annual GHG reports within EU ETS, so the activity data is adequately verified.

As default EFs for limestone, dolomite and soda ash use are used the uncertainty is assumed quite high. Other CO₂ EFs for this sector are taken from glass production plant. As the default Tier 1 methodology is used for emission calculation from glass production sector, the default EF uncertainty 2% from the 2006 IPCC Guidelines is used.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. All emissions with exception of CO₂ emissions for use of fluorspar and potash as well as NMVOC emissions for glass fibre production are not estimated due to lack of estimation methodology.

Consistency of time series was checked by verifying IEF, AD and emission changes and attention was paid to important increase/decrease that are explained in NID Chapter 4.2.4.1.

4.2.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Activity data, CO₂ EFs and estimated emissions from glass production plants are taken from the annual GHG reports that installations submit within the EU ETS. All GHG reports are verified by an ISO accredited verifier that checks that all reported information is correct and corresponds to certain requirements from the legislation. The Environmental Service systematically examines the annual GHG reports and approves the report if everything reported is correct.

Data comparison between EU ETS data and GHG inventory emissions was made. Small differences are represented in Table 4.13.

Table 4.13 Differences between 2.A.3 CO₂ emissions calculated in GHG inventory and EU ETS in 2024

2.A.3 Glass production (kt CO ₂ eq)			Difference (%)
Year	2006 IPCC Tier 3 method	Commission Implementing Regulation (EU) 2018/2066 ⁶¹ Annex IV section 11	
2024	1.19	1.17	-1.7

Difference is caused because under EU ETS soda use in wastewater neutralization is reported under 2.A.3 Glass production, but in GHG inventory soda use in wastewater neutralization in glass fibre production company is reported in separate subsector 2.A.4.b Other uses of soda ash.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

⁶¹ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012. Available: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32018R2066>

4.2.4.5 Category-specific recalculations

No recalculations were done for this sector.

4.2.4.6 Category-specific planned improvements

No improvements are planned for this sector.

4.2.5 Ceramics (CRT 2.A.4.a)

4.2.5.1 Category description

In 2024, under Ceramics sector CO₂ emissions from bricks and tiles production are reported. Ceramics sector emissions constituted 6.32 kt (0.8%) of total IPPU emissions in Latvia. CO₂ emissions from the 2.A.4.a sector have decreased by 90.9% since 1990 and by 18.7% compared to 2023 (Figure 4.7).

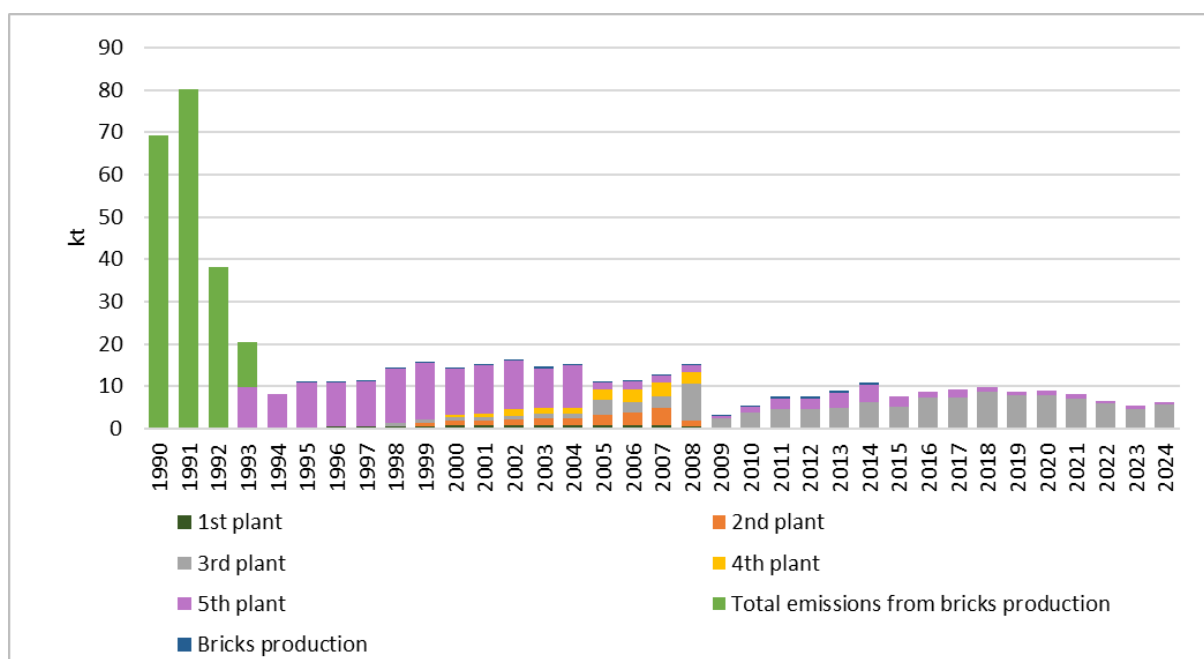


Figure 4.7 CO₂ emissions from bricks and tiles production 1990–2024 (kt)

Bricks production has strong traditions in Latvia, with production plants operating for many decades. For example, “Lode” bricks production plant began operations in 1964. Still from 5 now operating bricks production plants only two were operating up to 1990. There is no information if the other companies were working for time period 1990–1993 what is not covered by GHG permit application requirements.

In 1990–1993, CO₂ emissions were estimated only using total produced bricks amount due to lack of data for raw materials used in bricks production companies No 1 and No 5. After 1993, it was possible to estimate CO₂ emissions for each plant separately.

There is only one tiles production plant in Latvia and CO₂ emissions from use of clay in tile production process in 1995–2014 are reported in the 2.A.4.a sector. The tiles production plant and all bricks production plants are covered by the EU ETS so the data from the installation annual GHG reports are available for GHG inventory.

CO₂ emissions from Ceramics decreased between 1990 and 1994 due to overall recession in the national economy. From 1995 to 2008, the emission trend remained relatively stable. In 2009, CO₂ emissions decreased approximately 4 times due to the economic crisis, as the building and construction sector became inactive. In later years emissions slightly increased depending on the demand for construction materials (Figure 4.7).

4.2.5.2 Methodological issues

For 1990–1993, no plant specific data is available from bricks production plants therefore CO₂ emission estimation for these 3 years is done based on final produced bricks amount taking into account average weight of one brick. The average weight of one brick is 3.9 kg. According to plant data, the average produced bricks/used clay ratio is 1.25.

If the final amount of produced bricks is known, the approximate clay consumption can be estimated (Table 4.14). In CO₂ emission estimation, an EF of 0.047 tCO₂/t used clay is applied.

Table 4.14 Data and assumptions used for CO₂ emission estimation for 1990–1993

	1990	1991	1992	1993
produced bricks (thousand pieces)	471800	546423	259918	722020
average weight of one brick (kg)	3.9	3.9	3.9	3.9
produced bricks (tons)	1840020	2131049.7	1013680.2	281587.8
average produced bricks / used clay ratio	1.25	1.25	1.25	1.25
used clay (kt)	1472.016	1704.84	810.9442	225.2702
CO ₂ EF of used clay tCO ₂ /t used clay	0.047	0.047	0.047	0.047
CO ₂ emissions (kt)	69.1848	80.1275	38.1144	10.5877

Since 1994, CO₂ emissions are estimated differently in five of Latvia's brick production plants because it was possible to use higher tier of emission estimation due to availability of necessary activity data and laboratory measurements of used raw materials.

The information about 1st bricks production plant, 2nd bricks production plant, 4th bricks production plant and the information about the production of tiles is included in the Annex A.5.8 IPPU.

3rd bricks production plant

CO₂ emissions from the 3rd plant are estimated for 1998–2024. In 2005, the methodology was changed from one approach – alkali earth oxides, to other approach – carbon input because the carbon input laboratory measurement data became available since 2005. As both methodologies are appropriate, and both are assumed as Tier 2 therefore the methodology change considered as acceptable.

For 2008–2009, lower Tier EF from MRG⁶² – a conservative value of 0.2 tons CaCO₃ (corresponding to 0.08794 tons of CO₂) per ton of dry clay, was used to estimate CO₂ emissions. The plant indicated that the lower Tier use is acceptable within the EU ETS as the installation is low emission producer.

Activity data

⁶² EU Monitoring Reporting Guidelines. Available: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:229:0001:0085:EN:PDF> (page 80)

For 1998–2004, emission estimation MgO and CaO content is used. According to mineral passport of State Geology Service's quarry "Progress" alkali earth oxides – MgO and CaO, contents are 8.03% and 3.02% respectively.

For 2005–2007, emission estimation the contents of CaCO₃ and MgCO₃ are determined in plant laboratories or stated in mineral deposits passport and are 12.79% and 10.75% respectively. As for year 2008–2009 the carbonates input percentage amount is not known the data of 2005–2007 was used (Table 4.15, Table 4.16).

According to production plant's application for the GHG permit and annual GHG reports activity data of used raw materials are estimated using following equation:

$$AD_{raw} = AD_{clay} * (1 - M) \quad (4.12)$$

where:

AD_{raw} – activity data of used raw materials – dry clay (kt)

AD_{clay} – amount of used clay (kt)

M – moisture content of clay in bricks pressing process (%)

For year 2005–2024 the activity data was estimated by using following equation from bricks production plant's GHG report:

$$AD_{raw} = \sum (AD_{bulk} * M_{av}) \quad (4.13)$$

where:

AD_{raw} – activity data of used raw materials – clay (kt)

AD_{bulk} – amount of dried bulk materials (pieces)

M_{av} – average mass with 0% moisture content (kt)

The activity data was estimated by plant randomly taking 10 examples of production from drying tunnels dried after that till 0% moisture content and weighted. After that the average mass of production is estimated. Therefore for 2005–2024 the used clay is reported already with 0% moisture content.

The used raw materials – used clay, were estimated by taking into account the moisture content of the clay.

Table 4.15 Data and assumptions used for CO₂ emission estimation from 3rd bricks production plant

	1990	1995	2000
use of clay (kt)	NO	NO	10.25
moisture content (%)	NO	NO	17.00%
used raw materials – dry clay (kt)	NO	NO	8.51
MgO content (%)	NO	NO	8.03%
CaO content (%)	NO	NO	3.02%
MgO amount (kt)	NO	NO	0.683
CaO amount (kt)	NO	NO	0.257
MgO CO ₂ EF (tCO ₂ /t oxide)	NO	NO	1.092
CaO CO ₂ EF (tCO ₂ /t oxide)	NO	NO	0.785
CO ₂ emissions (kt)	NO	NO	0.95
Average CO ₂ EF (tCO ₂ /t oxides)	NO	NO	1.008

Table 4.16 Data and assumptions used for CO₂ emission estimation from 3rd bricks production plant (continuation)

Year	Use of clay (kt)	MgCO ₃ content (%)	CaCO ₃ content (%)	MgCO ₃ amount (kt)	CaCO ₃ amount (kt)	MgCO ₃ CO ₂ EF (tCO ₂ /t oxide)	CaCO ₃ CO ₂ EF (tCO ₂ /t oxide)	CO ₂ emissions (kt)	Average CO ₂ EF (tCO ₂ /t oxides)
2005	29.891	10.75%	12.79%	3.213	3.823	0.522	0.440	3.359	0.477
2006	22.316	10.75%	12.79%	2.399	2.854	0.522	0.440	2.508	0.477
2007	23.854	10.75%	12.79%	2.564	3.051	0.522	0.440	2.681	0.477
2008	77.687	10.75%	12.79%	8.351	9.936	0.522	0.440	8.730	0.477
2009	19.814	10.75%	12.79%	2.13	2.534	0.522	0.440	2.230	0.477
2010	32.513	10.75%	12.79%	3.495	4.158	0.522	0.440	3.650	0.477
2011	38.914	10.75%	12.79%	4.183	4.977	0.522	0.440	4.370	0.477
2012	40.698	10.75%	12.79%	4.375	5.205	0.522	0.440	4.570	0.477
2013	49.705	NA	NA	NA	NA	NA	NA	4.772	0.096
2014	63.733	NA	NA	NA	NA	NA	NA	6.145	0.096
2015	54.317	NA	NA	NA	NA	NA	NA	5.237	0.096
2016	74.917	NA	NA	NA	NA	NA	NA	7.223	0.096
2017	76.487	NA	NA	NA	NA	NA	NA	7.375	0.096
2018	89.084	NA	NA	NA	NA	NA	NA	8.589	0.096
2019	81.635	NA	NA	NA	NA	NA	NA	7.871	0.096
2020	81.609	NA	NA	NA	NA	NA	NA	7.869	0.096
2021	74.347	NA	NA	NA	NA	NA	NA	7.169	0.096
2022	61.612	NA	NA	NA	NA	NA	NA	5.941	0.096
2023	47.987	NA	NA	NA	NA	NA	NA	4.627	0.096
2024	58.384	NA	NA	NA	NA	NA	NA	5.629	0.096

According to the data from plant GHG annual report average CO₂ EF=0.0964 tCO₂/t oxides already include CaCO₃ and MgCO₂ EFs.

Emission factors and calculations

According to the installation's application for a GHG permit under the EU ETS, for 1998–2004 the plant is using calculation method B – alkali earth oxides, from the MRG when calculation is based on the content of the CaO, MgO and other (earth) alkali.

According to bricks production installations reported information the following equation to estimate CO₂ emissions was used:

$$CO_2 = \sum((AD_{raw} * AD_{CaO,MgO}) * EF * CF) \quad (4.14)$$

where:

CO₂ – total CO₂ emissions from bricks production (kt)

AD_{raw} – activity data of used raw materials – clay (kt)

AD_{CaO,MgO} – CaO and MgO content in used raw materials (%)

EF – CO₂ emission factor of CaO and MgO (kt/kt)

CF – conversion factor

The plant for time period 2005–2007 is using the calculation method A – carbon input, from the MRG when calculation is based on the carbon input on each of the relevant raw materials.

As it was mentioned above the plant in using different methodology again for 2008–2009 therefore the data was recalculated using the emission estimation method as for 2005–2007. Following equation from MRG is used to estimate emissions for 2005–2012:

$$CO_2 = (AD_{raw} * AD_{CaCO_3} * EF_{CaCO_3}) + (AD_{raw} * AD_{MgCO_3} * EF_{MgCO_3}) \quad (4.15)$$

where:

CO_2 – CO_2 emissions from 3rd bricks production plant (kt)

AD_{raw} – activity data of used clay (kt)

AD_{CaCO_3} – $CaCO_3$ content in used clay (%)

EF_{CaCO_3} – $CaCO_3$ emission factor (kt/kt)

AD_{MgCO_3} – $MgCO_3$ content in used clay (%)

EF_{MgCO_3} – $MgCO_3$ emission factor (kt/kt)

CO_2 EFs for CaO and MgO – 0.785 and 1.092 for ton CO_2 per ton of oxide respectively, were taken from MRG⁶³ (Table 4.15).

CO_2 EFs for $CaCO_3$ and $MgCO_3$ – 0.44 and 0.522 for ton CO_2 per ton of carbonates respectively, were taken from MRG⁶⁴ to recalculate the emissions (Table 4.15, Table 4.16).

5th bricks production plant

According to 5th bricks plant's application for GHG permit and annual GHG reports activity data of used raw materials is estimated using following equation:

$$AD_{raw} = \sum (AD_{bulk} * M_{av} - M_{bulk} * moisture/100) \quad (4.16)$$

where:

AD_{raw} – activity data of used raw materials – clay (kt)

AD_{bulk} – amount of dried bulk materials (pieces)

M_{av} – average mass (kt)

M_{bulk} – mass of dried bulk materials

$moisture/100$ – content of moisture (%)

Content of CaO and MgO in used clay is determined in independent certified laboratory taking analysis of used clay. Used additives – $CaCO_3$ (limestone flour) is weighted in production plant before addition to clay.

For 1993–2004 the CaO and MgO content was unknown as such laboratory measurements were not done before the EU ETS monitoring requirements. The CaO and MgO content data was determined only at the end of 2003. This particular amount was then used for all years in time period 1993–2004 as other data was not available.

Emission factors and calculations

The particular bricks production plant is using Calculation method B – alkali earth oxides, from MRG⁶⁵. According to the MRG calcination of CO_2 is calculated based on the amounts of ceramics produced and the CaO, MgO and other (earth) alkali oxide contents of the ceramics.

⁶³ EU Monitoring Reporting Guidelines. Available: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:229:0001:0085:EN:PDF> (page 81)

⁶⁴ EU Monitoring Reporting Guidelines. Available: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:229:0001:0085:EN:PDF> (page 79)

⁶⁵ EU Monitoring Reporting Guidelines. Available: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:229:0001:0085:EN:PDF> (page 80)

The following equation from bricks production installation's annual GHG reports within the EU ETS was used to estimate CO₂ emissions.

$$CO_2 = \sum \left((AD_{raw} * \frac{AD_{CaO,MgO}}{100}) * EF * CF \right) \quad (4.17)$$

where:

CO₂ – total CO₂ emissions from bricks production (kt)

AD_{raw} – activity data of used raw materials – clay (kt)

AD_{CaO,MgO}% / 100 – CaO and/or MgO content in used raw materials (%)

EF – CO₂ emission factor of CaO and/or MgO (kt/kt)

CF – conversion factor

For some years in bricks production also CaCO₃ was used as additive to clay for yellow bricks production. Following equation from plant's annual GHG reported was used to estimate CO₂ emissions from CaCO₃ use:

$$CO_2 = \sum \left((AD_{raw} * \frac{AD_{additive}}{100}) * 1.785 * EF * CF \right) \quad (4.18)$$

where:

CO₂ – total CO₂ emissions from additive use (kt)

AD_{raw} – activity data of used raw materials – clay (kt)

AD_{additive}% / 100 – CaO content in used raw materials (%)

1.785 – factor to estimate CaO from used CaCO₃ data

EF – CO₂ emission factor of CaO (kt/kt)

CF – conversion factor

In latest years 2008–2013 CO₂ emissions were estimated for different bulks of used clay therefore CaO and MgO content data for these bulks differs. Therefore, the CO₂ emissions were estimated separately. In 2024, EF=0.013 (tCO₂/t oxides) which already includes CO₂ EFs from MgO and CaO is used (Table 4.17).

Table 4.17 Data and assumptions used for CO₂ emission estimation from 5th bricks production plant

Year	Use of clay (kt)	MgO content (%)	CaO content (%)	MgO amount (kt)	CaO amount (kt)	MgO CO ₂ EF (tCO ₂ /t oxide)	CaO CO ₂ EF (tCO ₂ /t oxide)	CaCO ₃ (additive) (kt)	CO ₂ emissions (kt)	Average CO ₂ EF (tCO ₂ /t oxides)
1990	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
1995	107.38	1.43%	10.39%	1.536	11.152	1.092	0.785	0.000	10.431	0.822
2000	112.50	1.43%	10.39%	1.609	11.683	1.092	0.785	0.000	10.928	0.822
2005	88.29	0.39%	1.75%	0.344	1.545	1.092	0.785	0.000	1.589	0.841
2006	94.44	0.39%	1.75%	0.368	1.653	1.092	0.785	0.342	1.849	0.841
2007	80.90	0.36%	1.47%	0.291	1.189	1.092	0.785	1.218	1.787	0.845
2008	26.32	1.23%	0.32%	0.324	0.084	1.092	0.785	0.000	1.594	1.029
	28.33	1.35%	0.41%	0.382	0.116	1.092	0.785			1.020
	28.82	1.26%	0.38%	0.363	0.110	1.092	0.785			1.021
	13.21	1.09%	0.25%	0.144	0.033	1.092	0.785			1.035
2009	1.05	1.09%	0.25%	0.011	0.003	1.092	0.785	0.000	0.647	1.035
	21.02	1.07%	0.27%	0.225	0.057	1.092	0.785			1.030
	22.05	1.16%	0.27%	0.256	0.060	1.092	0.785			1.034
	1.19	1.12%	0.23%	0.013	0.003	1.092	0.785			1.040

Year	Use of clay (kt)	MgO content (%)	CaO content (%)	MgO amount (kt)	CaO amount (kt)	MgO CO ₂ EF (tCO ₂ /t oxide)	CaO CO ₂ EF (tCO ₂ /t oxide)	CaCO ₃ (additive) (kt)	CO ₂ emissions (kt)	Average CO ₂ EF (tCO ₂ /t oxides)
2010	0.82	1.12%	0.23%	0.009	0.002	1.092	0.785	1.019	1.396	1.040
	21.05	1.23%	0.26%	0.259	0.055	1.092	0.785			1.038
	21.15	1.13%	0.24%	0.239	0.051	1.092	0.785			1.038
	20.80	1.16%	0.28%	0.241	0.058	1.092	0.785			1.032
2011	17.72	1.12%	0.23%	0.198	0.041	1.092	0.785	2.875	2.638	1.040
	26.51	1.23%	0.26%	0.326	0.069	1.092	0.785			1.038
	25.05	1.13%	0.24%	0.283	0.060	1.092	0.785			1.038
	24.07	1.16%	0.28%	0.279	0.067	1.092	0.785			1.032
2012	21.17	1.12%	0.23%	0.237	0.049	1.092	0.785	2.465	2.287	1.040
	20.83	1.23%	0.26%	0.256	0.054	1.092	0.785			1.038
	18.59	1.13%	0.24%	0.210	0.045	1.092	0.785			1.038
	21.41	1.16%	0.28%	0.248	0.060	1.092	0.785			1.032
2013	20.75	1.02%	0.25%	0.212	0.052	1.092	0.785	5.863	3.744	1.032
	20.28	1.22%	0.39%	0.247	0.079	1.092	0.785			1.018
	18.48	1.20%	0.30%	0.222	0.055	1.092	0.785			1.031
	20.60	1.20%	0.03%	0.247	0.006	1.092	0.785			1.085
2014	76.93	NA	NA	NA	NA	NA	NA	6.932	4.163	0.0145
2015	64.53	NA	NA	NA	NA	NA	NA	3.265	2.403	0.0150
2016	82.46	NA	NA	NA	NA	NA	NA	0.830	1.599	0.0150
2017	83.23	NA	NA	NA	NA	NA	NA	1.619	1.892	0.0142
2018	72.04	NA	NA	NA	NA	NA	NA	0.398	1.191	0.0141
2019	59.98	NA	NA	NA	NA	NA	NA	0.000	0.802	0.0134
2020	72.15	NA	NA	NA	NA	NA	NA	0.000	0.989	0.0137
2021	72.33	NA	NA	NA	NA	NA	NA	0.026	1.015	0.0140
2022	39.74	NA	NA	NA	NA	NA	NA	0.010	0.537	0.0135
2023	52.48	NA	NA	NA	NA	NA	NA	0.021	0.700	0.0133
2024	51.77	NA	NA	NA	NA	NA	NA	0.017	0.693	0.0133

CO₂ EFs for CaO and MgO – 0.785 and 1.092 for ton CO₂ per ton of oxide respectively, were taken from MRG⁶⁶. EF for 1993–2024 was calculated using MRG.

4.2.5.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The uncertainty of activity data for this sector is assumed as 7.5%. The activity data reported in bricks production plant's annual GHG reports within the EU ETS is verified by accredited verifiers and approved by the State Environmental Service, so the activity data is adequately verified.

⁶⁶ EU Monitoring Reporting Guidelines. Available: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:229:0001:0085:EN:PDF> (page 81)

CO₂ EFs used in emission calculation from bricks and tiles production are the default ones from MMR within the EU ETS⁶⁷ so the uncertainty of EFs is assumed as 3%.

Only CO₂ emissions from tiles and bricks production are estimated. Other emissions are not estimated due to lack of methodology and EFs.

For 1990–1992 and 1993–2008, two different emission estimation methodologies are used still the time series is assumed as consistent as for 1990–1992 default Tier1 methodology is used but for 1993–2008 already plant specific emission estimation methodology assumed as Tier2 is used.

For 1993–2008, two different methodologies are used for 3rd bricks production plant so that could lead to inconsistent time series although it is assumed that these are plant specific data and there is no need to recalculate them with using default EFs or average carbonates content data.

Consistency of time series was checked by verifying IEF, AD and emission changes and attention was paid to important increase/decrease that are explained in NID Chapter 4.2.5.1.

4.2.5.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Activity data, CO₂ EF and estimated emissions are taken from the annual GHG reports that tiles production plant submit within EU ETS.

CO₂ EFs for tiles production are taken from MRG⁶⁸ and are the default ones therefore there is no need to re-check correctness of EFs.

Quality control check list is filled for each category taking into account criteria given in QA/QC plan approved in National legislation. All findings were documented and introduced in GHG inventory. All corrections are archived.

All estimations of the emissions done in the LEGMC also are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogic changes in the activity data and emissions.

Data comparison between the EU ETS data and GHG inventory emissions was made.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.2.5.5 Category-specific recalculations

No recalculations were done for this sector.

⁶⁷ EU Monitoring Reporting Guidelines. Available: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:229:0001:0085:EN:PDF> (page 80)

⁶⁸ EU Monitoring Reporting Guidelines. Available: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:229:0001:0085:EN:PDF> (page 78-81)

4.2.5.6 Category-specific planned improvements

No improvements are planned for this sector.

4.2.6 Other uses of Soda Ash (CRT 2.A.4.b)

4.2.6.1 Category description

Under this category CO₂ emissions from wastewater neutralization using soda ash have been estimated 2005–2023. Till 2005 soda ash was not used in the wastewater neutralization. Also, in 2024 soda ash was not used in the wastewater neutralization, therefore emissions are not occurring.

As soda ash was not used in the wastewater neutralization, then emissions decreased by 100% in 2024, compared to 2005. The largest emissions have occurred from 2013 to 2015, in other years these emissions were small (Figure 4.8).

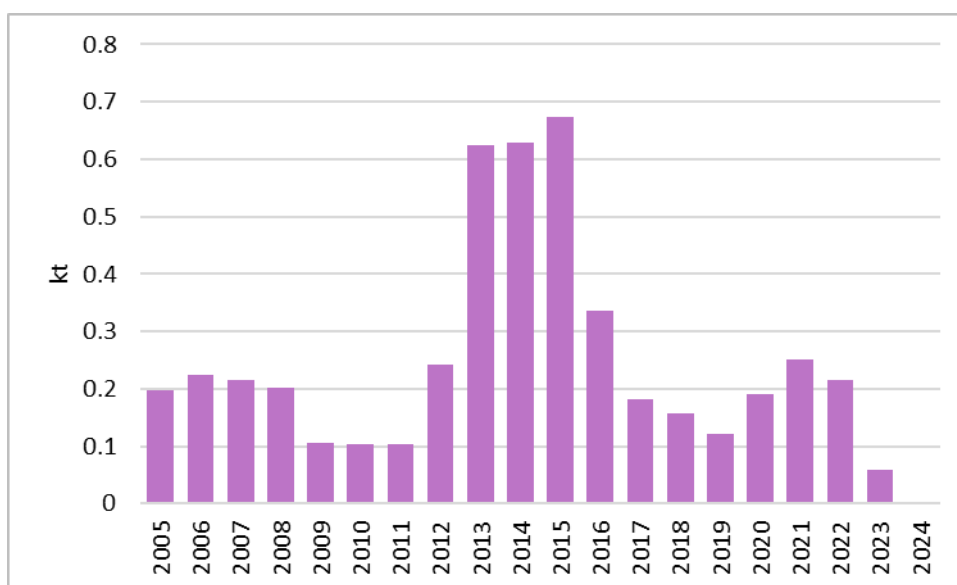


Figure 4.8 CO₂ emissions from other uses of soda ash 2005–2024 (kt)

4.2.6.2 Methodological issues

Activity data

Glass fibre production company annually reports amounts of used soda ash in wastewater neutralization within the EU ETS since 2005. This data is available in annual GHG reports under the EU ETS⁶⁹ (Table 4.18).

Table 4.18 Amount of used Soda for wastewater neutralization (kt)

Year	Soda use for wastewater neutralization (kt)
1990	NO
1995	NO
2000	NO

⁶⁹ Polluting activity permit. Available: https://registri.vvd.gov.lv/izsniegtas-atlaujas-un-licences/atlauju-un-licencu-mekletajs/?company_name=stikla+C5%A1%C4%B7iedra&company_code=&s=1

Year	Soda use for wastewater neutralization (kt)
2005	0.48
2010	0.25
2011	0.25
2012	0.58
2013	1.50
2014	1.51
2015	1.62
2016	0.81
2017	0.44
2018	0.38
2019	0.29
2020	0.46
2021	0.61
2022	0.52
2023	0.14
2024	NO

Emission factors and calculations

Emissions are calculated according to the 2006 IPCC Guidelines default methodology by multiplying amount of soda used with appropriate EF for soda ash taken from Commission Implementing Regulation (EU) 2018/2066 (0.415 tCO₂/t).

4.2.6.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out by using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Activity data for emission calculation from other uses of soda ash is taken from glass production plant's annual GHG report under the EU ETS. According to that the 7.5% uncertainty for activity data could be applied.

As the EF for CO₂ emission calculation is default from EU MRR (0.415 tCO₂/t) the uncertainty of EF is assumed 3%.

4.2.6.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Quality control check list is filled for each category taking into account criteria given in QA/QC plan approved in National legislation. All corrections are archived.

All estimations of the emissions done in the LEGMC also are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogic changes in the activity data and emissions.

Data comparison between the EU ETS data and GHG inventory emissions was made.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.2.6.5 Category-specific recalculations

No recalculations were done for this sector.

4.2.6.6 Category-specific planned improvements

No improvements are planned in this sector.

4.2.7 Other Process Uses of Carbonates (CRT 2.A.4)

Under sector 2.A.4. Other process uses of carbonates of SO₂ emissions from glass production and NO_x, CO and NMVOC emissions from cement production and glass production are reported as it is not technically possible to report these emissions under 2.A.1 Cement production sector and 2.A.3 Glass production sector in CRT directly under relevant categories.

4.3 CHEMICAL INDUSTRY (CRT 2.B)

4.3.1 Category description

There are no chemical industry production processes listed in the 2006 IPCC Guidelines or EMEP/EEA 2023 generating GHG emissions.

The largest part of the chemical industry in Latvia is medicine production, followed by a smaller portion for paints and varnishes production.

There are no F-gases emissions under sectors 2.B.9.a.i. Production of HCFC-22, 2.B.9.b.ii. Production of SF₆ and 2.B.9.b.iii. Production of NF₃ therefore there has to be filled with notation keys “NO” in CRT. But corresponding CRT are left blank due to CRT internal issue which does not allow to directly enter NO in coloured cells for F-gases. As a result, some F-gases data in the parent categories (coloured and grey cells) in the corresponding CRT are missing due to this reason.

4.4 METAL INDUSTRY (CRT 2.C)

CO₂, CH₄ and precursors (NO_x, CO, NMVOC, SO₂) from Iron and Steel production are reported under 2.C Metal Industry. There are no GHG emissions in the rest of the sectors under 2.C. therefore these categories are NO in CRT.

There are no SF₆ emissions under 2.C.3 Aluminium production and F-gases under 2.C.4. Magnesium production in Latvia therefore there has to be filled with notation keys “NO” in CRT. But in ETF platform the corresponding CRT are left blank due to CRT internal issue which does not allow to directly enter NO in coloured cells. Some F-gases data in the parent categories (coloured and grey cells) in corresponding CRT are missing due to this reason.

4.4.1 Iron and Steel Production (CRT 2.C.1)

4.4.1.1 Category description

In Latvia only one company produced steel 1990–2015, which used open-heart furnaces (OHF) from 1990 till 2010 and electric arc furnaces (EAF) from 1990 till 2015 in their steel production

process. In 2016, steel production in Latvia was stopped as the only metal producing plant ceased to produce steel. According to information by plant, activity which still occurs in the plant is rolling of armature. This process cannot be accounted for under Iron and Steel production sector emissions. Emissions from combustion of fuels for provision of this process are accounted under 1.A.2.a sector.

Since 1990, and compared to 2015 both CO₂ and CH₄ emissions from Iron and Steel production sector have decreased by 100% because metal production was stopped and facility is not reporting GHG emissions from metal production processes anymore (NO) (Figure 4.9).

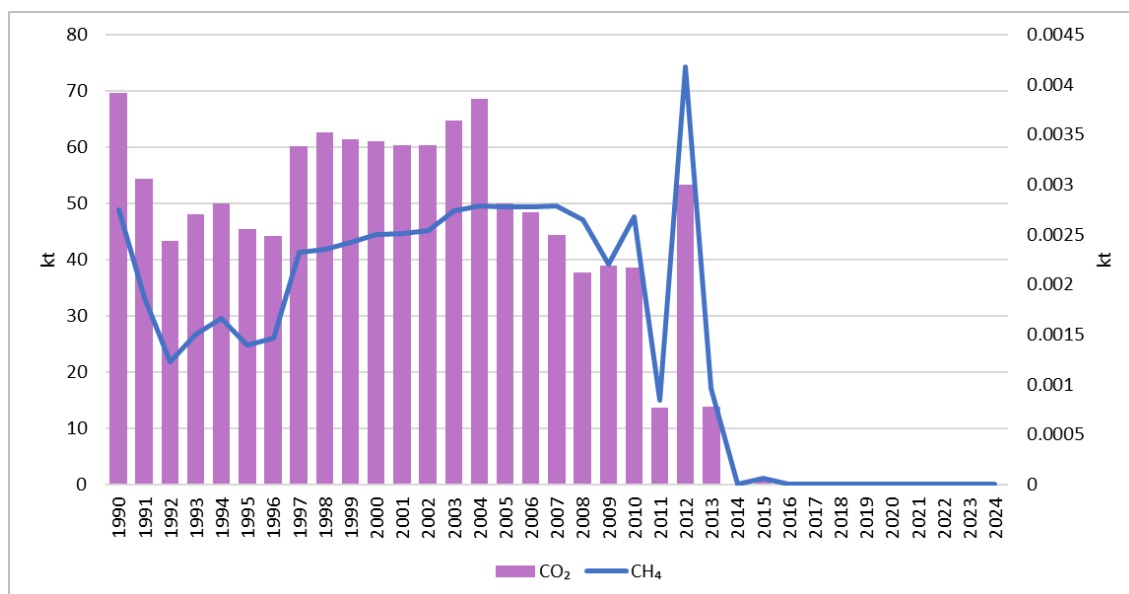


Figure 4.9 CO₂ and CH₄ emissions from Metal industry 1990–2024 (CH₄ emissions on secondary axis) (kt)

CO₂ emissions from crude iron as input material in iron and steel production in OHF and crude iron used in EAF are included in the inventory according to the 2006 IPCC Guidelines. Emissions of precursors are also estimated from iron and steel production (Table 4.19).

Table 4.19 Emissions from 2.C Metal Production in 1990–2024 (kt)

Year	CO ₂	CH ₄	NO _x	CO	NM VOC	SO ₂
	kt					
1990	69.56	0.003	0.004	0.012	0.011	0.087
1995	45.38	0.001	0.002	0.006	0.006	0.044
2000	61.10	0.003	0.003	0.007	0.010	0.080
2005	49.98	0.003	0.004	0.011	0.011	0.088
2006	48.36	0.003	0.004	0.011	0.011	0.088
2007	44.41	0.003	0.003	0.003	0.011	0.089
2008	37.73	0.003	0.003	0.006	0.011	0.085
2009	39.01	0.002	0.002	0.001	0.009	0.070
2010	38.64	0.003	0.003	0.002	0.011	0.086
2011	13.71	0.001	0.022	0.285	0.008	0.010
2012	53.34	0.004	0.109	1.422	0.038	0.050
2013	13.88	0.001	0.025	0.328	0.009	0.012
2014	0.01	4.6255E-07	1.20263E-05	0.0002	4.25546E-06	5.5506E-06
2015	0.81	6.23796E-05	0.002	0.021	0.001	0.001
2016–2024	NO	NO	NO	NO	NO	NO

Year	CO ₂	CH ₄	NO _x	CO	NMVOC	SO ₂
2024 versus 2023	-	-	-	-	-	-
2024 versus 1990	-100%	-100%	-100%	-100%	-100%	-100%

Considerable emission decrease can be observed in 1990–1992 due to changes in Latvia's national economy (Figure 4.9). Decrease of CO₂ emissions in 1990–1996 also occurred due to decrease of used crude iron in OHF as CO₂ emissions are estimated only from crude iron use excluding used scrap metal part. It can be explained with modification of production process when majority of primary and final steel products was produced by smelting of scrap metal.

CO₂ emissions increased almost twice in 2002–2004, when amount of used crude iron increased but the amount of used scrap metal remained at the same level. In 2005 emissions decrease by 27% compared to 2004 due to a decline of used raw materials as well as decreased amount of produced steel. Afterwards till 2010 the emission level was quite stable with small fluctuations. In 2011, a sharp decrease of emissions can be observed due to closing of OHF (installations were dismantled). In 2011, the metal production plant was working for only 4 months. Since 2011, the entire amount of crude steel was produced only in EAF and plant worked only 5–7 months in a year. The highest emission peak was reached in 2012, but after that emissions decreased. In 2014, only 0.09 kt crude steel were produced from scrap metal that caused 0.01 kt CO₂ emissions and was the lowest result since the plant exists. In 2015, the metal production company resumed producing steel therefore small emissions appeared again, but in 2016 the iron & steel production was stopped at all.

4.4.1.2 Methodological issues

Reported gases and calculation methods for the 2.C Metal Industry are summarized in Table 4.20.

Table 4.20 GHG emission categories, methods and gases reported from 2.C

Category	Method used	Gases reported
C. Metal Industry		
1. Iron and Steel Production	Tier1,2	CO ₂ , CH ₄ , NO _x , CO, NMVOC, SO ₂

Activity data

Activity data used for 2.C.1 emission calculations were:

- Amount of raw materials used in steel production in OHF and EAF (1990–2004 data was available from the installation's application for a GHG permit to operate within the EU ETS system. Since 2005 data is available annually from the installation's annual GHG report under the EU ETS⁷⁰ and directly from metal plant);
- Carbon electrodes consumption (data received directly from metal plant);
- Mass of steel produced in OHF and EAF (data received directly from metal plant);
- Used scrap metal in steel production in OHF and EAF (data received directly from metal plant);
- Carbon content in crude iron and Carbon content in crude steel (data received directly from metal plant);

⁷⁰Polluting activity permit. Available: https://registri.vvd.gov.lv/izsniegtas-atlaujas-un-licences/atlauju-un-licencu-mekletajs/?company_name=liep%C4%81jas+metalurgs&company_code=&s=1

- Raw materials – coke, coke fine and carburizers – are used in crude steel production process as reducing agents to decrease the carbon content in final produced crude steel.

Also lime, limestone and dolomite are used for steel smelting in OHF.

Since large amount of scrap metals is used in crude steel production it was necessary to exclude this amount from total crude steel amount and to estimate only amount of crude steel in what production crude iron were involved in both technologies. It was estimated by using crude iron/scrap metal ratio since amounts of used scrap metal in OHF and EAF as well as used crude iron in the furnaces were known. Then the iron/scrap metal ratio was multiplied with amount of steel produced in OHF or EAF to estimate amount of crude steel produced directly from crude iron.

But coke was used only as raw material in crude steel production and metallurgical coke was not produced in Latvia during the period 1990–2015.

The amount of direct limestone used in iron and steel production facility and the amount of limestone used for quicklime production were different. Since activity data were taken from the only metal producer's annual GHG report under the EU ETS then metal producer clearly distinguished limestone stream which was used in iron and steel production from the amount of non-marketed lime (quicklime) produced during iron and steel making process. Therefore, there are two limestone streams and is not double counting.

Activity data and parameters for emission calculation from iron and steel production as well as emissions (kt CO₂ eq) are reflected in Table 4.21.

Table 4.21 Activity data and emissions from 2.C.1 Metal production

Year	Crude steel production, t	Mass of steel produced in OHF, t	Mass of steel produced in EAF, t	Crude iron used in OHF, t	Crude iron used in EAF, t	Used coke, t	Used Limestone, t	Used Dolomite, t	Carbon electrodes consumption kg/t steel	Used scrap metal in steel production in OHF, t	Used scrap metal in steel production in EAF, t	Crude iron/scrap metal ratio	Amount of crude steel in what production crude iron where involved (in OHF), t	Amount of crude steel in what production crude iron where involved (in EAF), t	Carbon content in crude iron	Carbon content in crude steel	Total emissions from Iron and Steel, kt CO ₂ eq
1990	550000	543074	6926	107732	1160.79	11362.49	14300	33000	1.5	537227	5788.52	0.20	108905	1389	3.5%	0.25%	69.63
1995	279326	275747	3579	37086	412.71	6207.00	14300	33000	1.5	285015	3171.79	0.13	35880	466	3.5%	0.25%	45.42
2000	500292	496434	3858	70637	475.83	10061.00	14300	33000	1.5	503123	3389.18	0.14	69698	542	3.5%	0.25%	61.17
2005	554345	548472	5873	104010	969.77	6757.14	6325.85	29706.56	1.5	527950	4922.49	0.20	108053	1157	3.5%	0.25%	50.05
2010	535301	534168	1133	81340	165.73	3985.92	4146.5	28114.65	6.4	476868	971.63	0.17	91114	193	4%	0.20%	38.72
2011	167624	NO	167624	NO	3389.46	3948.52	1.728	245.86	1.8	NO	187103	0.02	NO	3037	4%	0.20%	13.73
2012	535301	NO	836431	NO	13387.21	3985.92	541.354	28114.65	1.4	NO	900803	0.01	NO	12431	4%	0.20%	53.45
2013	193190	NO	193190	NO	3185.32	3710.19	NO	NO	3.0	NO	227834	0.01	NO	2701	4%	0.20%	13.90
2014	92.51	NO	92.51	NO	NO	2.97	NO	NO	NO	NO	120.50	NO	NO	NO	4%	0.20%	0.01
2015	12475.91	NO	12475.91	NO	4.54	239.31	NO	NO	1.8	NO	14180.69	0.0003	NO	4	4%	0.20%	0.81
2016–2024	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO

Emission factors and calculations

The 2006 IPCC Guidelines, EMEP/CORINAIR 2009 and EMEP/EEA 2023 were used to calculate GHG emissions and precursors from the Iron and Steel production sector.

For CO₂ emission calculation Tier 2 method from the 2006 IPCC Guidelines is used. It is based on estimation of carbon losses through the production processes when remaining carbon is emitted to air.

CO₂ emissions were estimated only from crude iron used. In steel production steel is produced mostly by melting scrap metal that does not produce CO₂ emissions by leaking carbon therefore only amount of crude steel in what production crude iron where involved in OHF and EAF was used as activity data.

Equation 4.9 from the 2006 IPCC Guidelines is used to calculate CO₂ emissions from steel production:

$$E_{CO2,non-energy} = [PC * C_{PC} + L * C_L + D * C_D + CE * C_{CE} + O_b * C_b + S_{in} * C_{in} - S_{out} * C_{out}] * 44/12 \quad (4.19)$$

where:

PC—quantity of coke consumed in iron and steel production (not including sinter production) (tons)

C_{PC}—carbon content in coke (tC/ton)

L—quantity of limestone consumed in iron and steel production (tons)

C_L—carbon content in limestone (tC/ton)

D—quantity of dolomite consumed in iron and steel production (tons)

C_D—carbon content in dolomite (tC/ton)

CE—quantity of carbon electrodes consumed in EAFs (tons)

C_{CE}—carbon contents in carbon electrodes (tC/ton)

O_b—quantity of other carbonaceous and process material (tons)

C_b—carbon content of other carbonaceous material (tC/ton)

S_{in}—amount of used metal in steel production process as input material (crude iron) (tons)

C_{in}—carbon content in input material (crude iron) (tC/ton)

S_{out}—amount of produced metal material as output material (crude steel) (tons)

C_{out}—carbon content in output material (crude steel) (tC/ton)

Carbon contents for raw materials are taken from the 2006 IPCC Guidelines⁷¹ and are reflected in Table 4.22.

Table 4.22 Carbon contents of raw materials used in iron & steel production

Process material	Carbon content (kg C/kg)
Limestone	0.12
Dolomite	0.13
Coke	0.83

Carbon emissions from consumed electrodes in EAF are estimated by multiplying emission mass of steel produced in electric arc furnaces with carbon electrodes consumption EF.

EFs of CH₄ and precursors are taken from EMEP/CORINAIR 2007 and EMEP/EEA 2023 for estimations of emissions from processes in OHFs, where 95% of total steel production is produced till 2010 and for EAF starting from year 2011 (Table 4.23).

⁷¹ 2006 IPCC Guidelines, Vol.3, Ch.4. Available: <http://www.ipcc-nggip.iges.or.jp/public/2006gl/vol3.html>

Table 4.23 EFs of metal production (t/t)

	CH ₄	NO _x	CO	NMVOC	SO ₂
OHF	0.000005	0.0051	0.000001	0.00002	0.00016
EAF	0.000005	0.00013	0.0017	0.000046	0.00006

CH₄, NMVOC, CO, NO_x and SO₂ emissions are estimated from total produced crude steel data but for CO₂ emission estimation only crude steel produced from crude iron is taken into account.

4.4.1.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The uncertainty of activity data for this sector is assumed as 5%. The activity data reported in iron and steel production plant's annual GHG report within EU ETS is verified by accredited verifiers and approved by the State Environmental Service, so the activity data is adequately verified.

As the material-specific default carbon contents for process materials are used from the 2006 IPCC Guidelines, the 10% EF uncertainty could be applied.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. GHG emissions from all sectors are estimated or reported as not occurring / not applicable therefore there are no "not estimated" sectors.

Time series consistency was checked by verifying IEF, AD and emission changes and attention was paid to important increase/decrease that are explained in NID Chapter 4.4.1.1.

4.4.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

All estimations of the emissions done in the LEGMC also are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogic changes in the activity data and emissions.

Quality control check list is filled for each category taking into account criteria given in QA/QC plan approved in National legislation. All findings were documented and introduced in GHG inventory. All corrections are archived.

Data comparison between the EU ETS data and GHG inventory emissions was made. Differences in 2013–2015 were caused by different emission calculation methodologies that are used under UNFCCC reporting (2006 IPCC Guidelines) and EU ETS monitoring and reporting. According to the 2006 IPCC Guidelines the CO₂ emissions from 2.C.1 were estimated taking into

account only the particular part of used raw materials that generate CO₂ emissions in production process. As mostly scrap metals are used in production of crude steel in Latvia, only amount of used crude iron as input material in crude steel production is taken into account. During the remelting of scrap metal, CO₂ emissions are not generated. The crude iron/scrap metal ratio is used in emission calculation.

Under the EU ETS CO₂ emissions by plant are calculated by multiplying AD (used raw materials) with EF without any division into used technologies that gives very approximately calculated CO₂ emissions that differ from emissions reported in GHG inventory.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.4.1.5 Category-specific recalculations

No recalculations were done for this sector.

4.4.1.6 Category-specific planned improvements

No improvements are planned for this sector.

4.5 NON-ENERGY PRODUCTS FROM FUELS AND SOLVENT USE (CRT 2.D)

Under Non-energy Products from Fuels and Solvent Use sector emissions from Paraffin wax, Lubricant use and Other (including Solvent use, Asphalt roofing and Road paving with asphalt, urea use) are reported.

Non-energy products from fuels and solvent use sector GHG emissions were 46.85 kt which is 6.3% from total IPPU emissions and 0.5% of total CO₂ eq emissions including indirect CO₂, excluding LULUCF in Latvia in 2024. CO₂ emissions from Non-energy Products from Fuels and Solvent Use sector have increased by 5.9% since 1990 and decreased by 12.9% compared to 2023 due to decreased amount of paraffin wax and lubricant use (Figure 4.10). The main part of this sector emissions constitutes 2.D.3 Other subsector with 34.72 kt (71.4%) from total 2.D sector emissions. 2.D.3 Other subsector includes emissions from Solvent use, Asphalt roofing, Road paving with asphalt and Urea use. Solvent use sector constitutes 95.5% of 2.D.3 Other sector. Remaining part of emissions (4.5%) from 2.D.3 Other constitute Asphalt roofing, Road paving with asphalt and Urea Use.

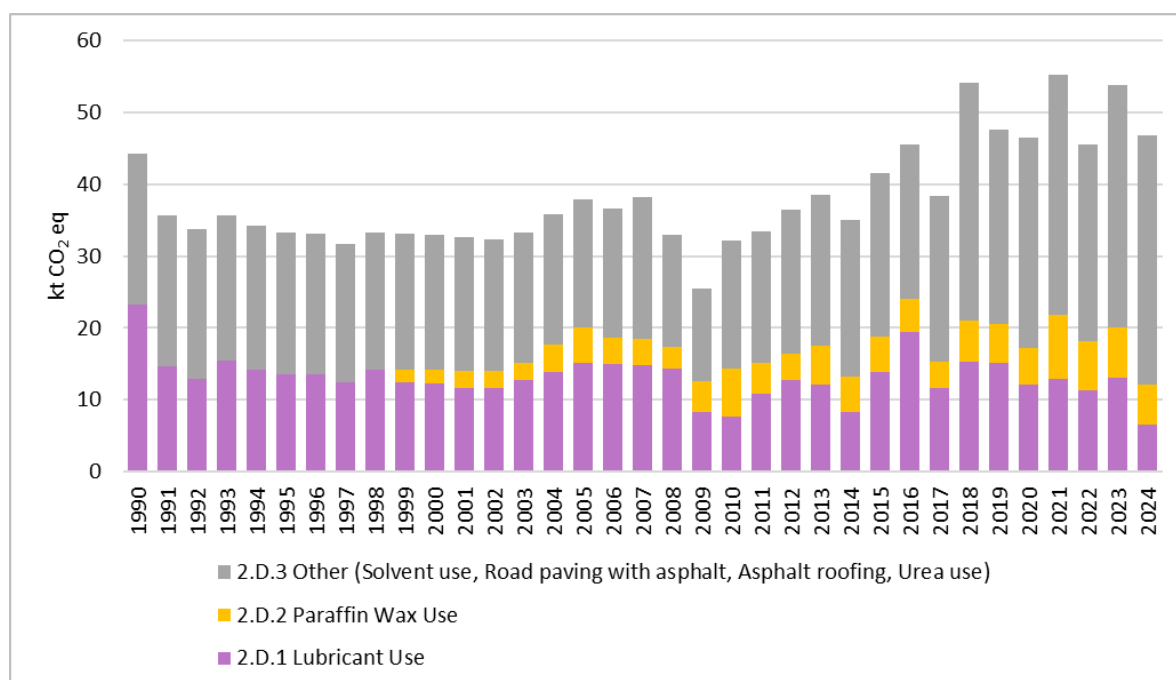


Figure 4.10 Emissions from Non-energy Products from Fuels and Solvent Use sector 1990–2024 (kt CO₂ eq)

Reported emissions and calculation methods for the Non-energy Products from Fuels and Solvent Use are summarized in Table 4.24.

Table 4.24 GHG emission categories, methods and gases reported from 2.D

Category	Method used	Gases reported
D. Non-energy Products from Fuels and Solvent Use		
1. Lubricant Use	<i>Tier1</i>	CO ₂
2. Paraffin Wax Use	<i>Tier1</i>	CO ₂
3. Other		
Solvent Use	<i>Tier1,2, CS,D</i>	CO ₂ , NMVOC, CO, SO ₂ , NO _x
Road paving with asphalt	<i>Tier1</i>	CO ₂ , NMVOC
Asphalt roofing	<i>Tier1</i>	CO ₂ , NMVOC, CO
Urea use	<i>Tier1</i>	CO ₂

4.5.1 Lubricant Use (CRT 2.D.1)

4.5.1.1 Category description

Lubricant use sector emissions amounts 6.60 kt (14.1%) of total Non-energy sector products emissions in 2024. CO₂ emissions from 2.D.1 sector decreased by 71.6% since 1990 and decreased by 49.2% compared to 2023 due to decreased lubricant consumption (Figure 4.11 and Table 4.25).

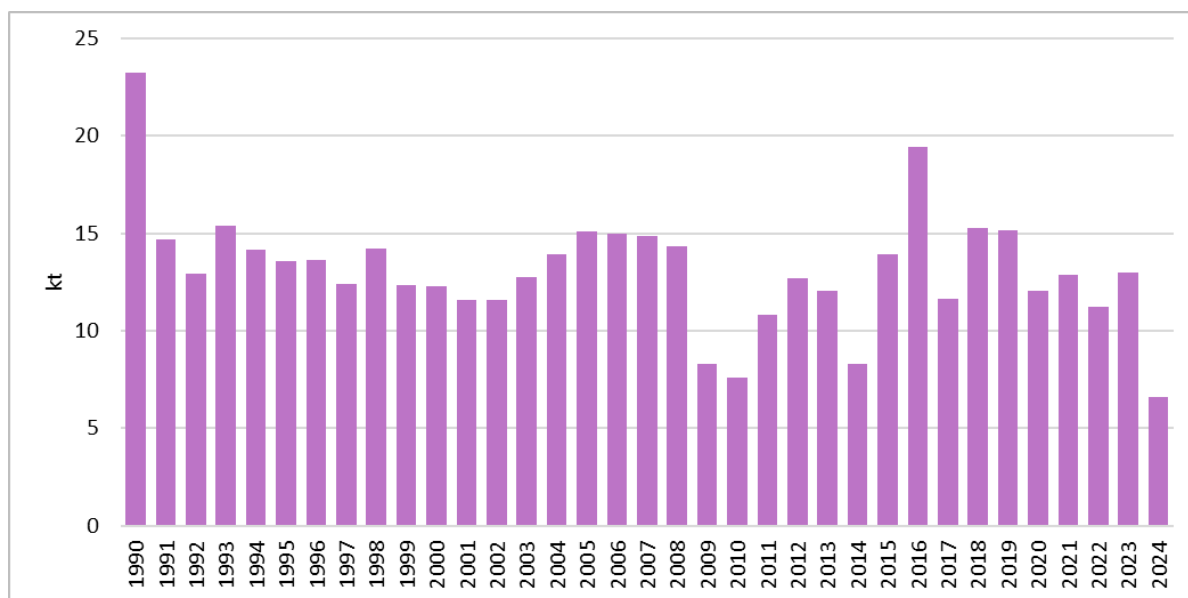


Figure 4.11 CO₂ emissions from Lubricant use 1990–2024 (kt)

Under this category lubricant consumption are reported as feedstocks in Latvia. Emissions from lubricants use are reported as „CO₂ not emitted” because it is assumed that CO₂ emissions are captured and not emitted into air.

Consumption and emissions from lubricants are reported in sector 2.D.1 for all years in time series 1990–2024 (Table 4.25).

Table 4.25 CO₂ emissions from lubricant use 1990–2024 (kt)

Year	CO ₂ emissions (kt)
1990	23.25
1995	13.59
2000	12.30
2005	15.10
2010	7.62
2011	10.80
2012	12.68
2013	12.03
2014	8.31
2015	13.93
2016	19.41
2017	11.64
2018	15.26

Year	CO ₂ emissions (kt)
2019	15.17
2020	12.08
2021	12.89
2022	11.25
2023	12.99
2024	6.60
Share in IPPU total in 2024	0.9%
2024 versus 2023	-49.2%
2024 versus 1990	-71.6%

4.5.1.2 Methodological issues

Activity data

Lubricant consumption data from CSB Energy Balance⁷² was used as activity data for emission calculation.

Lubricants are mainly used in transport sector. The amount of oil from which the oil film has been formed on the inner cylinder walls is calculated. This oil film further is exposed to combustion and burned along with the fuel.

Share of used lubricants in transport sector is calculated according to kilometres travelled. It includes used lubricants for each of the subgroups of road transport separately, including 2 - stroke motorcycles for which petrol engine should be lubricated by a mixture of lubricating oil and petrol.

CO₂ emissions from the lubricants consumed in transport are estimated and reported under transport sector and constitute 14.5% of total lubricants amount in 2024. The rest of the lubricants are used as feedstocks and CO₂ emissions from them are calculated and reported under 2.D.1 sector.

Table 4.26 Activity data for lubricant use 1990–2024

Year	Total consumption of lubricants	Consumption of lubricants in 1.A.3.b	Consumption of lubricants in Lubricants Use 2.D.1. sector	Share of total lubricants used in 1.A.3.b sector
	TJ			%
1990	1633	46.73	1586.27	2.9
1995	963	35.54	927.46	3.7
2000	879	39.75	839.25	4.5
2005	1088	57.75	1030.25	5.3
2010	586	65.95	520.05	11.3
2011	795	57.97	737.03	7.3
2012	922	57.03	864.97	6.2
2013	880	59.44	820.56	6.8
2014	632	65.10	566.90	10.3
2015	1022	71.43	950.57	7.0
2016	1398	73.45	1324.55	5.3

⁷² Energy balance. Available: https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__NOZ__EN__ENB/ENB060/

Year	Total consumption of lubricants	Consumption of lubricants in 1.A.3.b	Consumption of lubricants in Lubricants Use 2.D.1. sector	Share of total lubricants used in 1.A.3.b sector
	TJ			%
2017	872	77.68	794.32	8.9
2018	1122	81.00	1041.00	7.2
2019	1118	82.66	1035.34	7.4
2020	905	81.01	823.99	9.0
2021	961	81.75	879.25	8.5
2022	846	78.25	767.75	9.2
2023	966	79.78	886.22	8.3
2024	527	76.51	450.49	14.5

Emission factors and calculations

CO₂ emissions are calculated according to Tier 1 method and EFs as well as default carbon content are taken from the 2006 IPCC Guidelines. Carbon content for lubricant is 20.0 kg/GJ according to the 2006 IPCC Guidelines Volume 3 Chapter 5 Table 5.2.

NCV for lubricants is 40.20 TJ/10³ t and it is taken from CSB Energy Balance⁷³.

CO₂ emissions are calculated using the 2006 IPCC Guidelines:

$$CO_2 \text{ Emissions} = LC * CC_{Lubricant} * ODU_{Lubricant} * 44/12 \quad (4.20)$$

where:

CO₂ emissions - CO₂ Emissions from lubricants (ton CO₂)

LC - total lubricant consumption (TJ)

CC_{Lubricant} - carbon content of lubricants (default) (ton C/TJ (=kg/ C/TJ))

ODU_{Lubricant} - ODU (Oxidised during use) factor (based on default composition of oil and grease) fraction

44/12 - mass ratio of CO₂/C

4.5.1.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Activity data are taken from CSB of Latvia and uncertainty are assumed as 2%.

As the default ODU factor is used, the uncertainty (50%) from the 2006 IPCC Guidelines is applied for ODU EF.

The carbon content coefficients are taken from the 2006 IPCC Guidelines and are based on two studies of the carbon content and heating value of lubricants, from which an uncertainty range is about 3%.

The total EF uncertainty U_{total} is being calculated, using following formula of combined uncertainty:

$$U_{total} = \sqrt{(U_1^2 + U_2^2 + \dots + U_n^2)} \quad (4.21)$$

⁷³ Energy balance. Available: https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__NOZ__EN__ENB/ENB060/

where:

U_{total} - the percentage uncertainty in the product of the quantities

U_i - the percentage uncertainties associated with each of the quantities

Combined EF uncertainty is calculated as 50%.

4.5.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

QA/QC check is performed according to the 2006 IPCC Guidelines. There are compared the amounts discarded, recovered and combusted in Transport sector with total consumption figures in the calculation to check the internal consistency data and ODU factors if they are used in the calculation of different source categories across sectors.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.5.1.5 Category-specific recalculations

Recalculation was done due to precised data for lubricant use in Transport sector for 2010–2023 (Table 4.27).

Table 4.27 Results of recalculations in 2.D.1 Lubricant use sector (2010–2023)

Year	CO ₂ emissions before recalculation	CO ₂ emissions after recalculation	Absolute difference	Relative difference
	kt CO ₂ eq			%
2010	7.60	7.62	0.018	0.23
2011	10.80	10.80	-0.001	-0.01
2012	12.70	12.68	-0.018	-0.14
2013	12.05	12.03	-0.024	-0.20
2014	8.35	8.31	-0.043	-0.51
2015	13.99	13.93	-0.063	-0.45
2016	19.49	19.41	-0.079	-0.41
2017	11.74	11.64	-0.098	-0.83
2018	15.36	15.26	-0.108	-0.70
2019	15.29	15.17	-0.111	-0.72
2020	12.18	12.08	-0.108	-0.89
2021	12.97	12.89	-0.084	-0.65
2022	11.34	11.25	-0.090	-0.80
2023	13.09	12.99	-0.103	-0.79

4.5.1.6 Category-specific planned improvements

No improvements are planned for this sector.

4.5.2 Paraffin Wax Use (CRT 2.D.2)

4.5.2.1 Category description

Emissions from Paraffin wax occurred from 1999. Paraffin wax use subsector emissions constitute 5.53 kt (11.8%) of total Non-energy sector emissions in 2024. CO₂ emissions from 2.D.2 sector have been increased by 199.2% since 1999 and decreased by 21.6%, compared to 2023, due to the reduction of the amount of paraffin wax (Figure 4.12 and Table 4.28).

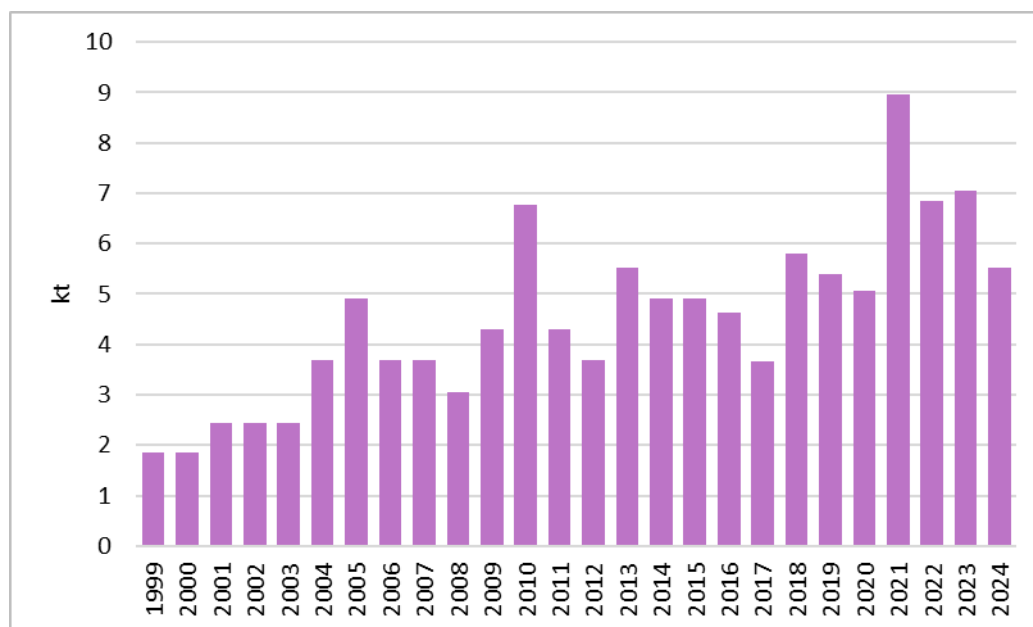


Figure 4.12 CO₂ emissions from Paraffin wax use 1999–2024 (kt)

Under this category paraffin wax consumption is reported as feedstocks in Latvia. Paraffin wax mainly is used in chemical substance in chemical production as well as plastic, rubber and furniture production. Emissions from paraffin wax are reported as „CO₂ not emitted” because it is assumed that CO₂ emissions are captured and not emitted into the air.

Consumption and emissions of paraffin wax are reported in sector 2.D.2 for time series 1990–2024 (Table 4.28).

Table 4.28 Activity data and CO₂ emissions from paraffin wax use 1990–2024

Year	Consumption of paraffin wax (TJ)	CO ₂ emissions (kt)
1990	NO	NO
1995	NO	NO
2000	126	1.85
2005	335	4.91
2010	461	6.76
2011	293	4.29
2012	251	3.68
2013	377	5.53
2014	335	4.91
2015	335	4.91
2016	316	4.63

Year	Consumption of paraffin wax (TJ)	CO ₂ emissions (kt)
2017	249	3.65
2018	396	5.80
2019	368	5.39
2020	345	5.06
2021	612	8.97
2022	467	6.84
2023	481	7.05
2024	377	5.53
Share in IPPU total in 2024	–	0.7%

4.5.2.2 Methodological issues

Activity data

Paraffin wax consumption data from CSB Energy Balance was used as activity data for emission calculation. Data from CSB about paraffin wax consumption are available only from 1999.

Emission factors and calculations

CO₂ emissions are calculated according to Tier1 method and EFs as well as default carbon content are taken from the 2006 IPCC Guidelines. Carbon content for paraffin wax is 20.0 kg/GJ as default one taken from the 2006 IPCC Guidelines Volume 3 Chapter 5 pp. 5.12.

NCV for paraffin wax is 40.20 TJ/10³ t and it is taken from CSB Energy Balance⁷⁴.

CO₂ emissions are calculated using the 2006 IPCC Guidelines equation 5.4:

$$CO_2Emissions = PW * CC_{Wax} * ODU_{Wax} * 44/12 \quad (4.22)$$

where:

CO₂ emissions - CO₂ Emissions from waxes (ton CO₂)

LC - total wax consumption (TJ)

CC_{Wax} - carbon content of paraffin wax (default) (tonC/TJ = kg/ C/TJ)

ODU_{Wax} - Oxidised during use (ODU) factor for paraffin wax (fraction)

44/12 - mass ratio of CO₂/C

4.5.2.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Activity data are taken from CSB of Latvia and uncertainty is assumed 2%.

The default ODU factor for paraffin wax is taken from the 2006 IPCC Guidelines. Due to lack of information regarding application of paraffin wax in the country, the uncertainty of ODU factor is assumed 100%.

The carbon content coefficient is taken from the 2006 IPCC Guidelines and uncertainty is 5%.

⁷⁴ Energy balance. Available: https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__NOZ__EN__ENB/ENB060/

The total EF uncertainty U_{total} is being calculated, using following formula of combined uncertainty:

$$U_{total} = \sqrt{(U_1^2 + U_2^2 + \dots + U_n^2)} \quad (4.23)$$

where:

U_{total} - the percentage uncertainty in the product of the quantities

U_i - the percentage uncertainties associated with each of the quantities

Combined EF data uncertainty is calculated as 100%.

4.5.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

QA/QC check is performed according to the 2006 IPCC Guidelines. There are compared the amounts discarded, recovered and combusted with total consumption figures in the calculation to check the internal consistency data and ODU factors if they are used in the calculation of different source categories across sectors.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.5.2.5 Category-specific recalculations

No recalculations were done.

4.5.2.6 Category-specific planned improvements

No improvements are planned for this sector.

4.5.3 Other (CRT 2.D.3)

4.5.3.1 Category description

This chapter describes emissions from Solvent Use, Urea Use, Road paving with asphalt and Asphalt roofing sector under Other (CRT 2.D.3).

Solvent Use

The use of solvents and products containing solvents results in emissions of NMVOC. NMVOC emissions are considered an indirect GHG as they oxidize into CO₂ over time when released into the atmosphere.

According to the 2006 IPCC Guidelines and EMEP/EEA 2023 Solvent Use sector covers emissions from the four SNAP (Selected Nomenclature for Air Pollution) subcategories:

- SNAP 0601: Paint application (Including such activities as paints and varnishes from decorative, industrial and other coating applications);

- SNAP 0602: Degreasing, Dry cleaning (Degreasing includes cleaning products from water-insoluble substances such as grease, fats, oils waxes and tars. Dry cleaning refers to any process to remove contamination from furs, leather, down leathers, textiles or other objects made of fibres using organic solvents);
- SNAP 0603: Chemical products manufacturing or processing (Including the processing of polyester, PVC, foams and rubber, manufacture of paints, inks, glues and adhesives and finishing of textile);
- SNAP 0604: Other use of solvents and related activities (Including such activities as “enduction” (i.e. coating) of glass wool and mineral, printing industry, fat and oil extraction, uses of glues and adhesives, wood preservation, domestic use (other than paint application) and vehicle underseal treatment and vehicle dewaxing);
- SNAP 060602: Other product use (e.g. tobacco, fireworks).

Latvia's reported NMVOC and CO₂ emissions from NMVOC under Solvent Use sector in 2024 are shown in Table 4.29.

Table 4.29 Reported emissions from Solvent Use in 2024

Category		Subcategory title	Emissions
SNAP	NRF		
0601	2D3d	<i>Paint application</i>	<i>NMVOC, indirect CO₂</i>
0602	2D3e	<i>Degreasing</i>	<i>NMVOC, indirect CO₂</i>
0602	2D3f	<i>Dry cleaning</i>	<i>NMVOC, indirect CO₂</i>
0603	2D3g	<i>Chemical products</i>	<i>NMVOC, indirect CO₂</i>
0604	2D3h	<i>Printing industry</i>	<i>NMVOC, indirect CO₂</i>
0604	2D3a	<i>Domestic solvent use (other than paint application)</i>	<i>NMVOC, indirect CO₂</i>
0604	2D3i	<i>Other solvent use</i>	<i>NMVOC, indirect CO₂</i>
0606	2G	<i>Other product use (e.g. tobacco, fireworks)</i>	<i>NMVOC, indirect CO₂</i>

Solvent Use sector is significant pollution source of NMVOC emissions in Latvia in 2024 and it covered over 43.8% (15.08 kt) from the total Latvia's NMVOC emissions. From Solvent use sector the main share of total NMVOC emissions contributed Other solvent use – 41.7% or 6.29 kt and Coating applications – 32.6% or 4.92 kt (Figure 4.13).

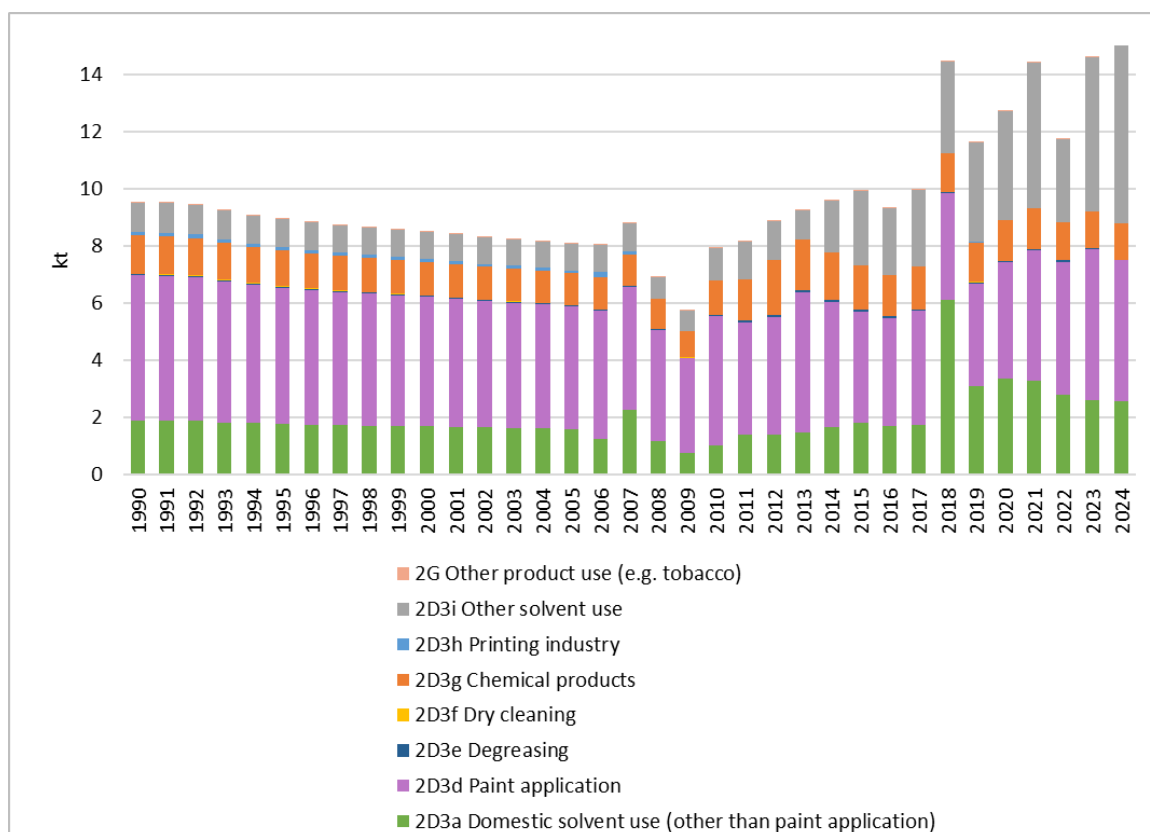


Figure 4.13 Total NMVOC emissions from Solvent Use for the period 1990–2024 (kt)

Since 1990, NMVOC emissions in the Solvent sector have fluctuated. Comparing emission data from 1990 to 2024, there is a 58.1% increase in NMVOC emissions in the Solvent sector. Categories where an increase in NMVOC emissions has occurred in recent years include Domestic solvent use (other than paint application) (2D3a) and Other solvent use (2D3i). The fluctuation of NMVOC emissions in the period 1990–2024 has mostly occurred due to the welfare of the economic state of the country. A slight decrease in emissions occurred between years 1990 and 2006. From 2006 the economy began to grow until 2008, when the world was struck by the economic crisis which also affected the Solvent Use sector in Latvia. As a result, by the year 2009, NMVOC emissions decrease by 34.6%, compared to 2007. As shown, there is increase of NMVOC emissions during the later period of 2010 till 2022. In 2019, NMVOC emissions of Solvent sector have decreased, compared to 2018. This increase is attributed to a significant rise in NMVOC emissions due to the large-scale import of cleaning solvents by a single company in 2018. A comparable situation was observed in 2023, when one company producing a significant volume of Coating Applications and another importing a substantial volume of Glues and Adhesives Applications. A similar situation persisted in 2024, with continued large-scale imports of Glues and Adhesives Applications and, additionally, the import of a substantial volume of Fat, edible and non-edible oil extraction by another company. This has contributed to the observed rise in emissions for 2024. Specifically, NMVOC emissions from the solvent sector increased by 19.3%, compared to 2023 (Table 4.30). This increase is attributed to higher activity data in Coating Applications (2D3d) and Other Solvent and Product Use (2D3i). Since 2023 submission also includes the calculation of Aircraft De-icing within the subcategory of Other Solvent and Product Use, following the EMEP/EEA 2023 Guidelines.

Table 4.30 NMVOC and CO₂ emissions from Solvent Use for the period 1990–2024 (kt)

Year	NMVOC	Indirect CO ₂ emissions
	kt	
1990	9.54	20.97
1995	8.94	19.66
2000	8.50	18.69
2005	8.09	17.79
2010	7.93	17.43
2011	8.15	17.93
2012	8.89	19.55
2013	9.26	20.36
2014	9.58	21.06
2015	9.94	21.85
2016	9.34	20.53
2017	9.98	21.93
2018	14.47	31.81
2019	11.65	25.60
2020	12.73	27.98
2021	14.42	31.70
2022	11.76	25.86
2023	14.62	32.15
2024	15.08	33.16

The operational assumption posits that NMVOC-containing products imported into the country in a given year are assumed to be consumed within that same year, given the absence of actual usage data. Concurrently, enterprises often factor in economic considerations when maintaining stockpiles. This practice consequently introduces fluctuations in the time series of CO₂ emissions.

Road paving with asphalt (2.D.3.b) and Asphalt roofing (2.D.3.c)

In this sector emissions from road paving activities are reported.

Table 4.31 Activity data for Road paving and Asphalt roofing 1990–2024

Year	Amount of bitumen mixtures used (kt)	% of asphalt used for Road Paving	% of asphalt used for Asphalt roofing	Road Paving with asphalt (kt)	Asphalt roofing (kt)
1990	39	80%	20%	31	8
1995	117	80%	20%	94	23
2000	424	90%	10%	381	42
2005	1165	90%	10%	1049	117
2010	937	90%	10%	843	94
2011	1481	90%	10%	1333	148
2012	1585	90%	10%	1426	158
2013	1255	90%	10%	1130	126
2014	1290	90%	10%	1161	129
2015	1724	90%	10%	1552	172
2016	1681	90%	10%	1513	168

Year	Amount of bitumen mixtures used (kt)	% of asphalt used for Road Paving	% of asphalt used for Asphalt roofing	Road Paving with asphalt (kt)	Asphalt roofing (kt)
2017	1317	90%	10%	1185	132
2018	1263	90%	10%	1137	126
2019	1255	90%	10%	1129	125
2020	1418	90%	10%	1276	142
2021	1922	90%	10%	1730	192
2022	1629	90%	10%	1466	163
2023	1143	90%	10%	1029	114
2024	1029	90%	10%	926	103

According to CSB data the biggest share of NMVOC and CO₂ emissions originate during road paving with asphalt. Just small part of all bitumen mixtures is used in asphalt roofing sector (Table 4.31).

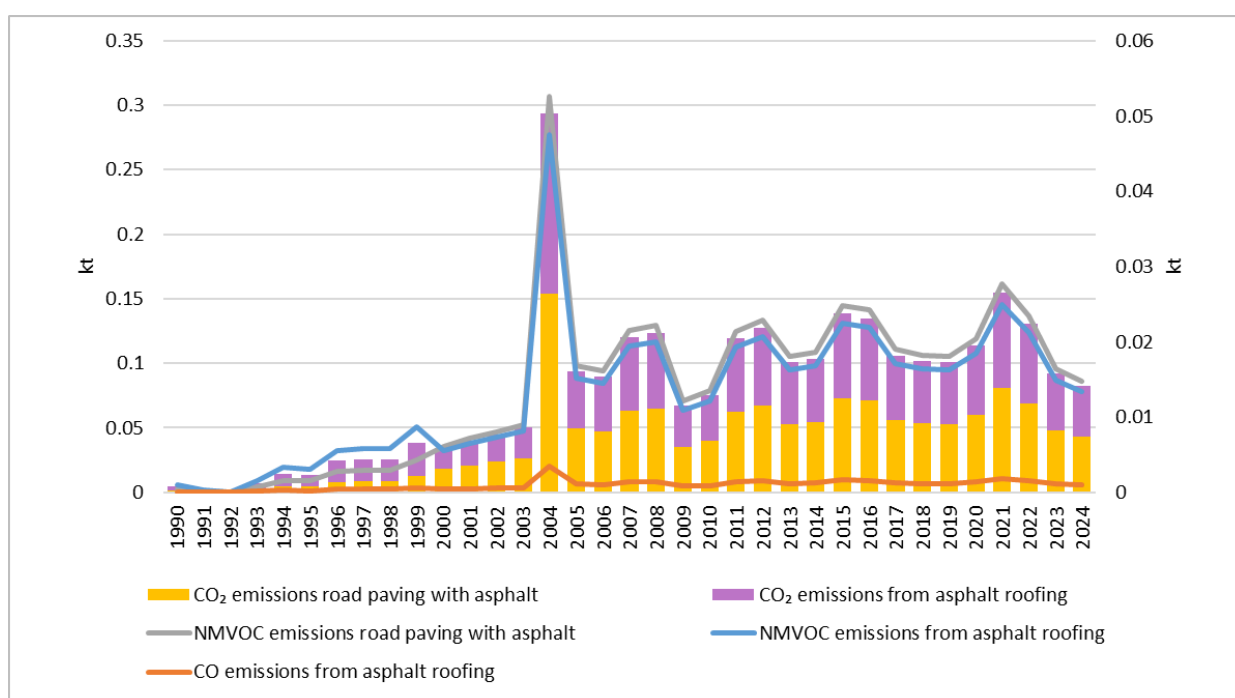


Figure 4.14 Emissions from asphalt roofing and road paving in 1990–2024 (NMVOC and CO emissions on secondary axis) (kt)

Emissions from these two sectors have been steadily increasing since the early 1990s. Slight emission decrease in 1999–2000 could be explained with the change of percentage that is used to divide activity data used in roofing and road paving. The sharp emission increase in 2003–2004 could be explained with Latvia's joining the EU in the May of 2004 before and after when the road paving works were very active and there were built VIA Baltic that connects all Baltic States. In 2011 and 2012, activity in road paving and asphalt roofing raised by 58.1% and 7.0% respectively. In 2013, overall activity of bitumen use in industrial processes had decreased by about 20.8% and was related to financial resources that were assigned directly to this sector for road paving or asphalt roofing. In 2015, emission increase has been observed because according to Latvia's State Road Network Statistics the length of renewed and constructed

bituminous pavements (km) increased compared to 2014. In 2024, CO₂ emissions from road paving with asphalt and asphalt roofing decreased by 10.0%, compared to 2023, due to lower amount of bitumen mixtures used (Figure 4.14).

Urea use

Urea is used as catalyst in fuel consumption and calculated under 1.A.3 Transport sector but emissions are reported under 2.D Non-energy Products from Fuels and Solvent Use (Table 4.32).

Table 4.32 Urea use activity data and CO₂ emissions 2006–2024

Year	Urea consumption (t)	CO ₂ emissions (kt)
1990	NO	NO
1995	NO	NO
2000	NO	NO
2005	NO	NO
2006	310	0.07
2010	1208	0.29
2011	1392	0.33
2012	1661	0.40
2013	2120	0.51
2014	2637	0.63
2015	3245	0.77
2016	3646	0.87
2017	4341	1.03
2018	4848	1.16
2019	5281	1.26
2020	5295	1.26
2021	6239	1.49
2022	6210	1.48
2023	6265	1.49
2024	6185	1.47

4.5.3.2 Methodological issues

Solvent Use

The NMVOC inventory is carried out to fulfil the obligations of UNECE CLRTAP.

Activity data

From the 1990ties till 2005 statistics for Domestic solvent use including fungicides (2D3a), Paint application (2D3d) and Other solvent use (2D3i) were not well kept due to the country-wide changes in the governmental system and national economy. For 2006–2024, activity data for these subcategories was obtained from the National Chemicals Database at LEGMC. In the National Chemicals Database data of imported and produced amount of chemical products containing NMVOCs is collected together with the percentage of a particular NMVOC in imported or produced products. It is assumed that the NMVOC containing products imported in the country in a particular year are utilized in the same year as the data of the actual use is not available or is confidential. In the National Chemicals Database information on a particular

year, amount of produced and imported chemicals (ton), product group (intended use), trade name, chemical name, CAS number and concentration (from ... till ... %) is provided.

Tobacco activity data on imports and exports are obtained from the CSB.

Activity data on the Aircraft de-icing from companies are available since 2015, and is obtained from National Chemicals Database at LEGMC, but for time series consistency, surrogate statistical parameter data is used to calculate activity data for the period 2004–2014 where data of the average number of departing airplanes per day, data on the weather conditions in which aircraft de-icing is usually carried out in the winter months is used.

Since 2018, submission the initial estimation of NMVOC-containing products exported from the country for the period 2006–2017 has been conducted. Activity data on export of solvent products for the years 2006–2017 was provided by CSB. The results of estimation of exported NMVOC containing products are presented in Table 4.33. As shown NMVOC emission has decreased for all time series between 14.6% in 2013 and 30.7% in 2005.

The share of export as percentage, calculated on NMVOC emissions for the year 2023 and 2024 were extrapolated taking into account GDP in 2017–2024 taken from CSB database.

Table 4.33 Share of export as percentage, calculated on NMVOC emissions

Year	Share of export as percentage, calculated on NMVOC emissions, %
2006	23.86
2007	21.31
2008	28.44
2009	26.89
2010	19.17
2011	13.77
2012	14.65
2013	14.60
2014	15.19
2015	15.77
2016	18.03
2017	19.61
2018	21.19
2019	22.27
2020	21.45
2021	24.24
2022	26.24
2023	28.75
2024	29.33

To obtain a comparable data in time series for 1990–2005 where statistics on imported, produced and exported NMVOC containing products was not well kept NMVOC emissions were extrapolated taking into account number of inhabitants taken from CSB database⁷⁵ in Table 4.34.

⁷⁵ CSB database IRD010. Resident population at the beginning of the year. Available: https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__POP__IR__IRS/IRS010/?loadedQueryId=1603&timeType=top&timeValue=75

Activity data from Degreasing (2D3e), Dry cleaning (2D3f), Chemical products (2D3g) and Printing (2D3h) subsectors is not available as that data is not required to be reported under National legislation and could be assumed as confidential.

Emission factors

The main database of EFs is the EMEP/EEA 2023.

Methods

NMVOC emissions from Domestic solvent use including fungicides (2D3a), Coating applications (2D3d) and Other solvent use (2D3i) were estimated according to EMEP/EEA 2023 methodology based on Tier 1 or Tier 2 approach (Table 4.24). NMVOC emissions (kt) from these subcategories of Solvent Use sector were calculated for the time series 2006–2024 using the equation below:

$$E_{NMVOC} = EF_{NMVOC} * AD \quad (4.24)$$

where:

E_{NMVOC} – non-methane volatile organic compounds emissions from solvents and other production use (kt);

EF_{NMVOC} – emission factor from EMEP/EEA 2023;

AD – activity data from the National Chemicals Database (kt).

NMVOC emissions data from Degreasing (2D3e), Dry cleaning (2D3f), Chemical products (2D3g) and Printing (2D3h) subsectors was obtained directly from the national database “2-Air” for 2006–2024. From the 1990 till 2001 statistics for NMVOC emissions data were not kept. The “2-Air” is a database where enterprises (that do any pollution activity and have category A, B, or C polluting activity) report their emissions data. There are 647 licences currently in force in Latvia (Category A – 16 licences, category B – 631 licences). From these enterprises data is used only from the enterprises that produced NMVOC emissions according to the EMEP/EEA 2023. The enterprises have been reporting their produced NMVOC emissions dividing into a particular NMVOC.

To obtain a comparable data in time series for 1990–2005 where statistics was not kept NMVOC emissions were extrapolated taking into account number of inhabitants taken from CSB database (Table 4.34).

Table 4.34 The number of population used as activity data under Other solvent and product use for years 1990–2005

Year	Number of inhabitants
1990	2668140
1991	2658161
1992	2643000
1993	2585675
1994	2540904
1995	2500580
1996	2469531
1997	2444912
1998	2420789
1999	2399248
2000	2381715
2001	2353384

Year	Number of inhabitants
2002	2320956
2003	2299390
2004	2276520
2005	2249724

CO₂ emissions from Solvent Use sector were estimated using methodology from the 2006 IPCC Guidelines:

$$Emissions_{CO_2} = Emissions_{NMVOC} * Percent\ carbon\ in\ NMVOCs\ by\ mass * 44.0098/12.011 \quad (4.25)$$

It was assumed that the average carbon content of NMVOC is 60% by mass for all categories under the sector of Solvent Use in accordance with the 2006 IPCC Guidelines.

This leads to an EF for indirect CO₂ release of 2.198474731 kg CO₂/kg NMVOC.

Road paving with asphalt (2.D.3.b) and Asphalt roofing (2.D.3.c)

EMEP/EEA 2023 Tier 1 method was used to estimate NMVOC emissions from the 2.D.3.b Road paving with asphalt and 2.D.3.c Asphalt roofing. According to CSB data the biggest part of bitumen mixtures amount is used for road paving (90%). Only small part is used for roofing activities (10%) (Table 4.35).

NMVOC emissions are estimated using simpler default methodology:

$$E_{NMVOC} = AD_{bitumen} * EF_{NMVOC} \quad (4.26)$$

where:

E_{NMVOC} – NMVOC emissions (kt)

$AD_{bitumen}$ – bitumen and bitumen mixtures used in CRT 2.D.3.b and 2.D.3.c activities (kt)

EF_{NMVOC} – NMVOC emission factor (kt/kt)

CO₂ emissions from asphalt roofing and road paving with asphalt activities were estimated according to the 2006 IPCC Guidelines and explanation of indirect CO₂ emission estimation basing on carbon conversion factor and average default carbon content amount.

For the CO₂ emission estimation NMVOC emissions were taken as activity data and CO₂ emissions were estimated using carbon conversion factor:

$$E_{CO_2} = EF_{CO_2} * NMVOC \quad (4.27)$$

where:

E_{CO_2} – CO₂ emissions (kt)

EF_{CO_2} – estimated CO₂ emission factor

$NMVOC$ – NMVOC emissions (kt)

Emission factors

For CO₂ emission estimation 80% of carbon content conversion factor is used. According to the 2006 IPCC Guidelines⁷⁶ indirect emissions of CO₂ from atmospheric oxidation of emitted

⁷⁶ 2006 IPCC Guidelines, Vol.1 Ch.7. Available: http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_7_Ch7_Precursors_Indirect.pdf (page 7.6)

NMVOC are included in the national emission inventory. The average amount of carbon in NMVOC is assumed as 80%⁷⁷.

Therefore, the CO₂ EF from the 2006 IPCC Guidelines was estimated using following equation:

$$EF_{CO_2} = 80\% * 44.0098/12.011 \quad (4.28)$$

where:

EF_{CO_2} – CO₂ emission factor (kt/kt)

80% – the average amount of carbon in NMVOC

44.0098 / 12.011 – carbon dioxide and carbon molmass ratio

This leads to an EF for indirect CO₂ release of 2.931299642 kg CO₂/kg NMVOC.

Default CO and NMVOC EFs are taken from EMEP/EEA 2023^{78,79}. Due to lack of the technology use information Tier1 EFs were used (Table 4.35).

Table 4.35 EFs for asphalt roofing and Road paving in 1990–2024

Category	CO ₂ (t CO ₂ /t NMVOC)	CO (kt/kt)	NMVOC (kt/kt)
Asphalt Roofing	2.93	0.0000095	0.00013
Road Paving with Asphalt	2.93	NE	0.000016

Urea use

Description of methodology to calculate CO₂ emissions from Urea use is reported under sector 1.A.3 Transport.

4.5.3.3 Uncertainties and time series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Solvent use

Latvia has developed a detailed inventory for the Solvent Use sector thereby the uncertainty of activity data for Domestic solvent use including fungicides (2D3a), Paint application (2D3d) and Other solvent use (2D3i) is estimated to be the default value of 25% according to the 2006 IPCC Guidelines. However, the uncertainty of activity data for Degreasing (2D3e), Dry cleaning (2D3f), Chemical products (2D3g) and Printing (2D3h) subsectors cannot be determined as that activity data is not required to be reported under national legislation and could be assumed as confidential. Uncertainties of CO₂ emissions from Solvent Use sector were estimated on the basis on uncertainties of respective NMVOC emissions. The uncertainty of EF is assumed to be default value of 10%. According to the 2006 IPCC Guidelines the uncertainty of EF took into

⁷⁷ Based of the most often used average carbon conversion factor

⁷⁸EMEP/EEA air pollutant emission inventory guidebook 2023, 2.D.3.b Road paving with asphalt. Available: <https://www.eea.europa.eu/publications/emep-eea-guidebook-2023/part-b-sectoral-guidance-chapters/2-industrial-processes-and-product-use/2-d-2-l-other/2-d-3-b-road/view>

⁷⁹EMEP/EEA air pollutant emission inventory guidebook 2023, 2.D.3.c Asphalt roofing. Available: <https://www.eea.europa.eu/publications/emep-eea-guidebook-2023/part-b-sectoral-guidance-chapters/2-industrial-processes-and-product-use/2-d-2-l-other/2-d-3-c-asphalt/view>

account the fact that the default fossil carbon content fraction of NMVOC is 60% by mass and can vary between 50-70%.

Road paving with asphalt (2.D.3.b) and Asphalt roofing (2.D.3.c)

Uncertainty of activity data for estimations of CO₂ emissions from 2.D.3.c Asphalt roofing sector and 2.D.3.b Road paving with asphalt sector is assumed rather low as CSB data of used bitumen mixtures are used and the percentage of the 2006 IPCC Guidelines is used to divide bitumen use for roofing and paving activities. Still as it is not clearly known how much of the total bitumen is used for asphalt paving and for asphalt roofing (bitumen use in construction sector) the uncertainty is assumed at least 20%.

CO₂ EFs for 2.D.3.b and 2.D.3.c sectors are assumed as high as 50% because default EFs are used, and CO₂ emissions are estimated from NMVOC emissions. The uncertainty of precursors factors for these two sectors taken from EMEP/EEA 2023 as Tier 1 EFs is assumed as high as 50% as the default EFs are used.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. NO_x, CO and SO₂ emissions are not estimated due to lack of estimation methodology and official EFs.

Time series consistency was checked by verifying IEF, AD and emission changes and attention was paid to important increase/decrease that are explained in NID Chapter 4.5.3.1.

4.5.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Solvent use

All estimations of emissions done in the LEGMC are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogical changes in the activity data and emissions.

A quality control checklist is completed for each category, adhering to the criteria outlined in the approved QA/QC plan as stipulated in the National legislation. All corrections are systematically archived in a centralized archiving system.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

Road paving with asphalt (2.D.3.b) and Asphalt roofing (2.D.3.c).

Activity data used in NMVOC and CO₂ emissions from asphalt roofing and road paving with asphalt was reported by CSB in Annual Questionnaire tables. Bitumen data used in emission estimation and reported in NID are verified by CSB. Data also is compared to the data reported in 1A(d) sector.

CSB has the internal QA/QC procedures based on mathematical model and analysis to avoid logic mistakes.

The activity data used in estimations is repeatedly verified by CSB energy experts by checking the data input in data estimation database and reported in the NID.

All estimations of emissions done in the LEGMC also are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogic changes in the activity data and emissions.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.5.3.5 Category-specific recalculations

Solvent use

To enhance the precision of emission data, a thorough review and recalculation of activity data from the National Chemicals Database for the most recent submitted year (in this instance, 2023) are undertaken (Table 4.36).

Table 4.36 Recalculated NMVOC emissions by subcategories for 2023 (kt)

Sector	Emissions before recalculation	Emissions after recalculation	Relative difference
	kt NMVOC		%
2D3a	2.30	2.60	13.08
2D3d	5.22	5.30	1.39
2D3e	0.02	0.02	-0.50
2D3f	0.003	0.003	-0.50
2D3g	1.27	1.27	-0.50
2D3h	0.01	0.01	-0.50
2D3i	5.18	5.41	4.43
2G	0.01	0.01	-
Total	14.03	14.62	4.25

Urea use

Recalculation was done for CO₂ emissions in 2.D.3 Urea use for 2006–2023 due to precised activity data.

Table 4.37 Results of recalculations in 2.D.3 Urea use sector 2006–2023

Year	CO ₂ emissions from urea use before recalculation	CO ₂ emissions from urea use after recalculation	Absolute difference	Relative difference
	kt CO ₂ eq			%
2006	0.07	0.07	0.002	2.699
2007	0.15	0.16	0.004	2.383
2008	0.18	0.18	0.004	2.330
2009	0.19	0.19	-0.001	-0.767
2010	0.29	0.29	-0.001	-0.174

Year	CO ₂ emissions from urea use before recalculation	CO ₂ emissions from urea use after recalculation	Absolute difference	Relative difference
2011	0.35	0.33	-0.020	-5.631
2012	0.39	0.40	0.005	1.173
2013	0.49	0.51	0.015	3.076
2014	0.65	0.63	-0.026	-3.911
2015	0.83	0.77	-0.058	-7.012
2016	0.90	0.87	-0.030	-3.348
2017	1.10	1.03	-0.065	-5.897
2018	1.23	1.16	-0.075	-6.084
2019	1.30	1.26	-0.037	-2.836
2020	1.24	1.26	0.027	2.173
2021	1.41	1.49	0.081	5.747
2022	1.38	1.48	0.104	7.547
2023	1.39	1.49	0.107	7.719

4.5.3.6 Category-specific planned improvements

Solvent use

No improvements are planned for this sector.

Urea use

No improvements are planned for this sector.

Road paving with asphalt (2.D.3.b) and Asphalt roofing (2.D.3.c)

No improvements are planned for this sector.

4.6 *ELECTRONICS INDUSTRY (CRT 2.E)*

HFC, PFC, SF₆ and NF₃ emissions from manufacturing of integrated circuit of semiconductors, TFT flat panel displays, photovoltaics and heat transfer fluids are not occurring in Latvia.

There is one company in Latvia which manufactures liquid crystal displays (LCDs) and 3D products for industrial, professional, medical and defence applications and one that produces semiconductors. Directly contacting the companies, they confirmed that NF₃ is not used in technology as well as company has no plans to use it in the future.

Other types of equipment listed in the 2006 IPCC Guidelines, Volume 3, Chapter 6 under this sector are not manufactured in Latvia.

There are no F-gases emissions under Electronics industry subcategories in Latvia therefore there has to be filled with notation keys "NO" in CRT. But in ETF platform the corresponding CRT are left blank due to CRT internal issue which does not allow to directly enter NO in coloured cells for HFC and SF₆ emissions.

4.7 PRODUCT USES AS SUBSTITUTES FOR OZONE DEPLETING SUBSTANCES (CRT 2.F)

Under 2.F Latvia reports emissions from usage of hydrofluorocarbons (HFCs) occurring in following sectors:

- Refrigeration and air-conditioning equipment (CRT 2.F.1);
- Foam blowing products (CRT 2.F.2);
- Fire Protection (CRT 2.F.3);
- Aerosols (CRT 2.F.4).

In 2024, GHG emissions from Product uses as substitutes for ODS substances amounted to 247.94 kt CO₂ eq (2.6%) from Latvia's total CO₂ eq emissions with indirect CO₂, without LULUCF. Compared to 2023, emissions in category 2.F increased by 0.2%, but compared to 1995 emissions have increased by even 1425.9%.

There is no production of HFCs in Latvia. Emissions of the perfluorocarbons (PFCs) and nitrogen trifluoride (NF₃) do not occur in Latvia for all time series.

The calculation of emissions under 2.F was carried out for following gases:

- HFC–23
- HFC–32
- HFC–125
- HFC–134a
- HFC–143a
- HFC–152a
- HFC-245fa
- HFC-365mfc
- HFC–227ea

The largest part of 2.F emissions constitutes 2.F.1 Refrigeration and Air Conditioning (97.8%) which is also a key category of Latvia's GHG inventory. Additionally, 2.2% from 2.F emissions comes from 2.F.4. Aerosols (metered dose inhalers), but 0.004% comes from 2.F.3 Fire protection. About 0.003% comes from 2.F.2 Foam blowing agents in 2024 (Figure 4.15).

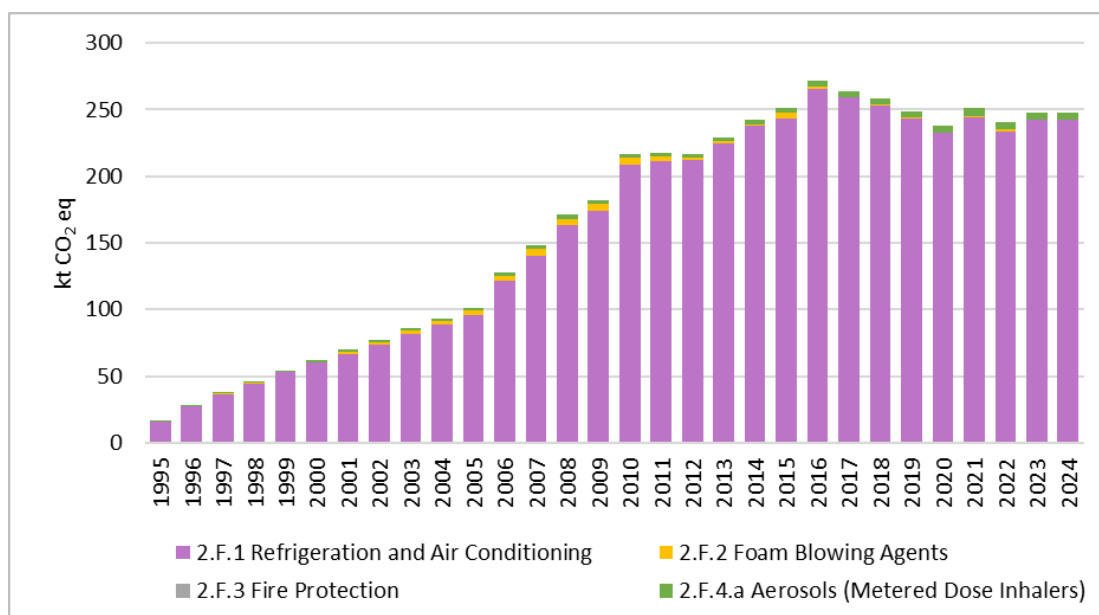


Figure 4.15 HFC emissions from 2.F Product Uses as ODS Substitutes 1995–2024 (kt CO₂ eq)

The total emissions from 2.F have increased significantly since 1995 to 2016, but after 2016 the amount of emissions is fluctuating. The main reason which caused emission growth was substitution of ODS with alternatives commonly named F-gases in refrigeration and air conditioning appliances. However, F-gases are powerful GHG, with a global warming effect up to 23000 times greater than CO₂, hence their emissions were growing rapidly. The usage of products which substitute ODSs in Latvia mainly depends on import. The imported amounts could be associated with economic situation in the country consequently this led to F-gases emission growth. As the significant portion of total 2.F.1.e emissions (37.2% in 2024) results from an increase in the number of cars in this subsector. In 2024, emissions increased compared to 2023 by a little (Table 4.38 and Figure 4.15).

Table 4.38 HFC emissions from 2.F Product Uses as Substitutes for ODS, 1995–2024 (kt CO₂ eq)

Year	2.F	2.F.1	2.F.2	2.F.3	2.F.4
	Product Uses as Substitutes for ODS	Refrigeration and Air Conditioning	Foam blowing agents	Fire Protection	Aerosols
1995	16.25	15.83	0.36	NO	0.06
2000	61.85	60.02	0.71	NO	1.12
2005	101.24	95.94	3.31	0.053	1.94
2010	216.35	208.24	5.63	0.014	2.47
2011	217.53	210.95	4.10	0.015	2.46
2012	216.67	211.91	2.39	0.062	2.32
2013	217.53	224.33	1.67	0.062	3.20
2014	242.78	237.61	0.87	0.026	4.27
2015	251.71	243.67	3.67	0.003	4.37
2016	271.54	265.10	2.05	0.003	4.39
2017	263.91	259.19	0.13	0.003	4.59
2018	258.28	253.20	0.59	0.009	4.48
2019	248.22	243.45	0.64	0.009	4.12
2020	237.99	232.21	0.26	0.009	5.52

Year	2.F	2.F.1	2.F.2	2.F.3	2.F.4
	Product Uses as Substitutes for ODS	Refrigeration and Air Conditioning	Foam blowing agents	Fire Protection	Aerosols
2021	251.39	244.57	0.42	0.009	6.38
2022	240.63	233.86	1.09	0.009	5.67
2023	247.54	242.22	0.06	0.009	5.26
2024	247.94	242.57	0.01	0.009	5.36
Share of total IPPU emissions in 2024 (%)	33.3%	32.6%	0.00%	0.001%	0.7%
2024 versus 2023	0.2%	0.1%	-84.9%	0.0%	1.8%
2024 versus 1995	1425.9%	1432.3%	-97.6%	-45.0%	1188.8%

In 2004, the first research of F-gases sources and emissions in Latvia was carried out. Within the project “SF₆, HFC and PFC emission inventory in Latvia 1995–2003”⁸⁰ (hereinafter F-gases research (2004)) the areas and users of F-gases in Latvia were identified for the first time. The result of this project was initial activity and consumption data for F-gases emission estimation (in accordance with IPCC 1996 methodology). Activity data and assumptions derived during this project and shortly after were used for F-gases emission calculations. Obtained data from the research did not provide completeness, therefore extrapolation is used for historical data.

In 2015–2016, the F-gases research within the EEA Financial Mechanism 2009–2014 Programme "National Climate Policy (hereinafter F-gases research (2016)) was carried out. The aim of this research was to improve activity data obtaining process and EFs in 2.F.1 Refrigeration and Air conditioning sector as well as to split the activity data for years 2004–2014 between the 2.F.1 subcategories according to the 2006 IPCC Guidelines.

F-gases research (2016) has been bottom-up orientated. F-gases importers, suppliers, users and service companies were asked to supplement the information reported under F-gas Regulation No. 517/2014⁸¹ and previous CoM Regulation No.563 (12th July 2011)⁸² with the information regarding the sector and purpose of the substances they import, use or refill in equipment in the country. As a result, F-gas data was divided by categories relevant to the 2006 IPCC Guidelines 2.F.1 sector. EFs and assumptions were discussed and confirmed by Latvian Association of Refrigeration Engineers which is the responsible institution in certification of F-gases operators in Latvia.

In 2016–2017, the split of 2.F.1 subcategories were revised during evaluation study on F-gases in stocks (amount of refrigerants in new and operating systems as well as number of companies per F-gas sectors). The results revealed that within the F-gas research (2016) emissions from commercial and industrial refrigeration were overestimated and emissions from stationary air conditioning and transport refrigeration were underestimated (Table 4.39). Results are

⁸⁰ Project report “SF₆, HFC and PFC emission inventory in Latvia 1995–2003”, Riga 2004

⁸¹ F-gas regulation No. 517/2014 of The European Parliament and the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006

⁸² CoM Regulation No.563 “Provisions concerning specific restrictions and prohibitions on activities with ozone-depleting substances and fluorinated greenhouse gases” (12th July 2011)

included in this report under relevant categories. This F-gas split evaluation has calculated since submission 2017 to 2022.

Table 4.39 Proportions by 2.F.1 sub applications in LV inventory and EU

Proportion of F-gas emissions 2.F.1	Commercial refrigeration	Domestic refrigeration	Industrial Refrigeration	Transport refrigeration	Mobile air conditioning	Stationary air conditioning
EU average*	34%	1%	16%	5%	26%	18%
F-gases research (2016)	41%	0.3%	15%	2%	33%	9%
F-gas split evaluation (since Submission 2017)	28%	0.3%	7%	5%	36%	24%

*14 MS, weighted shares

4.7.1 Refrigeration and Air Conditioning (CRT 2.F.1)

4.7.1.1 Category description

The calculation of actual emissions from Refrigeration and Air Conditioning is done according to the 2006 IPCC Guidelines, Chapter 7 (Emissions of Fluorinated Substitutes for Ozone Depleting Substances).

Refrigeration and Air Conditioning Systems are responsible for about 97.8% of the 2.F Product uses as substitutes for ozone depleting substances sector in 2024. Under 2.F.1 sector HFC emissions are reported covering six subcategories according to the 2006 IPCC Guidelines:

- Commercial Refrigeration (refrigerators for supermarkets, shops etc.);
- Domestic Refrigeration (fridges and freezers in households);
- Industrial Refrigeration (refrigeration units in food and chemical industries);
- Transport Refrigeration (refrigerated vehicles);
- Mobile Air Conditioning (air conditioning systems in passenger cars, light and heavy duty vehicles and buses);
- Stationary Air Conditioning (room air-conditioning systems and heat pumps).

In 2024, HFC emissions from 2.F.1 Refrigeration and Air Conditioning totalled 242.57 kt CO₂ eq Compared to 2023, emissions were increased by 0.1%. In 2024, the majority of F-gases emissions under 2.F.1 originate from 2.F.1.e Mobile air conditioning (38.0%), 2.F.1.f Stationary Air Conditioning (30.0%) and 2.F.1.a Commercial Refrigeration (25.7%). Other less significant sources are 2.F.1.c Industrial Refrigeration (0.7%) and 2.F.1.d Transport Refrigeration (0.7%) as well as 2.F.1.b Domestic Refrigeration (0.1%) (Figure 4.16).

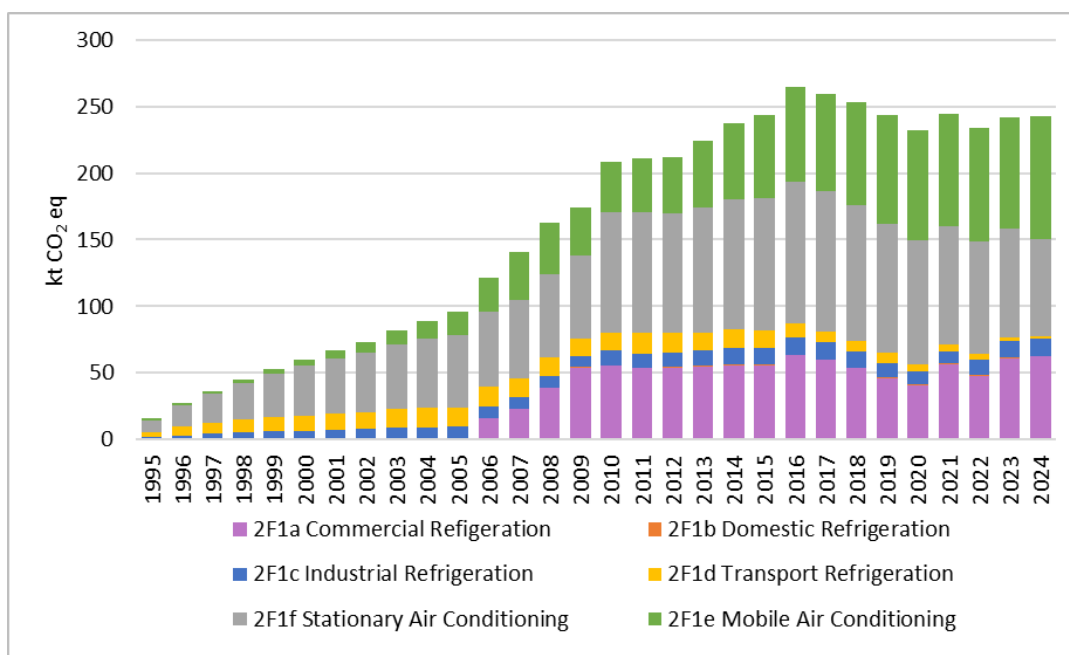


Figure 4.16 F-gases emissions from 2.F.1. Refrigeration and Air Conditioning equipment 1990–2024 (kt CO₂ eq)

4.7.1.2 Methodological issues

An overview of the methods used, and gases reported under 2.F.1 sector is presented in Table 4.40.

Table 4.40 Summary of emission calculation methods and gases in CRT 2.F.1

CRT Category/subcategory	Method used	Gases reported
2.F.1.a Commercial Refrigeration	Tier 2a	HFC-134a HFC-32 HFC-125 HFC-143a HFC-152a HFC-23
2.F.1.b Domestic Refrigeration	Tier 2a	HFC-134a
2.F.1.c Industrial Refrigeration	Tier 2a	HFC-134a HFC-32 HFC-125 HFC-143a
2.F.1.d Transport Refrigeration	Tier 2a	HFC-134a HFC-32 HFC-125 HFC-143a HFC-23
2.F.1.e Mobile Air Conditioning	Tier 2a	HFC-134a
2.F.1.f Stationary Air Conditioning	Tier 2a	HFC-134a HFC-32 HFC-125 HFC-143a HFC-152a

Emissions are calculated by the IPCC Tier 2a EF approach of the 2006 IPCC Guidelines (Vol. 3, Chapter 7, Equation 7.10, p. 7.49). However, Tier 2 method is written in the CRT because it is not possible to enter Tier 2a.

Based on the 2006 IPCC Guidelines one part of Vol. 3, Chapter 7, Equation 7.10 is emissions from refrigerant management of containers. Applying default EF and according to information represented by F-gas database emissions of refrigerant management of containers are below the 0.05% (0.01–0.04% for time period 2013–2018) of the national total GHG emissions and could be characterized as emissions below the threshold of significance in Latvia. Therefore, for Latvia emissions are considered as negligible.

Example of the evaluation of possible emissions for 2018:

- From national F-gases database the amount of HFC charged into new equipment in year is obtained;
- According to 2006 IPCC Guidelines 2% as EF is used;
- Then the amount of HFC charged into new equipment in year and EF is multiplied;
- In Table 4.41 is seen the raw calculation of emissions from refrigerant management of containers.

Table 4.41 Raw estimation of emissions from refrigerant management of containers

Gas	The amount of HFC charged into new equipment, t	EF	Emissions, t	Emissions, kt	Emissions, kt CO ₂ eq
HFC134a	6.20848	2%	0.12417	0.00012	0.16142
HFC125	10.36795	2%	0.20736	0.00021	0.65733
HFC143a	8.06816	2%	0.16136	0.00016	0.77454
HFC32	3.35994	2%	0.06720	0.00007	0.04549
HFC152a	0.00063	2%	0.00001	0.00000001	0.000002
Total					1.63879

- Total HFCs emissions from refrigerant management of containers is 1.64 kt CO₂ eq that is below the 0.05% of national total GHG emissions and could be characterized as emissions below the threshold of significance in Latvia.

Commercial Refrigeration (CRT 2.F.1.a)

Activity data

Activity data for emission calculation is taken from annual reports by F-gases operators according to F-gas Regulation No.517/2014⁸³ and CoM Regulation No.704⁸⁴ “Requirements for operations with ozone-depleting substances and fluorinated greenhouse gases” (19th October 2021) (CoM Regulation No.704 (19th October 2021)). According to these regulations operators (merchants and other institutions) which perform activities with ozone depleting substances or F-gases annually shall report to LEGMC the following information:

- Name of the substance;
- Amount of substance in the equipment;
- Charged amount in freezing equipment unit;

⁸³ F-gas Regulation No. 517/2014 for time series until 2023 is used, after year 2023 new F-gas Regulation 2024/573 is used

⁸⁴ CoM Regulation No.704 “Requirements for Activities Involving Ozone-depleting Substances and Fluorinated Greenhouse Gases” (19th October 2021). Available: <https://likumi.lv/ta/id/327117-prasibas-darbibam-ar-ozona-slani-noardosam-vielam-un-fluoretam-siltumnicefeka-gazem> (in Latvian)

- Amount of leakage;
- Recycled amount;
- Regenerated amount;
- Disposed amount;
- etc.

From 1995 to 1997, the amount of filled in new manufactured products is extrapolated based on 2006 IPCC Guidelines Volume 1 Chapter 5 about extrapolation. For 1998–2003, activity data were obtained from questionnaires within the first F-gases research. For 2004–2005, activity data were obtained from enterprises that responded to data request letters sent by LEGMC. For 2006–2008, activity data for HFC-32 was obtained from previous CoM Regulation No. 563 (12th July 2011), for 2009–2011, data was extrapolated, for 2012–2020, data was obtained from previous CoM Regulation No. 563 (12th July 2011), since 2021 data were obtained from CoM Regulation No. 704 (19th October 2021). For HFC-134a, HFC-125, HFC-143a, HFC-23 and HFC-152a data were obtained from CoM Regulation No. 563 (12th July 2011) for 2006–2020, since 2021 CoM Regulation No. 704 (19th October 2021) is in force.

In 2017, the share of F-gases filled into new commercial refrigeration units were reduced due to F-gas evaluation study. As a result of the study, it was concluded that share of F-gases filled into new commercial refrigeration units is lower than estimated in F-gas research (2016). According to study results commercial refrigeration constitutes 28% from all 2.F.1 emissions and not 41% as previously thought (Table 4.39). The share of F-gases filled in new appliances in 2016 was based on evaluation study results. These results from F-gas evaluation study were used until 2022.

Since 2022, the share of F-gases filled into new equipment was used direct from CoM Regulation No. 704 (19th October 2021).

Emission factors and calculations

Tier 2a – emission-factor approach from the 2006 IPCC Guidelines was used to estimate emissions from commercial refrigeration. Emissions result from charging, lifetime and end-of-life of equipment and are calculated for each type of HFC separately.

According to the methodology, refrigerant emissions at a reporting year can be calculated separately for each stage of life of the equipment. These emissions come from:

- $E_{\text{charge},t}$ – emissions related to the refrigerant charge: connection and disconnection of the refrigerant container and the new equipment to be charged;
- $E_{\text{lifetime},t}$ – annual emissions from the banks of refrigerants during operation (fugitive emissions and ruptures) and servicing;
- $E_{\text{end-of-life},t}$ – emissions at system disposal.

Equation 7.10 from the 2006 IPCC Guidelines was used to sum up all the emissions occurring during the lifetime of the equipment:

$$E_{\text{total},t} = E_{\text{Charge},t} + E_{\text{Lifetime},t} + E_{\text{End-of-life},t} \quad (4.29)$$

There are no HFC-containing equipment manufacturing companies in Latvia and all appliances used in commercial refrigeration are imported.

EFs and assumptions used in emission calculation from commercial refrigeration are as follows:

- HFCs mainly charged in Commercial Refrigeration are HFC-134a, HFC-404a, HFC-422d, HFC-407c, HFC-507a and HFC-410a;
- Average EF during charging of equipment is 1.8%⁸⁵;
- Average EF during operation of equipment is 18%⁸⁶;
- Average life time of commercial applications assumed 15 years;
- Residual charge of HFC in equipment being disposed 90%⁸⁷;
- Recovery efficiency at disposal 70%⁸⁸;
- Disposal loss factor 27% (without the absolute amount of recovery).

Equation from the 2006 IPCC Guidelines for charging emissions estimation:

$$E_{\text{charged},t} = M_t * k / 100 \quad (4.30)$$

where:

E_{charged} – emissions during system manufacture/assembly in year (kg)

M_t – amount of HFC charged into a new equipment in year (kg)

k – charging losses (%)

Equation from the 2006 IPCC Guidelines for emission estimation stocks:

$$E_{\text{lifetime},t} = B_t * x / 100 \quad (4.31)$$

where:

E_{lifetime} – amount of emissions during equipment operation (t)

B_t – amount of HFC held in stocks in year t

x – losses during operation period (%)

Equation from the 2006 IPCC Guidelines for emission estimation from disposal:

$$E_{\text{end-of-life},t} = M_{t-d} * \frac{p}{100} * (1 - \eta_{\text{rec},d} / 100) \quad (4.32)$$

where:

$E_{\text{end-of-life}}$ – amount of HFC emitted at system disposal in year (t)

M_{t-d} – residual charge of HFC in equipment being disposed of expressed in percentage of full charge (%)

$\eta_{\text{rec},d}$ – recovery efficiency at disposal, which is the ration of recovered HFC referred to the HFC contained in the system (%)

There are no HFC-134a emissions for 1990–1994 therefore notation key – NO – is used. Starting from 1995, emissions are calculated for HFC-134a. HFC-32, HFC-125, HFC-143a are not used before 2004, so for 1990–2003, the notation key – NO – are used. HFC-152a is not used before 2006, so for 1990–2005, the notation key – NO is used. HFC-23 is not used before 2008, so for 1990–2007 the notation key – NO – is used.

The total amount of HFC charged into commercial refrigeration equipment in 2024 amounts to 7.17 t constituting 0.13 t manufacturing emissions. HFC in stocks amounts to 46.84 t constituting 26.18 t operating emissions.

⁸⁵ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for commercial applications

⁸⁶ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for commercial applications

⁸⁷ 2006 IPCC Guidelines, Vol.3, Ch. 7, Table 7.9, expert judgement

⁸⁸ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

As the HFC-134a amount filled into refrigeration equipment is available since 1995, disposal emissions according to 15 years lifetime are estimated from 2010. Before 2010 notation key – NO – is used. HFC-32, HFC-125 and HFC-143a amount that has been filled in new manufactured products and amounts in operating systems has been since 2004, therefore disposal emissions are estimated from 2019. Before 2019 notation key - NO – is used. HFC-152a amount that has been filled in new manufactured products and amounts in operating systems has been since 2006, therefore disposal emissions are estimated from 2021. HFC-23 amount that has been filled in new manufactured products and amounts in operating systems has been since 2008 therefore disposal emissions are estimated from 2023.

In 2024, the amount of HFCs remaining in decommission is amount of refrigerant initially charged into the systems in 2009 (37.01 t) which constitutes 9.99 t disposal emissions.

Domestic Refrigeration (CRT 2.F.1.b)

Activity data

This category includes all refrigeration units (fridges and freezers) for domestic use. As there is no production of such equipment in Latvia, emissions could be estimated taking into account data on imported units which are charged and used within the country. Prior to 1990 most refrigeration appliances used CFC-12. Since 1993 there was a shift to HFC-134a. Many countries have subsequently moved to systems using hydrocarbon HFC-600a which is now the predominant refrigerant for new domestic refrigeration appliances.

From domestic refrigeration HFC-134a emissions are estimated.

The activity data for HFC-134a emission estimation from domestic refrigerators and freezers are:

- number of inhabitants in Latvia – data taken from CSB database „Resident population at the beginning of the year”⁸⁹;
- number of households in Latvia – data taken from CSB database „Total number of households and the average size of a household”⁹⁰;
- number of new imported fridges and freezers – data taken from CSB database “Imports by countries 1995-2024”⁹¹;
- share of annually sold new equipment filled with HFC-134a – taken from Finland according to Finnish research⁹²;
- share (%) of households using refrigerators and freezers – for 1996, 2001, 2006, 2010, 2015, 2020 years data taken from CSB database „Number of electrical appliances used in dwellings and average age of appliances”⁹³;
- share (%) of refrigerators and freezers charged with HFC-134a from 1995 till 2005 were determined during first F-gases research in 2004. As from 2006 the F-gases regulation

⁸⁹Population in regions and cities by age and gender at the beginning of the year. Available:

https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__POP__IR__IRS/IRS010/table/tableViewLayout1/

⁹⁰ Total number and average size of private households in regions, cities, municipalities, urban and rural areas at the beginning of the year. Available: <https://stat.gov.lv/lv/statistikas-temas/iedzivotaji/privato-majsaimniecibu-skaitis/tabulas/mvs011-privato-majsaimniecibu>

⁹¹ Exports and imports by countries. Available: https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__TIR__AT__ATD/ATD020

⁹² Share of annually sold new equipment filled with HFC-134. Available: <http://www.vtt.fi/inf/pdf/tiedotteet/2001/T2099.pdf>

⁹³Number of electrical appliances used in dwellings and average age of appliances. Available: https://data.stat.gov.lv/pxweb/lv/OSP_OD/OSP_OD__apsekojumi__energ_pat/EPM210.px/

entered into force it was assumed that the share of HFC-134a containing domestic refrigerators (stocks) started to decrease since that time. All European manufacturers of household appliances have changed their production from HFC-134a to R600a some time ago and appliances containing HFC-134a have only been imported from outside the EU to a small extent in recent years. No new equipment entered the stock from 2011 onwards. It was confirmed by Latvian Association of Refrigeration Engineers that the share of HCF-134a in domestic refrigeration stock is 15%.

Emission factors and calculations

HFC-134a emissions from domestic refrigerators and freezers are estimated by using the 2006 IPCC Guidelines Tier 2a – Emission-factor approach.

EFs and assumptions used in emission calculation from domestic refrigeration are as follows:

- Country specific average refrigerant charge per unit: 150 g HFC-134a;
- Default manufacturing EF 0.6%⁹⁴;
- Default operating EF 0.3%⁹⁵;
- Default disposal EF 80%⁹⁶;
- Recovery efficiency at disposal 60%⁹⁷;
- Disposal loss factor 32% (without the absolute amount of recovery).

There are no manufacturing companies in Latvia and all domestic refrigerators and freezers are imported.

That gives approximate annual amount of HFC-134a charged that is estimated with equation from the 2006 IPCC Guidelines:

$$HFC_{Charged,t} = R * n / f \quad (4.33)$$

where:

$HFC_{charged}$ – amount of HFC-134a charged in year t (tons)

R – amount of refrigerators and freezers charged with HFC-134a (units)

n – average equipment lifetime (years)

f – amount of HFC-134a charged once in lifetime of equipment

Equation from the 2006 IPCC Guidelines was used for charging emissions estimation:

$$E_{Charged,t} = Mt * k / 100 \quad (4.34)$$

where:

$E_{charged}$ – emissions during system manufacture/assembly in year (kg)

Mt – amount of HFC-134a charged into a new equipment in year (kg)

k – charging losses (%)

The amount of HFC-134a in stocks is estimated according to data from CSB. Approximate amount of HFC-134a stored in domestic refrigerators and freezers was estimated based on CSB

⁹⁴ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, average value applied for domestic refrigeration

⁹⁵ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, average value applied for domestic refrigeration

⁹⁶ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, value applied for domestic refrigeration, expert judgement

⁹⁷ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

data on number of households and share of households using refrigerators and freezers as well as assumption of share (%) of refrigerators and freezers filled with HFC-134a.

Equation from the 2006 IPCC Guidelines for emission estimation from equipment lifetime:

$$E_{lifetime,t} = B_t * x / 100 \quad (4.35)$$

where:

$E_{lifetime}$ – amount of HFC emitted during system operation in year (kg)

B_t – amount of HFC banked in existing systems in year (kg)

x – annual emission rate (%)

According to 15 years lifetime it is assumed that first disposal emissions from domestic refrigerators and freezers appear in 2010. Equation from the 2006 IPCC Guidelines for emission estimation from disposal:

$$E_{end-of-life,t} = M_{t-d} * \frac{p}{100} * (1 - \eta_{rec,d} / 100) \quad (4.36)$$

where:

$E_{end-of-life}$ – amount of HFC emitted at system disposal in year t (kg)

M_{t-d} – residual charge of HFC in equipment being disposed of expressed in percentage of full charge, (%)

$\eta_{rec,d}$ – recovery efficiency at disposal, which is the ratio of recovered HFC referred to the HFC contained in the system (%)

HFC-134a emissions were not occurring for 1990–1994. So, there is used notation key – NO. Since 1995 HFC-134a emissions are calculated.

In 2024, the total HFC emissions from HFC-134a used in domestic refrigeration amounts to 0.13 t or 0.17 kt CO₂ eq. There is a decrease (46.6%) in 2024, compared to 2023, because in the calculation are not only used inhabitants and households of Latvia but also is used HFC-134a that were charged into new refrigerators and freezers 15 years ago. And in this case the decrease is because in 2009 HFC-134a, that were charged into refrigerators and freezers, were lower that it was charged in 2008. The majority of HFC emissions from domestic refrigerators occur at end-of-life from 2010 onwards. There have been no charging emissions since 2011, and stock emissions are comparably low since HFC-134a is replaced with HFC-600a in domestic refrigerators and freezers.

Industrial Refrigeration (CRT 2.F.1.c)

Activity data

Activity data for emission calculation from Industrial Refrigeration is taken from annual reports by F-gases operators according to F-gas Regulation No.517/2014⁹⁸ and CoM Regulation No.704 (19th October 2021)⁹⁹. For historical years 1995–2009 the amount of filled in new manufactured products is extrapolated based on 2006 IPCC Guidelines Volume 1 Chapter 5 about extrapolation. For 2010–2020 activity data was obtained from previous CoM Regulation No.

⁹⁸ F-gas Regulation No. 517/2014 for time series until 2023 is used, after year 2023 new F-gas Regulation 2024/573 is used

⁹⁹ CoM Regulation No.704 "Requirements for Activities Involving Ozone-depleting Substances and Fluorinated Greenhouse Gases" (19th October 2021). Available: <https://likumi.lv/ta/id/327117-prasibas-darbibam-ar-ozona-slani-noardosam-vielam-un-fluoretam-siltumnicefeka-gazem> (in Latvian)

563 (12th July 2011), since 2021 data were obtained from CoM Regulation No. 704 (19th October 2021).

In 2017, the share of F-gases filled into new industrial refrigeration units were reduced due to F-gas evaluation study. As a result of the study, it was concluded that share of F-gases filled into new industrial refrigeration units is lower than estimated in F-gas research (2016). According to study results industrial refrigeration constitutes 7% from all 2.F.1 emissions and not 15% as previously thought (Table 4.39). This could be explained with better control measures of industrial appliances done by State Environmental Service. The share of F-gases filled in new appliances in 2016 was based on evaluation study results. These results from F-gas evaluation study were used until 2022.

Since 2022, the share of F-gases filled into new equipment was used direct from CoM Regulation No. 704 (19th October 2021).

Emission factors and calculations

Tier 2a – emission-factor approach from the 2006 IPCC Guidelines was used to estimate emissions from industrial refrigeration. Emissions result from charging, lifetime and end-of-life of equipment and are calculated for each type of HFC separately.

According to the methodology, refrigerant emissions at a reporting year can be calculated separately for each stage of life of the equipment. These emissions come from:

- $E_{\text{charge},t}$ – emissions related to the refrigerant charge: connection and disconnection of the refrigerant container and the new equipment to be charged;
- $E_{\text{lifetime},t}$ – annual emissions from the banks of refrigerants during operation (fugitive emissions and ruptures) and servicing;
- $E_{\text{end-of-life},t}$ – emissions at system disposal.

Equation 7.10 from the 2006 IPCC Guidelines was used to sum up all the emissions occurring during the lifetime of the equipment:

$$E_{\text{total},t} = E_{\text{charge},t} + E_{\text{lifetime},t} + E_{\text{end-of-life},t} \quad (4.37)$$

There are no HFC-containing equipment manufacturing companies in Latvia and all appliances used in industrial refrigeration are imported.

EFs and assumptions used in emission calculation from industrial refrigeration are as follows:

- HFCs mainly charged in Industrial Refrigeration are HFC-134a, HFC-404a, HFC-422d, HFC-407c, HFC-507a and HFC-410a;
- Average EF during charging of equipment is 1.8%¹⁰⁰;
- Average EF during operation of equipment is 16%¹⁰¹;
- Average life time of industrial applications 15 years¹⁰²;
- Residual charge of HFC in equipment being disposed 90%¹⁰³;
- Recovery efficiency at disposal 70%¹⁰⁴,

¹⁰⁰ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for industrial applications.

¹⁰¹ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for industrial applications.

¹⁰² Assumed in accordance with similarities to Estonia and Lithuania

¹⁰³ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

¹⁰⁴ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

- Disposal loss factor 27% (without the absolute amount of recovery).

Equation from the 2006 IPCC Guidelines for charging emissions estimation:

$$E_{Charged,t} = M_t * k/100 \quad (4.38)$$

where:

$E_{charged}$ – emissions during system manufacture/assembly in year (kg)

M_t – amount of HFC-134a charged into a new equipment in year (kg)

k – charging losses (%)

Equation from the 2006 IPCC Guidelines for emission estimation stocks:

$$E_{lifetime,t} = B_t * x/100 \quad (4.39)$$

where:

$E_{lifetime}$ – amount of emissions during equipment operation (t)

B_t – amount of F-gases held in stocks in year t (tons)

x – losses during operation period (%)

Equation from the 2006 IPCC Guidelines for emission estimation from disposal:

$$E_{end-of-life,t} = M_{t-d} * \frac{p}{100} * (1 - \eta_{rec,d}/100) \quad (4.40)$$

where:

$E_{end-of-life}$ – amount of HFC emitted at system disposal in year t (kg)

M_{t-d} – residual charge of HFC in equipment being disposed of expressed in percentage of full charge, (%)

$\eta_{rec, d}$ – recovery efficiency at disposal, which is the ration of recovered HFC referred to the HFC contained in the system (%)

There are no emissions for 1990–1994 therefore the notation key – NO – is used. Starting from 1995 emissions are calculated.

The total amount of HFC filled into industrial refrigeration equipment in 2024 amounts to 3.55 t constituting 0.10 t manufacturing emissions. HFC in stocks amounts to 21.97 t constituting 3.51 t operating emissions.

As the HFC amounts filled into refrigeration equipment are available since 1995, the disposal emissions according to 15 years lifetime are estimated from 2010. Before 2010 notation key – NO – is used.

In 2024, the amount of HFCs remaining in decommission is amount of refrigerant initially charged into the systems in 2009 (3.61 t) which constitutes 0.98 t disposal emissions.

Transport Refrigeration (CRT 2.F.1.d)

Activity data

According to F-gases research (2004), only negligible amount of HFCs was used in railways and water transport. A small amount of HFC-23 was filled into refrigerating equipment in ships. HFC-134a and HFC-125 were filled into mobile refrigerators used in road transport. For 1995–1997 HFC-134a amount of filled in new manufactured products is extrapolated based on 2006 IPCC Guidelines Volume 1 Chapter 5 about extrapolation. For 1998–2003, activity data for HFC-134a emission calculation were taken from responses to questionnaires during first F-gases research (2004). For 1995–2003, HFC-32, HFC-125 and HFC-143a amount of filled in new

manufactured products is extrapolated based on 2006 IPCC Guidelines Volume 1 Chapter 5 about extrapolation. For 2004–2009, activity data were extrapolated for all gases. For 2012–2020 data were obtained from previous CoM Regulation No. 563 (12th July 2011) and since 2021 data were obtained from CoM Regulation No. 704 (19th October 2021).

In 2017, during evaluation study the substances and their share in transport refrigeration were reevaluated. It was concluded that only HFC-134a is being filled in new manufactured products hence only HFC-134a manufacturing emissions are reported under this category. For the rest of previously filled gases (HFC-125, HFC-32 and HFC-143a) only operation emissions are estimated. According to the study results transport refrigeration constitutes 5% from all 2.F.1 emissions and not 2% as it was previously thought (Table 4.39). The share of F-gases filled in new appliances in 2016 was based on evaluation study results. These results from F-gas evaluation study were used until 2022.

Since 2022, the share of F-gases filled into new equipment was used direct from CoM Regulation No. 704 (19th October 2021).

Emission factors and calculations

Tier 2a – emission-factor approach from the 2006 IPCC Guidelines was used to estimate emissions from transport refrigeration. Emissions result from charging, lifetime and end-of-life of equipment and are calculated for each type of HFC separately.

According to the methodology, refrigerant emissions at a reporting year can be calculated separately for each stage of life of the equipment. These emissions come from:

- $E_{\text{charge},t}$ – emissions related to the refrigerant charge: connection and disconnection of the refrigerant container and the new equipment to be charged;
- $E_{\text{lifetime},t}$ – annual emissions from the banks of refrigerants during operation (fugitive emissions and ruptures) and servicing;
- $E_{\text{end-of-life},t}$ – emissions at system disposal.

Equation 7.10 from the 2006 IPCC Guidelines was used to sum up all the emissions occurring during the lifetime of the equipment:

$$E_{\text{total},t} = E_{\text{Charge},t} + E_{\text{Lifetime},t} + E_{\text{End-of-life},t} \quad (4.41)$$

There are no HFC-containing equipment manufacturing companies in Latvia and all appliances used in transport refrigeration are imported therefore HFC emissions are estimated from stocks and from disposal.

EFs and assumptions used in emission calculation from transport refrigeration are as follows:

- HFCs mainly charged in Transport Refrigeration are HFC-134a and HFC-404a;
- Average EF during charging of equipment is 0.6%¹⁰⁵;
- Country specific EF during operation of equipment is 30%¹⁰⁶;
- Average life time of transport applications 8 years¹⁰⁷;
- Residual charge of HFC in equipment being disposed 50%¹⁰⁸;

¹⁰⁵ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for transport applications.

¹⁰⁶ Confirmed by Latvian Association of Refrigeration Engineers

¹⁰⁷ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for transport applications

¹⁰⁸ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

- Recovery efficiency at disposal 70%¹⁰⁹;
- Disposal loss factor 15% (without the absolute amount of recovery).

Equation from the 2006 IPCC Guidelines for charging emissions estimation:

$$E_{Charged,t} = M_t * k/100 \quad (4.42)$$

where:

$E_{charged}$ – emissions during system manufacture/assembly in year (kg)

M_t – amount of HFC-134a charged into a new equipment in year (kg)

k – charging losses (%)

Equation from the 2006 IPCC Guidelines for emission estimation stocks:

$$E_{lifetime,t} = B_t * x/100 \quad (4.43)$$

where:

$E_{lifetime}$ – amount of emissions during equipment operation (t)

B_t – amount of F-gases held in stocks in year t (tons)

x – losses during operation period (%)

Equation from the 2006 IPCC Guidelines for emission estimation from disposal:

$$E_{end-of-life,t} = M_{t-d} * \frac{p}{100} * (1 - \eta_{rec,d}/100) \quad (4.44)$$

where:

$E_{end-of-life}$ – amount of HFC emitted at system disposal in year t (kg)

M_{t-d} – residual charge of HFC in equipment being disposed of expressed in percentage of full charge, (%);

$\eta_{rec, d}$ – recovery efficiency at disposal, which is the ration of recovered HFC referred to the HFC contained in the system (%)

There are no HFC-134a, HFC-125, HFC-143a and HFC-32 emissions for 1990–1994 therefore the notation key – NO – are used. Starting from 1995 emissions are calculated. Also, there are no HFC-23 emissions for all time series therefore the notation key – NO – is used.

The total amount of HFC filled into transport refrigeration equipment in 2024 amounts to 0.02 t constituting 0.0001 t manufacturing emissions. HFC in stocks amounts to 3.09 t constituting 0.93 t operating emissions.

As the HFC amounts filled into refrigeration equipment are available since 1995, disposal emissions according to 8 years lifetime are estimated starting from 2003. Before 2003 notation key - NO – is used.

In 2024, the amount of HFCs remaining in decommission is amount of refrigerant initially charged into the systems in 2016 (2.55 t) which constitutes 0.38 t disposal emissions.

Mobile Air Conditioning (CRT 2.F.1.e)

Activity data

Under 2.F.1.e HFC-134a emissions are estimated for the following road vehicle types which were assessed according to emission control system (EURO classes):

- Passenger cars

¹⁰⁹ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

- Light Duty Vehicles <3,5t
- Heavy duty vehicles 3,5 -12 t
- Heavy duty vehicles >=12 t
- Buses <=18 t
- Buses >18 t

Number of road vehicles in technical order by types above was used as activity data for emission estimation in this sector. This data is received annually by IPE and is also used for CO₂ emission calculation from road transport (1.A.3.b sector). EU MAC Directive¹¹⁰ prohibits the use of F-gases with GWP of more than 150 in all new cars and vans produced from 2017 and refrigerant R-1234yf is used as a replacement for R134a in mobile air conditioning systems. It assumed that air conditioning systems of vehicles produced from 2017 are filled with refrigerant R-1234yf, so these vehicles are not included in the total number of cars. R-1234yf emissions from mobile air conditioning are about 0.01 kt CO₂ eq. Taking into account that these emissions are insignificant and are not subject to reporting obligations, emissions are neither reported in the CRT or included in the national total emissions.

Average share (%) of vehicles equipped with mobile air conditioning (MAC) systems according to technology used in each vehicle type was estimated taking into account the information from Lithuanian NID 2025¹¹¹ according to vehicle suppliers assuming similar conditions with Lithuania's vehicle fleet (Table 4.42).

Table 4.42 Average share (%) of vehicles equipped with MAC systems by vehicle type and technology

Technology	Passenger cars	Light Duty Vehicles <3,5t	Heavy duty vehicles 3,5 -12 t	Heavy duty vehicles >=12 t	Buses <=18 t	Buses >18 t
Conventional 1990–1993	0	0	0	3	0	0
EURO 1 1993–1997	16	0	3	12	4	4
EURO 2 1997–2001	41	25	22	24	22	22
EURO 3 2001–2006	66	40	33	47	38	38
EURO 4 2006–2011	80	50	47	73	55	55
EURO 5 2011–2014	89	50	50	89	60	60
EURO 6 Since 2014	94	71	71	94	77	79

Average amounts of HFC-134a in each vehicle type are summarized in Table 4.43.

Table 4.43 HFC-134a average amount by vehicle type

Vehicle type	Average refrigerant amount (kg)
Passenger cars	0.7
Light Duty Vehicles <3,5t	0.7
Heavy duty vehicles 3,5 -12 t	1.2
Heavy duty vehicles >=12 t	1.2
Buses <=18 t	8
Buses >18 t	13

¹¹⁰ EU MAC Directive. Available: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32006L0040>

¹¹¹ National Inventory Document of Lithuania. Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

Emission factors and calculations

Tier 2a – emission-factor approach from the 2006 IPCC Guidelines for each vehicle type was used to estimate emissions from MACs. As most part of vehicle fleet in Latvia are second hand there are no data available on the original factory charge. HFC emissions from MACs are estimated from stocks and disposal. According to the methodology, refrigerant emissions at a reporting year can be calculated separately for each stage of life of the equipment. HFC-134a emissions from MACs are estimate from following stages:

- $E_{lifetime,t}$ – annual emissions from the banks of refrigerants during operation (fugitive emissions and ruptures) and servicing;
- $E_{end-of-life,t}$ – emissions at system disposal.

Equation 7.10 from the 2006 IPCC Guidelines was used to sum up all the emissions occurring during the lifetime of the equipment:

$$E_{total,t} = E_{lifetime,t} + E_{end-of-life,t} \quad (4.45)$$

EFs and assumptions used in emission calculation from MACs are as follows:

- HFC used in mobile air conditioning is HFC-134a;
- Average EF during operation of equipment is 15%¹¹²;
- 8% of total MACs are disposed every year¹¹³;
- Average life time of transport applications 13 years¹¹⁴;
- Residual charge of HFC in equipment being disposed 100%¹¹⁵;
- $\eta_{rec,d} = 0$ ¹¹⁶.

Equation from the 2006 IPCC Guidelines for emission estimation stocks:

$$E_{lifetime,t} = B_t * x / 100 \quad (4.46)$$

where:

$E_{lifetime}$ – amount of emissions during equipment operation (t)

B_t – amount of F-gases held in stocks in year t (tons)

x – losses during operation period (%)

The amount of F-gases remaining in MACs after the disposal every year is estimated by multiplying amount of MACs disposed with the approximate amount of F-gases remained in one appliance. It is assumed that 100% of F-gases remained in MACs after their lifetime.

Equation from the 2006 IPCC Guidelines for emission estimation from disposal of MACs:

$$E_{end-of-time,t} = M_{t-d} * \frac{p}{100} * (1 - \eta_{rec,d} / 100) \quad (4.47)$$

where:

$E_{end-of-life,t}$ – amount of emissions from system disposal (t)

¹¹² 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for mobile air conditioners

¹¹³ Confirmed by Latvian Association of Refrigeration Engineers

¹¹⁴ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for mobile air conditioners

¹¹⁵ Confirmed by Latvian Association of Refrigeration Engineers

¹¹⁶ Confirmed by Latvian Association of Refrigeration Engineers

Mt-d – amount of HFC initially charged into new systems installed in year (t-n) (tons)

p – residual charge of HFC in equipment being disposed of expressed in percentage of full charge (%)

η_{rec,d} – recovery efficiency at disposal (%)

There are no HFC-134a emissions for 1990–1994 therefore the notation key – NO – is used. Starting from 1995 emissions are calculated.

In 2024, the total HFC-134a stock in all road vehicle types in Latvia amounts to 389.68 t. The HFC-134a emissions from stocks are 58.45 t. In 2024, the amount of HFC in disposed MACs was 12.47 t which according to assumption of 100% emission of disposal resulted in 12.47 t of HFC-134a. Expressed in CO₂ eq total emissions from mobile air conditioners constituted 92.20 kt CO₂ eq and hence was the major F-gas emission source in 2.F.1 category in 2024. The increase in emissions in 2024, compared to 2023, can be explained by the increase in the number of vehicles.

Stationary Air Conditioning (CRT 2.F.1.f)

Activity data

Activity data for emission calculation from stationary air conditioning is taken from annual reports by F-gases operators according to F-gas Regulation No.517/2014¹¹⁷ and CoM Regulation No.704 (19th October 2021)¹¹⁸. For historical years (1995–2009) the amount of filled in new manufactured products is extrapolated based on 2006 IPCC Guidelines Volume 1 Chapter 5 about extrapolation. For 2010–2020, activity data were obtained from previous CoM Regulation No. 563 (12th July 2011), since 2021 data were obtained from CoM Regulation No. 704 (19th October 2021).

In 2017, based on F-gases research the share of F-gases filled in stationary air conditioning systems for time period 2010–2015 were reevaluated. It was concluded that emissions from this category previously have been underestimated therefore recalculations were done taking into account study results which show that stationary air conditioning constitutes 24% from all 2.F.1 emissions and not 9% as previously thought (Table 4.39). Recalculation affects all timeseries because years prior to 2010 are extrapolated taking into account 2010–2015 data. The share of F-gases filled in new appliances in 2016 was based on evaluation study results. These results from F-gas evaluation study were used until 2022.

Since 2022 the share of F-gases filled into new equipment was used direct from CoM Regulation No. 704 (19th October 2021).

Emission factors and calculations

Tier 2a – emission-factor approach from the 2006 IPCC Guidelines was used to estimate emissions from stationary air conditioning. Emissions result from charging, lifetime and end-of-life of equipment and are calculated for each type of HFC separately.

According to the methodology, refrigerant emissions at a reporting year can be calculated separately for each stage of life of the equipment. These emissions come from:

¹¹⁷ F-gas Regulation No. 517/2014 for time series until 2023 is used, after year 2023 new F-gas Regulation 2024/573 is used

¹¹⁸ CoM Regulation No.704 "Requirements for Activities Involving Ozone-depleting Substances and Fluorinated Greenhouse Gases" (19th October 2021). Available: <https://likumi.lv/ta/id/327117-prasibas-darbibam-ar-ozona-slani-noardosam-vielam-un-fluoretam-siltumnicefeka-gazem> (in Latvian)

- $E_{\text{charge},t}$ – emissions related to the refrigerant charge: connection and disconnection of the refrigerant container and the new equipment to be charged;
- $E_{\text{lifetime},t}$ – annual emissions from the banks of refrigerants during operation (fugitive emissions and ruptures) and servicing;
- $E_{\text{end-of-life},t}$ – emissions at system disposal.

Equation 7.10 from the 2006 IPCC Guidelines was used to sum up all the emissions occurring during the lifetime of the equipment:

$$E_{\text{total},t} = E_{\text{charge},t} + E_{\text{lifetime},t} + E_{\text{end-of-life},t} \quad (4.48)$$

There are no HFC-containing equipment manufacturing companies in Latvia and all appliances used in stationary air conditioning are imported.

EFs and assumptions used in emission calculation from stationary air conditioners are as follows:

- HFCs mainly charged in Industrial Refrigeration are HFC-407c, HFC-410a, HFC-404a, HFC-134a, HFC-422d and HFC-417a;
- Average EF during charging of equipment is 0.6%¹¹⁹;
- Average EF during operation of equipment is 8%¹²⁰;
- Average life time of stationary air conditioning applications 15 years¹²¹;
- Residual charge of HFC in equipment being disposed 80%¹²²;
- Recovery efficiency at disposal 70%¹²³;
- Disposal loss factor 24% (without the absolute amount of recovery).

Equation from the 2006 IPCC Guidelines for charging emissions estimation:

$$E_{\text{charged},t} = M_t * k / 100 \quad (4.49)$$

where:

E_{charged} – emissions during system manufacture/assembly in year (kg)

M_t – amount of HFC-134a charged into a new equipment in year (kg)

k – charging losses (%)

Equation from the 2006 IPCC Guidelines for emission estimation stocks:

$$E_{\text{lifetime},t} = B_t * x / 100 \quad (4.50)$$

where:

E_{lifetime} – amount of emissions during equipment operation (t)

B_t – amount of F-gases held in stocks in year t (tons)

x – losses during operation period (%)

¹¹⁹ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for residential and commercial air conditioners including heat pumps

¹²⁰ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9 – Average value applied for residential and commercial air conditioners including heat pumps

¹²¹ Confirmed by Latvian Association of Refrigeration Engineers

¹²² 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

¹²³ 2006 IPCC Guidelines, Vol.3, Ch.7, Table 7.9, expert judgement

There are no emissions for 1990–1994 therefore notation key – NO – are used for HFC-125, HFC-134a, HFC-143a and HFC-32. Starting from 1995 emissions are calculated. HFC-152a is not used before 2011, so for 1990–2010 the notation key – NO – is used.

The total amount of HFC filled into stationary air conditioners in 2024 amounts to 1.21 t constituting 0.01 t manufacturing emissions. HFC in stocks amounts to 242.75 t constituting 19.42 t operating emissions.

As the HFC-125, HFC-134a, HFC-143a and HFC- amounts filled into refrigeration equipment are available since 1995, disposal emissions according to 15 years lifetime are estimated starting from 2010. Before 2010 notation key – NO – is used. HFC-152a amount that has been filled in new manufactured products and amounts in operating systems are available since 2011, therefore disposal emissions had not yet occurred, so notation key – NO – is used.

In 2024, the amount of HFCs remaining in decommission is amount of refrigerant initially charged into the systems in 2009 (24.22 t) which constitutes 5.81 t disposal emissions.

4.7.1.3 Uncertainties and time series-consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty for Refrigeration and air conditioning sector activity data is assumed 30% according to expert judgment. It has been reduced in 2017 according to F-gas evaluation study during which the procentual shares of F-gases used in each 2.F.1 subsector were revised.

Uncertainty of EFs is based on EF ranges from Table 7.8 (2006 IPCC Guidelines, Volume 3, Chapter 7, pp.7.52) that highlight the uncertainty associated with this sector. The total uncertainty U_{total} is being calculated, using following formula of combined uncertainty:

$$U_{total} = \sqrt{(U_1^2 + U_2^2 + \dots + U_n^2)} \quad (4.51)$$

where:

U_{total} - the percentage uncertainty in the product of the quantities

U_i - the percentage uncertainties associated with each of the quantities

Combined EF uncertainty is 40.91%.

Time series of the estimated emissions are consistent because the same methodology, EFs and data sources are used for sectors for all years in time series.

4.7.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the 2.F. sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

All information on activity data and emission calculations is stored and archived in the common FTP folder. All findings are documented using check-lists which are archived and documented in centralized archiving system (common FTP folder).

All estimations of the emissions done in the LEGMC are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogic changes in the activity data and emissions.

Quality control check list is filled for each category taking into account criteria given in QA/QC plan approved in National legislation.

Quality manager from LEGMC has checked the data between CRT and NID to ensure the consistency as well as QC actions were done in CRT in purpose to double check if all sub-applications are covered.

QA/QC procedures within ETF platform CRT were carried out in order to ensure completeness and consistency of reported data.

4.7.1.5 Category-specific recalculations

For 2.F.1.b Domestic Refrigeration recalculations were done due to small update of the data of population for 2023. For 2.F.1.d Transport Refrigeration recalculations were done for 2022 and 2023 because emissions from rail wagons were included in the emission estimation. For 2.F.1.e Mobile Air Conditioning recalculations were done from 2018 to 2023 due to updated amount of vehicles produced from 2017 that are filled with refrigerant R-1234yf. Total results of recalculations are shown in Table 4.44.

Table 4.44 Results of recalculations in 2.F.1. Refrigeration and Air Conditioning (2018–2023)

Year	HFC emissions before recalculation	HFC emissions after recalculation	Absolute difference	Relative difference
	kt CO ₂ eq			%
2018	254.08	253.20	-0.88	-0.35%
2019	246.58	243.45	-3.14	-1.27%
2020	238.36	232.21	-6.16	-2.58%
2021	252.95	244.57	-8.38	-3.31%
2022	244.91	233.86	-11.05	-4.51%
2023	256.34	242.22	-14.12	-5.51%

4.7.1.6 Category-specific planned improvements

No improvements are planned for this sector.

4.7.2 Foam Blowing Agents (CRT 2.F.2)

4.7.2.1 Category description

The category covers HFC emissions from open and closed-cell foams. HFCs from foams are emitted only from the use of imported foams containing F-gases as there is no production of foams in Latvia. Emissions from foaming of polyether for shoe soles are not occurring anymore due to prohibitions described in F-gas Regulation No.517/2014¹²⁴.

¹²⁴ F-gas Regulation No. 517/2014 for time series until 2023 is used, after year 2023 new F-gas Regulation 2024/573 will be used

The calculation of emissions under 2.F.2 was carried out for following gases:

- HFC-134a
- HFC-227ea
- HFC-245fa
- HFC-152a
- HFC-365mfc

In 2024, emissions from foam blowing agents totalled 0.009 kt CO₂ eq and this is 84.9% lower than in 2023 (Figure 4.17). Fluctuations in 2.F.2 emissions could be observed from year to year because data very depends on information provided by merchants which is available in National Chemicals Database.

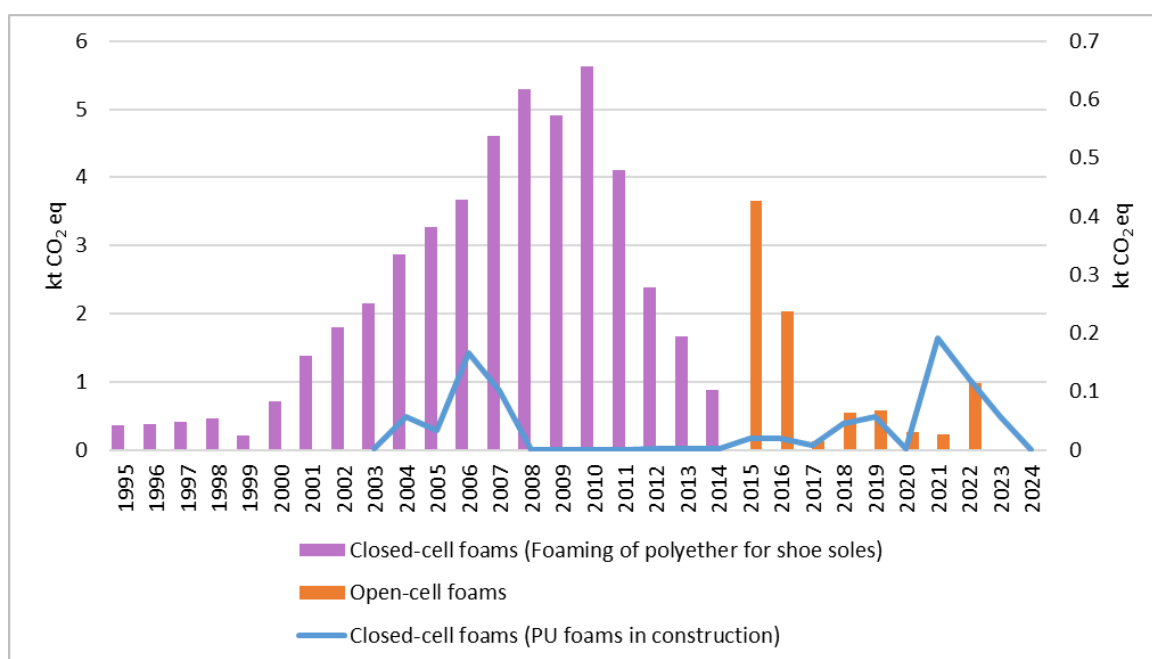


Figure 4.17 HFC emissions from 2.F.2 (Closed cell foams on secondary axis) (kt CO₂ eq)

HFC-134a emissions were not occurring for 1990–1994, so notation key – NO - is used. Manufacturing of shoes (shoe soles) containing HFC-134a occurred in 1995–2002 when comparatively smaller amounts of HFC were emitted. After 2002, emissions from stocks and disposal were estimated and emissions started to increase reaching peak level in 2010. According to F-gas Regulation No.517/2014 which repeals Regulation (EC) No.842/2006 from 4 July 2006 it is prohibited to place on the EU market footwear containing F-gases. According to prohibitions described in EU regulations it was assumed that amount of shoes containing HFC-134a started to decrease since 2007 however emissions from disposal were still at previous level.

Emissions from closed-cell PU foams used in construction are estimated starting from 2003 when data from National Chemicals Database become available. Since then, emissions have been increased very rapidly due to economic development and increased activity in building sector reaching the highest level in 2006. Afterwards emissions started to decrease and since 2008 rather small amounts are emitted. HFC-152a emissions from Closed cells were not occurring for 1995–2005 and for 2008–2014 and in 2024, therefore notation key – NO - is used,

HFC-227ea and HFC-245fa emissions were not occurring for 1995–2003 and after 2004, therefore notation key – NO - is used. HFC-365mfc emissions were not occurring for 1995–2007 and for 2015–2018, for 2020 and 2023–2024, therefore notation key – NO – is used.

Emissions from open-cell foams are estimated starting from 2015. In 2023, the first time since 2015, there are no emissions from open-cell foams, therefore notation key – NO – is used. Again in 2024, there are small emissions from open-cell foams.

4.7.2.2 Methodological issues

An overview of the methods used and gases reported under 2.F.2 sector is presented in Table 4.45.

Table 4.45 Summary of emission calculation methods and gases in CRT 2.F.2

CRT Category/subcategory	Method used	Gases reported
2.F.2 Foam Blowing agents		
2.F.2.a Closed Cells	Tier 1a	HFC-134a HFC-227ea HFC-245fa HFC-152a HFC-365mfc
2.F.2.b Open Cells	Tier 1a	HFC-227ea HFC-245fa HFC-365mfc HFC-134a

- Closed-cell PU foams

Activity data

The imported amount of PU construction foams is obtained from National Chemicals Database. No export and production data are reported to the National Chemicals Database therefore only imported amount can be obtained. So only emissions from use of PU foams (stocks) are calculated.

Although the activity in building sector in previous years has radically increased, emission estimations for PU foams can be done starting from 2003 due to the lack of activity data of imported and used building foams or foams used in windows manufacturing as well as lack of data on foams containing F-gases. It is assumed that all the construction foams imported are closed cells foams (used in insulation applications) according to NACE classification. The data on foams imported as well as the average share (%) of F-gases in foams were obtained from National Chemicals Database.

Emission factors and calculations

HFC emissions are calculated from foams in stocks. Emission calculations were done according to the 2006 IPCC Guidelines Tier 1a method using activity data on imported foams and default EF – annual losses 4.5% of the original HFC charge/year¹²⁵.

Equation from the 2006 IPCC Guidelines for emissions from closed-cell foam in year was used:

¹²⁵ 2006 IPCC Guidelines, Vol.3, Ch.7, p.7.35

$$Emissions_t = Bank_t * EF_{AL} \quad (4.52)$$

where:

$Emissions_t$ - emissions from closed-cell foam in year t (tons)

$Bank_t$ - HFC charge blown into closed-cell foam manufacturing between year t and year $t-n$ (tons)

EF_{AL} - annual loss emission factor (fraction)

t - current year

The product lifetime of foam is 20 years. As in that time Latvia was part of Soviet Union the specific data was not collected as well as it is believable that the foam blowing did not occur in country.

- Closed-cell foams from foaming of polyether for shoe soles

Activity data

Activity data for emission estimation from foaming of polyether for shoe soles is taken from CSB databases about produced imported and exported amount of shoes¹²⁶. Assumptions and default leakage factors are taken from Danish project “The Greenhouse gases: HFCs, PFCs and SF₆”¹²⁷.

In 1995–2002 the manufacturing of shoe soles containing HFC-134a occurred in Latvia. The amount of produced shoes (shoe soles) is obtained by CSB. According to Danish project¹⁰³ it was assumed that 5% of all shoes with plastic, rubber and leather soles contain polyether containing 8 g of HFC-134a per shoe.

Emission factors and calculations

Total amount of HFC-134a used for manufacturing of shoe soles can be estimated by using equation:

$$HFC_{filled} = Sh_{produced} * d_{HFC} * HFC_{sh} \quad (4.53)$$

where:

HFC_{filled} – total amount of HFC-134a used in manufacturing of shoes (t)

$Sh_{produced}$ – amount of produced shoes (pieces)

d_{HFC} – amount of shoes containing HFC-134a (%)

HFC_{sh} – amount of HFC-134a filled in one shoe sole (t)

Danish default leakage EF for HFC-134a emitted during manufacturing is 15%.

The HFC-134a emissions from manufacturing of shoe soles can be estimated by using equation:

$$E_{production} = HFC_{filled} * k \quad (4.54)$$

where:

$E_{production}$ – HFC-134a emissions from shoe manufacturing (t)

HFC_{filled} – total amount of HFC used in manufacturing of shoes (t)

k – leakage from shoes production (%)

¹²⁶Exports and imports by countries. Available: https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START_TIR_AT_ATD/ATD020

¹²⁷Danish consumption and emission of F-gases. Available: <https://www2.mst.dk/Udgiv/publications/2016/03/978-87-93435-48-3.pdf>

The amount of imported, exported and produced shoes (shoe soles) is obtained by CSB. According to Danish project¹²⁷ it was assumed that 5% of all shoes with plastic, rubber and leather soles contain polyether containing 8 g of HFC-134a per shoe.

Total amount of HFC-134a held in stocks in shoe soles can be estimated by using equation:

$$HFC_{stocks} = HFC_{filled} + HFC_{imported} - HFC_{exported} \quad (4.55)$$

where:

HFC_{stocks} – total amount of HFC-134 held in stocks in shoe soles and used in country in particular year (t)

HFC_{filled} – total amount of HFC-134a filled in shoes during manufacture of shoes (t)

$HFC_{imported}$ – total amount of HFC-134a imported in shoes (t)

$HFC_{exported}$ – total amount of HFC-134a exported in shoes (t)

Danish default leakage EF for HFC-134a emitted during lifetime is 4.5% (lifetime is 3 years) or 1.5% annually.

The HFC-134a emissions from stocks held in shoe soles can be estimated by using equation:

$$E_{stocks} = HFC_{stocks} * x \quad (4.56)$$

where:

E_{stocks} – HFC-134a emissions from shoe lifetime (t)

HFC_{stocks} – total amount of HFC-134 held in stocks in shoe soles and used in country in particular year (t)

x – leakage from using of shoes during its lifetime (%)

According to above mentioned Danish project average lifetime of shoes is 3 years. It means that for HFC-134a emission estimation the amount of HFC-134a remained in shoe soles after their lifetime in year⁻³ has to be known. As CSB does not have so old data the approximate amount back to year 1992 is extrapolated taken into account the amount curve in 1995–2000.

Total amount of HFC-134a left in shoe soles after their lifetime ends can be estimated by using equation:

$$HFC_{remained} = HFC_{stocks} * (1 - x) \quad (4.57)$$

where:

$HFC_{remained}$ – total amount of HFC-134a remained in shoes after their lifetime in year⁻³ (t)

$(1-x)$ – percentage amount of HFC left in shoes (%)

For the emission estimation from disposal default Danish EF 71.5% is used as some part of shoes are destroyed in incineration and thereby not released as emissions.

The HFC-134a emissions from disposal of shoe soles can be estimated by using equation:

$$E_{disposal} = HFC_{remained} * Q \quad (4.58)$$

where:

$E_{disposal}$ – total amount of HFC-134a emissions from disposal

$HFC_{remained}$ – total amount of HFC-134a remained in shoes after their lifetime in year⁻³ (t)

Q – leakage from disposal (%)

- Open-cell foams

Activity data

The imported amount of open-cell foams used in furniture and seating is obtained from National Chemicals Database. No export and production data are reported to National Chemicals Database therefore only imported amount well as the average percentage of F-gases in foams can be obtained.

According to the 2006 IPCC Guidelines open-cell foam upon foaming the blowing agent is released almost completely within one year hence the manufacturing EF is assumed as 100%. All the amounts are emitted during manufacturing therefore emissions from stocks are not calculated.

Emission factors and calculations

HFC emissions are calculated from foams in manufacturing. The emission calculations were done according to the 2006 IPCC Guidelines Tier 1a method using activity data on imported foams and default EF – first year loss factor 100% of the original HFC charge/year.

Equation 7.8 from the 2006 IPCC Guidelines for emissions from open-cell foam in year was used:

$$\text{Emissions}_t = M_t \quad (4.59)$$

where:

Emissions_t - emissions from open-cell foam in year t (tons)

M_t - total HFC used in manufacturing new open-cell foam in year t (tons)

The product lifetime according to the 2006 IPCC Guidelines is 12 years. Therefore, decommissioning losses from open-cell foams are not occurring yet.

4.7.2.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty for Foam Blowing sector could arise to 50% according to assumptions. Also, uncertainty of EFs for HFCs is assumed as 50%.

Time series of the estimated emissions are consistent because the same methodology, EFs and data sources are used for sectors for all years in time series.

4.7.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the 2.F. sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

More detailed description can be found under chapter 4.7.1.4.

QA/QC procedures within ETF platform CRT were carried out in order to ensure completeness and consistency of reported data.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.7.2.5 Category-specific recalculations

No recalculations were done for this sector.

4.7.2.6 Category-specific planned improvements

No improvements are planned for this sector.

4.7.3 Fire Protection (CRT 2.F.3)

4.7.3.1 Category description

The category covers HFC emissions from use of fire protecting equipment. In 2024, emissions totalled 0.009 kt CO₂ eq giving about 0.004% from total HFC emissions in 2.F (Figure 4.18). As the emissions from fire suppression systems occur when the system is discharged in case of fire or accidentally, emissions are estimated only from for operating of fire protection systems using HFC-227ea and HFC-23.

HFC-227ea emissions were not occurring for time period 1990–2000 so notation key – NO - is used. But HFC-23 emissions were not occurring for time period 1990–2009 and 2015–2024 therefore notation key – NO - is used.

Emission time series started in 2001 when the first data regarding use of fire protection systems containing HFCs was received during the first F-gases research (2004). Since then, strong emission fluctuations have been observed until 2018. In 2024, the emissions from this category remained at the same level as in 2023.

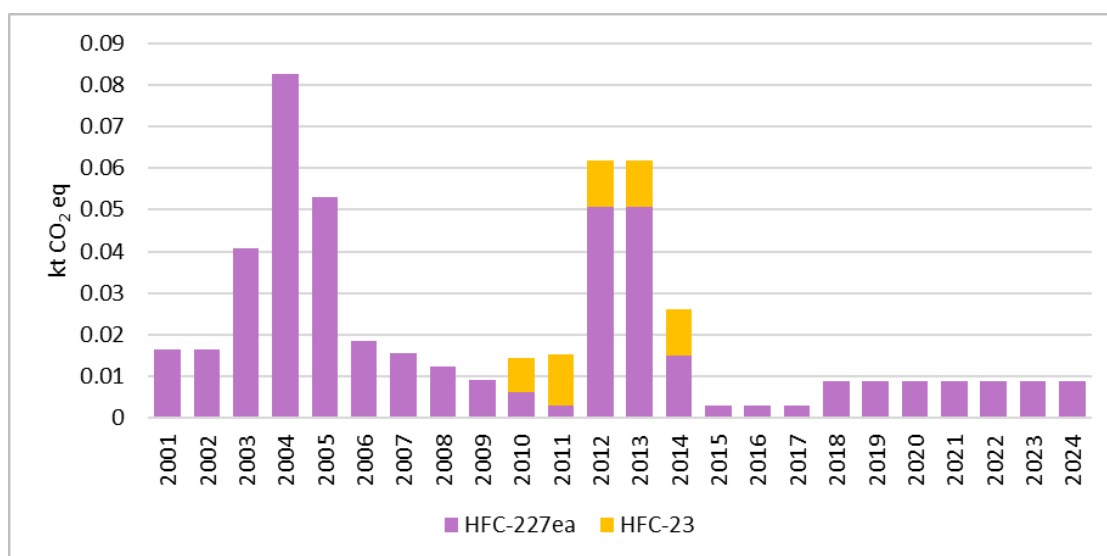


Figure 4.18 HFC emissions from 2.F.3 (kt CO₂ eq)

Emissions from fire extinguishing are problematic to estimate because there is only statistical information of the registered fires (incidents) where different extinguishing materials were used. Type of materials (substances) used in equipment is not registered.

According to the CoM Regulation No.704 (19th October 2021) companies who use F-gases in stationary fire protection equipment shall report amounts used to responsible institution (LEGMC) each year till 31 March. Information from LEGMC database on ozone depleting

substances and F-gases available since 2010. Till then historical data from basic F-gases research (2004) was used and extrapolation was done.

4.7.3.2 Methodological issues

An overview of the methods used, and gases reported under 2.F.3 sector is presented in Table 4.46.

Table 4.46 Summary of emission calculation methods in CRT 2.F.3

CRT Category/subcategory	Method used	Gases reported
2.F.3 Fire Protection	Tier 2a	HFC-227ea, HFC-23

Emissions are calculated based on the Tier 2a method of the 2006 IPCC guidelines, however, Tier 2 method is written in the CRT because it is not possible to enter Tier 2a.

Activity data

During the F-gases research (2004) it was found out that there is no manufacturing of fire extinguishers containing F-gases. 19 enterprises were questioned including only manufacturer of fire extinguishers. According to the responses received, only a small number of fire extinguishers are filled with F-gases. Only 2 enterprises reported the amount of HFC-227ea in their installed equipment in particular year and amount of HFC-227ea held in stocks (containers) of fire extinguishing equipment. It was reported that no charging was done for the installed equipment. Fire extinguishers were installed already filled with F-gases and there was not any necessity to recharge them. Therefore, only emissions from stocks were calculated.

The amount of F-gases in annually installed equipment and amount held in containers is used as activity data for emission estimations from stocks. Activity data for historical years (2001-2006) is taken from the first F gases research done in 2004. Since 2010 data is taken from annual F-gases reports, where operators annually report F-gases amounts used in their equipment.

Emission factors and calculations

It is assumed that 2% from total stocks is emitted during equipment operations annually according to the 2006 IPCC Guidelines¹²⁸.

Equation from the 2006 IPCC Guidelines for emission estimation from stocks:

$$E_{Lifetime,t} = B_t * x / 100 \quad (4.60)$$

where:

$E_{lifetime}$ – amount of emissions during equipment operation (t)

B_t – amount of F-gases held in stocks in year t (tons)

x – losses during operation period (%)

The lifetime of the equipment is 20 years therefore emissions at system disposal were not estimated.

¹²⁸ 2006 IPCC Guidelines, Vol.3, Ch.7, p.7.63

4.7.3.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty for Fire Protection sector could arise to 50% according to expert judgement. Also, uncertainty of EFs for HFCs is assumed as 50%.

Time series of the estimated emissions are consistent because the same methodology, EFs and data sources are used for sectors for all years in time series.

4.7.3.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the 2.F. sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

More detailed description can be found under chapter 4.7.1.4.

QA/QC procedures within ETF platform CRT were carried out in order to ensure completeness and consistency of reported data.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.7.3.5 Category-specific recalculations

No recalculations were done for this sector.

4.7.3.6 Category-specific planned improvements

No improvements are planned for this sector.

4.7.4 Aerosols (Metered Dose Inhalers CRT 2.F.4.a)

4.7.4.1 Category description

This category covers HFC-134a emissions from metered dose inhalers. There are no other HFC containing aerosol types used in Latvia.

There are no emissions for 1990–1994 therefore notation key – NO – is used. After 1995 HFC-134a emissions are calculated.

In 2024, emissions totaled 5.36 kt CO₂ eq giving 2.2% from total HFC emissions in 2.F (Figure 4.19). In 2024, emissions increased by 1.8%, compared to 2023, due to the increased amount of imported HFC-134a in products. Emissions have increased, compared to the base year. The fluctuation in the time series is due to observed changes in consumption of HFC containing metered dose inhalers.

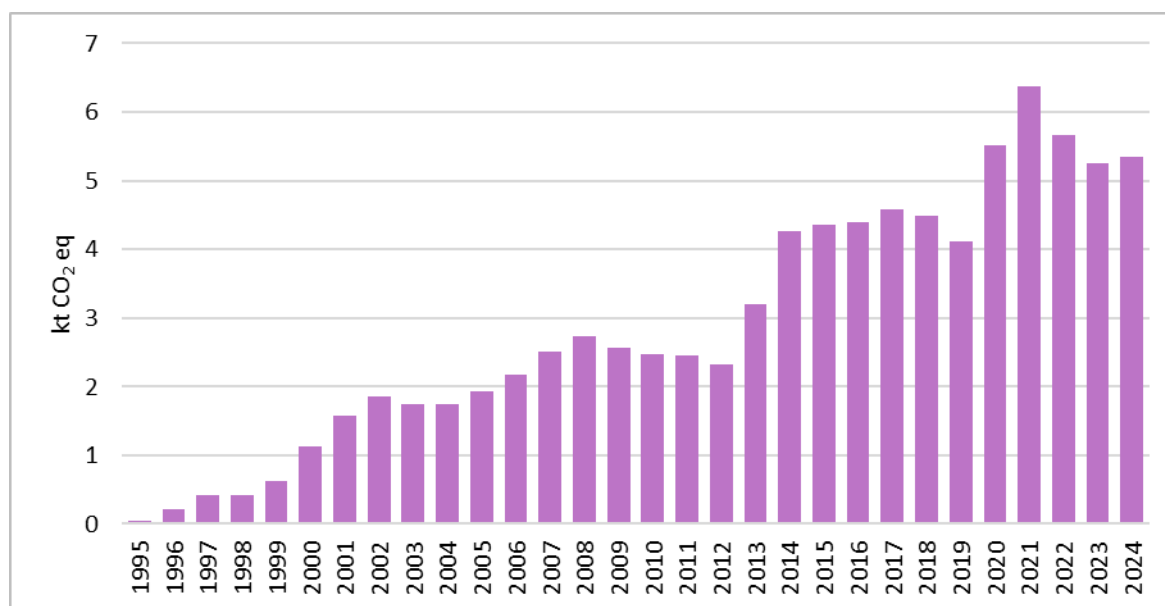


Figure 4.19 HFC emissions from 2.F.4.a (kt CO₂ eq)

During the first F-gases research (2004) it was found out that there is no production of F-gases containing aerosols in Latvia. All aerosols used in Latvia are imported. It is very difficult to collect the data of imported aerosols as it is necessary to separate HFCs containing aerosols from others. It is almost impossible to get the information from all households and importers of industrial aerosols in Latvia as National Customs Board registers only all imported aerosols with one custom code not dividing them by type or by substances containing. Also, since Latvia is in Schengen zone only imported amount from Third Countries is registered.

Only the aerosols used in medicine for asthmatics are estimated and reported under this category. During the F-gases research (2004) number of inhalers containing HFC-134a was obtained as well as average amount of HFC-134a filled in one inhaler divided by the type of medicine. All the inhalers are imported as no inhalers for asthmatics are produced in Latvia.

4.7.4.2 Methodological issues

An overview of the methods used, and gases reported under 2.F.4 sector is presented in Table 4.47.

Table 4.47 Summary of emission calculation methods in CRT 2.F.4

CRT Category/subcategory	Method used	Gases reported
2.F.4 Aerosols	Tier 1a	HFC-134a

Activity data

From 1995 to 1997, the amount of metered dose inhalers is extrapolated based on 2006 IPCC Guidelines Volume 1 Chapter 5 about extrapolation. For 1998–2006 data of imported inhalers reported by importers of medical preparations was used as activity data for emission calculations. From 2007 to 2024, the State Agency of Medicines of Latvia reported annual sales data for medicines to estimate emissions. All licensed wholesalers provide sales data for medicines, thereby covering the entire market for medicines.

Total amount of HFC-134a used in metered dose inhalers in particular year can be estimated as the amount of inhalers containing HFC-134a and an average amount of HFC-134a filled in each type of inhalers is known.

Emission factors and calculations

Equation for total amount HFC-134a used as medical preparation:

$$HFC_{sold} = \sum MDI_{sold} * HFC_{filled} \quad (4.61)$$

where:

HFC_{sold} – total amount of HFC sold in country (t)

MDI_{sold} – amount of sold particular type of metered dose inhalers containing F-gases (pieces)

HFC_{filled} – amount of HFCs filled in particular type of inhaler (t)

According to the 2006 IPCC Guidelines 50%¹²⁹ leakage from metered dose inhalers sold in particular year and 50% from inhalers sold in year before particular year is assumed.

Equation from the 2006 IPCC Guidelines for metered dose inhalers emissions:

$$Emissions_t = S_t * EF + S_{t-1} * (1 - EF) \quad (4.62)$$

where:

$Emissions_t$ – emissions in year t (tons)

S_t – quantity of HFC and PFC contained in aerosol products sold in year t (tons)

S_{t-1} – quantity of HFC and PFC contained in aerosol products sold in year t-1 (tons)

EF – emission factor (=fraction of chemical emitted during the first year) (fraction)

4.7.4.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty for Aerosol sector could arise to 50% according to expert judgement. Also, uncertainty of EFs for HFCs is assumed as 50%.

Time series of the estimated emissions are consistent because the same methodology, EFs and data sources are used for sectors for all years in time series.

4.7.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the 2.F. sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

More detailed description can be found under NID Chapter 4.7.1.4.

QA/QC procedures within ETF platform CRT were carried out in order to ensure completeness and consistency of reported data.

¹²⁹ 2006 IPCC Guidelines Vol.3, Ch.7, p.7.29

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.7.4.5 Category-specific recalculations

No recalculations were done for this sector.

4.7.4.6 Category-specific planned improvements

No improvements are planned for this sector.

4.8 OTHER PRODUCT MANUFACTURE AND USE (CRT 2.G)

Under 2.G Latvia reports emissions from SF₆ and N₂O in following sectors:

- Electrical equipment (CRT 2.G.1);
- N₂O from product uses (CRT 2.G.3).

SF₆ emissions from medical accelerators of Other product use (2.G.2) are characterized as NE (1995–2024). Applying default EF and according to the information of the total number of accelerators used in radiotherapy treatment obtained from the Ministry of Health and based on the 2006 IPCC Guidelines Vol. 3, Chapter 8, Equation 8.18, emissions of medical accelerators are below the 0.05% (0.002% for year 2021) of the national total GHG emissions and could be characterized as emissions below the threshold of significance in Latvia. Therefore, for Latvia SF₆ emissions for Other product use (2.G.2) are considered as negligible. SF₆ and PFCs emissions from other processes of Other product use (2.G.2) are not occurring in Latvia. For 1990-1994, emissions were not occurring in Latvia.

Based on the provided information by Ministry of Education and Science, in Latvia there has no accelerator use in universities and research therefore there are no SF₆ emissions from the equipment in university and research particle accelerators (2.G.2) and notation key “NO” is used.

HFCs, SF₆ and PFCs emissions from Other (2.G.4) are not occurring in Latvia.

There are no HFC emissions under 2.G.1. Electrical equipment and PFCs emissions under 2.G.2.e.ii. Other in Latvia therefore there has to be filled with notation keys “NO” in CRT. But in ETF platform the corresponding CRT are left blank due to CRT internal issue which does not allow to directly enter NO in coloured cells. Some F-gases data in the parent categories (coloured and grey cells) in corresponding CRT are missing due to this reason.

In 2024, GHG emissions from other product manufacture and use amounted 16.20 kt CO₂ eq (0.2%) from Latvia's total CO₂ eq emissions without LULUCF. In 2024, compared to 2023, emissions have increased by 2.4%, but compared to 1990 emissions have increased by 276.6% (Figure 4.20 and Table 4.49).

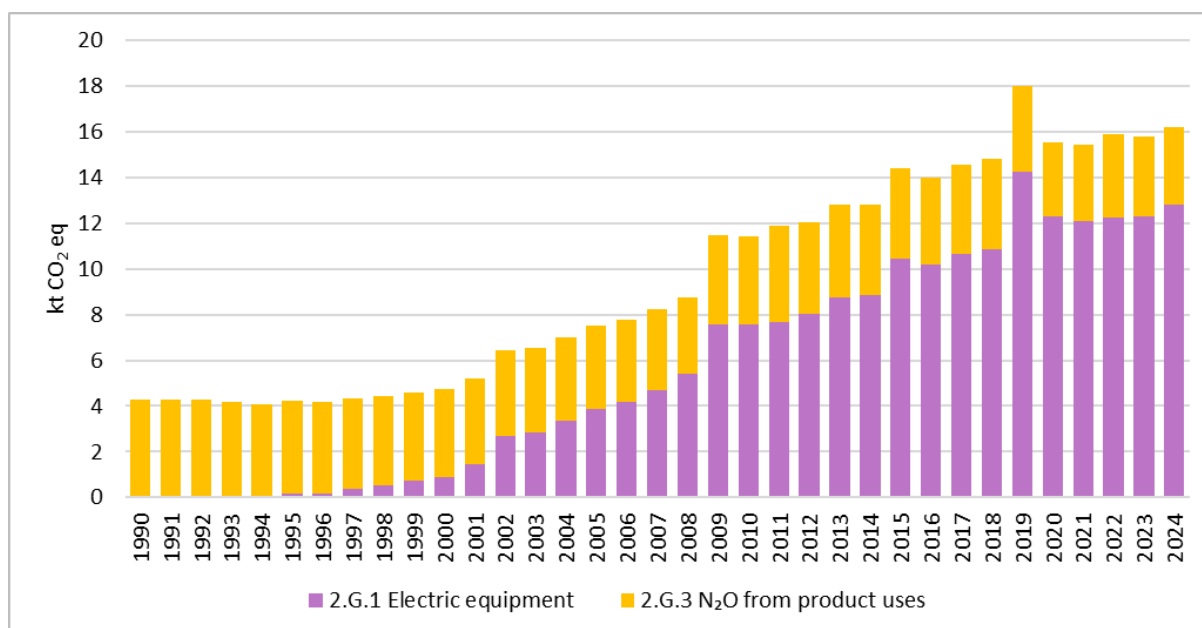


Figure 4.20 Emissions from 2.G Other product manufacture and use (kt CO₂ eq)

Emission trend could mainly associate with increase in activity data received from companies. Emission fluctuations in the N₂O From Product Uses sector are linked with the economic situation of the country.

Reported emissions and calculation methods for the Other Product Manufacture and Use in the Latvian inventory are summarized in Table 4.48.

Table 4.48 GHG emission categories, methods and gases reported from 2.G Other Product Manufacture and Use

Category	Method used	Gases reported
G. Other Product Manufacture and Use		
2.G.1 Electrical Equipment	Tier1	SF ₆
2.G.3 N ₂ O from Product Uses (Medical Applications and Propellant for pressure and aerosol products)	CS	N ₂ O

Table 4.49 Total emissions from 2.G Other Product Manufacture and Use, 1990–2024 (kt CO₂ eq)

Year	2.G Other Product manufacture and Use	2.G.1 Electrical Equipment	2.G.3 N ₂ O from Product Uses
1990	4.30	NO	4.30
1995	4.21	0.18	4.03
2000	4.74	0.91	3.83
2005	7.52	3.89	3.63
2010	11.42	7.58	3.84
2011	11.90	7.70	4.20
2012	12.04	8.02	4.03
2013	12.81	8.76	4.04

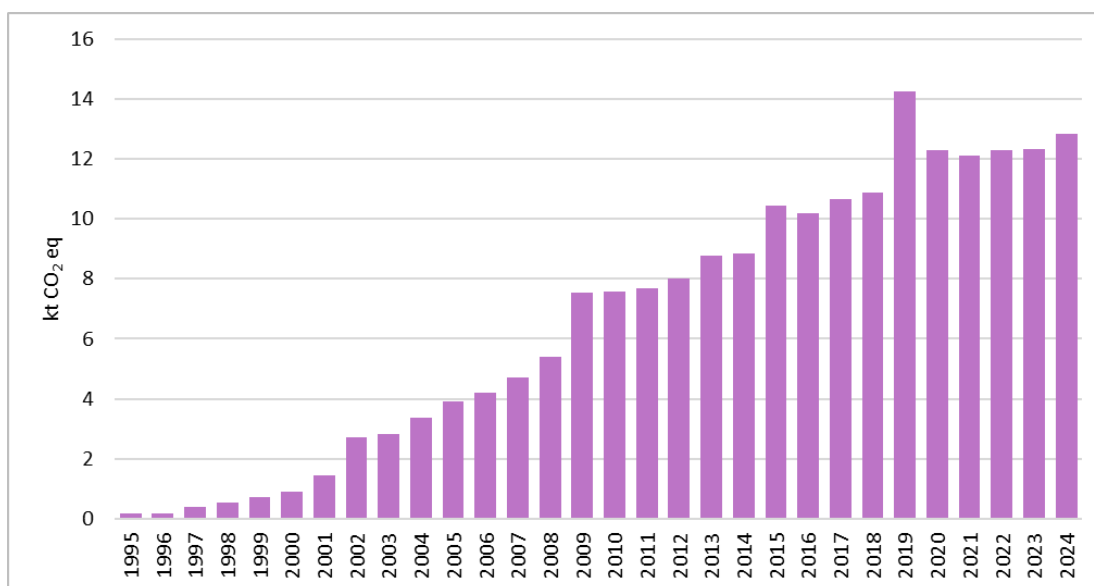
Year	2.G Other Product manufacture and Use	2.G.1 Electrical Equipment	2.G.3 N ₂ O from Product Uses
2014	12.83	8.84	3.99
2015	14.42	10.43	3.99
2016	14.00	10.19	3.80
2017	14.56	10.64	3.93
2018	14.82	10.87	3.95
2019	18.02	14.25	3.78
2020	15.53	12.30	3.22
2021	15.45	12.10	3.35
2022	15.91	12.27	3.64
2023	15.82	12.32	3.50
2024	16.20	12.83	3.37
Share of total IPPU % in 2024	2.2%	1.7%	0.5%
2024 versus 2023	2.4%	4.1%	-3.6%
2024 versus 1990	276.6%	7080.8%	-21.6%

4.8.1 Electrical Equipment (CRT 2.G.1)

4.8.1.1 Category description

This category covers emissions of SF₆ from electrical equipment used in high and medium voltage commutation and control installations. Equipment is not manufactured in Latvia. SF₆ emissions are estimated from charging and lifetime. There are only 3 enterprises where SF₆ is filled. Installations are not produced in Latvia and the old equipment without fill of the SF₆ was dismantled at the beginning of 1990s. Only starting from 1992 new equipment was gradually installed. Since 1992, it uses small amount of SF₆ in electrical equipment, but since 1995 used amount is increasing.

In 2024, SF₆ emissions from Electrical Equipment constituted 12.83 kt CO₂ eq (77.9% from total 2.G emissions). Emissions have grown since 1995 by 7080.8% due to replacement of the old equipment and installation of the new equipment where, until then, SF₆ was not used. But in 2024 SF₆ emissions from electrical equipment increased by 4.1%, compared to 2023 (Figure 4.21 and Table 4.50).

Figure 4.21 SF₆ emissions from 2.G.1 (kt CO₂ eq)Table 4.50 SF₆ emissions from 2.G.1 Electrical Equipment, 1995–2024 (kt CO₂ eq)

	1995	2000	2005	2010	2015	2016	2017
SF ₆ from electrical equipment	0.18	0.91	3.89	7.58	10.43	10.19	10.64
	2018	2019	2020	2021	2022	2023	2024
	10.87	14.25	12.30	12.10	12.27	12.32	12.83

4.8.1.2 Methodological issues

An overview of the methods used, and gases reported under 2.G.1 sector is presented in Table 4.51.

Table 4.51 Summary of emission calculation methods and gases in CRT 2.G.1

CRT Category/subcategory	Method used	Gases reported
2.G.1 Electrical Equipment	Tier1	SF ₆

Activity data

Enterprises imports equipment already filled with SF₆. There is no manufacturing of the electric equipment containing SF₆ in Latvia, therefore only emissions from charging and operating were estimated using amount of SF₆ in newly installed equipment as activity data reported by the company. For 2003–2024, enterprises report the emergency leakage from electrical equipment which are also reported as operating emissions.

Emission factors and calculations

For emission estimations the Tier 1 default EF method from the 2006 IPCC Guidelines was used. Emissions are estimated by multiplying default regional EF (for Europe) by amount of SF₆ used in equipment in enterprises according the 2006 IPCC Guidelines. The emissions are estimated by splitting data into the sealed pressure electrical equipment (MV switchgear) and closed pressure electrical equipment (HV switchgear) containing the SF₆ due to the different EFs for

each of these installations in the 2006 IPCC Guidelines. For HV switchgears 2.6%, but for MV switchgears 0.2% EF was used.

Equation from the 2006 IPCC Guidelines for emission estimation from charging:

$$E_{charged,t} = M_t * k/100 \quad (4.63)$$

where:

$E_{charged}$ – emissions during system manufacture/assembly in year (kg)

M_t – amount of HFC-134a charged into a new equipment in year (kg)

k – charging losses (%)

Equation from the 2006 IPCC Guidelines for emission estimation from stocks:

$$E_{lifetime,t} = B_t * x/100 \quad (4.64)$$

where:

$E_{lifetime}$ – amount of emissions during equipment operation (t)

B_t – amount of F-gases held in stocks in year t (tons)

x – losses during operation period (%)

Lifetime of used equipment is 30 years, and no equipment was dismantled yet therefore emissions from disposal are marked “NO” in CRT.

4.8.1.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

As there are three facilities in the country which uses SF₆ in their technology and report the data on SF₆ usage directly to LEGMC, it is assumed that data used for emission estimation under this subcategory is more precise. Uncertainty of activity data for SF₆ from electrical equipment is assumed as ±2% for AD, but EF uncertainty is 30% according to the 2006 IPCC Guidelines.

Time series of the estimated emissions are consistent because the same methodology, EFs and data sources are used for sectors for all years in time series.

4.8.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the 2.G. sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

More detailed description can be found under NID Chapter 4.7.1.4.

It is not possible to add information about notations keys “NO” for HFCs under 2.G.1. Electrical equipment and PFCs emissions under 2.G.2.e.ii. Other in CRT. But in ETF platform the corresponding CRT are left blank due to CRT internal issue which does not allow to directly enter NO in green cells. QA/QC procedures within ETF platform CRT were carried out in order to ensure completeness and consistency of reported data.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.8.1.5 Category-specific recalculations

No recalculations were done for this sector.

4.8.1.6 Category-specific planned improvements

No improvements are planned for this sector.

4.8.2 N₂O From Product Uses (CRT 2.G.3)

4.8.2.1 Category description

This chapter describes emissions from the use of N₂O for anesthesia and N₂O emissions from aerosol cans. N₂O emissions from this sector formed a negligible part of total GHG emissions in Latvia. In 2024, these emissions were 3.37 kt CO₂ eq.

4.8.2.2 Methodological issues

N₂O emissions from anesthesia were estimated taking into account the amount of N₂O sold. According to the 2006 IPCC Guidelines, it was assumed that 100% of N₂O sold for anaesthesia was emitted to the air, therefore activity data is equal to estimated emissions. Since 2007, the data on N₂O sales was available. Activity data was provided by the State Agency of Medicines of Latvia. The estimation of emissions assumes that all used N₂O is emitted to the atmosphere in the same year when it is produced or sold in Latvia. To obtain a comparable data in time series for years 1990–2006 assume that base year for N₂O emissions is year 2007, N₂O emissions for years 1990–2006 were calculated proportionally, taking into account the number of inhabitants provided by CSB.

Presently, there is an absence of data on N₂O emissions from aerosol cans in Latvia. Nevertheless, to approximate these emissions, the methodology employed is based on the approach utilized in Belgium¹³⁰.

N₂O emissions from anesthesia and from aerosol cans are shown in Table 4.52.

Table 4.52 Estimated N₂O emissions from anesthesia and from aerosol cans

Year	N ₂ O emissions from anesthesia, kt CO ₂ eq	N ₂ O emissions from aerosol cans, kt CO ₂ eq	Total emissions from N ₂ O from product Use, kt CO ₂ eq
1990	1.16	3.14	4.30
1995	1.09	2.95	4.03
2000	1.03	2.80	3.83
2005	0.98	2.65	3.63
2010	1.35	2.50	3.84
2011	1.76	2.44	4.20
2012	1.62	2.41	4.03
2013	1.74	2.30	4.04

¹³⁰ Belgium's greenhouse gas inventory (1990-2023) 2G3b Other (propellant for pressure and aerosol product 183p. Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

Year	N ₂ O emissions from anesthesia, kt CO ₂ eq	N ₂ O emissions from aerosol cans, kt CO ₂ eq	Total emissions from N ₂ O from product Use, kt CO ₂ eq
2014	1.79	2.20	3.99
2015	1.89	2.10	3.99
2016	1.79	2.01	3.80
2017	2.01	1.92	3.93
2018	2.06	1.89	3.95
2019	1.90	1.88	3.78
2020	1.36	1.86	3.22
2021	1.50	1.85	3.35
2022	1.81	1.83	3.64
2023	1.65	1.85	3.50
2024	1.53	1.83	3.37
2024 vs 2023	-6.8%	-0.9%	-3.6%
2024 vs 1990	32.6%	-41.6%	-21.6%

4.8.2.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of available activity data for anaesthesia under CRT 2.G.3.a N₂O emissions from anesthesia was 2% in 2023. EF uncertainty is assumed to be 2%. Time series consistency was ensured by using one method for all time series.

As the activity data (number of cans) of CRT 2.G.3.b N₂O emissions from aerosol cans is estimated on the basis of the average European consumption, the uncertainty is considered high.

4.8.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the Other product manufacture and use (2.G.3) sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

All estimations of the emissions done in the LEGMC also are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogic changes in the activity data and emissions.

Quality control check list is filled for each category taking into account criteria given in QA/QC plan approved in the National legislation. All findings were documented and introduced in GHG inventory. All corrections are archived in centralized archiving system.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.8.2.5 Category-specific recalculations

The data for 2023 were recalculated following changes in the CSB population estimation methodology. The resulting relative difference in total N₂O emissions from product use is 0.34%.

4.8.2.6 Category-specific planned improvements

No improvements are planned for this sector.

4.9 OTHER PRODUCTION (CRT 2.H)

4.9.1 Category description

Other Production sub-sector includes emissions of precursors from:

- Pulp and Paper (2.H.1);
- Food and beverages industry (2.H.2).

In 2024, NMVOC emissions constituted 1.18 kt and it is 2.7% higher than in 2023. NMVOC emissions are decreased compared to 1990 by 65.1%.

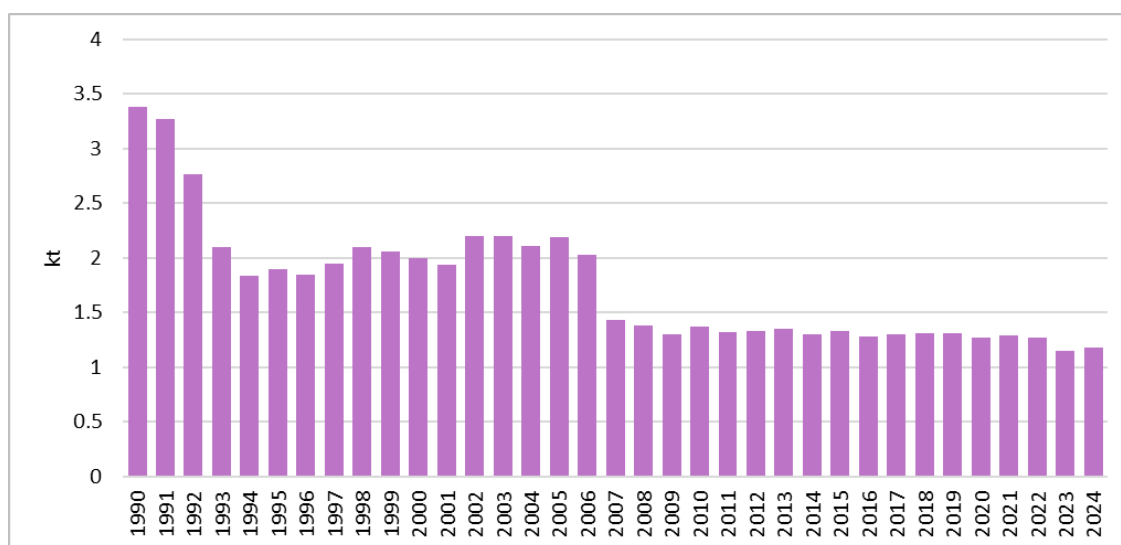


Figure 4.22 NMVOC emissions from 2.H Other Production in 1990–2024 (kt)

Considerable fluctuations occurred in time period 1991–1993 due to changes in economic situation in country (Figure 4.22). Decrease of NMVOC emissions in time period 1999–2001 is explained with decreasing demand of Food and beverages export to CIS. In 2005–2008, NMVOC emissions decreased by 36.9% due to decrease of produced spirits by 28.4% and closure of sugar production plants. Sugar is no longer produced in Latvia since 2007.

For time period 2005–2006, data of used limestone in sugar production are reported. CO₂ emissions were calculated as two sugar production plants entered the EU ETS as stationary installations and detailed information became available from annual GHG reports. After these two years sugar production plants stopped their activities and were closed. Since 2007 the total amount of food and beverages industry sector decrease. That could be explained with economic crisis in 2008–2009 as well with rise in prices of national and imported production.

SO₂ emissions are reported for time period 1990–1996 when pulp and paper was produced. Since 1996, such facilities are closed.

4.9.2 Methodological issues

Reported emissions and calculation methods for the 2.H Other in the Latvian inventory are summarized in Table 4.53.

Table 4.53 GHG emission categories, methods and gases reported from 2.H Other

Category	Method used	Gases reported
Pulp & Paper	<i>Tier1</i>	<i>SO₂</i>
Food and beverages industry	<i>Tier1</i>	<i>NMVOC, CO₂</i>

Activity data

Activity data for calculation of the NMVOC emissions from the food and drink industry is obtained from the CSB. Activity data of pulp and paper subsector also were taken from CSB (Table 4.54). LEGMC has signed an agreement with CSB to get data of total production of products from sectors where data are confidential. Data for the categories – wine and spirits production, was classified as confidential. That is why for this category 2006 data was used also for 2007–2024.

Table 4.54 Activity data of 2.H Other Production sector

Year	Pulp and Paper	Wine	Beer	Spirits	Meat, fish, poultry	Sugar	Limestone use in sugar production	Cakes, biscuits, breakfast cereals	Bread	Animal forage	Coffee roasting
	kt	hl	hl	hl	kt	kt	kt	kt	kt	kt	kt
1990	36.6	19880	87380	324500	569.3	31.0	NO	54.8	314.0	200.0	NO
1995	1.5	159190	652820	341500	82.8	29.3	NO	24.4	145.4	214.4	NO
2000	NO	C	945147	C	197.3	C	NO	24.3	121.1	173.8	NO
2005	NO	C	1293300	C	243.8	C	11.0	53.6	116.3	248.6	NO
2006	NO	C	1383049	C	288.4	C	10.7	45.0	107.3	244.2	NO
2007	NO	C	1414259	C	286.0	NO	NO	46.5	102.3	336.8	NO
2008	NO	C	1333800	C	297.7	NO	NO	38.5	100.7	307.3	NO
2009	NO	C	1292447	C	253.5	NO	NO	33.0	95.9	299.3	NO
2010	NO	C	1484925	C	252.7	NO	NO	38.0	90.0	409.8	NO
2011	NO	C	1626595	C	261.5	NO	NO	39.7	88.6	360.9	NO
2012	NO	C	1488504	C	264.3	NO	NO	44.5	91.4	348.2	NO
2013	NO	C	1513697	C	286.2	NO	NO	56.4	88.1	380.1	1.8
2014	NO	C	967478	C	270.7	NO	NO	50.4	84.9	379.5	2.1
2015	NO	C	887838	C	260.4	NO	NO	51.8	86.9	396.7	2.0
2016	NO	C	760811	C	234.9	NO	NO	58.4	82.9	389.7	2.2
2017	NO	C	845905	C	235.7	NO	NO	61.3	80.7	415.3	2.4
2018	NO	C	821051	C	253.4	NO	NO	75.1	78.6	424.1	2.2
2019	NO	C	779139	C	249.3	NO	NO	84.5	75.9	442.4	2.0
2020	NO	C	747291	C	259.5	NO	NO	91.9	72.7	420.4	1.6
2021	NO	C	770619	C	260.6	NO	NO	114.1	58.6	532.7	1.5
2022	NO	C	853729	C	272.9	NO	NO	256.1	50.3	423.8	2.8

Year	Pulp and Paper	Wine	Beer	Spirits	Meat, fish, poultry	Sugar	Limestone use in sugar production	Cakes, biscuits, breakfast cereals	Bread	Animal forage	Coffee roasting
	kt	hl	hl	hl	kt	kt	kt	kt	kt	kt	kt
2023	NO	C	777779	C	241.0	NO	NO	296.3	48.4	291.3	2.6
2024	NO	C	768616	C	266.1	NO	NO	368.3	52.7	208.6	1.9

Emission factors and calculations

NMVOC emissions from the food and beverages industry as well as SO₂ emissions from pulp and paper are calculated. Emissions are calculated according to the 2006 IPCC Guidelines default methodology.

SO₂ EF 2 (kg/Mg air dried pulp) is taken from EMEP/EEA 2023¹³¹.

NMVOC EFs (Table 4.55) are taken from the EMEP/EEA 2023¹³². CSB provided aggregated statistical data where it can be seen that 95.5% of all spirits produced in Latvia is produced from grains (sheer alcohol or spirits) and no brandy and whiskey is produced in Latvia. That is why EF for Other Spirits 0.4 kg/hl (alcohol) is used.

Table 4.55 NMVOC EFs for food and beverages industries

Production	EFs
Wine	0.08 kg/hl
Beer	0.035 kg/hl
Spirits	0.4 kg/hl
Meat, fish, poultry	0.3 kg/t
Sugar	10 kg/t
Cakes, biscuits, breakfast cereals	1 kg/t
Bread	8 kg/t
Animal forage	1 kg/t
Coffee roasting	0.55 kg/t

4.9.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of activity data was assumed as 2% for 1990-2006 because statistical data from CSB were used. For 2007-2008, the uncertainty is assumed higher – 10%, as no precise information is available about wine production. SO₂ and NMVOC EF uncertainties were assigned as 50% because default EFs were used.

Time series of the estimated emissions are consistent and complete because the same methodology, EFs and data sources are used for sectors for all years in time series. GHG

¹³¹ EMEP/EEA air pollutant emission inventory guidebook 2023 2.H.1. Pulp and paper industry. Available: <https://www.eea.europa.eu/publications/emep-eea-guidebook-2023/part-b-sectoral-guidance-chapters/2-industrial-processes-and-product-use/2-h-other-industry-production/2-h-1-pulp-and/view>

¹³² EMEP/EEA air pollutant emission inventory guidebook 2023 2.H.2. Pulp and beverages industry. Available: <https://www.eea.europa.eu/publications/emep-eea-guidebook-2023/part-b-sectoral-guidance-chapters/2-industrial-processes-and-product-use/2-h-other-industry-production/2-h-2-food-and/view>

emissions from all sectors are estimated or reported as not occurring/not applicable therefore there are no “not estimated” sectors.

Time series consistency was checked by verifying IEF, AD and emission changes that increased 10% level. There are no such issues.

4.9.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the IPPU sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Activity data used in NMVOC and SO₂ emissions was reported by CSB to LEGMC within National Inventory System. CSB has the internal QA/QC procedures based on mathematical model and analysis to avoid logic mistakes. The activity data used in estimations is repeatedly verified by CSB energy experts by checking the data input in data estimation database and reported in the NID. All estimations of the emissions done in the LEGMC also are checked on the logical mistakes by checking the time series of the activity data, EFs and emissions consistency to display all significant and illogic changes in the activity data and emissions.

Emissions are checked using time series consistency check for the IEF estimated in ETF platform CRT and all IEF changes in time series are double-checked and reasonable explanation for IEF changes has to be found under each subsector source category description.

The QC form has been filled in for each category taking into account criteria given in QA/QC plan approved in National legislation.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

4.9.5 Category-specific recalculations

No recalculations were done for this sector.

4.9.6 Category-specific planned improvements

No improvements are planned for this sector.

5 AGRICULTURE (CRT 3)

5.1 OVERVIEW OF SECTOR

In 2024, the Agriculture sector contributed 2068.58 kt CO₂ eq of the total national GHG emissions in Latvia. Agriculture was the second largest GHG emission sector after the Energy sector, accounting for 21.5% share of the total GHG emissions in 2023. Overview of GHG emission sources for the Agriculture sector in 2024 is shown in Figure 5.1.

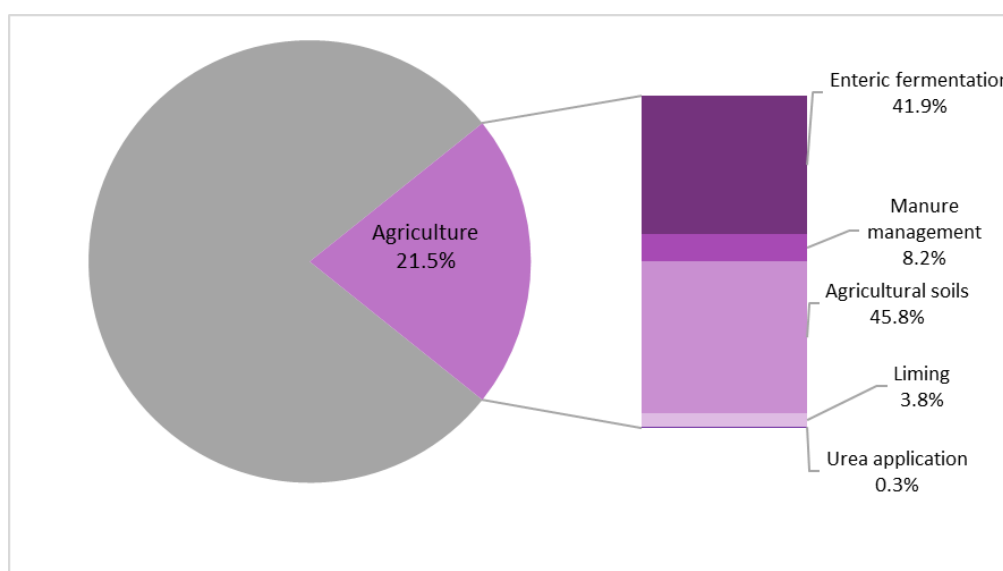


Figure 5.1 Emissions from the Agriculture sector compared to the total emissions in 2024

GHG emissions from the Agriculture sector in Latvia include:

1. CH₄ emissions from enteric fermentation of domestic livestock and manure management (3.A and 3.B);
2. N₂O emissions from manure management and agricultural soils (3.B and 3.D);
3. CO₂ emissions from liming and urea application (3.G and 3.H).

Emissions from managed soils include:

-) direct N₂O emissions from:

1. application of synthetic nitrogen (N) fertilizer;
2. application of animal manure, compost, sewage sludge and other organic fertilizers;
3. urine and dung N deposited by grazing animals on pasture, range and paddock;
4. N release from crop residues;
5. cultivation of organic soil in croplands and grasslands;
6. N mineralization associated with loss of soil organic matter resulting from change of land use or management of mineral soils.

-) indirect N₂O emissions from atmospheric deposition and nitrogen leaching/run-off:

1. volatilized N from agricultural inputs of N;
2. N from fertilizers and other agricultural inputs that is lost through leaching and run-off.

Rice cultivation (3.C) and Savannas (3.E) are not typical for Latvia; therefore, these categories are reported as “NO” in CRT. Legislative measures and agricultural residue management practices prohibit agricultural residues burning on fields, therefore a notation key “NO” is used in CRT under the category Field Burning of Agricultural Residues (3.F). Emissions of other carbon-containing fertilizers are considered below the threshold of significance in Latvia. Consequently, the notation key “NE” is used in the CRT under the category Other Carbon-containing Fertilizers (3.I).

The calculation of emissions is based on the 2006 IPCC Guidelines and EMEP/EEA 2023 methodology. Detailed information about methods is provided under each subcategory.

In 2024, GHG emissions from the Agriculture sector in Latvia increased by 1.8% compared to 2023. However, annual emissions have been reduced by 58.7% since 1990 due to decrease mainly in the number of livestock, sown area and nitrogen fertilizer use (Table 5.1).

Table 5.1 Greenhouse gas emissions in the Agriculture sector, 1990–2024 (kt CO₂ eq)

Year	CH ₄	N ₂ O	CO ₂	Total
1990	2724.8	1919.0	364.8	5008.7
1991	2612.1	1782.0	229.7	4623.8
1992	2157.9	1367.4	36.2	3561.6
1993	1416.1	1038.3	3.9	2458.4
1994	1244.5	904.3	2.4	2151.2
1995	1214.0	784.9	1.9	2000.8
1996	1159.6	786.4	1.5	1947.5
1997	1134.4	786.8	1.3	1922.5
1998	1056.0	750.9	3.3	1810.2
1999	912.3	694.6	3.4	1610.3
2000	917.6	707.3	6.0	1630.9
2001	970.1	755.1	2.2	1727.4
2002	962.6	708.7	19.5	1690.7
2003	962.9	728.6	26.1	1717.6
2004	930.8	737.5	2.4	1670.7
2005	959.6	769.3	2.9	1731.9
2006	967.7	742.3	2.8	1712.8
2007	1012.4	730.5	6.3	1749.3
2008	983.3	699.5	5.9	1688.8
2009	980.3	713.9	8.3	1702.6
2010	973.2	736.6	6.0	1715.8
2011	983.6	760.1	12.2	1756.0
2012	1004.2	811.9	15.7	1831.8
2013	1042.0	835.4	17.3	1894.6
2014	1080.4	871.9	23.7	1976.1
2015	1082.6	947.4	26.1	2056.2
2016	1086.4	929.3	30.5	2046.2
2017	1094.0	910.1	33.9	2038.0
2018	1059.2	835.3	44.5	1939.0
2019	1064.5	923.1	54.9	2042.5
2020	1064.2	978.0	71.0	2114.2
2021	1066.5	980.0	83.3	2129.8
2022	1061.2	1014.8	83.4	2159.4

Year	CH ₄	N ₂ O	CO ₂	Total
2023	990.4	963.4	78.1	2031.9
2024	975.6	1007.1	86.0	2068.6
Share of total % in 2024	47.2%	48.6%	4.2%	100.0%
2024 versus 2023	-1.5%	+4.5%	+10.1%	1.8%
2024 versus 1990	-62.2%	-47.5%	-76.4%	-58.7%

In 2024, agricultural soils accounted for 45.8% of the total emissions from the Agriculture sector. Enteric fermentation was the second largest emission source, contributing 41.9% of the total agricultural emissions. Manure management constituted 8.2% of the Agriculture sector in 2024. Liming and urea application were less significant, producing 4.1% of total agricultural emissions.

N₂O emissions constituted 48.7% (1007.1 kt CO₂ eq), and CH₄ emissions contributed 47.2% (975.6 kt CO₂ eq) of total GHG emissions from the agricultural sector. The remaining 4.1% (86.0 kt CO₂ eq) of total agricultural GHG emissions originated from liming and urea fertilization. Over the year, the largest decrease in emissions in the agriculture sector was observed for enteric fermentation, primarily due to a decline in livestock numbers. In total, 89.9% of agricultural CH₄ emissions resulted from enteric fermentation, and 10.1% from manure management. The largest share (94.1%) of total N₂O emissions resulted from direct and indirect emissions from managed soils, while only 5.9% of total N₂O emissions was related to manure management.

Information regarding results of key category analysis for the Agriculture sector is presented in Table 5.2.

Table 5.2 Key categories in Agriculture sector in 2026 submission

Category	Gas	Identification criteria	with LULUCF	without LULUCF
3.A.1 Enteric Fermentation – Cattle	CH ₄	L1,L2,T1,T2	X	X
3.B.1.1 Manure Management – Cattle	CH ₄	L1,L2,T1,L2	X	X
3.B.2.1 Manure Management – Cattle	N ₂ O	L1		X
3.B.1.3 Manure Management - Swaine	CH ₄	L1		X
3.B.5 Indirect N ₂ O emissions from Manure Management	N ₂ O	L1,L2,T2	X	X
3.D.1. Direct N ₂ O emissions from managed soils	N ₂ O	L1,L2,T1,T2	X	X
3.D.2 Indirect N ₂ O Emissions from managed soils	N ₂ O	L1,L2,T1,T2	X	X
3.G. Liming	CO ₂	L1,L2,T1,T2	X	X

Interannual variation in emissions observed in the time series is mainly driven by fluctuations in activity data, particularly changes in livestock numbers, which are influenced by the economic situation and agricultural policy. CH₄ and N₂O emissions from manure management vary according to both the number of animals and the distribution of manure across different management systems, which differ by animal species. N₂O emissions from managed soils are affected by annual changes in the area of managed organic soils, the amount of synthetic fertilizers applied, the number of grazing livestock, and variations in sown area and crop yields. These parameters show substantial year-to-year variability, resulting in corresponding fluctuations in emissions.

Agricultural emissions in Latvia declined sharply in the early 1990s following the collapse of the Soviet system and the dismantling of large state and collective farms. In recent years, however, a slight increase can be observed due to growth in sown areas, higher consumption of synthetic nitrogen fertilizers, and rising numbers of same cattle. Government efforts to modernize manure management systems (MMS) and the expansion of anaerobic digestion capacity on large farms have helped to limit the growth of emissions from manure management. At the same time, structural changes in the dairy sector have led to a shift from small farms with solid manure systems to larger farms using liquid slurry systems, reflecting trends in more developed countries. Since liquid slurry systems generate higher CH₄ emissions, this transition has contributed to an increase in CH₄ emissions from dairy manure management.

The number of cattle, sheep, swine, goats, horses, poultry, rabbits and fur-bearing animals population, as well as data on milk production and fat content in milk are obtained from the CSB open access Database¹³³ and statistical yearbooks¹³⁴ or closed access Database. Similarly to the number of livestock, also statistical information about amounts of synthetic fertilizer N application and crop production is obtained from the CSB Database. The information on deer breeding in Latvia is also available from informative reports prepared by MoA¹³⁵ and Latvian Organic Farmers and Wild Animal Breeders Association¹³⁶. Calculation of the MMS distribution is done based on national research results and methodology provided by LBTU¹³⁷.

Statistical information on livestock number in Latvia is provided in Table 5.3. The number of fur-bearing animals is not available for 1990–1992 and 1995, therefore interpolation and extrapolation have been used to fill in the gaps in the time series.

Table 5.3 Number of livestock, 1990–2024 (thousands of heads)

Year	Dairy cattle	Non-dairy cattle	Sheep	Swine	Goats	Horses	Poultry	Rabbits	Fur-bearing animals	Deer
1990	535.1	904.2	164.6	1401.1	5.4	30.9	10321.1	193.9	260.2	NO
1995	291.9	245.2	72.2	552.8	8.9	27.2	4198.3	152.5	213.5	NO
2000	204.5	162.2	28.6	393.5	10.4	19.9	3104.6	110.9	97.2	NO
2005	185.2	200.0	41.6	427.9	14.9	13.9	4092.3	97.9	140.8	NO
2006	182.4	194.7	41.3	416.8	14.3	13.6	4488.1	92.9	181.9	3.3
2007	180.4	218.3	53.9	414.4	13.0	13.0	4756.8	96.4	176.1	4.0
2008	170.4	209.8	67.1	383.7	12.9	13.1	4620.5	57.4	197.5	5.3
2009	165.5	212.7	70.7	376.5	13.2	12.6	4828.9	43.9	164.4	7.8
2010	164.1	215.4	76.8	389.7	13.5	12.0	4948.7	33.5	166.1	7.6
2011	164.1	216.5	79.7	375.0	13.4	11.5	4417.9	39.3	183.7	9.6
2012	164.6	228.5	83.6	355.2	13.3	10.9	4910.9	37.3	231.6	9.3
2013	165.0	241.5	84.8	367.5	12.6	10.7	4985.8	38.9	231.6	11.5

¹³³CSP database Available: <https://stat.gov.lv/en/statistics-themes/business-sectors/agriculture>

¹³⁴ Agriculture of Latvia. Collection of Statistics. Rīga (2025) Available: <https://stat.gov.lv/lv/statistikas-temas/noz/lauksaimn/publikacijas-un-infografikas/24813-latvijas-lauksaimnieciba-2025?themeCode=ZI>

¹³⁵Ministry of Agriculture. Available: <https://www.zm.gov.lv/lv/media/14880/download?attachment>

¹³⁶Latvian Organic Farmers and Wild Animal Breeders Association. Available: https://www.ldc.gov.lv/lv/audzetaju-organizacijas?utm_source=https%3A%2F%2Fwww.google.com%2F

¹³⁷Project “Development of the national system for greenhouse gas (GHG) inventory and reporting on policies, measures and projections”. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_riku_izstrad_integrej_klim_mainas.pdf

Year	Dairy cattle	Non-dairy cattle	Sheep	Swine	Goats	Horses	Poultry	Rabbits	Fur-bearing animals	Deer
2014	165.9	256.1	92.5	349.4	12.3	10.1	4413.9	38.3	313.9	13.2
2015	162.4	256.7	102.3	334.2	12.7	9.6	4532.0	39.8	272.2	12.6
2016	154.0	258.3	106.6	336.4	13.2	9.3	4711.7	34.9	243.3	13.4
2017	150.4	255.4	112.2	320.6	12.8	8.9	4943.8	29.1	298.4	15.3
2018	144.5	250.9	107.3	304.9	12.2	8.4	5403.1	25.8	154.1	15.4
2019	138.4	256.9	99.8	314.2	11.7	8.3	5690.4	26.2	140.3	16.0
2020	136.0	263.0	91.9	306.8	11.5	8.3	5837.9	24.3	138.1	17.0
2021	131.2	262.3	90.3	327.0	11.4	8.4	5857.7	21.3	124.6	17.0
2022	127.8	263.6	87.3	307.9	11.7	8.7	5744.3	46.5	59.5	16.2
2023	119.0	249.1	78.3	290.0	10.3	9.0	5922.3	15.4	66.9	12.1
2024	113.0	239.1	69.6	300.1	9.1	9.1	5985.2	12.2	92.6	16.6
2024 versus 2023	-5.0%	-4.0%	-11.1%	+3.5%	-11.7%	+1.1%	+1.1%	-20.8%	+38.4%	+37.2%
2024 versus 1990	-78.9%	-73.6%	-57.7%	-78.6%	68.5%	-70.6%	-42.0%	-93.7%	-64.4%	NA

The Latvian livestock industry has been strongly shaped by historical developments and economic conditions. Major structural changes began in the early 1990s, following the restoration of independence in 1991, when most large state and collective farms were liquidated. Under the former Soviet planned economy, a substantial share of Latvia's livestock production was destined for other Soviet republics. After independence, reorienting exports to Western markets proved challenging due to market saturation and competition, forcing Latvian farmers to reduce production of milk, meat, and crops. As a result, livestock numbers declined sharply between 1990 and 1994 across nearly all sectors, with the exception of goat farming. These social and economic shifts also led to the closure of many stud farms; most horses were sold, and only the strongest breeding farms continued operating. Since Latvia's accession to the EU in 2004, livestock numbers have stabilised. In recent years, growth in production indicators has been observed particularly in the beef cattle, sheep, goat, and poultry sectors.

At the end of 2024, livestock herds were dominated by cattle (61.8%), pigs (18.6%), and poultry (16%). Dairy farming is one of the most important branches of agriculture in Latvia. However, the number of dairy cows dropped from 119.0 thousand at the end of 2023 to 113.0 thousand at the end of 2024 or by 5.0%. The number of cattle reduced from 368.1 thousand at the end of 2023 to 352.1 thousand at the end of 2024 or by 4.3%. On average, one dairy cow produced 491 kilogrammes or 6.3% more milk than in 2023, thus milk yield per dairy cow reached 8239 kilogrammes in 2024. The number of pigs increased by 10.1 thousand or 3.5%, numbers of other animals decreased – sheep by 8.9 thousand or 11.1%, and goats by 1.2 thousand or 11.7 %. However, the number of poultry rose by 62.9 thousand or 1.1%¹³⁸, the number of horses, fur-bearing animals, deers also rose. Since 2009, the number of large farms has increased, while

¹³⁸ Agriculture of Latvia. Collection of Statistics. Rīga (2025). Available: <https://stat.gov.lv/lv/statistikas-temas/noz/lauksaimn/publikacijas-un-infografikas/24813-latvijas-lauksaimnieciba-2025?themeCode=ZI>

small farms have been closed, however dairy and other farms in Latvia are characterized by a low herd size in comparison with other European countries.

The primary data source for livestock and poultry populations in Latvia is the CSB. CSB data are harmonised with Eurostat, follow a consistent and well-defined methodology, include an uncertainty assessment, and are publicly available¹³⁹. These characteristics ensure transparency, comparability, and consistency across reporting years. The 2006 IPCC Guidelines (Volume 4, Chapter 10, Section 10.2.2) recommend using Average Annual Population (AAP) for livestock categories with a lifespan of less than one year. Due to data limitations, comprehensive AAP estimates cannot currently be produced for all species and all years. However, Latvia has carried out AAP calculations for selected years and specific categories using records from the Rural support service. These internal calculations indicate that end-of-year population figures differ only marginally from AAP values for the relevant categories and therefore do not significantly influence the resulting CH₄ and N₂O emission estimates from enteric fermentation or manure management.

To support transparency, an example dataset including both end-of-year population and AAP values derived from Rural support service records is provided in the annex. This example demonstrates that the differences between end-of-year and AAP values are small and do not materially affect emission estimates. Latvia will continue to use CSB data as the primary source for livestock and poultry populations until more comprehensive AAP data become available.

Statistical surveys are the source of data on crop production in commercial companies, private farms and individual merchants. Fluctuations in activity data is observed due to economic situation in the country. Since 2007, two sugar factories have stopped their activity therefore no data is presented further. Agricultural statistics data fulfil criteria determined by the EU and requirements are determined in the legislative acts. The Project Documentation System (ADS) is established at CSB. It is a quality metadata system for internal and external users. There are methodological descriptions of all statistical surveys and calculations. Annual samples are made up as stratified simple samples. Holdings are selected by economic size (standard output – SO) and type of farming. SO is a standard indicator characterizing the economic activity of agricultural holding, i.e., value acquired from one hectare of agricultural crops or one livestock head (unit), estimated at prices of the corresponding region and expressed in EUR. A total standard output characterises the economic size of the holding in monetary terms. Farms with SO ≥ 50000 EUR are included for 100% statistical surveys; farms with 1500 EUR < SO < 50000 EUR are selected by economic size and type of farming. Sample size for annual sample (Crop and Animal survey) includes 3.8 thousand holdings. Small holdings with SO < 1500 EUR are not included in annual Crop and Animal surveys, but information for these holdings is estimated using experts' method. For this estimation CSB uses information from Agricultural Censuses and surveys of small farms, which are organized between Censuses.

At the end of 2024, there were 58.6 thousand agricultural holdings in Latvia, and the average size of a holding reached 47.6 hectares. The average agricultural area per holding was 33.2 hectares. Compared to 2023, the total utilised agricultural area increased only slightly – by 0.1 thousand hectares – reaching 1970.8 thousand hectares in 2024. Over the year, arable land expanded by 0.2 thousand hectares (0.01%), while the area of pastures and meadows grew by

¹³⁹ National Statistical System of Latvia. Available: <https://www.csp.gov.lv/en/national-statistical-system-latvia>

3.9 thousand hectares (0.6%). In 2024, cereals were grown on 800.8 thousand hectares, an increase of 3.4 thousand hectares (0.4%) compared to 2023. The average grain yield per hectare rose by 13.5%. Harvested production of winter cereals increased by 15.3% compared to the previous year. Winter wheat accounted for 69% of all harvested grain (69.5% in 2023), and its average yield per hectare increased by 16.3%. Total harvested production of winter wheat reached 2.2 million tonnes, or 15.3% more than in 2023. The area under spring cereals increased by 2.2 thousand hectares (0.8%), and their average yield per hectare grew by 17.8%. As a result, harvested production of spring cereals rose by 114.1 thousand tonnes (18.6%) compared to the previous year. In 2024, cereals occupied 62% of the total sown area. The share of winter wheat in the total cereal area increased to 54.7%, although the overall proportion of wheat in the total sown area decreased by 0.7% compared to 2023. Due to a 19% reduction in rape areas in 2024, harvested production of rape seeds fell by 100.4 thousand tonnes (28.7%). The smaller harvest was mainly driven by a reduction in winter rape area – down by 40.7 thousand hectares (28.8%) – and lower yields per hectare. The area of potato plantations decreased from 14.0 thousand hectares in 2023 to 12.8 thousand hectares in 2024 (-8.6%). A total of 227.9 thousand tonnes of potatoes were harvested, which is 30.2 thousand tonnes (11.7%) less than a year earlier. In 2024, vegetable production (including greenhouse production) totaled 108.4 thousand tonnes, 2.6 thousand tonnes (2.3%) less than in 2023¹⁴⁰. The total sown area decreased from 1302.7 thousand hectares in 2023 to 1209.9 thousand hectares in 2024, reflecting a reduction of 92.8 thousand hectares (-7.1%). Figure 5.2 shows the breakdown of the total sown area by major crop types.

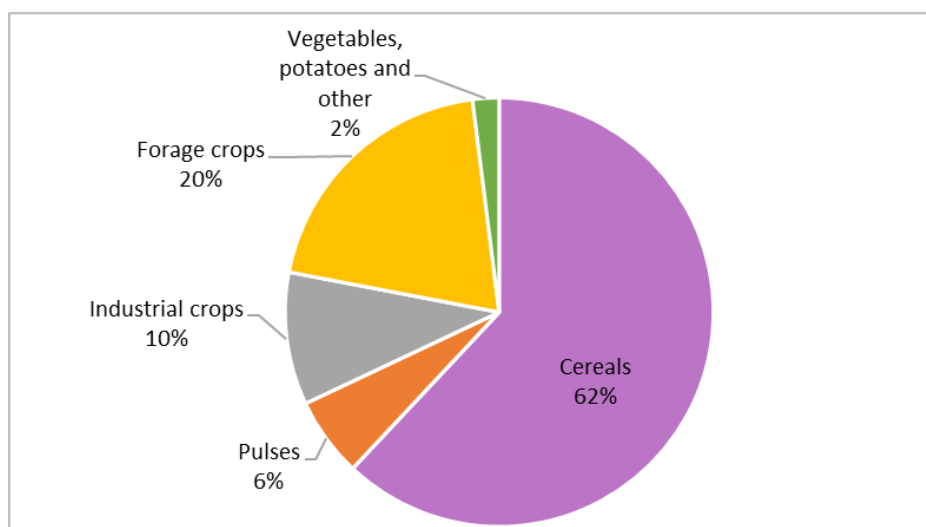


Figure 5.2 Share of the main crops on sown area in Latvia in 2024 (%)

Statistical information about crop production in Latvia for calculation of N₂O emissions is included in Table 5.4 and Table 5.5.

¹⁴⁰ Agriculture of Latvia. Collection of Statistics. Rīga (2025). Available: <https://stat.gov.lv/lv/statistikas-temas/noz/lauksaimn/publikacijas-un-infografikas/24813-latvijas-lauksaimnieciba-2025?themeCode=ZI>

Table 5.4 Sown area of agricultural crops, 1990–2024 (thousands of ha)

Year	Wheat	Barley	Triticale	Oats	Rye	Buckwheat	Pulses
1990	141.5	306.9	1.1	82.4	130.7	0.1	10.5
1995	109.6	203.3	2.7	45.6	40.4	0.1	3.0
2000	158.1	134.9	5.9	45.5	54.8	6.2	2.1
2005	187.4	148.7	13.3	58.0	39.3	10.4	2.2
2006	215.1	154.2	11.3	62.9	42.8	14.0	1.4
2007	224.6	145.3	12.4	62.4	57.5	10.7	1.6
2008	256.6	131.2	13.8	66.2	59.0	10.4	1.6
2009	285.7	104.6	13.1	60.6	59.0	10.1	2.5
2010	307.6	106.5	12.1	63.3	34.6	8.2	2.7
2011	311.3	98.7	9.9	59.3	28.4	9.5	3.8
2012	354.7	87.9	13.3	62.0	37.0	11.7	4.6
2013	371.8	85.4	14.2	62.4	29.1	10.6	7.0
2014	402.5	119.9	10.7	66.8	32.3	10.2	11.9
2015	448.2	99.6	10.4	60.3	37.4	10.5	31.6
2016	482.9	96.1	11.1	64.6	36.3	17.9	41.8
2017	471.6	81.5	8.5	70.9	34.0	30.9	57.4
2018	419.9	120.2	4.5	90.5	22.0	27.9	53.7
2019	495.5	87.6	7.7	84.3	43.9	16.2	40.4
2020	498.8	84.7	7.1	98.9	41.6	15.7	43.7
2021	539.9	76.1	7.7	90.1	36.6	19.9	50.1
2022	539.0	77.2	8.1	83.4	35.3	29.0	48.7
2023	542.7	87.2	7.2	97.7	33.7	27.6	74.3
2024	542.3	85.8	7.9	107.7	35	21.1	80.6
2024 versus 2023	-0.1%	-1.6%	+9.7%	+10.2	+3.9	-23.6%	+8.5%
2024 versus 1990	+283.3%	-72.0%	+618.2%	+30.7%	-73.2%	+21000.0%	+667.6%

Data about sown area of oil flax (1990–1999) are not available; therefore, data for filling gaps in the time series are extrapolated from the closest numbers. Other statistical data are included in the relevant subchapters.

Table 5.5 Sown area of agricultural crops, 1990–2024 (thousands of ha)

Year	Sugar beet	Fodder roots	Potatoes	Maize for silage and forage	Crops for green feed and silage	Perennial grass	Flax	Rape
1990	14.7	37.0	80.3	44.8	73.9	664.0	12.2	1.9
1995	9.5	19.8	75.3	0.6	17.8	374.7	1.7	1.1
2000	12.7	9.0	51.3	1.2	11.4	347.2	1.9	6.9
2005	13.5	3.8	45.1	2.9	8.7	360.6	2.4	71.4
2006	12.7	2.8	45.1	3.5	11.4	425.8	1.7	83.2
2007	0.3	2.3	40.3	5.1	11.1	427.1	1.5	99.2
2008	NO	0.9	37.8	5.9	8.2	413.1	0.6	82.6
2009	NO	0.7	30	9.8	7.2	413.7	0.3	93.3
2010	NO	0.9	30.1	7.1	6.3	387.3	1.1	110.6
2011	NO	0.8	29.7	11.3	5.7	370.8	1.5	121.3
2012	NO	0.6	28.2	20.6	10.6	351.4	0.9	117.5
2013	NO	0.3	27.3	20.4	7.7	356.7	0.3	128.2
2014	NO	0.2	26.8	21.7	7.3	312.4	0.6	100.1

Year	Sugar beet	Fodder roots	Potatoes	Maize for silage and forage	Crops for green feed and silage	Perennial grass	Flax	Rape
2015	NO	0.2	24.8	25.6	8.6	304.3	0.3	89.0
2016	NO	0.2	23.3	27.3	8.5	298.7	0.2	101.1
2017	NO	0.2	22.7	25.7	1.6	270.3	0.4	117.4
2018	NO	0.2	22.3	25.6	2.0	272.6	0.1	123.6
2019	NO	0.2	22.4	25.4	2.0	273.3	0.2	140.1
2020	NO	0.1	18.1	23.3	1.6	274.5	0.2	145.9
2021	NO	0.1	16.3	25.6	1.6	269.4	0.2	146.9
2022	NO	0.1	14.9	22.5	3.0	255.3	0.2	160.3
2023	NO	0.1	14.0	24.5	2.0	224.7	0.4	151.2
2024	NO	0.1	12.8	24.4	1.1	230.3	0.6	122.5
2024 versus 2023	NA	0.0%	-8.6%	-0.4%	-45.0%	+2.5%	+50.0%	-19.0%
2024 versus 1990	NA	-99.3%	-84.1%	-45.5%	-98.5%	-65.3%	-95.1%	+6347.4%

Compared to the previous year, the volume of mineral fertilisers used on agricultural crops (expressed as 100% nutrients) increased by 5.8% in 2024. The average amount applied per hectare rose from 99 kg to 105 kg (6%), with notable increases for cereals (up by 15 kg, or 12.2% per hectare), forage crops (up by 1.7 kg, or 12.9% per hectare), and open-field vegetables (up by 1 kg per hectare). Straight nitrogen fertilisers remained the most commonly used type; however, their share of total mineral fertiliser use (by physical weight) declined from 56.7% in 2023 to 51.2% in 2024. In contrast, the share of complex mineral fertilisers increased by 5.5%¹⁴¹.

5.2 ENTERIC FERMENTATION (CRT 3.A)

5.2.1 Category description

CH₄ emissions from enteric fermentation of domestic livestock comprised 41.9% of total emissions in the Agriculture sector, being 866.6 kt CO₂ eq in 2024. CH₄ is emitted as a by-product of the normal livestock digestive process, in which microbes resident in the animals' digestive system ferment the feed consumed by the animal. This fermentation process is also known as enteric fermentation. Ruminant livestock (cattle, sheep and goats) are the primary source of CH₄ emissions. The amount of enteric CH₄ emitted is driven primarily by the number and size of domestic animals, the type of digestive system, and the type and amount of feed consumed¹⁴². Latvia reports emissions from cattle (including dairy cows, other mature non-dairy cattle and growing cattle according to CRT Option B), sheep, swine, goats, horses, rabbits, and fur-bearing animals (Table 5.6).

¹⁴¹ Agriculture of Latvia. Collection of Statistics. Rīga (2025). Available: <https://stat.gov.lv/lv/statistikas-temas/noz/lauksaimn/publikacijas-un-infografikas/24813-latvijas-lauksaimnieciba-2025?themeCode=ZI>

¹⁴² Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories, 2000. Available: <https://www.ipcc-nggip.iges.or.jp/public/gp/english/>

Table 5.6 Reported emissions under the subcategory enteric fermentation

CRT	Source	Emissions reported	Level
3.A.1	<i>Dairy cattle / Non-dairy cattle (other mature and growing cattle)</i>	<i>CH₄</i>	<i>Tier 2</i>
3.A.2	<i>Sheep</i>	<i>CH₄</i>	<i>Tier 1</i>
3.A.3	<i>Swine</i>	<i>CH₄</i>	<i>Tier 1</i>
3.A.4	<i>Other – Buffalo</i>	<i>NO</i>	<i>NA</i>
3.A.4	<i>Other – Camels</i>	<i>NO</i>	<i>NA</i>
3.A.4	<i>Other – Deer</i>	<i>CH₄</i>	<i>Tier 1</i>
3.A.4	<i>Other – Goats</i>	<i>CH₄</i>	<i>Tier 1</i>
3.A.4	<i>Other – Horses</i>	<i>CH₄</i>	<i>Tier 1</i>
3.A.4	<i>Other – Mules and asses</i>	<i>NO</i>	<i>NA</i>
3.A.4	<i>Other – Poultry</i>	<i>NE</i>	<i>Tier 1</i>
3.A.4	<i>Other – Rabbits</i>	<i>CH₄</i>	<i>Tier 1</i>
3.A.4	<i>Other – Fur-bearing animals</i>	<i>CH₄</i>	<i>Tier 1</i>

Emissions from poultry enteric fermentation have not been estimated. According to the 2006 IPCC Guidelines, methodology for Enteric fermentation calculation from poultry is not developed. CH₄ emissions from poultry are calculated only in the manure management category.

Cattle are the largest source of enteric fermentation CH₄ emissions (94.9% from total enteric fermentation CH₄ emissions) in Latvia. In 2024, dairy cattle produced 57.2% and non-dairy cattle – 37.8% of CH₄ emissions. Emissions from sheep formed 1.8%, from swine – 1.5% and from other livestock – 1.8% of the total emissions from enteric fermentation. In 2024, the total CH₄ emissions from enteric fermentation of domestic livestock decreased by 0.7 kt or 2.1%, compared to 2023. This is caused by the decrease in the number of cattle. Since 1990, generally due to the evident fall of the number of livestock, CH₄ emissions decreased by 65.2% (Table 5.7).

Table 5.7 CH₄ emissions from enteric fermentation by livestock category 1990–2024 (kt)

Year	Dairy cattle	Non-dairy cattle	Sheep	Swine	Goats	Horses	Rabbits	Fur-bearing animals	Deer	Total, CH ₄
1990	55.11	29.61	1.32	2.10	0.03	0.56	0.11	0.03	NO	88.86
1995	29.41	7.69	0.58	0.83	0.04	0.49	0.09	0.02	NO	39.16
2000	23.03	4.99	0.23	0.59	0.05	0.36	0.07	0.01	NO	29.33
2005	22.19	6.54	0.33	0.64	0.07	0.25	0.06	0.01	NO	30.11
2006	22.26	6.61	0.33	0.63	0.07	0.24	0.05	0.02	0.07	30.28
2007	22.42	7.71	0.43	0.62	0.07	0.23	0.06	0.02	0.08	31.64
2008	21.57	7.52	0.54	0.58	0.06	0.24	0.03	0.02	0.11	30.66
2009	21.13	7.81	0.57	0.56	0.07	0.23	0.03	0.02	0.16	30.56
2010	20.70	8.15	0.61	0.58	0.07	0.22	0.02	0.02	0.15	30.52
2011	20.80	8.39	0.64	0.56	0.07	0.21	0.02	0.02	0.19	30.90
2012	21.17	9.04	0.67	0.53	0.07	0.20	0.02	0.02	0.19	31.91
2013	21.65	9.87	0.68	0.55	0.06	0.19	0.02	0.02	0.23	33.28
2014	22.06	10.58	0.74	0.52	0.06	0.18	0.02	0.03	0.26	34.46

Year	Dairy cattle	Non-dairy cattle	Sheep	Swine	Goats	Horses	Rabbits	Fur-bearing animals	Deer	Total, CH ₄
2015	21.51	10.96	0.82	0.50	0.06	0.17	0.02	0.03	0.25	34.33
2016	21.23	11.34	0.85	0.50	0.07	0.17	0.02	0.02	0.27	34.47
2017	21.29	11.50	0.90	0.48	0.06	0.16	0.02	0.03	0.31	34.75
2018	20.62	11.51	0.86	0.46	0.06	0.15	0.02	0.02	0.31	34.00
2019	20.22	11.95	0.80	0.47	0.06	0.15	0.02	0.01	0.32	34.00
2020	20.17	12.30	0.74	0.46	0.06	0.15	0.01	0.01	0.34	34.24
2021	19.84	12.47	0.72	0.49	0.06	0.15	0.01	0.01	0.34	34.09
2022	19.45	12.62	0.70	0.46	0.06	0.16	0.03	0.01	0.32	33.81
2023	18.02	12.07	0.63	0.44	0.05	0.16	0.01	0.01	0.24	31.62
2024	17.70	11.68	0.56	0.45	0.05	0.16	0.01	0.01	0.33	30.95
Share of total % in 2024	57.2%	37.8%	1.8%	1.5%	0.1%	0.5%	0.0%	0.0%	1.1%	100.0 %
2024 versus 2023	-1.8%	-3.2%	-11.1%	+3.5%	-11.7%	+1.1%	-20.8%	+38.4 %	+37.2 %	-2.1%
2024 versus 1990	-67.9%	-60.5%	-57.7%	-78.6%	68.5%	-70.9%	-93.7%	-64.4%	NA	-65.2%

5.2.2 Methodological issues

5.2.2.1 Methods

The Tier 1 approach of the 2006 IPCC Guidelines relies on default EFs. For Tier 1 methodology, Latvia collects data on the numbers of animals in specific livestock category. The Tier 2 approach is more complex based on country-specific information about animal and feed characteristics. The Tier 2 approach for Latvia is implemented to estimate CH₄ emissions for cattle. Emissions from enteric fermentation of domestic livestock in Latvia have been calculated by using the IPCC Tier 1 and Tier 2 methodologies presented in the 2006 IPCC Guidelines (Volume 4, Chapter 10.3).

CH₄ emissions from enteric fermentation for sheep, swine, goats, horses, rabbits, fur-bearing animals and deer (reindeer do not appear in Latvia according to data of Organic Farmers and Wildlife Animal Breeders Association as well as Rural support service) have been calculated by using the Equation 10.19 (2006 IPCC Guidelines, page 10.28) according to the IPCC Tier 1 methodology by multiplying the number of the animals in each category with the IPCC default EF or other origin EF of the respective livestock category:

$$\text{Emissions} = EF_{(T)} * \left(\frac{N_{(T)}}{10^6} \right) \quad (5.1)$$

where:

Emissions - methane emissions from Enteric Fermentation, kt CH₄ yr⁻¹

EF_(T) - emission factor for the defined livestock population, kg CH₄ head⁻¹ yr⁻¹

N_(T) - the number of head of livestock species / category T in the country

T - species/category of livestock

The default EFs as for developed countries (2006 IPCC Guidelines, Table 10.10, page 10.28) were used to calculate CH₄ emissions from enteric fermentation for sheep, swine, goats, horses and deer. As default the 2006 IPCC Guidelines and national EFs for rabbits and fur-bearing animals are not available, other origin EFs as Norwegian¹⁴³ for fur-bearing animals and Russian¹⁴⁴ for rabbits were used for enteric fermentation emissions calculations similarly by experience of the neighboring countries (Table 5.8).

Table 5.8 Default CH₄ EFs from Enteric fermentation

Livestock category	EF (kg CH ₄ head ⁻¹ yr ⁻¹)
Sheep	8.00
Swine	1.50
Goats	5.00
Horses	18.00
Rabbits	0.59
Fur-bearing animals	0.10
Deer	20.0

The Tier 2 approach to estimate emissions is implemented for cattle, because emissions from cattle make up the biggest part of total agricultural sector CH₄ emissions. With the Tier 2 methodology, CH₄ emissions have been calculated as in the Tier 1 methodology mentioned above, but EFs for dairy cattle and young and mature non-dairy cattle have been calculated according to the 2006 IPCC Guidelines methodology represented in Equation 10.21, page 10.31:

$$EF = \left[\frac{GE * \left(\frac{Y_m}{100} \right) * 365}{55.65} \right] \quad (5.2)$$

where:

EF - emission factor, kg CH₄ head⁻¹ yr⁻¹

GE - gross energy intake, MJ head⁻¹ day⁻¹

Y_m - methane conversion factor, % of gross energy in feed converted to CH₄ (default values in table 10.12, page 10.30 from 2006 IPCC Guidelines)

The factor 55.65 (MJ/kg CH₄) is the energy content of CH₄

For cattle, the gross energy intake (GE) has been calculated according to the 2006 IPCC Guidelines Equation 10.16, page 10.21:

$$GE = \left[\frac{\left(\frac{NE_m + NE_a + NE_l + NE_{work} + NE_p}{REM} \right) + \left(\frac{NE_g}{REG} \right)}{\frac{DE\%}{100}} \right] \quad (5.3)$$

where:

GE - gross energy, MJ day⁻¹

NE_m - net energy required by the animal for maintenance, MJ day⁻¹

NE_a - net energy for animal activity, MJ day⁻¹

¹⁴³ Greenhouse Gas Emissions 1990–2023, National Inventory Document. The Norwegian Environment Agency, 2025 p. 5-21, Table 5.-12. Available: <https://unfccc.int/sites/default/files/resource/Norway%20NID%202025.pdf>

¹⁴⁴ Национальный доклад о кадастре антропогенных выбросов из источников и абсорбции поглотителями парниковых газов не регулируемых Монреальским протоколом за 1990 – 2023 гг. Часть 1. Москва, 2025., с. 209, Таблица 5.8. Available: https://unfccc.int/sites/default/files/resource/RUS_NIR_2025_v1_rev_2025-04-18.pdf

NE_l - net energy for lactation, MJ day⁻¹

NE_{work} - net energy for work, MJ day⁻¹

NE_p - net energy required for pregnancy, MJ day⁻¹

REM - ratio of net energy available in a diet for maintenance to digestible energy consumed

NE_g - net energy needed for growth, MJ day⁻¹

REG - ratio of net energy available for growth in a diet to digestible energy consumed

$DE\%$ - digestible energy expressed as a percentage of gross energy

The equations for calculating NE_m (Equation 10.3, page 10.15), NE_a (Equation 10.4, page 10.16), NE_l (Equation 10.8, page 10.18), NE_p (Equation 10.13, page 10.20), NE_g (Equation 10.6, page 10.17), REM (Equation 10.14, page 10.20) and REG (Equation 10.15, page 10.20) are:

$$NE_m = C_{fi} * (Weight)^{0.75}$$

$$NE_a = C_a * NE_m$$

$$NE_l = Milk * (1.47 + 0.40 * Fat)$$

$$NE_p = C_{pregnancy} * NE_m$$

$$NE_g = 22.02 * \left(\frac{BW}{C * MW} \right)^{0.75} * WG^{1.097}$$

$$REM = \left[1.123 - (4.092 * 10^{-3} * DE\%) + [1.126 * 10^{-5} * (DE\%)^2] - \left(\frac{25.4}{DE\%} \right) \right]$$

$$REG = \left[1.164 - (5.160 * 10^{-3} * DE\%) + [1.308 * 10^{-5} * (DE\%)^2] - \left(\frac{37.4}{DE\%} \right) \right] \quad (5.4)$$

where:

C_{fi} - maintenance coefficient (default values from 2006 IPCC Guidelines. Volume 4, Chapter 10, Table 10.4, page 10.16 are used)

$Weight$ - animal weight, kg

C_a - coefficient corresponding to animals feeding situation (default values from 2006 IPCC Guidelines. Volume 4, Chapter 10, Table 10.5, page 10.17 are used)

$Milk$ - amount of milk produced, kg of milk day⁻¹

Fat - fat content of milk, % by weight

$C_{pregnancy}$ - pregnancy coefficient (default values from 2006 IPCC Guidelines. Volume 4, Chapter 10, Table 10.7, page 10.20 are used)

BW - the average live body weight (BW) of the animals in the population, kg

MW - the mature live body weight of an adult female in moderate body condition, kg

WG - the average daily weight gain of the animals in the population, kg day⁻¹

C - a coefficient with a value of 0.8 for females, 1.0 for castrates and 1.2 for bulls

REM - ratio of net energy available in a diet for maintenance to digestible energy consumed

REG - ratio of net energy available for growth in a diet to digestible energy consumed

$DE\%$ - digestible energy, %

When using NE_p to calculate GE, the NE_p estimate must be weighted by the portion of the mature females that actually go through gestation in a year. Calculations are based on data from the Rural support service of the Republic of Latvia. As a result, 83% of the NE_p value for dairy and suckler cows is used in the GE equation.

CH_4 conversion factor (Y_m) of zero is assumed for juveniles consuming only milk (2006 IPCC Guidelines, p.10.30). In Latvia, it was supposed that calves feed milk and milk substitute no longer than of age 3 months¹³². Therefore, it is assumed that CH_4 conversion rate of young growing cattle group (under 1 year old) is 5.5%. The rate was estimated from the 2006 IPCC

Guidelines default Ym 6.5%, based on an assumption that for calves between 0 and 3 months Ym is 0%.

Feed digestibility (DE) 65% for dairy cattle is used in calculations according to the average value represented in the 2006 IPCC Guidelines Table 10.2 (page 10.14) for 1990–2009, because detailed information on feed digestibility is not available in the country for this period. DE 66% is used for 2010–2014 and 67% for 2015–2022 based on national studies. DE 68% is used for 2023 and 2024, taking into account increasing numbers of dairy cows in large industrial farms. For non-dairy cattle DE 65% is used according to the 2006 IPCC Guidelines. Assumptions of DE are based on national research results described below.

Forage quality, level of concentrates in the diet and feed digestibility directly affects enteric CH₄ production in the rumen, therefore the chemical content of typical forage used for cattle feeding was analysed from all regions of Latvia at the LBTU Scientific Laboratory of Agronomic Analysis. Research activities were done according to the tasks of the pre-defined project “Development of the National System for Greenhouse Gas Inventory and Reporting on Policies, Measures and Projections” under 2009–2014 EEA Grants Programme National Climate Policy¹⁴⁵ and financial support for the project “Agricultural sector GHG emissions calculation methods and data analysis with the modelling tool development, integrating climate change”.

The cattle feed samples were collected from January until December 2015. The chemical analysis of animal feed was made according to generally accepted methods of feed analysis: dry matter (d.m) %, crude protein (CP) %, insoluble protein, %, soluble protein, %, undegraded intake protein (UIP) %, crude fiber (CF) %, acid detergent fiber (ADF) %, neutral detergent fiber (NDF) %, ash %, Ca and P %, according to the ISO 5983, ISO 6490/2 and ISO 6491 standards. Digestibility was determined using the cellulase method. Special attention was given to ADF and NDF values, because they could be used also for calculation of feed digestibility. The ADF value refers to the cell wall portions of the forage that are made up of cellulose and lignin and relate to the ability of an animal to digest the forage. As ADF increases, the ability to digest the forage decreases. The NDF value is the total cell wall which is comprised of the ADF fraction plus hemicellulose. NDF values reflect the amount of forage the animal can consume.

The research results showed that NDF content and digestibility vary significantly for analysed forage samples. Depending on the growth stage of green biomass in the harvesting period, the content of NDF in hay was found within 51–71%, 24–48% in silage, 38–62% in haylage and 30–45 % in total mixed ration (TMR) of d.m. The average determined digestibility of forage for natural meadow hay was 52.3±4.3% and 53.8±5.2% for cereal grass hay; for grass silage with preservative 65.2±6.1%, without preservative 62.8±4.9%; and for corn silage, respectively 71.1±0.6%, 68.2±3.1%; for haylage 62.6±4.1%, for TMR 71.7±5.7%. Detailed description of the research results is available in the scientific literature¹⁴⁶. All forage quality analysis results are

¹⁴⁵ Project “Development of the national system for greenhouse gas (GHG) inventory and reporting on policies, measures and projections”. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

¹⁴⁶ Degola L. Trupa A., Aplocina E. (2016) Forage quality and digestibility for calculation of enteric methane emission from cattle /15th International scientific conference “Engineering for Rural Development”: proceedings, Jelgava, Latvia, May 25 - 27, 2016 Latvia University of Agriculture. Faculty of Engineering. Jelgava, 2016. - Vol.15, p. 456-461. Available: <http://tf.llu.lv/conference/proceedings2016/Papers/N084.pdf>

summarized and included in the catalogue of forage digestibility and chemical analysis results¹⁴⁷.

Interviews with farm consultants and academical stuff in the field of animal feeding as additional study were conducted with the main aim to identify the country typical feed rations for dairy cows and other cattle. According to the survey results, the feed ration of dairy cows consists in average of 71% (58.1-84.4%) of grass forage and 29% (15.6-41.9%) of concentrates based on dry matter intake¹⁴⁸. Other cattle feed ration includes grass forage and concentrates in following proportions: for 1–2 years old cattle – 92% and 8%, for beef cattle over 2 years old – 91% and 9%, and other cattle over 2 years old – 83% and 17% of the dry matter intake, respectively. Based on detailed calculations of the cattle feed quality parameters and feeding rations in 2015, it was concluded to use in the inventory DE 67% for dairy cows for the same and later years. Based on historical records of feed quality analysis and feeding rations, it was set to use DE 66% for the time period 2010–2014, taking into account that since 2010, the number of farms with higher proportion of concentrates in the dairy cow diet showed tendency to increase. Overall analysis of other cattle feeding lead to conclusion that digestibility of feed for other cattle fluctuates around DE 65% in the case of typical conditions for Latvia.

5.2.2.2 Activity data

The calculation of GE for dairy cattle is strongly based on the milk production and fat content in milk. Trends about milk production and fat content in milk are presented in Table 5.9. Values of milk fat content for 1990–1997 are derived by extrapolation based on an assumption that fat content in milk was around 3.5% in 1990; all other information is adopted from the CSB of Latvia¹⁴⁹.

Table 5.9 Average milk yield per cow and fat content, 1990–2024

Year	Average milk yield, kg year ⁻¹	Fat content, %
1990	3437	3.50
1995	3074	3.92
2000	3898	4.08
2005	4364	4.25
2006	4492	4.26
2007	4636	4.31
2008	4822	4.29
2009	4892	4.31
2010	4998	4.29
2011	5064	4.22
2012	5250	4.16
2013	5508	4.08

¹⁴⁷ Degola L., Trūpa A., Aplociņa E. *Lopbarības ķīmiskās analīzes un sagremojamība*, ISBN 978-9984-48-219-4, LLU, Jelgava, 2016., 52.lpp

¹⁴⁸ Project "Development of the national system for greenhouse gas (GHG) inventory and reporting on policies, measures and projections". Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

¹⁴⁹ Agriculture of Latvia. Collection of Statistics. Rīga (2025). Available: <https://stat.gov.lv/lv/statistikas-temas/noz/lauksaimn/publikacijas-un-infografikas/24813-latvijas-lauksaimnieciba-2025?themeCode=ZI>

Year	Average milk yield, kg year ⁻¹	Fat content, %
2014	5812	3.86
2015	5905	3.99
2016	6182	4.15
2017	6525	4.10
2018	6614	4.10
2019	6891	4.10
2020	7163	4.01
2021	7362	4.04
2022	7492	3.99
2023	7748	3.93
2024	8239	3.88
2024 versus 2023	+6.3%	-1.3%
2024 versus 1990	+139.7%	+10.9%

Average milk yield per dairy cow rose by 491 kg or 6.3%, reaching 8239 kg annually. For suckler cows, milk production was assumed to be 6 kg day⁻¹, representing the average daily milk yield required for calf rearing.

In Latvian GHG inventory, the livestock category Cattle (CRT 3.A.1) is reported in three sub-categories: mature dairy cattle, other mature cattle and growing cattle. Calculations of CH₄ emission from enteric fermentation for dairy cattle are not divided into smaller sub-groups. Estimation of CH₄ emissions from non-dairy cattle is split in seven age and production type sub-groups according to the records in the database of CSB of Latvia. Growing cattle group is represented by young cattle under 1 year and young cattle aged from 1 to 2 years. These two growing cattle groups are segregated for dairy and beef cattle. Other mature cattle groups include bulls, heifers and other cows (suckler cows) aged over 2 years old. The numbers of non-dairy cattle by sub-categories are presented in Table 5.10. Activity data and calculations of emissions for non-dairy are divided in mentioned sub-categories of cattle because:

- the inventory is strongly linked to the CSB database, ensuring consistency with EUROSTAT and other official statistical data;
- it promotes easier reporting of cattle weights and feeding situation;
- it facilitates proper estimation of MMS, that significantly differs by defined cattle types in the herd.

Table 5.10 The number of non-dairy cattle by sub-categories in Latvia, 1990–2024 (thousand of heads)

Year	Growing cattle		Other mature cattle		
	Young cattle under 1 year	Young cattle aged from 1 to 2 years	Mature non-dairy cattle over 2 years		
	Total	total	bulls	heifers	other cows
1990	525.2	302.6	12.0	54.3	10.1
1995	134.8	82.0	3.2	14.7	2.8
2000	97.9	51.6	0.8	9.8	2.1
2005	118.9	59.6	1.6	11.9	8.0
2006	107.5	62.9	1.8	13.1	9.5
2007	114.9	72.5	1.2	14.6	15.2
2008	108.4	66.2	2.6	19.9	12.7
2009	107.4	66.8	3.0	19.9	15.5

Year	Growing cattle		Other mature cattle		
	Young cattle under 1 year	Young cattle aged from 1 to 2 years	Mature non-dairy cattle over 2 years		
	Total	total	bulls	heifers	other cows
2010	105.6	67.6	3.2	20.3	18.7
2011	103.9	66.7	3.1	20.9	22.0
2012	108.4	70.0	3.5	21.0	25.6
2013	109.3	75.3	4.3	23.4	29.2
2014	118.4	74.9	4.4	24.3	34.2
2015	113.6	76.2	4.4	23.6	38.9
2016	113.0	72.5	4.3	23.8	44.7
2017	108.2	69.7	3.9	25.0	48.6
2018	105.9	64.9	4.0	24.5	51.6
2019	108.2	64.7	4.1	23.6	56.4
2020	111.5	65.4	4.2	21.8	60.0
2021	106.7	67.9	4.5	21.7	61.4
2022	107.2	65.7	4.9	22.9	62.9
2023	100.5	59.7	4.8	22.0	61.9
2024	96.2	56.3	4.4	20.5	61.6
2024 versus 2023	-4.3%	-5.7%	-8.3%	-6.8%	-0.5%
2024 versus 1990	-81.7%	-81.4%	-63.3%	-62.2%	+509.9

Missing or no available data for 1990–1995 are estimated using linear extrapolation. The total numbers of young cattle under 1 year and aged 1 to 2 years are provided by the CSB. Data of young dairy and beef cattle are calculated based on CSB totals of mentioned young cattle groups. All numbers of other mature cattle over 2 years are original data obtained from the CSB database.

Results of gross energy intake (GE) calculation for dairy and non-dairy cattle from enteric fermentation are summarized in Table 5.11. Two breeds prevailing in the herds of dairy cows – Latvian Brown (Red breed group) and Black and White Holstein. Based on animal breeding programmes data, the documented weight for Latvian Brown breed is 530–580 kg¹⁵⁰, for Black and White Holstein breed – 600–900¹⁵¹ kg. For the period 1990–1999, mostly Latvian Brown breed was observed in the herds, later the number of Black and White Holstein breed showed tendency to increase, therefore the average weight for dairy cows is updated every 5 years, since 2000. The average weight of other cattle is calculated based on data from the Rural support service¹⁵², which operates the national recording scheme and provides information on standard weights of the most important meat cattle breeds. For GE calculation weight is important parameter, that is only one parameter that changes in average for other mature non-dairy cattle to relation of livestock number in mentioned groups. It is possible to observe evidence that from 2004 to 2005 and the from 2007 to 2008 numbers of bulls, heifers and other cows changed significantly that gives also significant fluctuation to EF of whole group of other mature cattle. Livestock numbers are influenced by the economic situation in the country as well as agricultural policy in Latvia.

¹⁵⁰Audzēšanas programma sarkano šķirņu grupas govīm no 2024. gada. Available: <https://holstein.lv/uploads/images/sarkana.pdf>

¹⁵¹Holšteinas šķirnes govju audzēšanas programma. Available: <http://www.holstein.lv/uploads/images/ProgrammaLHA.pdf>

¹⁵²Rural support service. Available: <https://registri.ldc.gov.lv/en/>

Table 5.11 Average GE intake (MJ day⁻¹) and CH₄ EFs from Enteric fermentation (kg CH₄ head⁻¹ year⁻¹) and cattle weight (kg head⁻¹ year⁻¹) 1990–2024

Year	Dairy cows			Growing cattle			Other mature cattle		
	Weight	GE	EF	Weight	GE	EF	Weight	GE	EF
1990	550	241.6	103.0	272	80.4	29.8	581	152.9	65.2
1995	550	236.3	100.8	272	78.6	29.3	580	152.9	65.2
2000	555	264.2	112.6	262	76.0	28.1	542	147.6	62.9
2005	555	281.1	119.8	261	76.1	28.0	563	167.3	71.3
2006	560	286.2	122.0	268	76.4	28.5	564	168.8	72.0
2007	560	291.5	124.3	271	77.1	28.8	557	174.8	74.5
2008	560	296.9	126.6	269	76.5	28.5	561	165.2	70.4
2009	560	299.4	127.7	271	77.1	28.8	567	170.5	72.7
2010	560	295.8	126.1	272	77.5	29.0	570	173.8	74.1
2011	565	297.4	126.8	272	77.2	28.9	569	176.2	75.1
2012	565	301.7	128.6	274	77.9	29.2	572	179.4	76.5
2013	565	307.8	131.2	278	79.1	29.8	575	180.1	76.8
2014	565	311.8	132.9	274	78.7	29.4	575	182.4	77.8
2015	565	310.7	132.5	278	79.6	29.9	576	185.4	79.0
2016	570	323.3	137.8	276	79.5	29.7	576	187.8	80.1
2017	570	332.1	141.6	276	79.4	29.7	576	188.2	80.2
2018	570	334.7	142.7	273	79.0	29.5	574	189.7	80.9
2019	570	342.8	146.1	272	78.7	29.3	576	192.0	81.8
2020	570	348.0	148.3	271	78.5	29.2	578	194.4	82.9
2021	570	354.7	151.2	275	79.3	29.7	579	194.4	83.1
2022	570	357.0	152.2	274	79.1	29.5	580	194.5	82.9
2023	570	355.3	151.5	272	78.8	29.3	580	194.9	83.1
2024	570	367.4	156.7	272	78.7	29.2	580	195.9	83.5

EFs calculation parameters for non-dairy cattle sub-groups from enteric fermentation (1990–2022) are summarized in Table 5.12. The average daily weight gain for young cattle is set 0.7 and 0.85, kg day⁻¹ for dairy and beef young cattle respectively. It is assumed that young cattle aged from 1 to 2 years have an average daily weight gain for young 0.6 kg day⁻¹. Mature non-dairy cattle over 2 years have an average daily weight gain 0.2 kg day⁻¹, except bulls (0.05 kg day⁻¹). Digestibility for all sub-groups is assumed to be 65%.

Table 5.12 GE intake (MJ day⁻¹), weight and CH₄ EFs from Enteric fermentation for non-dairy cattle sub-groups (kg CH₄ head⁻¹ year⁻¹) in 2024

Non-dairy cattle sub-groups		Weight	GE	EF
Young cattle under 1 year	<i>dairy cattle calves</i>	180	58.0	18.5
	<i>beef cattle calves</i>	200	74.8	23.9
Young cattle aged from 1 to 2 years	<i>dairy cattle</i>	400	95.6	40.8
	<i>beef cattle</i>	450	123.2	52.5
Mature non-dairy cattle over 2 years	<i>bulls</i>	950	215.3	91.8
	<i>heifers</i>	500	127.1	54.2
	<i>other cows</i>	580	217.4	92.7
IPCC default				57.0

5.2.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The uncertainty associated with livestock population varies widely depending on the source, but according to the 2006 IPCC Guidelines is set as 20%. According to received information from CSB of Latvia, the uncertainty of activity data provided by the institution must be set as 2%.

The 2006 IPCC Guidelines suggest that EFs estimated using the Tier 1 method are to be known more accurately than 30% and may be uncertain to 50%. Tier 2 method is likely to be in the order of 20% (2006 IPCC Guidelines: Volume 4, Chapter 10, page 10.33). According to the assumptions above, Tier 1 method EFs are set to be uncertain of 50%, but uncertainty of EFs estimated by Tier 2 is set as 20%. Inter-annual changes of CH₄ EF values for cattle are primarily a result of changes in the activity data that occur in response to agricultural policy, the economic situation and market demands.

5.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the agriculture sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings. All information on activity data and emission calculations is stored and archived in the common FTP folder.

Activity data check. Livestock data were checked by an inventory compiler and a CSB specialist. Data for livestock age sub-groups, collected by extrapolation methods, were compared to statistical data from the CSB to ensure accurate total numbers. The data collection methods are documented in the Agriculture Sector Inventory Compiler's database for GHG inventory purposes.

Review of EFs. Country-specific EFs derived with Tier 2 method are cross-checked against the 2006 IPCC Guidelines defaults. Results of comparison of EFs for CH₄ emission from enteric fermentation of dairy cows and non-dairy cattle are shown below (Table 5.13).

Table 5.13 Review of EFs for enteric fermentation CH₄ emissions

Category	Source	EF (kg CH ₄ head ⁻¹ year ⁻¹)
Dairy cows	<i>Latvia, Tier 2, 2024</i>	156.7
	<i>2006 IPCC Guidelines (Western Europe, Table 10.11, page 10.29)</i>	117.0
Non-dairy cattle	<i>Latvia, Tier 2, 2024 (weighted average)</i>	48.9
	<i>2006 IPCC Guidelines (Western Europe, Table 10.11, page 10.29)</i>	57.0

Latvia uses higher EF for dairy cows based on a different feeding situation that is not totally characterized as stall fed (set for Tier 1). Also, digestibility used for calculations of emission coefficient is lower (65%–68% against 70% for Tier 1). Detailed information on the feeding situation is included in chapter 5.2.2.1. In average enteric fermentation CH₄ EF for non-dairy cattle is slightly lower than the 2006 IPCC Guidelines default. Emissions from non-dairy cattle

are calculated from three groups (Table 5.12). Growing cattle are included in two sub-groups of animals: (1) cattle under 1 year; and (2) cattle aged 1–2 years old. In 2024, 63.8% of the non-cattle population was included in these two sub-groups, and 63.1% of them were under 1 year old with a reported value of 0% for methane conversion rate (Y_m) recommended for between 0 and 3 months old cattle. Another reason for the lower EF is that Latvia uses lower calf weights (180–200 kg), which are country specific.

5.2.5 Category-specific recalculations

No recalculations were done for this sector.

5.2.6 Category-specific planned improvements

It is planned to evaluate CH_4 calculation methodology from enteric fermentation in dairy cow category according to the 2019 Refinement to the 2006 IPCC Guidelines methodology.

5.3 MANURE MANAGEMENT (CRT 3.B)

5.3.1 Category description

GHG emissions from manure management constituted 168.7 kt CO_2 eq, which represents 8.2% of the total emissions from Agriculture. N_2O emissions from manure management were 2.9% and CH_4 emissions 5.3% of total emissions in the Agriculture sector in 2024. Both emission sources cover management of manure from domestic livestock. Latvia reports CH_4 and N_2O emissions from cattle (including groups represented in Table 5.14) sheep, swine (including mature swine as breeding sows and boars, piglets under 50 kg of weight, young breeding sows and fattening pigs), horses, goats and poultry (including layers, broilers, turkeys, ducks, geese and other poultry), as well as rabbits, fur-bearing animals and deer (Table 5.14).

Table 5.14 Reported emissions under the subcategory manure management

CRT	Source	Emissions reported	Level
3.B 1	<i>Dairy cattle / Non-dairy cattle (other mature and growing cattle)</i>	CH_4 , N_2O	<i>Tier 2, Tier 2</i>
3.B 2	<i>Sheep</i>	CH_4 , N_2O	<i>Tier 1, Tier 2</i>
3.B 3	<i>Swine</i>	CH_4 , N_2O	<i>Tier 2, Tier 2</i>
3.B 4	<i>Other – Buffalo</i>	NO	<i>NA</i>
3.B 4	<i>Other – Camels</i>	NO	<i>NA</i>
3.B 4	<i>Other – Deer</i>	CH_4 , N_2O	<i>Tier 1, Tier 2</i>
3.B 4	<i>Other – Goats</i>	CH_4 , N_2O	<i>Tier 1, Tier 2</i>
3.B 4	<i>Other – Horses</i>	CH_4 , N_2O	<i>Tier 1, Tier 2</i>
3.B 4	<i>Other – Mules and asses</i>	NO	<i>NA</i>
3.B 4	<i>Other – Poultry</i>	CH_4 , N_2O	<i>Tier 1, Tier 2</i>
3.B 4	<i>Other – Rabbits</i>	CH_4 , N_2O	<i>Tier 1, Tier 1</i>
3.B 4	<i>Other – Fur-bearing animals</i>	CH_4 , N_2O	<i>Tier 1, Tier 1</i>

CH_4 emissions from manure management have decreased by 54.0% over the time period of 1990–2024 (Table 5.15). In 2024, CH_4 emissions from manure management of domestic livestock increased by 0.15 kt or 3.7%, compared to 2023, due to increase in slurry manure share (ANNEX A.5.6 AGRICULTURE).

Table 5.15 CH₄ emissions from manure management by livestock category 1990–2024 (kt)

Year	Dairy cattle	Non-dairy cattle	Sheep	Swine	Goats	Horses	Poultry	Rabbits	Fur-bearing animals	Deer	Total CH ₄
1990	3.42	1.02	0.03	3.49	0.001	0.05	0.26	0.0155	0.18	NO	8.46
1995	2.00	0.28	0.01	1.61	0.001	0.04	0.10	0.0122	0.15	NO	4.20
2000	1.82	0.19	0.01	1.24	0.001	0.03	0.08	0.0089	0.07	NO	3.44
2005	2.11	0.23	0.01	1.58	0.002	0.02	0.10	0.0078	0.10	NO	4.16
2006	2.18	0.24	0.01	1.59	0.002	0.02	0.11	0.0074	0.12	0.0007	4.28
2007	2.31	0.27	0.01	1.66	0.002	0.02	0.12	0.0077	0.12	0.0009	4.52
2008	2.34	0.26	0.01	1.57	0.002	0.02	0.11	0.0046	0.13	0.0012	4.45
2009	2.39	0.27	0.01	1.53	0.002	0.02	0.12	0.0035	0.11	0.0017	4.45
2010	2.20	0.28	0.01	1.49	0.002	0.02	0.12	0.0027	0.11	0.0017	4.24
2011	2.27	0.28	0.02	1.41	0.002	0.02	0.10	0.0031	0.12	0.0021	4.23
2012	2.18	0.30	0.02	1.18	0.002	0.02	0.10	0.0030	0.16	0.0021	3.96
2013	2.17	0.32	0.02	1.14	0.002	0.02	0.10	0.0031	0.16	0.0025	3.93
2014	2.37	0.34	0.02	1.09	0.002	0.02	0.08	0.0031	0.21	0.0029	4.12
2015	2.50	0.35	0.02	1.17	0.002	0.01	0.09	0.0032	0.19	0.0028	4.34
2016	2.54	0.35	0.02	1.14	0.002	0.01	0.09	0.0028	0.17	0.0029	4.32
2017	2.61	0.35	0.02	1.04	0.002	0.01	0.07	0.0023	0.20	0.0034	4.32
2018	2.29	0.35	0.02	0.97	0.0016	0.01	0.07	0.0021	0.10	0.0034	3.83
2019	2.48	0.36	0.02	0.97	0.0015	0.01	0.07	0.0021	0.09	0.0035	4.01
2020	2.29	0.37	0.02	0.89	0.0015	0.01	0.09	0.0019	0.09	0.0037	3.77
2021	2.42	0.38	0.02	0.98	0.0015	0.01	0.10	0.0017	0.08	0.0037	3.99
2022	2.66	0.38	0.02	0.88	0.0015	0.01	0.10	0.0037	0.04	0.0036	4.09
2023	2.48	0.36	0.01	0.79	0.0013	0.01	0.10	0.0012	0.05	0.0027	3.75
2024	2.38	0.35	0.01	0.97	0.0012	0.01	0.09	0.001	0.06	0.0037	3.89
Share of total % in 2024	61.3%	8.9%	0.3%	25.1%	< 0.1%	0.4%	2.4%	<0.1%	1.6%	0.1%	100.0 %
2024 versus 2023	-1.2%	-3.4%	-11.1%	+22.9%	-11.7%	+1.1%	-10.6%	-20.8%	+38.4%	+37.2%	+3.7%
2024 versus 1990	-30.3%	-66.0%	-55.9%	-72.0%	18.3%	-71.6%	-64.9%	-93.7%	-65.0%	NA	-54.0%

In 2024, direct N₂O emissions reached 0.15 kt (-2.8% compared to 2023), however over the time period of 1990–2024 direct N₂O emissions decreased by 76.8% due to decrease mainly of the livestock number. In 2024, indirect N₂O emissions from manure management decreased by 1.4% compared to 2023 and decreased by 75.2% compared to 1990. Total N₂O emissions from manure management decreased by 2.3% over the year and by 76.3% since 1990. The fluctuation of emissions is related to the variation of animal numbers, as well as changes in the distribution of livestock MMS (Table 5.16).

**Table 5.16 N₂O emissions from manure management by livestock category
1990–2024* (kt)**

Year	Dairy cattle	Non-dairy cattle	Sheep	Swine	Goats	Horses	Poultry	Rabbits	Fur-bearing animals	Deer	Total direct, N ₂ O	Total indirect, N ₂ O
1990	0.32	0.09	0.016	0.135	0.001	0.009	0.035	0.012	0.009	NO	0.62	0.33
1995	0.17	0.03	0.007	0.056	0.001	0.008	0.015	0.010	0.008	NO	0.30	0.16
2000	0.14	0.02	0.003	0.035	0.001	0.006	0.012	0.007	0.004	NO	0.23	0.12
2005	0.14	0.02	0.004	0.036	0.002	0.004	0.015	0.006	0.005	NO	0.23	0.12
2006	0.14	0.02	0.004	0.035	0.002	0.004	0.016	0.006	0.007	0.000	0.23	0.12
2007	0.14	0.03	0.005	0.036	0.001	0.004	0.017	0.006	0.006	0.000	0.24	0.12
2008	0.13	0.02	0.006	0.033	0.001	0.004	0.016	0.004	0.007	0.000	0.23	0.11
2009	0.13	0.02	0.007	0.032	0.001	0.004	0.017	0.003	0.006	0.000	0.22	0.11
2010	0.12	0.02	0.007	0.030	0.001	0.004	0.017	0.002	0.006	0.000	0.21	0.11
2011	0.12	0.02	0.008	0.028	0.001	0.004	0.015	0.003	0.007	0.000	0.21	0.10
2012	0.11	0.02	0.008	0.022	0.001	0.003	0.015	0.002	0.008	0.000	0.20	0.10
2013	0.11	0.02	0.008	0.021	0.001	0.003	0.014	0.002	0.008	0.000	0.19	0.10
2014	0.12	0.03	0.009	0.019	0.001	0.003	0.011	0.002	0.011	0.000	0.20	0.10
2015	0.11	0.03	0.009	0.020	0.001	0.003	0.013	0.003	0.010	0.000	0.20	0.10
2016	0.11	0.03	0.009	0.019	0.001	0.003	0.013	0.002	0.009	0.000	0.19	0.10
2017	0.11	0.03	0.010	0.017	0.001	0.002	0.010	0.002	0.011	0.000	0.19	0.10
2018	0.10	0.02	0.009	0.015	0.001	0.002	0.009	0.002	0.006	0.000	0.17	0.09
2019	0.10	0.03	0.008	0.015	0.001	0.002	0.010	0.002	0.005	0.000	0.17	0.09
2020	0.09	0.02	0.007	0.013	0.001	0.002	0.013	0.002	0.005	0.000	0.16	0.09
2021	0.09	0.02	0.007	0.015	0.001	0.002	0.014	0.001	0.005	0.000	0.16	0.09
2022	0.09	0.03	0.006	0.013	0.001	0.002	0.014	0.002	0.002	0.000	0.16	0.09
2023	0.09	0.02	0.006	0.011	0.001	0.002	0.014	0.001	0.002	0.000	0.15	0.08
2024	0.08	0.02	0.005	0.015	0.001	0.002	0.013	0.001	0.003	0	0.14	0.08
Share of total % in 2024	55.0%	15.5%	3.5%	10.0%	0.7%	1.4%	8.5%	0.5%	2.3%	0.0%	64.8%	35.2%
2024 vs 2023	-5.3%	-5.2%	-11.1%	+29.7%	-11.7%	+1.1%	-11.2%	-20.8%	+38.4%	NA	-2.8%	-1.4%
2024 vs 1990	-74.4%	-73.2%	-67.0%	-89.0%	+70.2%	-78.5%	-64.2%	-93.7%	-64.4%	NA	-76.8%	-75.2%

*emissions from pasture not included, they are reported under 3.D Managed soils

When organic matter in livestock manure decomposes in anaerobic environment, methanogenic bacteria produce CH₄. The amount of CH₄ produced from manure depends on livestock type and diet, special feeding and digestibility of food, as well as animal waste management system. The N₂O estimated in this section is the N₂O produced during the storage and treatment of manure before it is applied to land. Production of N₂O during storage and treatment of animal waste occurs via combined nitrification-denitrification of nitrogen in animal waste.

5.3.2 Methodological issues

5.3.2.1 Methods

Emissions from manure management of domestic livestock in Latvia have been calculated by using methodologies presented in the 2006 IPCC Guidelines (Volume 4, Chapter 10.4 and 10.5). The 2006 IPCC Guidelines include two Tiers to estimate emissions from livestock manure. The Tier 1 approach requires livestock population data by animal species/category and climate region in order to estimate emissions. Tier 2 approach requires detailed information on animal characteristics and the manner in which manure is managed; it is encouraged to be used if a particular livestock species/category represents a significant share of emissions. The process of developing Tier 2 EFs involves determining the mass of volatile solids excreted by the animals (VS, in kg) along with the maximum CH₄ producing capacity for the manure (Bo, in m³ kg of VS). In addition, a methane conversion factor (MCF) that accounts for the influence of climate on CH₄ production must be obtained for each manure management system. Latvia uses Tier 2 for estimation CH₄ emissions from cattle and swine and Tier 2 for estimation N₂O emissions for all categories, except rabbits and fur-bearing animals.

CH₄ emissions from manure management for sheep, goats, horses, poultry (divided as layers/broilers, turkeys, ducks, geese and others), rabbits, fur-bearing animals and deer were calculated by using Tier 1 methodology by multiplying the number of the animals with the default EF for each animal category according to the 2006 IPCC Guidelines (Equation 10.22, page 10.37):

$$CH_4\text{manure} = \sum_{(T)} \frac{EF_{(T)} * N_{(T)}}{10^6} \quad (5.5)$$

where:

$CH_4\text{Manure}$ - CH₄ emissions from manure management, for a defined population, kt CH₄ yr⁻¹

$EF_{(T)}$ - emission factor for the defined livestock population, kg CH₄ head⁻¹ yr⁻¹

$N_{(T)}$ - the number of head of livestock species / category T in the country

T - species/category of livestock

EFs for Tier 1 methodology calculations were chosen as for *cool* climate region and are represented in Table 5.17. The original source of default EFs is the 2006 IPCC Guidelines (Tables 10.15 and 10.16, page 10.40–10.41).

Table 5.17 CH₄ EFs from manure management

Animal category	EF (kg head ⁻¹ year ⁻¹)
Sheep	0.19
Goats	0.13
Horses	1.56
Layers	0.03
Broilers and others	0.02
Turkeys	0.09
Ducks	0.02
Geese	0.02
Rabbits	0.08
Fur-bearing animals	0.68
Deer	0.22

According to the 2006 IPCC Guidelines (table 10A-9) Manure Management System MCFs for sheep, goats, horses, rabbits and ducks could be set as 1%; for layers, broilers and turkeys as 1.5%; for fur-bearing animals as 8%.

For dairy cattle, non-dairy cattle and swine Tier 2 approach was used for estimating CH₄ emissions from manure management systems as dairy cattle and swine represent a significant share of total emissions from agriculture sector. This method requires detailed information on animal characteristics and the manner in which manure is managed. CH₄ EFs for cattle and swine were derived from the 2006 IPCC Guidelines (Equation 10.23, page 10.41):

$$EF_T = (VS_T * 365) * \left[B_{O(T)} * 0.67 \frac{kg}{m^3} * \sum_{S,k} \frac{MCF_{S,k}}{100} * MS_{T,S,k} \right] \quad (5.6)$$

where:

$EF_{(T)}$ - annual CH₄ emission factor for livestock category T, kg CH₄ animal⁻¹ yr⁻¹

$VS_{(T)}$ - daily volatile solid excreted for livestock category T, kg dry matter animal⁻¹ day⁻¹

$B_{O(T)}$ - maximum CH₄ producing capacity for manure produced by livestock category T, m³ CH₄ kg⁻¹ of VS excreted

$MCF_{(S,k)}$ - methane conversion factors for each manure management system by climate region k, % (as represented in table 10.17, page 10.44, 2006 IPCC Guidelines)

$MS_{(T,S,k)}$ - fraction of livestock category manure handled using manure management system in climate region k, dimensionless

0.67 - conversion factor of m³ CH₄ to kilograms CH₄

365 - basis for calculating annual VS production, days yr⁻¹

The manure management systems (MMS) reported in the inventory are:

- liquid system;
- solid storage;
- pasture/range/paddock;
- anaerobic digester.

The manure management systems used in practice have been changed in Latvia over the time. In the last decade of the 20th century, milk cows were mainly stanchioned, producing farmyard manure, whereas now there is a gradual transition to producing liquid manure.

The distribution of MMS is based on CoM Regulation No. 829 “Special Requirements for the Performance of Polluting Activities in Animal Housing” (23rd December 2014)¹⁵³. In the regulation does not provide for separate accounting of solid manure and deep litter manure in Latvia. Calves and young cattle are kept in deep litter for short time in small number of farms. Pregnant young cattle are kept tied (in small barns) or in boxes (large barns) shortly before birth. In the large barns, the birth takes place in separate pens and may be used a deep litter system, but as this system is not officially declared in normative acts, there are no statistics on deep litter use.

The 2006 IPCC Guidelines, Vol 4, Table 10.18, page 10.49 states that cattle deep bedding means, that bedding is continually added to absorb moisture over a production cycle and possibly for as long as 6 to 12 months, however such rare frequency of deep bedding removing was typical for Latvia only before 1990. One of the most comprehensive research on manure management was done in 2016 when several national experts evaluated manure management

¹⁵³ CoM Regulation No. 829. Special Requirements for the Performance of Polluting Activities in Animal Housing. Available: <https://likumi.lv/ta/en/en/id/271374-special-requirements-for-the-performance-of-polluting-activities-in-animal-housing>

systems in Latvia – and deep bedding was not considered in this research¹⁵⁴. Alternative research¹⁵⁵ also confirms typical manure management systems approved for Latvia.

Since 2007, the production of biogas through the partial use of livestock manure has been observed in Latvia. A detailed description of the methodology for calculating manure management systems distribution is available in the scientific publication *Calculation Methodology for Cattle Manure Management Systems Based on the 2006 IPCC Guidelines* by J.Priekulis and A. Aboltins¹⁵⁶.

Calculation of MMS distribution is reviewed annually as part of a quality control procedure by scientists at LBTU. The following input data were used to calculate the MMS distribution:

- The amount of manure excretion (t year^{-1}), depending on livestock species, age, housing system, and dairy cow productivity, is determined according to CoM Regulation No. 834 (23rd December 2014) (CoM Regulation No. 834)¹⁵⁷;
- CoM Regulation No. 834¹⁴² determines dry matter content of the manure;
- Annual reports of the MoA and CSB on the percentage distribution of various livestock at the national level by their herd size;
- Annual information of the Latvian Biogas Association and the RSS on the number of biogas plants established in Latvia and the type and quantity of raw materials used in each plant, t/year;
- Research results of LBTU on the size of dairy herds, pigs and laying hens, at which the transition from solid manure to liquid manure system takes place¹⁵⁸;
- Lengths of the grazing period of livestock, h/year, determined in the research of LBTU¹⁴³.

The traditional grazing season in Latvia is from mid-May to early October or at least 140 days. Latvia has different experiences with the duration of grazing periods (Annex A.5.6).

For calculation of MMS for calves and young cattle of dairy cows, it is considered that part of the manure remains in the pasture. In addition, it is assumed that only calves and young cattle kept in small enclosures grazing and there also dairy cows graze. Other parameters consider for dairy cows are:

- yield of solid manure – 15 t / animal per year;
- yield of liquid manure – 19 t / animal / year;

¹⁵⁴ Pētījuma „Lauksaimniecības sektora SEG emisiju aprēķina metodoloģijas un datu analīzes ar modelēšanas rīku izstrāde, integrējot klimata pārmaiņas” līguma Nr.2014/9 pārskats. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

¹⁵⁵ Technologies and management practices for sustainable manure use in the Baltic Sea Region. Available: <https://ri.diva-portal.org/smash/get/diva2:1476430/FULLTEXT01.pdf>

¹⁵⁶Priekulis J., Āboltiņš A. (Calculation methodology for cattle manure management systems based on the 2006 IPCC guidelines. NJF 25th Congress, 2015. Available: https://llu.lv/conference/NJF/NJF_2015_Proceedings_Latvia-274-280.pdf

¹⁵⁷ CoM Regulation No. 834. “Requirements Regarding the Protection of Water, Soil and Air from Pollution Caused by Agricultural Activity” (23rd December 2014)). Available: <https://www.fao.org/faolex/results/details/en/c/LEX-FAOC172823>

¹⁵⁸ Pētījuma „Lauksaimniecības sektora SEG emisiju aprēķina metodoloģijas un datu analīzes ar modelēšanas rīku izstrāde, integrējot klimata pārmaiņas” līguma Nr.2014/94 pārskats. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

- dry matter content of solid manure – 20%;
- dry matter content of fresh manure – 12%;
- pasture utilization rate – 0.188.

Solid manure is obtained from beef cattle and part of the manure remains in the pasture. In addition, the share of manure obtained in pastures is calculated according to the pasture utilization coefficient determined by research of LBTU¹⁵⁹.

Solid manure and slurry are obtained from pig farming. The share of liquid manure is calculated using statistical data on the distribution of pig herds in the country according to the size of their herd and according to the results of LBTU research, at which herd size the transition from solid manure to liquid manure production takes place¹⁶⁵.

Laying hens are kept in cage batteries. This part of the poultry is calculated according to the percentage distribution of the laying hen herd at the national level, as well as the data of the LBTU study¹⁶¹ on the size of the laying hen herds at which the transition from free-range laying to caging batteries takes place. The amount of manure remaining in the pasture is calculated according to the number of free-range birds and the pasture utilization rate.

From sheep, goats and horses, part of the manure remains in the stables, part in the pastures. The part remaining outside the holding shall be determined by means of the grazing coefficient. The distribution of manure for geese, ducks and turkeys is calculated similarly.

In order to determine the proportion of manure used for biogas production, statistics on the amount and type of manure processed in biogas plants have been considered. Usually manure from fattening (meat) cattle could not be used for biogas because they contain increased soil admixture. It is also not possible to use manure from small holdings, as this leads to significant transportation costs.

According to the 2006 IPCC Guidelines, default MCF values for MMS: solid storage – 2%, liquid storage (with crust) – 10%, pasture/range/paddock – 1% (Table 10.17, page 10.44); as well as CH₄ producing capacities B₀ 0.24 for dairy cows, 0.17 for other cattle and 0.45 for swine (Table 10A-4, 10A-5, 10A-7, page 10.77–10.80) are used for Latvia's GHG Inventory purposes.

In response to question raised by TERT during EU ESD voluntary review in 2015, MCF value 2% for CH₄ emissions from anaerobic digesters was implemented according to the recommendation from the country biogas production experts. For anaerobic digester the 2006 IPCC Guidelines recommends MCF in the range from 0 to 100%. Based on available information from the Latvian Biogas Association, it is assumed that anaerobic digestion completely is referred to energy production. Consequently, the storage of manure prior to transfer to the digester is not typical for Latvia. History of biogas plants in Latvia is available in Latvian Biogas association home page¹⁶⁰. Official list of biogas plants in Latvia is available in Food and

¹⁵⁹ Pētījuma „Lauksaimniecības sektora SEG emisiju aprēķina metodoloģijas un datu analīzes ar modelēšanas rīku izstrāde, integrējot klimata pārmaiņas” Līguma Nr.2014/94. Pētījuma 5.posma pārskats un gala pārskats. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

¹⁶⁰ Latvijas Biogāzes asociācija. Available: <http://www.latvijasbiogaze.lv/pakalpojumi/>

veterinary service register¹⁶¹. Information on the amount of processed manure was collected by LBTU scientists, and this information is not publicly available.

Almost all biogas plants are built on large dairy or pig farms. Therefore, they rarely use manure from other farms. Biogas plants receive manure from the farm on which they are located. It is also very expensive to transport manure to biogas plants from other farms. Manure from large farm is pumped to the biogas plants every day. Manure storage facilities for long periods storage are therefore not typical for Latvia. CH₄ leakage emissions are included and reported in the category 3.B.1.4. MCF value and leakage rate approximately 2% are derived from Swedish and national studies^{162;163}.

In 2024, significant part of laying hens manure was used for biogas production. According to the information provided above, CH₄ emissions from laying hens, estimated using Tier 1, are corrected based on the following assumption:

$$CH_{4 \text{ layer manure}} = N_{(L)} * EF_{(L)} * (1 - MMS(\text{anaerobic digester})) + N_{(L)} * EF_{(L)} * MMS(\text{anaerobic digester}) * 2\% \quad (5.7)$$

where:

CH₄ layer manure - CH₄ emissions from manure management, for laying hens, kt CH₄ yr⁻¹

N_(L) - the number of laying hens

EF_(L) - emission factor for the laying hens population, kg CH₄ head⁻¹ yr⁻¹, Table 5.17

MMS (anaerobic digester) - share of manure digested

Daily volatile solid excretion rate (per day on a dry-matter weight basis) was estimated as represented in the 2006 IPCC Guidelines (equation 20.24, page 10.42):

$$VS = \left[GE * \left(1 - \frac{DE\%}{100} \right) + (UE * GE) \right] * \left[\left(\frac{1-ASH}{18.45} \right) \right] \quad (5.8)$$

where:

VS - volatile solid excretion per day on a dry-organic matter basis, kg VS day⁻¹

GE - gross energy intake, MJ day⁻¹

DE% - digestibility of the feed in percent (68% for dairy cows, 65% for other cattle, 80% for breeding swine and fattening pigs, 85% for piglets under 50 kg)

(UE • GE) - urinary energy expressed as fraction of GE (0.04 • GE are considered as urinary energy)

ASH - the ash content of manure calculated as a fraction of the dry matter feed intake (0.08 for cattle and 0.02 for swine)

18.45 - conversion factor for dietary GE per kg of dry matter (MJ kg⁻¹)

Results of calculation of the country specific CH₄ emissions factors from manure management are included in Table 5.18.

¹⁶¹ 6.sekcija - Biogāzes ražošanas uzņēmumi. Available:

<https://registri.pvd.gov.lv/cr/faili/78ac619f9ddb8c8097e5e7e8f0b9d9a2>

¹⁶² Greenhouse Gas Balances of Bioenergy Systems. Patricia Thornley, Paul Adams. Academic Press (2017) p. 286.

¹⁶³ National research project: Latvijas lauksaimniecības SEG inventarizācijas starptautiskajā pārbaudē pieprasītā precizētā informācija par kūtsmēslu izmantošanu biogāzes ražošanai / Trial review of the 2015 greenhouse gas inventory of Latvia under the Effort Sharing Decision, 2015. Dr.sc. ing. Vilis Dubrovskis, 2016-05-17

Table 5.18 Daily volatile solid (VS) values and CH₄ EFs of Manure management for cattle, 1990–2024

Year	Dairy cows		Growing cattle		Other mature cattle	
	VS (kg day ⁻¹)	EF (kg CH ₄ head ⁻¹ year ⁻¹)	VS (kg day ⁻¹)	EF (kg CH ₄ head ⁻¹ year ⁻¹)	VS (kg day ⁻¹)	EF (kg CH ₄ head ⁻¹ year ⁻¹)
1990	4.70	6.39	1.56	1.09	2.97	1.59
1995	4.60	6.84	1.53	1.12	2.97	1.59
2000	5.14	8.90	1.48	1.11	2.87	1.53
2005	5.47	11.42	1.48	1.10	3.25	1.74
2006	5.57	11.95	1.49	1.14	3.28	1.75
2007	5.67	12.82	1.50	1.15	3.40	1.82
2008	5.77	13.72	1.49	1.15	3.21	1.72
2009	5.82	14.44	1.50	1.15	3.31	1.77
2010	5.61	13.44	1.51	1.15	3.38	1.80
2011	5.63	13.86	1.50	1.15	3.43	1.83
2012	5.72	13.21	1.52	1.15	3.49	1.86
2013	5.83	13.16	1.54	1.15	3.50	1.87
2014	5.91	14.29	1.53	1.13	3.55	1.89
2015	5.73	15.42	1.55	1.14	3.61	1.93
2016	5.96	16.42	1.55	1.13	3.65	1.95
2017	6.13	17.28	1.54	1.13	3.66	1.95
2018	6.18	15.87	1.54	1.13	3.69	1.97
2019	6.32	17.89	1.53	1.12	3.73	1.99
2020	6.42	16.82	1.53	1.12	3.78	2.02
2021	6.54	18.43	1.54	1.13	3.79	2.02
2022	6.59	20.81	1.54	1.13	3.78	2.02
2023	6.38	20.27	1.53	1.12	3.79	2.02
2024	6.60	21.10	1.53	1.12	3.81	2.03

Country specific CH₄ emissions factors for non-dairy cattle groups are lower than 2006 IPCC Guidelines default EF, because the amount of manure stored in liquid/ slurry based systems for non-dairy cattle in Latvia is assumed to be zero¹⁶⁴, that is lower than 2006 IPCC Guidelines default share (Table 5.18, Table 5.19).

Table 5.19 Daily volatile solid (VS) values and CH₄ EFs of Manure management for non-dairy cattle sub-groups, 2024

Non-dairy cattle sub-groups		VS (kg day ⁻¹)	EF (kg CH ₄ head ⁻¹ year ⁻¹)
Young cattle under 1 year	dairy cattle calves	1.13	0.97
	beef cattle calves	1.46	0.78
Young cattle aged from 1 to 2 years	dairy cattle	1.86	1.59
	beef cattle	2.40	1.28
Mature non-dairy cattle over 2 years	Bulls	4.19	2.24
	Heifers	2.47	1.32
	other cows	4.23	2.26
IPCC Guidelines default (Table 10.14, page 10.38)			6

¹⁶⁴ Pētījums „Lauksaimniecības sektora SEG emisiju aprēķina metodoloģijas un datu analīzes ar modelēšanas rīku izstrāde, integrējot klimata pārmaiņas” pārskats. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

Tier 2 methodology to estimate CH₄ emissions from manure management requires information of gross energy intake by swine, but enteric fermentation emission for swine was derived by Tier 1 methodology. In response to the recommendations provided by the TERT during the UNFCCC review in the context of BTR1, Latvia discontinued the use of country-specific methodologies for swine gross emissions (GE) calculations. Instead, the methodology applied by the closest neighbouring country, Lithuania, was adopted to ensure consistency with international reporting standards and comparability across inventories. Alternatively, GE is calculated directly from feed intake¹⁶⁵:

$$GE = Fi * GE_{feed}$$

$$GE_{feed} = 0.0239 * CP + 0.0398 * Fat + 0.0201 * Fibre + 0.0175 * NFE$$

(5.9)

where:

GE - gross energy intake, MJ day⁻¹

Fi - feed intake, kg dry matter day⁻¹

GE_{feed} - gross energy content of feed, MJ kg dry matter⁻¹

CP - crude protein, g kg dry matter⁻¹

Fat - crude fat, g kg dry matter⁻¹

Fibre - crude fibre, g kg dry matter⁻¹

NFE - nitrogen-free extracts, g kg dry matter⁻¹.

Gross energy content of feed (*GE_{feed}*) is derived from nutrient composition values observed in national research conducted by LBTU (Frolova et al., 2019)¹⁶⁶. Feed digestibility data for swine are taken from the 2006 IPCC Guidelines: 80% for breeding sows, boars, young breeding sows and fattening pigs (suggested range 70–80% for confinement mature swine) and 85% for piglets (suggested range 80–90% (Table 10.2, page 10.14) for confinement growing swine). Several publications were revised including national and nearest neighbor countries level to calculate emissions from swine as close as possible to national values. It could be concluded that digestibility for mature and growing swine ranges around 80%, and up to 80% for young swine. Additionally, consultations about swine digestibility were took place with Latvian Pig Breeding Association. Latvian Pig Breeding Association confirmed that swine feeding strategies in Latvia show digestibility up to 80% in Latvia. Therefore, it was concluded to use upper limit of DE% for sows and fattening pigs represented by IPCC Guidelines (70–80%), because middle point can't show appropriate situation with digestibility in the country. However, values of DE, % for piglets could be characterized within the IPCC Guidelines suggested range midpoint (80–90%). DE values for pigs in Latvia therefore are in line with IPCC Guidelines. Deep research of pig feeding in Latvia was done due project 2009–2014 EEA Grants Programme National Climate Policy and financial support for the project "Agricultural sector GHG emissions calculation methods and

¹⁶⁵ Lithuania's National Inventory Document 2025. Vilnius, 2025 p. 275. Available: https://unfccc.int/sites/default/files/resource/NID_2025.pdf

¹⁶⁶ Frolova O., Degola L., Bērziņa L. (2019) The Pig Feeding and Nitrogen Associated Gaseous Emissions in Latvia. Research For Rural Development 2019, Volume 1, Jelgava, pp. 188-194. Available: https://llufb.llu.lv/conference/Research-for-Rural-Development/2019/LatviaResRuralDev_25th_2019_vol1-188-194.pdf

data analysis with the modelling tool development, integrating climate change” (by Degola, Trūpa, & Aplociņa, 2016)¹⁶⁷.

Results of the calculation of CH₄ emission from manure management for swine are presented in Table 5.20.

**Table 5.20 Estimation parameters and CH₄ EFs
from Manure management for swine 1990–2024**

Year	Weight (head ⁻¹ year ⁻¹)	GE (MJ day ⁻¹)	VS (kg day ⁻¹)	EF (kg CH ₄ head ⁻¹ year ⁻¹)
1990	75.11	46.74	0.53	2.49
1995	80.70	47.78	0.54	2.91
2000	69.23	43.96	0.49	3.15
2005	65.12	41.14	0.45	3.68
2006	65.93	41.41	0.46	3.82
2007	66.97	42.11	0.46	4.00
2008	66.35	42.01	0.46	4.09
2009	64.98	40.94	0.45	4.06
2010	65.44	41.04	0.45	3.83
2011	64.51	40.46	0.44	3.76
2012	62.85	40.29	0.44	3.33
2013	62.48	39.94	0.44	3.11
2014	64.33	41.50	0.46	3.11
2015	64.85	42.34	0.47	3.50
2016	63.95	41.10	0.45	3.39
2017	64.00	41.16	0.45	3.24
2018	62.78	40.71	0.45	3.20
2019	64.74	42.17	0.47	3.08
2020	64.18	41.63	0.46	2.89
2021	63.42	41.52	0.46	3.00
2022	62.87	41.24	0.45	2.85
2023	63.14	41.16	0.45	2.74
2024	63.26	41.56	0.46	3.25

Table 5.21 shows the main CH₄ emissions calculation results for all swine sub-groups and default manure management CH₄ emission coefficients recommended by the 2006 IPCC Guidelines for Western Europe. Swine weight data are based on calculations of LBTU and Latvian Pig Breeding Association experts. Swine weight is decreasing due to the increase of the number of piglets. Estimated emission coefficients are lower than the 2006 IPCC Guidelines default mainly explained by different distribution of manure management systems.

¹⁶⁷ Pētījums „Lauksaimniecības sektora SEG emisiju aprēķina metodoloģijas un datu analīzes ar modelēšanas rīku izstrāde, integrējot klimata pārmaiņas” pārskats. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

Table 5.21 Typical animal weight, average gross energy (GE) intake, volatile solid (VS) values and EFs for estimation of CH₄ emission from manure management for swine sub-groups, 2024

Swine sub-groups	Number, (thousand heads)	Weight, (head ⁻¹ year ⁻¹)	GE, (MJ day ⁻¹)	VS, (kg day ⁻¹)	EF, (kg CH ₄ head ⁻¹ year ⁻¹)
Piglets under 50 kg of weight (under 4 months)	144.1	27.5	2.6	0.20	1.38
Young breeding sows and fattening pigs	134.7	75.0	57.3	0.67	4.75
Mature breeding sows and boars	21.3	231.1	77.1	0.90	6.38
IPCC Guidelines default (Table 10.14, page 10.38 (Western Europe))					6-9

The 2006 IPCC Guidelines methodology was used for estimating N₂O emission from manure management by multiplying the total amount of N excretion (from all animal species/categories) in each type of manure management system by an EF for that type of manure management system. Emissions are then summed over all manure management systems. Direct N₂O emissions (kg N₂O yr⁻¹) from manure management have been calculated by using the 2006 IPCC Guidelines (Equation 20.25, page 10.54):

$$N_2O_{D(mm)} = \left[\sum_S \left[\sum_T (N_{(T)} * Nex_{(T)} * MS_{(T,S)}) \right] * EF_{3(S)} \right] * \frac{44}{28} \quad (5.10)$$

where:

$N_2O_{D(mm)}$ - direct N₂O emissions from Manure Management in the country, kg N₂O yr⁻¹

$N_{(T)}$ - number of head of livestock species/category T in the country

$Nex_{(T)}$ - annual average N excretion per head of species/category T in the country, kg N animal⁻¹ yr⁻¹

$MS_{(T,S)}$ - fraction of total annual nitrogen excretion for each livestock species/category T that is managed in manure management system in the country, dimensionless

$EF_{3(S)}$ - emission factor for direct N₂O emissions from manure management system S in the country, kg N₂O-N kg⁻¹ N in manure management system

S - manure management system

T - species/category of livestock

The annually excreted amount of nitrogen is categorized by manure management system and multiplied with the 2006 IPCC Guidelines default EF for each manure management system.

Following EFs for direct N₂O emissions from manure management were implemented: EF₃ = 0.005 for liquid manure/slurry with natural crust cover; EF₃ = 0.005 for solid storage; EF₃ = 0 for pasture/range/paddock; EF₃ = 0 for digester (2006 IPCC Guidelines: Table 10.21, page 10.62). Data about the distribution of MMS (as fraction of livestock category manure handled using manure management system) according to the national studies are available in the Annex A.5.6 Agriculture. N₂O emissions from pasture are calculated under manure management but are reported under category Urine and dung deposited by grazing animals in CRT 3.D.

5.3.2.2 Activity data

Data of N excretion during the year per each livestock category used for the inventory are country specific and are obtained from national studies¹⁶⁸ and research projects outcomes¹⁶⁹ or calculated following by the 2006 IPCC Guidelines. The 2006 IPCC Guidelines default annual average nitrogen excretion rate was used for rabbits (Table 10.19, page 10.59). EMEP/EEA 2023 recommended N excretion value is used for turkeys and fur-bearing animals (Table 3.9, page 29)¹⁷⁰. N excretion rate for deer is adopted from Norway's GHG inventory¹⁷¹. All N excretion values used in the inventory are represented in Table 5.22.

Table 5.22 Average N excretions per head of animal (N, kg year⁻¹)

Livestock category	1990–2024	Source
Sheep	15.30	National studies
Goats	15.80	National studies
Horses	44.00	National studies
Layers	0.55	National studies
Broilers and others	0.35	National studies
Turkeys	1.64	EMEP/EEA 2023
Ducks	0.58	National studies
Geese	1.12	National studies
Rabbit	8.10	2006 IPCC Guidelines default
Fur – bearing animals	4.60	EMEP/EEA 2023
Deer	12.00	Norway's GHG inventory

Values about annual N excretion (N_{ex}) per animal for dairy cattle and non-dairy cattle were calculated according to the 2006 IPCC Guidelines Tier 2 methodology (Equation 10.31, page 10.58) :

$$N_{ex(T)} = N_{intake} * (1 - N_{retention}) * 365 \quad (5.11)$$

where:

$N_{ex(T)}$ - annual N excretion rates, kg N animal⁻¹ yr⁻¹

$N_{intake(T)}$ - the annual N intake per head of animal of species/category T, kg N animal⁻¹ yr⁻¹

$N_{retention(T)}$ - fraction of annual N intake that is retained by animal of species/category T, dimensionless

The daily N intake per head of each cattle category is calculated as (Equation 10.32, page 10.58):

$$N_{intake(T)} = \frac{GE}{18.45} * \left(\frac{CP\%}{6.25} \right) \quad (5.12)$$

where:

$N_{intake(T)}$ - daily N consumed per animal of category T, kg N animal⁻¹ day⁻¹

¹⁶⁸ Fertiliser Recommendations for Agricultural Crops (2013) Ed.A. Karklins and A.Ruza. Jelgava: LLU, 55 p.

¹⁶⁹ Priekulis J. Pētījuma "Lauksaimniecības sektora SEG emisiju aprēķina metodoloģijas un datu analīzes un modelēšanas rīku izstrāde, integrējot klimata pārmaiņas, Līguma Nr.2014/94 ziņojums. Jelgava, 2016 Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

¹⁷⁰ EMEP/EEA Air pollutant emission inventory guidebook (2023) 3.B Manure management. Table 3.9, page 31. Available: <https://www.eea.europa.eu/en/analysis/publications/emep-eea-guidebook-2023>

¹⁷¹ Greenhouse Gas Emissions 1990-2023, National Inventory Document. The Norwegian Environment Agency, 2025, p. 5-32, Table 5-15. Available: <https://unfccc.int/sites/default/files/resource/Norway%20NID%202025.pdf>

GE - gross energy intake of the animal, MJ animal⁻¹ day⁻¹

18.45 - conversion factor for dietary GE per kg of dry matter, MJ kg⁻¹

CP% - percent crude protein in diet, input

6.25 - conversion from kg of dietary protein to kg of dietary N, kg feed protein (kg N⁻¹)

The daily N retention per animal head of species/category is estimated as (Equation 10.33, page 10.60):

$$N_{\text{retention}}(T) = \left[\frac{\text{Milk} * \left(\frac{\text{MilkPR}\%}{100} \right)}{6.38} \right] + \left[\frac{\text{WG} * \left[268 - \left(\frac{7.03 \text{NEg}}{\text{WG}} \right) \right]}{1000 * 6.25} \right] \quad (5.13)$$

where:

$N_{\text{retention}}(T)$ - daily N retained per animal of category T, kg N animal⁻¹ day⁻¹

Milk - milk production, kg animal⁻¹ day⁻¹ (dairy cows only)

Milk PR% - percent of protein in milk, calculated as $[1.9 + 0.4 * \% \text{Fat}]$

6.38 - conversion from milk protein to milk N, kg Protein (kg N)⁻¹

WG - weight gain, input for each livestock category, kg day⁻¹

268 and 7.03 - constants

NEg - net energy for growth, MJ day⁻¹

6.25 - conversion from kg dietary protein to kg dietary N, kg Protein (kg N)⁻¹

Crude protein (CP) values are adopted from national studies regarding feeding requirements for cattle¹⁷² based on milk yield and milk fat content data, CP=14% (1990-1995) and CP=15% is set for dairy cows. For other cattle CP values range from 9% to 14%.

Annual N excretion rate for swine is derived from the 2006 IPCC Guidelines (Equation 10.30, page 10.57) by using typical animal mass (TAM) data:

$$N_{\text{ex}}(T) = N_{\text{rate}} * \frac{\text{TAM}}{1000} * 365 \quad (5.14)$$

where:

$N_{\text{ex}}(T)$ - annual N excretion rates, kg N animal⁻¹ yr⁻¹

$N_{\text{rate}}(T)$ - default N excretion rate, kg N (1000 kg mass)⁻¹ day⁻¹ (Market swine=0.52, Breeding swine=0.42 according to 2006 IPCC Guidelines. Volume 4, Chapter 10, Table 10.19, page 10.59)

TAM - typical animal mass, kg livestock⁻¹

Calculated values of N excretion per animal for dairy cattle, non-dairy cattle and swine for reporting in CRT are represented in Table 5.23.

Table 5.23 N excretion rates for dairy, non-dairy cattle and swine, 1990–2024 (kg N animal⁻¹ yr⁻¹)

Year	Dairy cattle	Growing cattle	Other mature cattle	Swine
1990	85.8	20.1	58.6	12.3
1995	84.7	20.0	58.5	12.8
2000	99.6	19.5	55.0	11.5
2005	104.0	19.4	58.9	10.7
2006	105.5	19.5	59.1	10.8
2007	106.9	19.8	59.2	11.0
2008	108.3	19.7	58.4	11.0
2009	108.9	19.7	59.6	10.7
2010	106.6	19.8	60.1	10.7
2011	107.1	19.7	60.3	10.6

¹⁷²Latvietis J. (1994) Govju ēdināšanas normas. Jelgava: LLU, p.102

Year	Dairy cattle	Growing cattle	Other mature cattle	Swine
2012	108.2	19.8	61.0	10.5
2013	109.6	20.0	61.3	10.4
2014	110.5	19.9	61.5	10.7
2015	108.8	20.0	61.9	10.9
2016	112.2	20.0	62.2	10.7
2017	114.4	20.0	62.0	10.7
2018	115.0	19.9	62.3	10.5
2019	117.0	19.8	62.7	10.9
2020	118.2	19.8	63.1	10.8
2021	119.9	19.9	63.3	10.7
2022	120.4	19.9	63.3	10.3
2023	118.2	19.9	63.3	10.6
2024	121.1	19.8	63.4	10.7

Calculations of N excretion for cattle have been based on the 2006 IPCC Guidelines. Detailed information of estimated N excretion for cattle and swine sub-groups by IPCC methodology is represented in Table 5.24. During 2014–2017 Latvia made efforts to update country-specific N excretion values based on national research data¹⁷³, therefore in the inventory Latvia uses country-specific data for nitrogen excretion from sheep, swine, horses, goats and poultry. For the inventory year 2023, based on assumption that the Best Available Techniques (BAT) Reference for the Intensive Rearing of Poultry or Pigs is used for many of intensive pig production farms in Latvia N excretion rate is set to 13 kg N animal⁻¹ yr⁻¹ for young breeding sows and fattening pigs¹⁷⁴. For time period 1990–2024, the N excretion rate as 14 kg N animal⁻¹ yr⁻¹ for young breeding sows and fattening pigs is included in calculations.

Table 5.24 N excretion rates (Nex) for N₂O emissions estimation of non-dairy cattle and swine subgroups, 2024

Non-dairy cattle sub-groups		Nex (kg N animal ⁻¹ yr ⁻¹)
Young cattle under 1 year	<i>dairy cattle calves</i>	15.6
	<i>beef cattle calves</i>	18.5
Young cattle aged from 1 to 2 years	<i>dairy cattle</i>	24.6
	<i>beef cattle</i>	26.4
Mature non-dairy cattle over 2 years	<i>bulls</i>	93.9
	<i>heifers</i>	49.4
	<i>other cows</i>	65.9
Swine sub-groups		
Piglets under 50 kg of weight (under 4 months)		5.1
Young breeding sows and fattening pigs		14.0
Mature breeding sows and boars		27.6

¹⁷³ Pētījuma „Lauksaimniecības sektora SEG emisiju aprēķina metodoloģijas un datu analīzes ar modelēšanas rīku izstrāde, integrējot klimata pārmaiņas” Līguma Nr.2014/94. Pētījuma 5.posma pārskats un gala pārskats. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/06/petijums_VARAM_2017_Lauksaimn_SEG_emisij_aprek_metodolog_un_datu_analiz_ar_model_rik_u_izstrad_integrej_klim_mainas.pdf

¹⁷⁴ Frolova O., Degola L., Bērziņa L. (2019) *The Pig Feeding and Nitrogen Associated Gaseous Emissions in Latvia. Research For Rural Development 2019, Volume 1*, Jelgava, pp. 188-194. Available: https://www2.llu.lv/research_conf/proceedings2019_vol_1/docs/LatviaResRuralDev_25th_2019_vol1-188-194.pdf

The total quantity of excreted N by livestock among MMS implemented in Latvia and estimation results of managed manure N available for application to managed soils is summarized in Table 5.25.

Table 5.25 N excretion (N_{ex}) per manure management system (MMS) and manure N available for application (N_{MMS_Avb}) to managed soils (kg, N yr⁻¹), 1990–2024

Year	Manure management system (MMS)				Total N _{ex} per MMS	N _{MMS_Avb}
	solid storage	liquid systems	pasture range and paddock	anaerobic digester		
1990	71856740	7404768	16360390	0	95621898	51153382
1995	33772538	4571694	5559145	0	43903377	25211831
2000	24226599	4848148	3761259	0	32836006	18880378
2005	22178083	7087773	4139005	0	33404861	18849655
2006	22187767	7381551	4102430	0	33671748	19034045
2007	22275546	8004449	4486673	0	34766669	19460768
2008	20854354	8088914	4512765	0	33456034	18604919
2009	19926222	8332127	4672807	20687	32951842	18086525
2010	19107227	7729066	4791130	1299746	32927170	17207299
2011	18578212	7823793	4906461	1610653	32919120	17011815
2012	18459162	6745609	5220517	3332466	33757753	16384434
2013	18205827	6476007	5683365	4435129	34800329	16074363
2014	18067368	6986285	6096340	4657942	35807934	16470432
2015	16908034	8032716	6230376	4068834	35239961	16258130
2016	16168536	8135361	6565511	4178977	35048384	15778417
2017	15581303	8120082	6772505	4845921	35319812	15484538
2018	14136411	6873589	6887667	6113284	34010951	13640942
2019	13666616	7540267	7089670	5778129	34074682	13673690
2020	13422571	6597046	7224448	6767146	34011211	12873489
2021	12800401	7331050	7208396	6525794	33865641	12825225
2022	12300427	8114222	7275876	5571293	33261819	12966334
2023	11403888	7435020	6932764	5258705	31030377	11914532
2024	10557179	7761807	6717172	5507215	30543373	11541786
Share of total % in 2024	34.6%	25.4%	22.0%	18.0%	100.0%	
2024 versus 2023	-7.4%	+4.4%	-3.1%	+4.7%	-1.6%	+1.1%
2024 versus 1990	-85.3%	+4.8%	-58.9%	NA	-68.1%	-77.4%

N₂O emissions calculation is prepared according to the 2006 IPCC Guidelines Tier 2 methodology, because country specific data is included in the estimation (country specific N excretion rates).

The indirect N₂O emissions from volatilisation of N in forms of NH₃ and NO_x from manure management are estimated as (2006 IPCC Guidelines: Equation 10.29, page 10.57):

$$N_2O_{G(mm)} = (N_{\text{volatilization-MMS}} * EF_4) \quad (5.15)$$

where:

$N_2O_{G(mm)}$ - indirect N₂O emissions due to volatilization of N from Manure Management in the country, kg N₂O yr⁻¹

$N_{\text{volatilization-MMS}}$ - amount of manure nitrogen that is lost due to volatilisation of NH₃ and NO_x, kg N yr⁻¹

EF_4 - emission factor for N₂O emissions from atmospheric deposition of nitrogen on soils and water surfaces, kg N₂O-N (kg NH₃-N + NO_x-N volatilised)⁻¹; default value 0.01 kg N₂O-N (kg NH₃-N + NO_x-N volatilised)⁻¹ is used

The indirect N₂O emissions from leaching and runoff of N from manure management systems are estimated as (2006 IPCC Guidelines: Equation 10.27, page 10.56):

$$N_2O_{L(mm)} = (N_{leaching-MMS} * EF_5) \quad (5.16)$$

where:

$N_2O_{L(mm)}$ - indirect N₂O emissions due to leaching and runoff from Manure Management in the country, kg N₂O yr⁻¹

$N_{leaching-MMS}$ - amount of manure nitrogen that leached from manure management systems, kg N yr⁻¹

EF_5 - emission factor for N₂O emissions from nitrogen leaching and runoff, kg N₂O-N/kg N leached and runoff (default value 0.0075 kg N₂O-N (kg N leaching/runoff)⁻¹)

The amount of manure nitrogen that is lost due to volatilisation of NH₃ and NO_x is assigned to Tier 2 approach to calculate N that is lost due to volatilisation of NH₃ and NO_x from the livestock buildings and manure storage facilities is adopted from EMEP/EEA 2023¹⁷⁵. All EFs used for calculations are explained in EMEP/EEA 2023 Guidelines chapter 3.B Manure management Table 3.9.

Probability of risks related to the agricultural point source pollution of surface waters by N leaching and run-off from manure storages must be considered for Latvia, because there are several farms with high livestock number (more than 250 animal units), especially from pig-breeding and poultry farming branches. Many large livestock farms as potential point source polluters in the Nitrate Vulnerable Zone are located within the catchment basin closer than 500 m of distance to the water bodies of national importance, because of high density of hydrographic network in this region. Additionally, the proportion of livestock on larger farms continues to grow gradually, regarding to CSB information (Table 5.26).

Table 5.26 Grouping of farms 2023–2024

By the number of pigs and breeding sows at end of year								
Pigs	2023				2024			
	Farms with the respective livestock		Livestock		Farms with the respective livestock		Livestock	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
	1 485	100	289 978	100	1 349	100	300 064	100
2000-4999	6	0.4	17 240	5.9	7	0.5	21 865	7.3
>=5000	12	0.8	250 328	86.3	12	0.9	258 578	86.2
By the number of dairy cows at end of year								
Dairy cows	2023				2024			
	Farms with the respective livestock		Livestock		Farms with the respective livestock		Livestock	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
	8 056	100	119 042	100	7 194	100	113 039	100
200-299	29	0.4	6 991	5.9	28	0.4	6 574	5.8
>=300	52	0.6	32 129	27.0	53	0.7	32 212	28.5

¹⁷⁵ EMEP/EEA Air pollutant emission inventory guidebook. (2023) 3.B Manure management. Available: <https://www.eea.europa.eu/en/analysis/publications/emep-eea-guidebook-2023>

Based on the measures taken at the national level in order to reduce the pollution of surface waters caused by agricultural production, the long-term agricultural point source pollution monitoring observations results indicate that concentrations of pollutants show negative trends but still should be taken into account¹⁷⁶.

Values of $Frac_{LeachMS}$ is based on conclusions from national agricultural point source monitoring programme activities under Agricultural Runoff programme. In 1990–2004, $Frac_{Leach}$ is set to 10% by reducing the value to 1% for slurry storages and 5% to solid storages. The amount of manure N that is leached from manure management systems is derived from the 2006 IPCC Guidelines (Equation 10.28, page, 10.56). 2006 IPCC Guidelines declare typical range 1–20% for $Frac_{LeachMS}$ or managed manure nitrogen losses for livestock due to runoff and leaching during solid and liquid storage of manure. Agriculture point source runoff monitoring data showed that approximately 10% of N from manure storages was loss during 1990–1994, when the largest number of cattle in Latvia was observed in the time series. After this period the numbers of cattle dropped. Situation with N loss was improved also after implementation of Nitrates Directive in Latvia, and after Latvia become the member of the EU (2004). Then many financial mechanisms were available for manure management improvement. It was assumed that all manure storages comply with the requirements of the Nitrates Directive, however agriculture point source runoff monitoring data showed that $Frac_{LeachMS}$ cannot be set exactly as 0% for all state. Regarding requirements of slurry manure storage, the lowest value of $Frac_{LeachMS}$ as 1% is set for last 10 years (2013–2024). It is allowed for small farms (less than 5 animal units) to avoid building solid manure storage, therefore 5% of $Frac_{LeachMS}$ is set for solid storages. 10% of $Frac_{LeachMS}$ is set till 2005 when manure storages went to progress of improvement. Values between 10% and 5 to 1% are interpolated for 2005–2013, because agriculture point source runoff monitoring data show the highest quality of waters since 2013.

5.3.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The uncertainty of the manure management system usage data depends on the characteristics of each country's livestock industry and how information on manure management is collected. The 2006 IPCC Guidelines show that for one type of management system, the uncertainty associated with management system usage data can be 10% or less. However, for countries where there is a wide variety of management systems, the uncertainty range in management system usage data can be much higher, in the range of 25% to 50%, depending on the availability of reliable and representative survey data that differentiates animal populations by system usage (2006 IPCC Guidelines Chapter 10 page 10.50). For Latvia uncertainty of 25% is set, because only three manure management systems are used without pastures. Latvia also uses country specific values for N excretion rates to reduce uncertainty of activity data to 25%. IPCC expert judgment shows that uncertainty ranges for the default N excretion rates are estimated at about 50% (2006 IPCC Guidelines Chapter 10 page 10.66)

¹⁷⁶Berzina L. (2014) *Analysis of Point Source Pollution from Agricultural Production Influence on Surface Water Quality in Highly Vulnerable Zones. Summary of the Thesis for Doctoral Degree in Engineering Sciences, Environmental Science branch, Environmental Engineering subbranch.* 91 p.

The uncertainty for the default EFs is estimated to be 30%. Improvements achieved by Tier 2 methodologies are evaluated to reduce uncertainty ranges in EFs to 20% for Latvia.

5.3.4 Category-specific QA/QC and verification

Activity data check. The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. General QC procedures including quality checks related to calculations, data processing, completeness, and documentation were used during the inventory. Defined manure management systems in the inventory are consistent with definitions that are presented in the 2006 IPCC Guidelines (Table 10.18, page 10.49). Latvia uses country specific methodology to determine distribution of manure management systems that is available in scientific literature¹⁷⁷.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

Review of EFs. Country-specific EFs were compared to the 2006 IPCC Guidelines defaults. EFs were chosen as for cool climate region by average annual temperature $\leq 10^{\circ}\text{C}$. Review results are presented in chapter 5.3.2.1.

Latvia uses country specific nitrogen excretion rates, according to the latest research results. Calculated and measured nitrogen excretion rates are compared to other countries inventory data and default factors. No significant differences were found for rates used for inventory that are within the range of values reported in other EU countries.

5.3.5 Category-specific recalculations

Recalculations were carried out in response to a TERT request to revise the country-specific GE values for swine from the UNFCCC review in the context of BTR1. The recalculations include updated estimates of GE for swine as well as updated CH₄ emissions from manure management for pigs across the entire time series. The results of the recalculations are presented in Table 5.27.

Table 5.27 Recalculations of Manure management CH₄ emissions from swine 1990–2023

Year	GE for swine		CH ₄ emission from manure management for swine		
	<i>before recalculation</i>	<i>after recalculation</i>	<i>before recalculation</i>	<i>after recalculation</i>	<i>relative difference</i>
1990	35.46	46.74	2.62	3.49	+33.2%
1995	36.94	47.78	1.23	1.61	+30.9%
2000	33.51	43.96	0.93	1.24	+33.3%
2005	31.93	41.14	1.21	1.58	+30.6%
2006	32.17	41.41	1.22	1.59	+30.3%
2007	32.57	42.11	1.27	1.66	+30.7%
2008	32.41	42.01	1.20	1.57	+30.8%
2009	31.85	40.94	1.18	1.53	+29.7%
2010	31.98	41.04	1.15	1.49	+29.6%
2011	31.64	40.46	1.09	1.41	+29.4%

¹⁷⁷ Priekulis J., Āboltiņš A. (2015) *Calculation Methodology for Cattle Manure Management Systems Based on the 2006 IPCC Guidelines. Proceedings of the 25th NJF Congress Nordic View to Sustainable Rural Development*. Riga, pp.274–280

Year	GE for swine		CH ₄ emission from manure management for swine		
	<i>before recalculation</i>	<i>after recalculation</i>	<i>before recalculation</i>	<i>after recalculation</i>	<i>relative difference</i>
2012	31.23	40.29	0.91	1.18	+29.7%
2013	31.06	39.94	0.88	1.14	+29.5%
2014	31.84	41.5	0.83	1.09	+31.3%
2015	32.16	42.34	0.88	1.17	+33.0%
2016	31.66	41.1	0.87	1.14	+31.0%
2017	31.69	41.16	0.79	1.04	+31.6%
2018	31.31	40.71	0.74	0.97	+31.1%
2019	32.09	42.17	0.73	0.97	+32.9%
2020	31.84	41.63	0.67	0.89	+32.8%
2021	31.65	41.52	0.74	0.98	+32.4%
2022	31.46	41.24	0.66	0.88	+33.3%
2023	31.5	41.16	0.6	0.79	+31.7%

5.3.6 Category-specific planned improvements

It is planned to update the nitrogen excretion (N_{ex}) rates used in the estimation of N_2O emissions from manure management. The revision will be based on the most recent national research results, including updated information on animal productivity and feeding practices. Incorporating these new N_{ex} values will improve the accuracy and representativeness of emission estimates and ensure closer alignment with current production conditions.

5.4 AGRICULTURAL SOILS (CRT 3.D)

5.4.1 Category description

N_2O emissions from agricultural soils (CRT 3.D) are a significant emission source comprising about 947.3 kt CO₂ eq, representing 45.8% of total Agriculture emissions in 2024. According to the 2006 IPCC Guidelines, direct and indirect emissions of N_2O from managed soils must be estimated separately. The following N sources are included in the inventory for estimating direct N_2O emissions from managed soils:

- synthetic N fertilizers (F_{SN});
- organic N fertilizers (e.g., animal manure, compost, sewage sludge, digestate) (F_{ON});
- urine and dung N deposited on pasture, range and paddock by grazing animals (F_{PRP});
- N in crop residues (above-ground and below-ground), including from N-fixing crops and from forages during pasture renewal (F_{CR});
- drainage/management of organic soils (F_{OS});
- N mineralisation associated with loss of soil organic matter resulting from change of land use or management of mineral soils (F_{SOM}).

Indirect N_2O emissions from managed soils are determined for volatilization and leaching processes. N_2O emissions included in the inventory are reported in Table 5.28.

Table 5.28 Reported emissions under the subcategory agricultural soils

CRT	Source	Emissions reported	Level
3.D 1.1	<i>Inorganic N fertilizers</i>	<i>N₂O</i>	<i>Tier 1</i>

CRT	Source	Emissions reported	Level
3.D 1.2.a	<i>Animal manure applied to soils</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 1.2.b	<i>Sewage sludge applied to soils</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 1.2.c	<i>Other organic fertilizer applied to soils</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 1.3	<i>Urine and dung deposited on soils</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 1.4	<i>Crop residues</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 1.5	<i>Mineralization/immobilization associated with loss/gain of soil organic matter</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 1.6	<i>Cultivation of organic soils</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 1.7	<i>Other</i>	<i>NO</i>	<i>NA</i>
3.D 2.1	<i>Atmospheric deposition</i>	<i>N₂O</i>	<i>Tier 1</i>
3.D 2.2	<i>Nitrogen leaching and run-off</i>	<i>N₂O</i>	<i>Tier 1</i>

The total N₂O emission from managed soils reached 3.6 kt in 2024, which is 5.0% more than in 2023. In general, emissions decreased in 2024 by 43.2% compared to 1990. The main reasons for this decline are the reduction in livestock numbers, which has led to lower nitrogen excretion into the soil, and a decrease in fertilizer consumption. In 2024, N₂O emission increased by 0.17 kt compared to 2023 (Table 5.29). This absolute increase was primarily driven by higher fertilizer use, alongside contributions from organic soil areas, composts, and digesters. In 2024, 84.1% of total N₂O emissions from managed soils originated from direct sources, while indirect N₂O emission from volatilization accounted for 5.6%, and emissions from leaching contributed 10.3% of the total N₂O emissions (Table 5.29).

Table 5.29 N₂O emissions from managed soils, 1990–2024 (kt)

Year	N ₂ O direct emission	N ₂ O indirect emission from atmospheric deposition	N ₂ O indirect emission from leaching and run-off	Total
1990	5.25	0.42	0.63	6.29
1995	2.24	0.11	0.15	2.50
2000	2.06	0.11	0.16	2.32
2005	1.99	0.14	0.22	2.35
2006	1.91	0.14	0.22	2.28
2007	1.97	0.15	0.25	2.36
2008	1.90	0.15	0.25	2.30
2009	1.95	0.15	0.26	2.36
2010	2.01	0.17	0.28	2.45
2011	1.99	0.16	0.28	2.43
2012	2.15	0.17	0.31	2.63
2013	2.19	0.18	0.32	2.70
2014	2.30	0.19	0.34	2.83
2015	2.45	0.20	0.36	3.00
2016	2.47	0.20	0.36	3.03
2017	2.48	0.20	0.36	3.04
2018	2.34	0.19	0.33	2.87
2019	2.60	0.20	0.38	3.18
2020	2.72	0.21	0.39	3.32
2021	2.68	0.21	0.38	3.27
2022	3.00	0.20	0.38	3.58
2023	2.87	0.19	0.35	3.40
2024	3.01	0.20	0.37	3.57
Share of total % in 2024	84.1%	5.6%	10.3%	100.0%

Year	N ₂ O direct emission	N ₂ O indirect emission from atmospheric deposition	N ₂ O indirect emission from leaching and run-off	Total
2024 versus 2023	+4.6%	+7.9%	+6.5%	+5.0%
2024 versus 1990	-42.7%	-52.2%	-41.2%	-43.2%

In 2024, synthetic fertilizers accounted for the largest share of total direct emissions (43.1%), followed by emission from managed organic soils (17.7%), crop residues (16.2%), urine and dung deposited on pasture (6.6%), animal manure applied to soils (6.0%), and other organic N additions applied to soils (2.1%) (Table 5.30). In recent years, N₂O emissions from N fertilizer application, other organic fertilizers and organic soils have increased the most rapidly. The amount of harvested production is mainly affected by the cereal crop area and yield. According to CSB data, the total sown area decreased compared to the previous year, reaching 1209.9 thousand hectares in 2024¹⁷⁸. A detailed description of crop production in Latvia is included in the Chapter 5.1.

Table 5.30 N₂O emissions from N inputs to managed soils, 1990–2024 (kt)

Year	F _{SN}	F _{ON} (animal manure)	F _{ON} (sludge)	F _{ON} (other)	F _{PRP}	F _{CR}	F _{OS}	F _{SOM}
1990	2.06	0.80	NA	NE	0.50	0.51	1.36	NA
1995	0.18	0.40	NA	NE	0.17	0.22	1.28	NA
2000	0.36	0.30	<0.000	NE	0.11	0.19	1.09	NA
2005	0.64	0.30	0.005	NE	0.13	0.28	0.64	0.20
2006	0.67	0.30	0.007	NE	0.12	0.26	0.55	0.17
2007	0.72	0.31	0.007	NE	0.14	0.32	0.47	0.04
2008	0.75	0.29	0.004	NE	0.14	0.33	0.39	NA
2009	0.82	0.28	0.005	NE	0.14	0.34	0.36	NA
2010	0.94	0.27	0.007	0.008	0.14	0.31	0.34	0.01
2011	0.94	0.27	0.006	0.004	0.15	0.31	0.31	0.13
2012	1.02	0.26	0.006	0.010	0.16	0.41	0.28	0.14
2013	1.10	0.25	0.006	0.022	0.17	0.39	0.26	0.16
2014	1.15	0.26	0.005	0.029	0.18	0.41	0.27	0.16
2015	1.19	0.26	0.004	0.025	0.186	0.51	0.28	0.28
2016	1.23	0.25	0.005	0.019	0.20	0.48	0.29	0.19
2017	1.22	0.24	0.004	0.049	0.20	0.47	0.30	0.10
2018	1.17	0.21	0.005	0.046	0.20	0.39	0.31	0.03
2019	1.27	0.21	0.007	0.048	0.21	0.53	0.32	0.04
2020	1.32	0.20	0.007	0.059	0.21	0.57	0.34	0.13
2021	1.33	0.20	0.006	0.057	0.21	0.51	0.36	0.18
2022	1.29	0.20	0.003	0.057	0.22	0.53	0.38	0.30
2023	1.26	0.19	0.002	0.060	0.21	0.45	0.40	0.31
2024	1.29	0.18	0.002	0.064	0.20	0.49	0.53	0.25
Share of total % in 2024	43.1%	6.0%	<0.0%	2.1%	6.6%	16.2%	17.7%	8.2%
2024 versus 2023	+2.6%	-3.1%	-29.3%	+8.0%	-3.3%	+9.5%	+31.3%	-19.8%
2024 versus 1991	-37.3%	-77.4%	NA	NA	-60.4%	-4.7%	-61.0%	NA

¹⁷⁸Agriculture of Latvia. Collection of Statistics. Rīga (2025). Available: https://stat.gov.lv/system/files/publication/2025-06/Nr_13_Latvijas_Lauksaimnieciba_2025_%2825_00%29_LV_EN_0.pdf

F_{SN} = synthetic N fertilizer, F_{ON} = organic N additions, F_{PRP} = urine and dung N deposited on pasture, F_{CR} = N in crop residues, F_{OS} = managed organic soil in grassland and cropland, F_{SOM} = annual amount of N in mineral soils that is mineralised, in association with loss of soil C from soil organic matter as a result of changes to land use or management.

5.4.2 Methodological issues and activity data

Emissions from managed soils, as well as emissions from lime and urea application in Latvia have been calculated using methodologies presented in the 2006 IPCC Guidelines (Volume 4, Chapter 11). For estimating N_2O emissions from managed soils, the Tier 1 methodology was used. Direct N_2O emissions from agricultural soils have been calculated using the following equation according to the 2006 IPCC Guidelines (Equation 11.1, page 11.7):

$$\begin{aligned} N_2O_{direct} - N &= N_2O - N_{N\ inputs} + N_2O - N_{OS} + N_2O - N_{PRP} \\ N_2O - N_{N\ inputs} &= (F_{SN} + F_{ON} + F_{CR} + F_{SOM}) * EF_1 \\ N_2O - N_{OS} &= (F_{OS} * EF_2) \\ N_2O - N_{PRP} &= [(F_{PRP} * EF_3)] \end{aligned} \quad (5.17)$$

where:

$N_2O_{Direct} - N$ - annual direct N_2O-N emissions produced from managed soils, kg $N_2O-N\ yr^{-1}$

$N_2O - N_{N\ inputs}$ - annual direct N_2O-N emissions from N inputs to managed soils, kg $N_2O-N\ yr^{-1}$

$N_2O - N_{OS}$ - annual direct N_2O-N emissions from managed organic soils, kg $N_2O-N\ yr^{-1}$

$N_2O - N_{PRP}$ - annual direct N_2O-N emissions from urine and dung inputs to grazed soils, kg $N_2O-N\ yr^{-1}$

F_{SN} - annual amount of synthetic fertilizer N applied to soils, kg $N\ yr^{-1}$

F_{ON} - annual amount of animal manure, compost, sewage sludge and other organic N additions applied to soils, kg $N\ yr^{-1}$

F_{CR} - annual amount of N in crop residues (above-ground and below-ground), including N-fixing crops, and from forage/pasture renewal, returned to soils, kg $N\ yr^{-1}$

F_{SOM} - annual amount of N in mineral soils that is mineralised, in association with loss of soils C from soils organic matter because of changes to land use or management, kg $N\ yr^{-1}$

F_{OS} - annual area of managed/drained organic soils in grasslands and croplands, ha

F_{PRP} - annual amount of urine and dung N deposited by grazing animals on pasture, range and paddock, kg $N\ yr^{-1}$

EF_1 - emission factor for N_2O emissions from N inputs, kg $N_2O-N\ kg^{-1}\ N\ input$

EF_2 - emission factor for N_2O emissions from drained/managed organic soils, kg $N_2O-N\ ha^{-1}\ yr^{-1}$

EF_3 - emission factor for N_2O emissions from urine and dung N deposited on pasture, range and paddock by grazing animals, kg $N_2O-N/kg\ N\ input$

Inorganic N fertilizers: CRT 3.D 1.1

The annual amount of synthetic fertilizer N is one of the key parameters for estimating direct N_2O emission from N inputs to managed soils. Data on inorganic fertilizer N applied to soils are provided by the CSB of Latvia. Input values used for calculating direct N_2O emissions from inorganic N fertilizers are represented in Table 5.36.

Organic N fertilizers: CRT 3.D 1.2

The amount of the organic N fertilizer (F_{ON}) applied to soils is calculated using the methodology presented in the 2006 IPCC Guidelines (Equation 11.3, page 11.12). This includes applied to soils animal manure, sewage, compost, as well as other organic amendments of regional importance to agriculture:

$$F_{ON} = F_{AM} + F_{SEW} + F_{COMP} + F_{OOA} \quad (5.18)$$

where:

F_{ON} - total annual amount of organic N fertilizer applied to soils other than by grazing animals, kg N yr⁻¹

F_{AM} - annual amount of animal manure N applied to soils, kg N yr⁻¹

F_{SEW} - annual amount of total sewage N that is applied to soils, kg N yr⁻¹

F_{COMP} - annual amount of total compost N applied to soils, kg N yr⁻¹

F_{OOA} - annual amount of other organic amendments used as fertilizer, kg N yr⁻¹

Data on the amount of sewage sludge applied to managed soils are provided by LEGMC, while other data of organic N fertilizer applied to soils are obtained from CSB. The use of sewage sludge as fertilizer is relatively small in Latvia and other organic amendments used as fertilizer mainly refer to digestate. In response to the recommendations provided by the TERT during the UNFCCC review in the context of BTR1, the following updates have been introduced to improve transparency and methodological consistency:

- 1) All data on the direct application of sewage sludge to agricultural soils are obtained from the verified information provided by the LVGMC. Estimated total amount of sewage sludge used in agriculture is based on “2-Water” reports for 2024¹⁷⁹ and is summarised in Table 5.31. Emissions are calculated only from the sewage sludge that is explicitly reported as being applied to agricultural soils, and based on expert judgement, it is additionally assumed that 10% of the sludge classified under “Other” is ultimately used in agriculture.
- 2) The nitrogen content in sewage sludge, digestate and composts is calculated based on agriculture research results produced by LBTU scientists,¹⁸⁰ and other research projects¹⁸¹. To ensure consistent reporting with the Waste sector, the same average nitrogen content values for sewage sludge are applied in both sectors: 5.2% for 1990–2004, 4.6% for 2005–2015, and 6.2%¹⁸² from 2016 onwards.
- 3) To improve the accuracy of estimates of organic fertilizer application to agricultural soils, Latvia uses verified statistics¹⁸³ from CSB on the use of digestate, compost, and other organic fertilizers; however, national data on other specific types of organic nitrogen fertilizers remain limited.
- 4) Composting activities reported in the Waste sector for the period 1990–2009 cannot be directly interpreted as compost application to agricultural soils. During this period composting was mainly performed as a waste-management activity, and available statistics from the CSB show that compost use in agriculture was very limited.
- 5) A detailed review of all records available from CSB shows that compost use before 2010 was mainly associated with small-scale household or allotment-garden activities and not with agricultural production. No official or legally recognised statistics are available that would allow for the reliable estimation of compost application to agricultural soils for the period 1990–2009. CSB provided limited historical information indicating that in 2004 certain types of agricultural waste were delivered for composting. These statistics,

¹⁷⁹ Notekūdeņi. Available: <https://videscentrs.lv/mc.lv/lapas/notekudeni>

¹⁸⁰ Gemste I., Vucāns A. (2010) Notekūdeņu dūņas. Jelgava, LLU, 276 lpp.

¹⁸¹ Litiņa I. (2013) Digestāta kā mēslošanas līdzekļa efektivitātes novērtējums kukurūzas sējumā. Zinātniski praktiskā konference LAUKSAIMNIECĪBAS ZINĀTNE VEIKSMĪGAI SAIMNIEKOŠANAI. Jelgava, LLU, 206-209 lpp.

¹⁸² Notekūdeņu dūņu apsaimniekošanas plāns 2024.–2027. Gadam. Available: <https://likumi.lv/ta/id/350822-notekudenu-dunu-apsaimniekosanas-plans-2024-2027-gadam>

¹⁸³ Agriculture of Latvia. Collection of Statistics. Rīga (2025) https://stat.gov.lv/system/files/publication/2025-06/Nr_13_Latvijas_Lauksaimnieciba_2025_%2825_00%29_LV_EN_0.pdf

however, report only the volume of waste delivered and do not provide information on the amount of compost produced or confirm its subsequent application to agricultural soils. The CSB reported waste streams included animal soft tissues and organ residues (12.61 m³), animal bones (3.69 m³), crop production residues (12.72 thousand m³, including cereal residues of 11.89 thousand m³, legume residues of 0.32 thousand m³, and other unusable plant residues of 0.51 thousand m³), green waste (364.34 m³), and household waste (340.15 m³). To estimate the potential amount of compost generated, volumes were converted to mass. For mature compost, a bulk density of 0.6 t m⁻³ was assumed¹⁸⁴. Composting involves significant mass losses due to biological decomposition, moisture loss, and stabilization. Based on literature, composting can reduce the original waste weight by approximately 30–50% and volume by about 50%, depending on the feedstock composition¹⁸⁵. Considering these factors, it was assumed that roughly 50% of the initial waste mass could be converted into finished compost. Using these assumptions, the maximum potential amount of compost that could have been produced from the 2004 waste streams was estimated at 21.8 thousand tonnes. If hypothetically applied to agricultural soils, the associated GHG emissions would amount to approximately 0.62 kt CO₂ eq and could be characterized as emissions below the threshold of significance in Latvia in 2004. This calculation represents a conservative upper-bound estimate because the available statistics do not confirm actual compost application to agricultural soils and only report the volume of waste delivered to composting facilities, not the outputs or field application. Given the absence of reliable statistical data confirming compost application in Agriculture prior to 2010, it is consistent with the 2006 IPCC Guidelines to report emissions from compost application for the period 1990–2009 as NE.

- 6) In the Agriculture sector, Latvia reports only emissions resulting from compost that is actually applied to agricultural land. Emissions arising from the composting process itself (CH₄ and N₂O) are reported under the Waste sector, in accordance with 2006 IPCC Guidelines. The initiation of compost use in Agriculture after 2010 is linked to changes in farming practices, including rising prices of synthetic fertilizers and increasing interest in alternative nutrient sources. From this period (2010) onwards, the CSB began systematically collecting and reporting data on compost use in agriculture, enabling Latvia to quantify compost application and report the associated emissions transparently. The amounts of compost applied to soils include both composted household waste and composted sewage sludge.
- 7) Nitrogen reported under the Digesters category in CRT 3.B(b) represents the nitrogen contained in feedstock entering biogas plants, whereas the nitrogen reported under CRT 3.D.1.b.iii reflects only the nitrogen actually applied to agricultural soils with digestate. These two quantities are not expected to be equal. During anaerobic digestion, nitrogen undergoes mineralisation, volatilisation losses, redistribution between solid and liquid fractions, and other transformations. In addition, not all digestate produced is applied to agricultural land; part may be stored, processed further, exported, or used for non-agricultural purposes. Therefore, only directly

¹⁸⁴ Haug, R.T. (1993). *The Practical Handbook of Compost Engineering*. Boca Raton: CRC Press

¹⁸⁵ U.S. Environmental Protection Agency (EPA). (1995). *Decision-Maker's Guide to Solid Waste Management (Vol. II)*. Washington, DC: U.S. EPA. Available: https://p2infohouse.org/ref/11/10516/chap8.html?utm_source=chatgpt.com

reported statistics on digestate application are used for estimating emissions under category 3.D. This approach is consistent with 2006 IPCC Guidelines and the 2019 IPCC Refinement, which note that nitrogen losses and transformations occur during digestion and storage, and that digestate composition differs from the nitrogen content of the original feedstock. Additionally, some biogas plants use digestate for the production of organic fertilizers. For example, one of the biggest biogas producers, SIA EGG ENERGY¹⁸⁶ uses poultry digestate for production of organic fertilizers and producer reports that almost all production is for export.

Available data are presented in Table 5.31. The applied amounts of compost and digestate are presented in fresh weight.

Table 5.31 Statistics of organic N fertilizers applied to soils, 2000–2024

Year	Sewage sludge applied to managed soils, t dry matter	Composts applied to managed soils, thousand t	Other organic N (including digestate) applied to managed soils, thousand t
2000	457.9	NE	NA
2001	31037.6	NE	NA
2002	22638.4	NE	NA
2003	9234.6	NE	NA
2004	7714.0	NE	NA
2005	6616.2	NE	NA
2006	9154.2	NE	NA
2007	9187.5	NE	NA
2008	5335.8	NE	NA
2009	6695.2	NE	NA
2010	9401.8	95.5	3.7
2011	8881.4	39.9	6.1
2012	7894.7	62.2	82.5
2013	7851.6	40.4	289.9
2014	7018.0	36.2	413.9
2015	5241.0	15.3	369.5
2016	4900.6	30.7	261.8
2017	3969.5	15.9	740.1
2018	4924.0	16.7	690.5
2019	6923.8	18.9	718.3
2020	7164.7	21.0	885.8
2021	6139.1	33.8	840.5
2022	3088.0	45.1	834.0
2023	2178.8	51.6	862.0
2024	1540.1	51.9	936.0
2024 versus 2023	-29.3%	+0.6%	+8.6%

Nitrogen from animal manure N (F_{AM}) applied to agricultural soils as an organic fertiliser results in N_2O emissions. Calculation of emissions from nitrogen input through application of animal manure is done according to the 2006 IPCC Guidelines (Equation 11.4, page 11.13):

¹⁸⁶ SIA EGG ENERGY. Available: <https://www.eggenergy.eu/en/about-us/>

$$F_{AM} = N_{MMS_{Avb}} * [1 - (Frac_{FEED} + Frac_{FUEL} + Frac_{CNST})] \quad (5.19)$$

where:

F_{AM} - annual amount of animal manure N applied to soils, kg N yr⁻¹

$N_{MMS_{Avb}}$ - amount of managed manure N available for soil application, feed, fuel or construction, kg N yr⁻¹

$Frac_{FEED}$ - fraction of managed manure used for feed

$Frac_{FUEL}$ - fraction of managed manure used for fuel

$Frac_{CNST}$ - fraction of managed manure used for construction

The total annual amount of managed manure N available for soil application ($F_{MMS_{Avb}}$) is determined by the 2006 IPCC Guidelines (Chapter 10.5.4). This follows the methodology for estimating nitrogen losses from manure management systems before final application on managed soils. The calculation of $F_{MMS_{Avb}}$ is fully based on the 2006 IPCC Guidelines (Volume 4, Chapter 10, Equation 10.34, p.10.65) and incorporates default values for total N losses from manure management, as provided in Table 10.23 (p.10.67). There is no data available on the fraction of manure being used as feed, fuel, or construction material; therefore, F_{AM} is considered to be equal to $N_{MMS_{Avb}}$. The total annual amount of managed manure N available for soil application is calculated under CRT category 3B Manure management and is presented in Table 5.25, Chapter 5.3.2.2.

Urine and dung deposited by grazing animals: CRT 3.D 1.3

The term F_{PRP} refers to the annual amount of N deposited on pasture, range and paddock soils by grazing animals. F_{PRP} is estimated using the 2006 IPCC Guidelines from the number of animals in each livestock species/category T ($N_{(T)}$), the annual average amount of N excreted by each livestock species/category T ($Nex_{(T)}$), and the fraction of this N deposited on pasture, range and paddock soils by each livestock species/category T ($MS_{(T,PRP)}$), (2006 IPCC Guidelines: Equation 11.5, page 11.13):

$$F_{PRP} = \sum_T [(N_{(T)} * Nex_{(T)}) * MS_{(T,PRP)}] \quad (5.20)$$

Total annual amount of N deposited on pasture, range and paddock soils by grazing animals is determined under CRT category 3B Manure management and is represented in Table 5.25.

Total annual amount of N deposited on pasture, range and paddock soils separately for two groups: $F_{PRP, CPP}$ (cattle, poultry and swine) and $F_{PRP, SO}$ (other livestock), according to directions of N₂O emissions estimation by 2006 IPCC Guidelines is summarized in Table 5.36.

Crop residues: CRT 3.D 1.4

The annual production of the amount of crop residue N (F_{CR}) is estimated based on the 2006 IPCC Guidelines Tier 1 methodology (Equation 11.6, page 11.14):

$$= \sum_T^{F_{CR}} \{ Crop_{(T)} * Frac_{Renew(T)} * [(Area_{(T)} - Area_{burnt(T)} * C_f) * R_{AG(T)} * N_{AG(T)} * (1 - Frac_{Remove(T)}) + Area_{(T)} * R_{EG(T)} * N_{EG(T)}] \} \quad (5.21)$$

where:

F_{CR} - annual amount of N in crop residues (above and below ground), including N-fixing crops, and from forage/pasture renewal, returned to soils annually, kg N yr⁻¹

$Crop_{(T)}$ - harvested annual dry matter yield for crop T, kg d.m. ha⁻¹

$Area_{(T)}$ - total annual area harvested of crop T, ha yr⁻¹

$Area_{burnt(T)}$ - annual area of crop T burnt, ha yr⁻¹

C_f - combustion factor

$Frac_{Renew(T)}$ - fraction of total area under crop T

$R_{AG(T)}$ - ratio of above-ground residues dry matter to harvested yield for crop T

$N_{AG(T)}$ - N content of above-ground residues for crop T , kg N (kg d.m.)⁻¹

$Frac_{Remove(T)}$ - fraction of above-ground residues of crop T removed annually for purposes such as feed, bedding and construction, kg N (kg crop-N)⁻¹

$R_{BG(T)}$ - ratio of below-ground residues to harvested yield for crop T , kg d.m. (kg d.m.)⁻¹

$N_{BG(T)}$ - N content of below-ground residues for crop T , kg N (kg d.m.)⁻¹

T - crop or forage type.

Correction factor to estimate dry matter yields ($Crop_{(T)}$) is determined as (Equation 11.7, page 11.15):

$$Crop_{(T)} = Yield\ Fresh_{(T)} * DRY \quad (5.22)$$

where:

$Crop_{(T)}$ - harvested dry matter yield for crop T , kg d.m. ha⁻¹

$Yield\ Fresh_{(T)}$ - harvested fresh yield for crop T , kg fresh weight ha⁻¹

DRY - dry matter fraction of harvested crop T , kg d.m. (kg fresh weight)⁻¹

Mainly default data were used to estimate N that is returned to soils by crop residues, except data of crop production (area and yield) that originates from CSB Database. Dry matter fractions of harvested crop are collected as combination of the 2006 IPCC Guidelines default and national values (Kārkliņš A., Līpenīte I., 2018), as presented in Table 5.32.

Table 5.32 Dry matter fraction (DRY) of harvested crop (kg fresh weight⁻¹)

Crop	DRY	Source
Wheat	0.86	National value
Barley	0.86	National value
Triticale	0.86	National value
Oats	0.86	National value
Rye	0.86	National value
Buckwheat	0.86	National value
Pulses	0.86	National value
Fodder roots	0.15	National value
Potatoes	0.22	National value
Vegetable	0.12	National value
Maize for silage and forage	0.30	National value
Crops for green feed and silage	0.20	National value
Perennial grass	0.84	National value
Rape	0.92	National value
Flax straw/seed	0.81/0.88	National value

Calculations on annual amount of N in crop residues are done based on default factors represented in the 2006 IPCC Guidelines (Table 11.2, page 11.17) except for wheat. Latvia has long history of wheat breeding. A gene pool of Latvian winter and spring wheat (*Triticum aestivum* L.) has been created over a very long period, by collection, evaluation and selection of local genetic resources. It is not only a historical collection but also serves as the foundation for research and plant breeding. National wheat germplasm is the framework for creating competitive winter and spring wheat varieties acceptable for producers in the Baltic agroclimatical region. Many wheat varieties are created at Priekulji and Stende selection stations and introduced in the market. Based on local breed investigation that are popular for

producers national R_{AG} values are determined. Many of popular wheat varieties have low plant height as 'Fredis' (77 cm) and average plant height of variety 'Brencis' the newest winter wheat variety bred at Stende (2018) is 87 cm. Low plant height reduces above ground residues value. This could be reason why IPCC default value is higher as for national varieties of wheat.

National R_{AG} value is determined as weighted average value from above mentioned research (including unpublished project data) based on characteristics for varieties typically grown in Latvia. According to long-term national studies $N_{AG}=0.005$, (National research: Ruža A. Project Report No. S293. Setting maximum levels for fertilizers for crops¹⁸⁷) and R_{AG} or ratio of above-ground residues dry matter to harvested yield in the range from 1.00 to 1.10 is set for wheat. National research results show that R_{AG} is equal to 1.10 or 1.00 or 0.85 if yield is below 2.5, 2.5-5 and up to 5 tons from hectare, respectively¹⁸⁸. All data sources to calculate N that is returned to soil by crop residues are represented in Table 5.33.

Table 5.33 Data sources for estimation of N in crop residues

Input parameter	Data source
Crop harvested yield	CSB
Crop harvested area	CSB
Burnt crop area	NO
FraC _{Renew}	National calculations, 2006 IPCC default
FraC _{Remove}	National calculations, 2006 IPCC default
AG _{d,m.}	2006 IPCC, Table 11.2
N_{AG}	2006 IPCC, Table 11.2, national research values for wheat ^{161, 162}
R _{BG-BIO}	2006 IPCC, Table 11.2
N_{BG}	2006 IPCC, Table 11.22, national research values for wheat ^{161, 162}
R_{AG}	2006 IPCC, Page 11.4 national research values for wheat ^{161, 162}
R_{GB}	2006 IPCC, Page 11.4

There is no field burning of agricultural residues observed in Latvia and area burnt is set to zero. It is estimated by LBTU research activities¹⁸⁹ that approximately 30% of above-ground residues of all main crops (wheat, oats, barley and rye) are removed annually for purposes such as feeding, bedding and construction (FraC_{Remove}). This number is set as 70%, for 1991-2000, by rapid decrease till 2010. Till 2000 above-ground crop residues were widely used for bedding and feeding. Also, the total number of cattle was the highest for that period. And the share of solid manure management systems was higher. After 2000, it became more popular to incorporate residues in the soil, also the number of cattle continued to fall down. Since 2010, it is assumed that specialization of farms in Latvia was stabilized and now crop farms use crop residues for crop production purposes. Only farms located near cattle farms and mixed specialization farms remove crop residues for bedding possibilities. Largest cattle farms after 2000 turned into slurry based manure management systems. The situation between 2000 and

¹⁸⁷ Ruža A. (2017) Project Report No. S293. Setting maximum levels for fertilizers for crops. Jelgava: LLU

¹⁸⁸ Kārklīšs A., Līpenīte I. (2018). Aprēķinu metodes un normatīvi augsnes iekultivēšanai un mēslošanas līdzekļu lietošanai. Jelgava: LLU. 200 lpp

¹⁸⁹ Ruža A. (2017) Project Report No. S293. Setting maximum levels for fertilizers for crops. Jelgava: LLU

2010 was strongly changing therefore $F_{C_{Remove}}$ value for the time period is interpolated from 70% to 30%. No other data to estimate the fraction of above-ground residues of crop removed for purposes such as feed, bedding and construction is available. Straw is a major by-product of cereal production in Latvia and is used across several agricultural and industrial sectors. Approximately 30% of removed straw nitrogen is estimated to be used for bedding. Other uses also exist, although in much smaller quantities. Energy production from straw is technically feasible but currently negligible, with official statistics reporting only 2 TJ of straw and similar biomass used for energy in 2024 (≈ 133 t, $<1\%$ of total straw)¹⁹⁰. Small quantities are also used in construction materials, mulching, horticulture, composting, other value-added applications, and for animal feeding.

Overall, straw utilisation in Latvia is strongly dominated by agricultural needs, particularly livestock bedding and soil organic matter management, with energy and industrial uses playing only a marginal role. According to national circumstances, perennial grass is renewed on average every 4 years. For annual crops $F_{C_{Renew}}$ value 1 was set, as also proposed in the 2006 IPCC Guidelines. Final results of estimation of annual amount of N in crop residues are available in Table 5.36.

Mineralization/immobilization associated with loss/gain of soil organic matter: CRT 3.D 1.5

The average annual loss of soils carbon due to land use or management systems change is obtained from the LULUCF sector. The net annual amount of N mineralised in mineral soils as a result from loss of soil organic C stocks due land use change is accounted under LULUCF sector. The net annual amount of N mineralised in mineral soils as a result of loss of soil organic C stocks due to management activities, including conversion of cropland to grassland, is assumed, because of the net removals of CO₂ in soil in cropland and grassland due to management activities^{191;192}. According to research conducted by LSFRI "Silava", similar findings are also applicable to mineral soils in cropland remaining cropland¹⁹³.

The net annual amount of N mineralised in mineral soils as a result of loss of soil carbon through change in land use or management (F_{SOM}) is estimated based on the 2006 IPCC Guidelines Tier 1 methodology (Equation 11.8, page 11.16):

$$F_{SOM} = \sum_{LU} \left[\left(\Delta C_{Mineral, LU} * \frac{1}{R} \right) * 1000 \right] \quad (5.23)$$

where:

F_{SOM} = the net annual amount of N mineralised in mineral soils as a result of loss of soil carbon through change in land use or management, kg N

$\Delta C_{Mineral, LU}$ = average annual loss of soil carbon for each land-use type (LU), tonnes C

R = C:N ratio of the soil organic matter.

¹⁹⁰ Oficiālās statistikas portāls. Available: <https://stat.gov.lv/lv/statistikas-temas/noz/energetika/tabulas/enb170-uznemumu-katlumaju-un-kogenerācijas-staciju>

¹⁹¹ Lupikis, A., Bardule, A., Lazdins, A., Stola, J., & Butlers, A. (2017). Carbon stock changes in drained arable organic soils in Latvia: results of a pilot study. *Agronomy Research*, 15(3), 788–798

¹⁹² Bārdulis, A., Lupikis, A., & Stola, J. (2017). Carbon balance in forest mineral soils in Latvia modelled with Yasso07 soil carbon model. In *Research for Rural Development (Vol. 1, pp. 28–34)*. Latvia University of Agriculture

¹⁹³ Ivanovs, J., Haberl, A., & Melniks, R. (2024). Modeling Geospatial Distribution of Peat Layer Thickness Using Machine Learning and Aerial Laser Scanning Data. *Land*, 13(4), Article 4. <https://doi.org/10.3390/land13040466>

LU = land-use and/or management system type.

Cultivation of organic soils: CRT 3.D 1.6

Data on the annual area of managed organic soils are adopted from the LULUCF sector. In the LULUCF sector, these data are prepared by LSFRI "Silava". N₂O emissions from cultivated organic soils have been calculated using country specific emissions factors: EF = 7.1 ± 3.29 kg N₂O-N/ha/yr for drained cropland and EF = 0.3 ± 0.25 kg N₂O-N/ha/yr for drained grassland¹⁹⁴. The area of cultivated organic soils is shown in Table 5.34.

Table 5.34 Area of cultivated organic soil, 1990–2024 (kha)

Year	Organic soil in cropland	Organic soil in grassland	Total
1990	118.6	82.5	201.1
1995	111.0	77.3	188.3
2000	94.0	81.3	175.4
2005	52.3	115.5	167.8
2006	44.5	121.7	166.3
2007	36.9	127.8	164.7
2008	29.4	133.6	163.0
2009	26.9	133.9	160.8
2010	24.5	134.0	158.5
2011	22.1	134.1	156.2
2012	19.7	134.2	153.9
2013	17.4	134.2	151.6
2014	18.5	130.7	149.2
2015	19.5	127.2	146.8
2016	20.5	123.8	144.4
2017	21.5	120.5	142.0
2018	22.4	117.1	139.6
2019	24.2	113.1	137.2
2020	25.9	109.0	134.9
2021	27.9	106.8	134.7
2022	29.9	104.5	134.4
2023	32.0	102.2	134.2
2024	43.8	91.8	135.6
Share of total % in 2024	32.3%	67.7%	100.0%
2024 versus 2023	+36.8%	-10.2%	+1.0%
2024 versus 1990	-63.1%	+11.3%	-32.6%

Atmospheric deposition: CRT 3.D 2.1

The N₂O emission from atmospheric deposition of N volatilised from managed soil is estimated using the 2006 IPCC Guidelines (Equation 11.9, page 11.21):

$$N_2O_{(ATD)} - N = [(F_{SN} * Frac_{GASF}) + ((F_{ON} + F_{PRP}) * Frac_{GASM})] * EF_4 \quad (5.24)$$

where:

¹⁹⁴ Licite I., Lupikis, A. (2020). Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830. DOI: 10.22616/ERDev.2020.19.TF492

$N_2O_{(ATD)}-N$ - annual amount of N_2O-N produced from atmospheric deposition of N volatilised from managed soils, $kg\ N_2O-N\ yr^{-1}$
 F_{SN} - annual amount of synthetic fertilizer N applied to soils, $kg\ N\ yr^{-1}$
 $Frac_{GASF}$ - fraction of synthetic fertilizer N that volatilises as NH_3 and NO_x , $kg\ N$ volatilised $(kg\ of\ N\ applied)^{-1}$
 F_{ON} - annual amount of managed animal manure, compost, sewage sludge and other organic N additions applied to soils, $kg\ N\ yr^{-1}$
 F_{PRP} - annual amount of urine and dung N deposited by grazing animals on pasture, range and paddock, $kg\ N\ yr^{-1}$
 $Frac_{GASM}$ - fraction of applied organic N fertilizer materials (F_{ON}) and of urine and dung N deposited by grazing animals (F_{PRP}) that volatilises as NH_3 and NO_x , $kg\ N$ volatilised $(kg\ of\ N\ applied\ or\ deposited)^{-1}$
 EF_4 - emission factor for N_2O emissions from atmospheric deposition of N on soils and water surfaces, $kg\ N_2O-N/kg\ NH_3-N$ and NO_x-N emitted

Results of estimation are available in Table 5.29.

Nitrogen leaching and run-off: CRT 3.D 2.2

N_2O emissions from nitrogen loss from agricultural soils through leaching and runoff is estimated as shown in the 2006 IPCC Guidelines (Equation 11.10, page 11.2):

$$N_2O_{(L)} - N = (F_{SN} + F_{ON} + F_{PRP} + F_{CR} + F_{SOM}) * Frac_{LEACH-(H)} * EF_5 \quad (5.25)$$

where:

$N_2O_{(L)}-N$ - annual amount of N_2O-N produced from leaching and runoff, $kg\ N_2O-N\ yr^{-1}$
 F_{CR} - amount of N in crop residues (above- and below-ground), including N -fixing crops, and from forage/pasture renewal, $kg\ N\ yr^{-1}$
 F_{SOM} - annual amount of N mineralised in mineral soils, $kg\ N\ yr^{-1}$
 $Frac_{LEACH-(H)}$ - Fraction of N input that is lost through leaching and runoff, $kg\ N\ (kg\ of\ N\ additions)^{-1}$
 EF_5 - emission factor for N_2O emissions from N leaching and runoff, $kg\ N_2O-N\ (kg\ N\ leached\ and\ runoff)^{-1}$

The results of estimation of N_2O emission from nitrogen loss from agricultural soils through leaching and runoff are available in Table 5.29. All EFs and fractions for direct and indirect emissions estimation from managed soils are summarized in Table 5.35.

Table 5.35 Default emission, volatilization and leaching factors and coefficients for direct and indirect N_2O emissions calculation

Factor	Value	Uncertainty range	Source
EF_1 for N additions from mineral fertilizers, organic amendments and crop residues, and N mineralised from mineral soil as a result of loss of soil carbon $[kg\ N_2O-N\ (kg\ N)^{-1}]$	0.01	0.003-0.03	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, page 11.11, Table 11.1
EF_{2C} , for boreal and temperate drained organic cropland soil $(kgN_2O-N\ ha^{-1})$ EF_{2G} , for temperate organic soil grassland, deep drained, nutrient-rich $(kgN_2O-N\ ha^{-1})$	7.1 0.3	7.1 ± 3.29 0.3 ± 0.25	Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils DOI: 10.22616/ERDev.2020.19.TF492
$EF_{3PRP, CPP}$ for cattle (dairy, non dairy), poultry and pigs $[kg\ N_2O-N\ (kg\ N)^{-1}]$	0.02	0.007-0.06	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, page 11.11, Table 11.1
$EF_{3PRP, SO}$ for sheep and other animals $[kg\ N_2O-N\ (kg\ N)^{-1}]$	0.01	0.003-0.03	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, page 11.11, Table 11.1
EF_4 [N volatilization and re-deposition], $kg\ N_2O-N\ [kg\ NH_3-N + NO_x-volatilized]$	0.010	0.002-0.05	2006 IPCC Guidelines for National Greenhouse Gas

Factor	Value	Uncertainty range	Source
			Inventories, Volume 4., page 11.24, Table 11.3
EF ₅ (leaching/runoff), kg N ₂ O–N [kg N leaching/runoff]	0.0075	0.0005–0.025	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, page 11.24, Table 11.3
Frac _{GASF} (Volatilization from synthetic fertilizer), (kg NH ₃ –N + NO _x –N) [kg N applied] ^{–1}	0.10	0.03–0.3	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, page 11.24, Table 11.3
Frac _{GASM} (Volatilization from all organic N fertilizers applied, and dung and urine deposited by grazing animals), [kg NH ₃ –N + NO _x –N] [kg N applied or deposited] ^{–1}	0.20	0.05–0.5	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, page 11.24, Table 11.3
Frac _{LEACH-(H)} , N losses by leaching/runoff [kg N lost from kg N input]	0.23	0.18–0.27	Sudars R., Berzina L., Grinberga L. Analysis of Agricultural Run-Off Monitoring Program Results for Estimation of Nitrous Oxide Indirect Emissions in Latvia ¹⁹⁵ .

The aim of agricultural runoff monitoring since 1994 is to determine and evaluate the impact of agricultural activities on water quality, paying increased attention to nutrient inputs at interrelated research levels. To determine the nitrogen leaching coefficient, the monitoring data of agricultural runoff from 1998–2014 obtained at the Department of Environment and Water Management were analysed. The observation data used for calculations, comparison, evaluation and specification of the obtained results were obtained at the monitoring stations “Mellupīte” and from “Bērze” and “Vienziemīte” located in Saldus, Dobeles and Jaunpiebalga counties, respectively. The following levels of research are used to assess agricultural pollution in different combinations: drained plot; drainage field; small catchment area. Based on a comprehensive analysis of monitoring object data, the following conclusions have been made. When mineral fertilizers with an annual use of up to 130 kg N/ha are applied to the test plots, without taking into account additional nitrogen from plant residues, but taking into account the nitrogen background leakage, the N leaching coefficient in different test variants was from 0.146–0.19 (on average 0.163). At the level of drainage systems with an annual nitrogen use of up to 167 kg N/ha, the average nitrogen leaching coefficient obtained in two monitoring objects, taking into account the background leakage, was on average 0.13. Considering the possible risk factors when applying fertilizer and the fact that the amount of applied nitrogen may increase in the future, it is recommended to use the maximum value of the leaching coefficient – 0.19 in further calculations. When applying organic fertilizer with an annual nitrogen rate of up to 78 kg N/ha (without nitrogen in plant residues), the nitrogen leaching coefficient, considering its background leakage, reaches 0.264. In order to find out how fertilizer application in the monitoring objects correspond to the use of nitrogen fertilizer in agriculture in the current period, and whether the results obtained in the monitoring objects

¹⁹⁵ Sudars R., Berzina L., Grinberga L. (2016) Analysis of Agricultural Run-Off Monitoring Program Results for Estimation of Nitrous Oxide Indirect Emissions in Latvia. ENGINEERING FOR RURAL DEVELOPMENT. Jelgava. Available: <http://tf.llu.lv/conference/proceedings2016/Papers/N198.pdf>

can be applied to Latvia as a whole, an analysis of nitrogen application norms and sown area was performed. Taking into account general situation in Latvia with respect to sown area and nitrogen used for fertilization, scientists conclude that the weighted average nitrogen leaching fraction in agricultural areas has not been estimated to exceed a value of $\text{FracLeach}=0.23$. These results also are supported by the monograph “Possibilities for Reducing Greenhouse Gas Emissions with Climate-Friendly Agriculture and Forestry in Latvia”, which was prepared within the framework of the National Research Program “Latvian Ecosystem Value and its Dynamics under Climate Influence (EVIDEnT)¹⁹⁶.”

A summary of input variables for direct N_2O emission estimation according to the methodology explained above, is provided in Table 5.36.

**Table 5.36 Input values for direct N_2O emission calculations from managed soils
1990–2024**

Year	F_{SN}	F_{ON}	$F_{PRP, CPP}$	$F_{PRP, SO}$	F_{CR}	F_{SOM}
1990	131.40	51.15	15.67	0.69	32.56	NA
1995	11.50	25.21	5.18	0.38	13.74	NA
2000	23.00	18.88	3.55	0.21	12.41	NA
2005	40.9	19.15	3.91	0.23	18.02	12732.1
2006	42.7	19.46	3.84	0.26	16.48	10713.6
2007	46.1	19.88	4.18	0.31	20.42	2327.7
2008	47.5	18.85	4.15	0.37	21.01	NA
2009	51.9	18.39	4.27	0.41	21.48	NA
2010	59.5	18.13	4.37	0.42	19.79	588.8
2011	59.8	17.64	4.46	0.45	20.03	8125.9
2012	65.2	17.40	4.76	0.46	25.97	8644.7
2013	69.7	17.82	5.20	0.49	24.70	10331.4
2014	72.9	18.67	5.57	0.53	26.18	10293.1
2015	75.8	18.09	5.63	0.60	32.20	17745.0
2016	78.3	17.31	5.89	0.68	30.74	12098.4
2017	77.4	18.84	5.98	0.79	30.05	6680.3
2018	74.5	16.86	6.07	0.82	25.10	1881.3
2019	80.7	17.14	6.24	0.85	33.91	2714.5
2020	84.3	17.05	6.33	0.89	36.35	8135.4
2021	84.6	16.82	6.33	0.88	32.53	11394.5
2022	82.3	16.80	6.42	0.86	34.04	19367.8
2023	80.3	11.91	6.17	0.76	28.35	19496.1
2024	82.4	15.73	5.95	0.76	31.04	15632.1
2024 versus 2023	2.6%	32.0%	-3.5%	+0.3%	+9.5%	-19.8%
2024 versus 1990	-37.3%	-69.2%	-62.0%	+10.5%	-4.7%	NA

F_{SN} - annual amount of synthetic fertilizer N applied to soils, kt N yr⁻¹

F_{ON} - annual amount of organic N fertilizer applied to soils, kt N yr⁻¹

F_{PRPCPP} - annual amount of urine and dung N deposited by grazing cattle, swine and poultry on pasture, kt N yr⁻¹

¹⁹⁶ The value and dynamic of Latvia's ecosystems under changing climate EVIDEnT the fulfillment of climate policy goals. Available: <http://www.vpp-evident.lv/index.php/en/text-about-programme>

F_{PRPSO} - annual amount of urine and dung N deposited by grazing other animals on pasture, kt N yr⁻¹
F_{CR} - annual amount of N in crop residues (above and below ground), kt N yr⁻¹

5.4.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The uncertainty of activity data is set to 2% according to CSB of Latvia. Uncertainty for organic soils is used the same as in the LULUCF sector. The uncertainty of the default EFs is based on the 2006 IPCC Guidelines and represented in Table 5.35.

5.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the national inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the agriculture sector in order to achieve quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings. A complete coverage of the direct and indirect N₂O emissions from managed land requires estimation of emissions for all anthropogenic inputs and activities as *F_{SN}*, *F_{ON}*, *F_{CR}*, *F_{PRP}*, *F_{SOM}* and *F_{OS}*, that is implemented in the inventory. N excretion data are consistent with those used for the manure management emissions calculation. National crop production and synthetic fertilizer consumption statistics is compared to FAO. CSB of Latvia shows efforts to reduce differences between national statistics and FAO data. All calculations mostly are done according to Tier 1. Fluctuations in time series are explained by fluctuations of statistical data, showing that agricultural production numbers in Latvia are highly variable. As production levels are strongly associated with support of farmers from state, situation on agriculture products market, agricultural products price changes, local demand of agricultural products and other.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

5.4.5 Category-specific recalculations

Several recalculations were performed for N₂O emissions from managed soils. First, emissions from organic soils were recalculated based on updated area data for cultivated organic croplands and grasslands¹⁹⁷. Second, emissions from sewage sludge applied to agricultural land were recalculated using updated input data on the quantities of sludge used as fertilizer. The updated sludge data were also to ensure consistent reporting of nitrogen content in sludge between the Agriculture and Waste sectors.

In addition, a new category has been included in this submission to account for the net annual amount of nitrogen mineralised in mineral soils as a result of loss of soil carbon due to changes in land use or management. In previous submissions this source was considered not applicable on the basis of the information available at the time. Recent national research has provided improved information indicating that nitrogen mineralisation associated with soil carbon loss in mineral soils occurs, and therefore this source is now included in the inventory. This

¹⁹⁷ Ivanovs, J., Haberl, A., & Melniks, R. (2024). Modeling Geospatial Distribution of Peat Layer Thickness Using Machine Learning and Aerial Laser Scanning Data. *Land*, 13(4), Article 4. Available: <https://doi.org/10.3390/land13040466>

improvement is based on the implementation of available nationally relevant input data on soil carbon stocks,¹⁹⁸ which allow a more accurate estimation of nitrogen mineralisation associated with soil carbon losses in mineral soils.

The results of the recalculations are presented in Table 5.37.

Table 5.37 Recalculations of emissions from agricultural soils 1990–2023 (kt)

Year	N ₂ O emissions from managed organic soil in grassland and cropland			N ₂ O emissions from sludge			N ₂ O emissions from N in mineral soils that is mineralised in association with loss of soil C from soil organic matter	
	<i>before recalculation</i>	<i>after recalculation</i>	<i>relative difference</i>	<i>before recalculation</i>	<i>after recalculation</i>	<i>relative difference</i>	<i>before recalculation</i>	<i>after recalculation</i>
1990		1.36	-11.7%	NA	NA	-	NO	NO
1995	1.43	1.28	-10.5%	NA	NA	-	NO	NO
2000	1.31	1.09	-16.8%	NA	<0.000	-	NO	NO
2005	1.1	0.64	-41.8%	0.005	0.005	-10.6%	NO	0.2
2006	1.06	0.55	-48.1%	0.007	0.007	-9.4%	NO	0.17
2007	1.02	0.47	-53.9%	0.007	0.007	-0.1%	NO	0.04
2008	0.98	0.39	-60.2%	0.004	0.004	-10.1%	NO	NO
2009	0.97	0.36	-62.9%	0.005	0.005	-11.4%	NO	NO
2010	0.96	0.34	-64.6%	0.008	0.007	-10.6%	NO	0.01
2011	0.95	0.31	-67.4%	0.007	0.006	-10.3%	NO	0.13
2012	0.94	0.28	-70.2%	0.006	0.006	-6.5%	NO	0.14
2013	0.94	0.26	-72.3%	0.006	0.006	-7.1%	NO	0.16
2014	0.94	0.27	-71.3%	0.006	0.005	-9.5%	NO	0.16
2015	0.95	0.28	-70.5%	0.004	0.004	-1.5%	NO	0.28
2016	0.95	0.29	-69.5%	0.003	0.005	37.5%	NO	0.19
2017	0.95	0.30	-68.4%	0.003	0.004	42.7%	NO	0.1
2018	0.96	0.31	-67.7%	0.004	0.005	36.9%	NO	0.03
2019	0.98	0.32	-67.3%	0.005	0.007	32.5%	NO	0.04
2020	1.01	0.34	-66.3%	0.005	0.007	32.2%	NO	0.13
2021	1.03	0.36	-65.0%	0.005	0.006	29.7%	NO	0.18
2022	1.07	0.38	-64.5%	0.002	0.003	42.1%	NO	0.30
2023	1.09	0.40	-63.3%	0.001	0.002	57.4%	NO	0.31

5.4.6 Category-specific planned improvements

The country-specific N leaching/runoff parameter from agricultural soils is planned to be updated in a future submission, based on outputs from a new scientific research project.

¹⁹⁸ Ivanovs, J., Haberl, A., & Melniks, R. (2024). Modeling Geospatial Distribution of Peat Layer Thickness Using Machine Learning and Aerial Laser Scanning Data. *Land*, 13(4), Article 4. Available: <https://doi.org/10.3390/land13040466>

It is planned to investigate nitrogen flows to and from biogas plants. This work will support a clearer understanding of the relationship between nitrogen in feedstocks and nitrogen applied to soils via digestate.

It is planned to improve reporting on straw utilisation in order to ensure a clearer representation of straw flows across sectors according to TERT recommendation.

5.5 FIELD BURNING OF AGRICULTURAL RESIDUES (CRT 3.F)

Field burning of agricultural residues has been consistently banned in Latvia through a sequence of national and EU-level regulations. Table 5.38 below summarises the applicable legislation, its period of validity, and the relevant provisions prohibiting the burning of crop residues.

Table 5.38 Summary of Legislation Prohibiting Field Burning of Agricultural Residues, 1990–2024

Period	Legal Act	Relevant Provision	Description
1990–1997	Latvian Administrative Violations Code (adopted 07.12.1984)	Section 179	Prohibited violations of fire safety regulations, including burning of vegetation and residues in the field.
1997–2004	CoM Regulation No. 440 “Fire Safety Regulations” (30.12.1997)	Paragraph 22	Explicit ban on open burning of stubble, grassland, and agricultural residues.
2005–2020	Fire Safety and Fire fighting Law (adopted 24.10.2002) and Fire Safety Regulations (adopted 19.04.2016)	Relevant articles on fire safety prohibitions	Continued prohibition of burning agricultural residues as part of national fire safety requirements.
2021–present	Regulation (EU) 2021/2115 of the European Parliament and of the Council (Annex III)	Good Agricultural and Environmental Conditions (GAEC)	Requires Member States to prohibit stubble burning except for justified plant health reasons; Latvia applies a full

5.6 LIMING (CRT 3.G)

Liming is used to reduce soil acidity and improve plant growth in managed systems, particularly agricultural lands and managed forests. Adding carbonates to soils in the form of lime (e.g., calcic limestone (CaCO_3), or dolomite ($\text{Ca Mg}(\text{CO}_3)_2$) leads to CO_2 emissions as the carbonate limes dissolve and release bicarbonate (2HCO_3^-), which evolves into CO_2 and water (H_2O). CO_2 emission from additions of carbonate limes to soils are estimated using Tier 1 methodology with the formula from the 2006 IPCC Guidelines (Equation 11.12, page 11.27):

$$\text{CO}_2 - \text{C Emission} = (M_{\text{Limestone}} * EF_{\text{Limestone}}) + (M_{\text{Dolomite}} * EF_{\text{Dolomite}}) \quad (5.26)$$

where:

$\text{CO}_2\text{-C Emission}$ - annual C emissions from lime application, tons C yr^{-1}

M - annual amount of calcic limestone (CaCO_3) or dolomite ($\text{Ca Mg}(\text{CO}_3)_2$), tons yr^{-1}

EF - emission factor, ton of C (ton of limestone or dolomite) $^{-1}$

The 2006 IPCC Guidelines default EFs are used for inventory purposes: $EF=0.12$ for limestone and $EF=0.13$ for dolomite. The uncertainty of them is set as 50%. Statistical data in Latvia provides information on overall consumption of liming material (uncertainty of them is 2%). For 1990–2016, amount of used lime and dolomite is estimated based on assumption that both

liming materials limestone and dolomite are intensively used in Latvia and create share of consumption 50:50. In 2017, CSB of Latvia started to report information on use of lime and dolomite 41.0 thousand t and 13.4 thousand t, respectively. 106.3 thousand t of lime and 68.9 thousand t of dolomite was used in 2024. Activity data and calculated emissions are represented Table 5.39.

Table 5.39 Consumed lime and calculated CO₂ emissions, 1990–2024

Year	Annual amount of consumed liming material (kt year ⁻¹)	CO ₂ emissions (kt)
1990	779.2	357.1
1995	2.7	1.2
2000	10.2	4.7
2005	3.3	1.5
2006	3.0	1.4
2007	10.7	4.9
2008	6.0	2.8
2009	8.7	4.0
2010	4.3	2.0
2011	17.4	8.0
2012	21.6	9.9
2013	28.9	13.2
2014	41.3	18.9
2015	43.5	19.9
2016	49.3	22.6
2017	41.0 lime, 13.4 dolomite	24.4
2018	59.5 lime, 17.2 dolomite	34.4
2019	76.2 lime, 23.3 dolomite	44.6
2020	96.2 lime, 41.0 dolomite	61.9
2021	119.0 lime, 44.9 dolomite	73.8
2022	134 lime, 39.7 dolomite	77.9
2023	100.1 lime, 52.9 dolomite	69.3
2024	106.3 lime, 68.9 dolomite	79.6
2024 versus 2023	+14.5%	+15.0%
2024 versus 1990	-77.5%	-77.7%

Latvian agricultural land has a tendency of soil acidification. According to information provided by the State Plant Protection Service, a large proportion of soils in Latvia are acidified and require both annual maintenance liming and basic liming of the soil to neutralize the soil acidity^{199;200}. Since 1992, soil liming has to be characterized as insufficient. 27% of the studied soils require basic liming, while 13% require maintenance liming. Soil becomes acidified due to various natural processes, the use of fertilizers, the removal of calcium and magnesium with crop yields, as well as leaching. The most pronounced acidification is observed outside the Zemgale region, where carbonate soils are less common. Acidified soils affect the uptake of essential nutrients by plants²⁰¹. However, liming activities rapidly increased in last years. Liming of agriculture soils contributes about 3.8% of the Agriculture GHG emissions in 2024.

¹⁹⁹ Augsnes monitoringa rezultāti 2022.gadā. Available: <https://www.vaad.gov.lv/lv/mediag/4248/download?attachment>

²⁰⁰ Augsnes monitoringa rezultāti 2023.gadā. Available: <https://www.vaad.gov.lv/lv/media/4866/download?attachment>

²⁰¹ Augsnes monitoringa rezultāti 2024.gadā. Available: <https://www.vaad.gov.lv/lv/augsnes-monitoringa-rezultati>

There have been no recalculations performed for this source category. No improvements are planned for this source category.

5.7 UREA APPLICATION (CRT 3.H)

CO₂ emission from urea fertilization is estimated with the Equation 11.13 from the 2006 IPCC Guidelines (page 11.32):

$$CO_2 - C \text{ Emission} = M * EF \quad (5.27)$$

where:

CO₂-C Emission - annual C emissions from urea application, tons C yr⁻¹

M - annual amount of urea fertilization, tons urea yr⁻¹

EF - emission factor, ton of C (tons of urea)⁻¹

EF of 0.20 for urea application emission is used for calculations. The default of 50% uncertainty is applied for EF and activity data uncertainty is evaluated as 2%. Statistics on urea use are provided by CSB of Latvia, and the methodology for data collection is described in Chapter 5.1 of the NID. CSB of Latvia data of urea application is available from 2007. FAO data for 2002 and 2003 is also available. Data for all other years are derived by extrapolation of available statistical values. Therefore, higher uncertainty for urea application in the base year is set for activity data.

Table 5.40 represents activity data and estimated CO₂ emissions from urea fertilization. Urea application on agriculture soils is a minor source of CO₂ emissions and contributes about 0.3% of the Agriculture GHG emissions in 2024. A significant decrease in urea use is observed during the last inventory year.

Table 5.40 Urea statistics and calculated CO₂ emissions, 1990–2024

Year	Annual amount of urea fertilization (tons yr ⁻¹)	CO ₂ emissions (kt)
1990	10512	7.71
1995	920	0.67
2000	1840	1.35
2001	2528	1.85
2002	6078	4.46
2003	1942	1.42
2004	1943	1.42
2005	1944	1.43
2006	1945	1.43
2007	1946	1.43
2008	4323	3.17
2009	5930	4.35
2010	5459	4.00
2011	5798	4.25
2012	7901	5.79
2013	5558	4.08
2014	6445	4.73
2015	8468	6.21
2016	10815	7.93
2017	12921	9.48
2018	13787	10.11
2019	13958	10.24

Year	Annual amount of urea fertilization (tons yr ⁻¹)	CO ₂ emissions (kt)
2020	12413	9.10
2021	13053	9.57
2022	7522	5.52
2023	12012	8.81
2024	8614	6.39
2024 versus 2023	-28.3%	-28.3%
2024 versus 1990	-18.1%	-18.1%

During the last inventory year, a decrease in urea use was observed. The use of urea in agriculture is influenced by both economic and agronomic factors. Economic conditions are considered the primary driver, particularly the price of urea relative to alternative nitrogen fertilizers. Farmers adjust their fertilizer choices based on cost-effectiveness and market availability. Agronomic conditions also affect urea consumption, especially weather-related impacts on crop production. In years with droughts, excessive rainfall, or winter frost damage, farmers may modify crop rotations or replant winter crops with fast-growing spring crops, which typically require higher nitrogen inputs. Urea is often selected in situations where crops need a rapid nitrogen supply.

There have been no recalculations performed for this source category. No improvements are planned for this source category.

5.8 OTHER CARBON-CONTAINING FERTILIZERS (CRT 3.I)

According to information represented by FAO and CSB emissions from other carbon-containing fertilizers account for less than 5% (0.004–0.007%) of Latvia's total national GHG emissions and can therefore be characterized as emissions below the threshold of significance. Consequently, the notation key NE is applied for Latvia.

5.9 OTHER (CRT 3J)

There is no information on other sources in Latvia. Notation key – NO is used.

6 LAND-USE, LAND-USE CHANGE AND FORESTRY (CRT 4)

6.1 OVERVIEW OF SECTOR

According to the 2006 IPCC Guidelines land area is divided into six land-use categories (Forest Land, Cropland, Grassland, Wetlands, Settlements and Other Land). In Latvia, Land Use, Land Use Change and Forestry (LULUCF) sector comprises emissions and removals arising from Forest Land, Cropland, Grassland, Wetlands and Settlements divided 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”. Other land is considered as unmanaged land and does not contain considerable amount of organic carbon in any of carbon pools and the emissions and removals are not reported. Emissions and removals from harvested wood products (HWP) are included in the LULUCF estimates.

In 2024, total net emissions of aggregated GHGs in LULUCF sector were 2870.09 kt CO₂ eq (Figure 6.1, Table 6.1, Table 6.2). The main source of GHG emissions in LULUCF sector is organic soils (6321.97 kt CO₂ eq in 2024 including emissions due to peat extraction for horticulture, Figure 6.2). Aggregated net removals of the GHG reduced by 124% in 2024 compared to 1990 mostly due to increase in harvest rate; however, the ageing of forests also resulted in an increase in natural mortality and reduction of increment. Increased harvest rate impact is also reflected in the decrease of the net CO₂ removals in living biomass in Forest Land in 2014 and 2022–2024, when LULUCF sector was a net source of GHG emissions. In general, the harvest rate depends on the increased availability of forest resources in mature forests. The increased harvesting rate in forest land in 2022–2024 was linked to Russia's aggression in Ukraine, which disrupted existing wood supply chains and caused turbulence in the timber market. Latvia's wood resources had to compensate for the previous wood supply from Russia and Belarus. Additionally, the impact of the COVID-19 pandemic in 2021 (particularly in the U.S., the United Kingdom, etc.) drove up wood demand²⁰², leading to a rise in wood prices in Latvia, especially for coniferous sawlogs²⁰³. However, this price surge was specifically limited to sawn timber, while firewood, packaging timber, and pulpwood did not experience a similar increase until the war. By mid-2021, the export value of wood products to the U.S. had risen by 5–8 times²⁰⁴, while exports to the United Kingdom had grown up to threefold²⁰⁵. Although the effects of COVID-19 can be considered an exceptionally specific situation — one that is unlikely to repeat in the near future — this, combined with ongoing market instability, further influenced wood prices and harvesting volumes. Forest land category has been a net sink of GHG emissions in 1990–2021 and 2023–2024, while in 2022 forest land category became a net source of GHG emissions (498.56 kt CO₂ eq).

From 1990 to 2021 and from 2023 to 2024 LULUCF sector was a net sink (as the removals in the sector exceeded the emissions). In 2024, total GHG emissions in cropland category (309.21

²⁰² van Kooten, G.C., Schmitz, A. 2022. COVID-19 impacts on U.S. lumber markets. *Forest Policy and Economics*, 135, 102665. Available: <https://doi.org/10.1016/j.forpol.2021.102665>.

²⁰³ Official statistics. Average purchase prices of wood (EUR/m³ (excluding VAT)) 2006H2 - 2024H1. Available: <https://data.stat.gov.lv:443/sq/24229>

²⁰⁴ Foreign trade by partner. Available: <https://eksports.csb.gov.lv/lv/months/countries-selected/export/2012M01-2024M11-2021M11/TOTAL-IX/US>

²⁰⁵ Foreign trade by partner. Available: <https://eksports.csb.gov.lv/lv/months/countries-selected/export/2012M01-2024M11-2021M11/TOTAL-IX/GB>

kt CO₂ eq) decreased by 87% if compared to 1990, while total GHG emissions in grassland category (1705.97 kt CO₂ eq) decreased by 25% if compared to 1990. Also, settlements and wetlands categories were a source of GHG emissions in 2024 (873.60 and 1616.19 kt CO₂ eq, respectively); furthermore, emissions increased by 896.05 kt CO₂ eq and 557.84 kt CO₂ eq, respectively, if compared to 1990. HWP have totaled a net sink for all time period excluding 1993 (-1571.17 kt CO₂ in 2024). Further descriptions of the trends can be found under the section describing each land-use category.

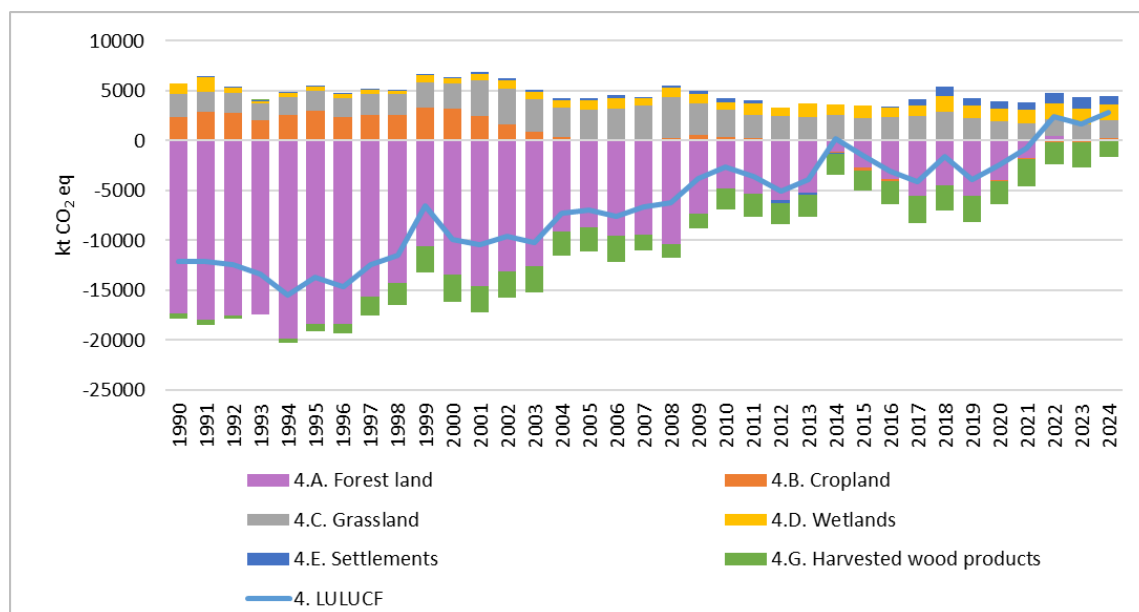


Figure 6.1 Summary of net emissions (positive sign) and removals (negative sign) in the LULUCF sector by land-use categories and HWP (kt CO₂ eq)

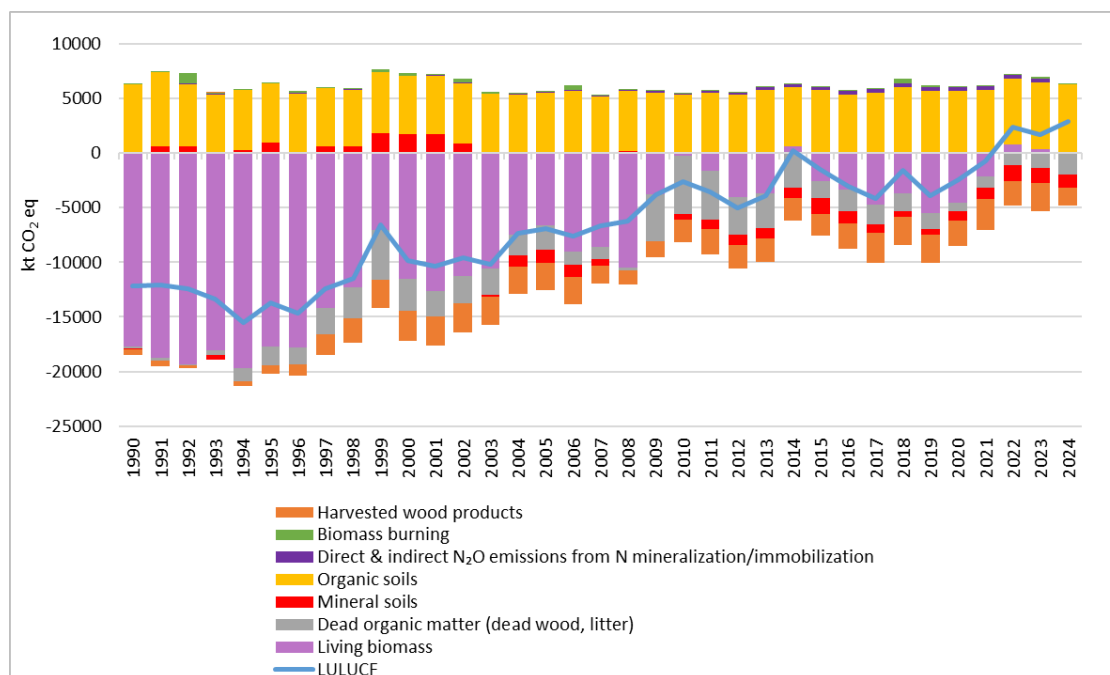


Figure 6.2 Summary of net emissions (positive sign) and removals (negative sign) in the LULUCF sector by sink and source categories (kt CO₂ eq)

The information about area of all land use categories since 2009 is taken from the NFI. Until submission 2019 land use changes were identified by using NFI data supported with other spatial data (e.g., aerial photographs and satellite images). Since submission 2020 land use changes are calculated by the method that uses the most recent NFI data and auxiliary information provided by the land parcel information system (LPIS) and stand-wise forest inventory²⁰⁶. The new method introduces elaborated geographic information systems (GIS) and spreadsheet tools that considerably improve the quality of the activity data by eliminating possible errors of manual calculations and by reducing non-existing land use changes like conversion of cropland to grassland and vice versa, through linearization of the land use change trends.

Summary of the net emissions and removals in the LULUCF sector by land-use category and HWP is shown in Table 6.1. Decrease of CO₂ removals in living biomass in forest land is associated with an increase of the harvesting rate, increase of mortality and reduction of increment of living biomass in forest land.

²⁰⁶ Krumsteds L.L., Ivanovs J., Jansons J., Lazdins A. 2019. Development of Latvian land use and land use change matrix using geospatial data of National Forest Inventory. *Agronomy Research* 17(6), p. 2295–2305. Available: <https://doi.org/10.15159/AR.19.195>.

Table 6.1 Summary of net emissions and removals in the LULUCF sector by land-use category and HWP (positive figures indicate emissions, negative removals) (kt CO₂ eq)

Category	1990	1995	2000	2005	2010	2015	2020	2021	2022	2023	2024
4. LULUCF	-12 143.95	-13 726.67	-9 862.49	-6 919.50	-2 618.70	-1 500.22	-2 446.77	-758.55	2 416.86	1 654.99	2 870.09
4.A Forest Land	-17 334.28	-18 338.17	-13 458.58	-8 639.65	-4 829.28	-2 735.86	-3 994.98	-1 779.58	498.56	-14.00	-63.71
living biomass	-18 035.09	-17 748.11	-11 683.82	-6 979.46	-372.29	-1 799.15	-4 146.72	-2 350.61	782.26	363.08	898.82
dead wood	-407.35	-1 730.78	-2 954.68	-2 568.92	-5 408.74	-2 033.43	-1 072.30	-682.01	-1 486.75	-1 658.27	-2 146.50
litter	-0.09	-0.09	-0.09	-1.09	-1.59	-2.75	-5.63	-6.00	-6.38	-6.75	-6.97
organic soils	1 270.94	1 307.15	1 310.15	1 295.27	1 317.20	1 429.18	1 580.88	1 591.25	1 591.56	1 628.96	1 612.16
mineral soil	-215.80	-265.88	-355.94	-413.89	-416.75	-400.21	-403.95	-413.45	-424.64	-431.98	-430.51
biomass burning	53.11	99.53	225.80	28.43	52.89	70.50	52.73	81.25	42.51	90.95	9.28
4.B Cropland	2 404.42	2 960.69	3 164.26	101.84	375.12	-233.64	-32.94	-17.91	-137.97	-128.11	309.21
living biomass	-41.85	-16.96	-30.53	-494.43	-8.70	-323.06	-390.33	-360.38	-344.06	-360.89	-229.61
dead organic matter	47.82	10.02	11.79	4.86	0.42	34.70	64.68	67.75	68.39	68.97	57.18
mineral soils	116.94	832.28	1 376.30	-321.65	-8.46	-273.35	-157.20	-238.00	-435.20	-466.30	-383.66
organic soils	2 281.46	2 135.27	1 806.58	912.91	391.74	327.95	449.69	512.48	572.61	629.80	864.96
4(III) direct and indirect N ₂ O emissions	0.04	0.08	0.13	0.15	0.12	0.12	0.21	0.25	0.28	0.32	0.35
4.C Grassland	2 290.15	2 025.95	2 592.88	2 986.53	2 694.45	2 229.21	1 920.21	1 738.58	1 671.80	1 645.05	1 705.97
living biomass	350.17	99.21	198.89	812.59	115.23	192.22	4.46	197.79	155.60	160.71	154.36
dead organic matter	260.31	43.41	72.33	289.39	-12.18	261.33	97.25	-137.29	121.32	107.47	76.70
organic soils	1 634.58	1 531.02	1 611.48	2 288.36	2 655.49	2 521.27	2 160.56	2 115.49	2 070.42	2 025.36	1 990.28
mineral soil	44.99	352.21	709.76	-404.19	-64.55	-746.22	-342.32	-437.62	-675.81	-648.62	-515.41
biomass burning	0.10	0.10	0.42	0.38	0.47	0.61	0.26	0.22	0.27	0.14	0.03
4.D Wetlands	1 058.35	388.51	521.89	921.91	813.97	1 323.48	1 250.53	1 320.28	1 546.39	1 556.02	1 616.19
living biomass	2.40	2.33	2.22	1.59	0.66	0.03	-1.32	-3.60	-3.93	-1.90	4.31
dead organic matter	-42.57	-34.74	-21.78	-1.05	19.48	16.94	10.66	5.86	6.34	5.52	4.69
organic soils	1 098.66	422.82	549.88	985.93	892.99	1 410.00	1 350.42	1 418.77	1 636.22	1 636.17	1 680.59
mineral soil	-0.15	-1.91	-8.43	-64.56	-99.15	-103.49	-109.23	-100.74	-92.25	-83.77	-73.40
4.E Settlements	-22.44	45.11	49.50	226.63	395.89	-30.60	770.93	808.17	1 072.05	1 114.84	873.60
living biomass	2.87	-15.72	-24.78	33.18	-2.48	-635.44	-34.21	422.58	167.82	192.76	74.93
dead organic matter	-33.65	-18.78	-14.70	41.01	117.54	155.90	134.81	-316.34	168.72	155.47	28.23
mineral soils	0.06	10.41	12.09	37.17	71.54	115.05	171.24	176.38	181.50	186.62	183.25
organic soils	8.26	18.58	26.12	36.23	54.28	83.38	123.37	136.02	150.73	162.97	173.98
4(III) direct and indirect	0.01	50.62	50.77	79.04	155.01	250.51	375.72	389.52	403.28	417.01	413.21

Category	1990	1995	2000	2005	2010	2015	2020	2021	2022	2023	2024
N ₂ O emissions											
4.G Harvested Wood Products	-540.15	-808.75	-2 732.45	-2 516.76	-2 068.83	-2 052.80	-2 360.52	-2 828.10	-2 233.97	-2 518.82	-1 571.17

Table 6.2 Summary of net emissions and removals in the LULUCF sector by different gases (positive figures indicate emissions, negative removals)

Emissions, unit	1990	1995	2000	2005	2010	2015	2020	2021	2022	2023	2024
Total emissions, kt CO ₂ eq	-12 143.95	-13 726.67	-9 862.49	-6 919.50	-2 618.70	-1 500.22	-2 446.77	-758.55	2 416.86	1 654.99	2 870.09
CO ₂ kt	-13 204.73	-14 839.16	-10 999.25	-8 068.89	-3 896.63	-2 958.05	-4 107.75	-2 446.60	707.80	-78.61	1 139.72
CH ₄ kt	20.63	20.11	20.80	20.60	22.68	26.27	29.30	29.79	30.37	30.23	30.45
N ₂ O kt	1.82	2.07	2.09	2.16	2.43	2.73	3.17	3.22	3.24	3.35	3.31
NO _x kt	0.21	0.33	0.63	0.12	0.14	0.17	0.13	0.17	0.12	0.13	0.01
CO kt	12.74	18.94	32.66	6.44	6.06	7.03	5.82	7.00	5.90	3.73	0.42

The definitions (based of NFI) of carbon pools are as follows:

- Living biomass consist of above-ground biomass (all biomass of living vegetation, both woody and herbaceous, above the soil including stems, stumps, branches, bark, seeds, and foliage and below-ground biomass (all biomass of live roots and stump, fine roots of less than 2 mm diameter are excluded because these often cannot be distinguished empirically from soil organic matter or litter)). Forest understory is a relatively small component of the above-ground biomass carbon pool and it is excluded from calculation in the inventory time series;
- Dead wood consists of all non-living woody biomass not contained in the litter, either standing, lying on the ground, or in the soil. Dead wood includes wood lying on the surface, dead roots down to a diameter of 2 mm, and stumps. Litter includes all non-living biomass with a size greater than the limit for soil organic matter (2 mm) and less than the minimum diameter chosen for dead wood (bottom diameter above 6 cm), lying dead, in various states of decomposition above or within the mineral or organic soil. This includes the litter layer as usually defined in soil typologies. Live fine roots above the mineral or organic soil (with diameter less than 2 mm) are included in litter where they cannot be distinguished from it empirically;
- Soil carbon is organic carbon in mineral and organic soils (including peat) to a 30 cm depth. Live fine roots of less than 2 mm are included with soil organic matter.

In Latvia, more than half of the country's area is covered by forests, and a long history of sustainable forest management has ensured continuous increase in growing stock in forests since beginning of 20th century (from 101 m³ ha⁻¹ in 1935 to 219 m³ ha⁻¹ in 2024)²⁰⁷. According to data provided by NFI²⁰⁸ total forest area (including afforested lands) in 2024 was 3293.07 kha (51.0 % of total country area). Total area of land converted to forest land in 2024 was 176.49 kha. Twenty years transition period is considered for land use changes, therefore area of forest land remaining forest land is increasing during recent years, but area of lands converted to forest is decreasing, because area converted to forest until 2004 (including) is now reported as forest land remaining forest land. The same approach is applied to conversion of cropland to grassland and other land use changes.

Overview of calculation methods and types of EFs for the LULUCF sector is shown in Table 6.3. In the forest land category removals and emissions associated with living biomass and soil were estimated using mixed approach of Tier 1, Tier 2, and Tier 3 methods and country specific activity data, like increment and harvesting figures, mortality rate in forests, wood density values, biomass expansion factors (BEFs), carbon stock in biomass, as well as the land use information.

Estimation of conversion of land use from cropland to grassland was introduced in 2011 to represent land use changes associated with reduction of area of cropland. Since submission 2026, Tier 3 method (Yasso20 model) is used to report soil carbon stock changes (CSCs) in mineral soils in cropland remaining cropland, grassland remaining grassland and when the land

²⁰⁷ Latvia's Forests During 20 Years of Independence. Available: <https://www.zm.gov.lv/lv/media/8175/download?attachment>
<https://www.silava.lv/petnieciba/nacionalais-meza-monitorings>

²⁰⁸ Methodology of Activity 1.1 "Monitoring of Forest Resources" of the National Forest Inventory (Nacionālā meža monitoringa 1.1. aktivitātes "Meža resursu monitorings" metodika). Available: <https://www.silava.lv/images/Petijumi/Nacionalais-meza-monitorings/2022-04-28-MRM-metodika.pdf> (in Latvian). Translation in english is included in Report "Improvement of quality assurance and quality control system in land use, land use change and forestry sector in Latvia", pp. 33-65. Available: <http://dx.doi.org/10.13140/RG.2.2.18364.55680>

use change from cropland to grassland or vice versa are estimated (detailed description is provided in the ANNEX 5, A.5.7 LULUCF).

Table 6.3 Overview of methods and EFs used in calculations of GHG emissions from the LULUCF sector

CRT	Source	CO ₂		CH ₄		N ₂ O	
		Methods	EF	Methods	EF	Methods	EF
4.A	Forest land						
4.A.1	Carbon stock change, Forest Land Remaining Forest Land	<i>Tier 2, Tier 3</i>	<i>CS</i>	-	-	-	-
4.A.2	Carbon stock change, Land Converted to Forest Land	<i>Tier 2, Tier 3</i>	<i>D, CS</i>	-	-	-	-
4(II).A.	Drainage & rewetting and other management of soils	<i>Tier 1</i>	<i>D</i>	<i>Tier 1, Tier 2</i>	<i>D, CS</i>	<i>Tier 1</i>	<i>D</i>
4(IV).A.	Biomass burning	<i>Tier 1</i>	<i>D</i>	<i>Tier 1, Tier 2</i>	<i>D</i>	<i>Tier 1, Tier 2</i>	<i>D</i>
4.B	Cropland						
4.B.1	Carbon stock change, Cropland Remaining Cropland	<i>Tier 2, Tier 3</i>	<i>CS</i>	-	-	-	-
4.B.2	Carbon stock change, Land Converted to Cropland	<i>Tier 2, Tier 3</i>	<i>D, CS</i>	-	-	-	-
4(II).B.	Drainage & rewetting and other management of soils	-	-	<i>Tier 1</i>	<i>D</i>	-	-
4(III).B.	Direct & indirect N ₂ O emissions from N mineralization /immobilization	-	-	-	-	<i>Tier 1</i>	<i>D</i>
4.C	Grassland						
4.C.1	Carbon stock change, Grassland Remaining Grassland	<i>Tier 2, Tier 3</i>	<i>CS</i>	-	-	-	-
4.C.2	Carbon stock change, Land Converted to Grassland	<i>Tier 2 Tier 3</i>	<i>CS</i>	-	-	-	-
4(II).C.	Drainage & rewetting and other management of soils	-	-	<i>Tier 1, Tier 2</i>	<i>D, CS</i>	-	
4(IV).C.	Biomass burning	-	-	<i>Tier 1</i>	<i>D</i>	<i>Tier 1</i>	<i>D</i>
4.D	Wetland						
4.D.1	Carbon stock change, Wetlands Remaining Wetlands	<i>Tier 2</i>	<i>CS</i>	-	-	-	-
4.D.2	Carbon stock change, Land Converted to Wetlands	<i>Tier 1, Tier 2</i>	<i>D, CS</i>	-	-	-	-
4(II).D.	Drainage & rewetting and other management of soils	<i>Tier 1, Tier 2</i>	<i>D, CS</i>	<i>Tier 1, Tier 2</i>	<i>D, CS</i>	<i>Tier 2</i>	<i>CS</i>
4.E	Settlements						
4.E.1	Carbon stock change, Settlements Remaining Settlements	<i>Tier 2</i>	<i>CS</i>	-	-	-	-
4.E.2	Carbon stock change, Land Converted to Settlements	<i>Tier 1, Tier 2</i>	<i>D, CS</i>	-	-	-	-
4(II).E.	Drainage & rewetting and other management of soils	-	-	-	-	<i>Tier 1, Tier 2</i>	<i>D, CS</i>
4(III).E.	Direct & indirect N ₂ O emissions from N mineralization /immobilization	-	-	-	-	<i>Tier 1</i>	<i>D</i>
4.G	Harvested Wood Products	<i>Tier 2</i>	<i>CS</i>	-	-	-	-

GHG emissions due to forest fires in LULUCF sector are calculated using data about areas of forest fires provided by the State Forest Service (SFS).

Net emissions due to production of the HWP are calculated according to the methodology of 2013 IPCC Kyoto Protocol Supplement.

Knowledge of dynamics of dead wood in forest lands is improved by adding more recent data from NFI inventories, both in terms of mortality rate and decay periods, because forest management principles have significantly changed since 1990, for instance, in the 80s it was a common practice to debark stumps and to incinerate harvesting residues to reduce risk of distribution of pests. Nowadays this practice is not used any more in State owned forests and in very limited amount is used in private forests. Instead of that extraction of the residues for biofuel production becomes more common. Comparison of different sources of information about dead wood (NFI and internationally reported data) demonstrates constant increase of dead wood stock in forests during the last decade; however, it could be also result of several extreme weather events. Mortality rate excluding extreme events was elaborated in 2012 on the base of the NFI data (sample plots measured in 2006 and 2012)²⁰⁹. Both, mortality rate and increment factors have been improved by usage of newly available NFI and research data.

Emissions from drained organic and mineral soils are estimated using a combination of default EFs from the IPCC Wetlands Supplement, country-specific EFs, and model-based approach (Yasso20), together with national activity data. Country-specific EFs are derived from peer-reviewed scientific articles and are further evaluated against dataset compiled from region with comparable climatic conditions (for instance, Jauhiainen et al., 2023²¹⁰). CO₂ emissions from drained organic soils in forest land, cropland, grassland and peatlands drained for peat extraction are calculated using results of scientific studies (country-specific EFs: 0.52 tons C ha⁻¹ annually in forest land, 4.8 tons C ha⁻¹ in cropland, 4.4 tons C ha⁻¹ in grassland, and 1.2 tons C ha⁻¹ in peatlands drained for peat extraction)^{211,212,213}. The performance of the Yasso20 model is demonstrated through evaluation against independent observational data (detailed description is provided in the ANNEX 5, A.5.7 LULUCF).

Information about area of drained mineral and organic soils in forest land is taken from the NFI (total area of forest types on drained soils). Until submission 2018 information on area of organic soils in farmland (cropland and grassland) was taken from summaries of land surveys based on field measurements completed in 60s, 70s and early 80s, within the submissions 2018-2025 area of organic soils in cropland and grassland was reported according to the

²⁰⁹ Lazdiņš A., Donis J., Strūve L. 2012. Projekts "Latvijas meža apsaimniekošanas radītās ogļskābās gāzes (CO₂) piesaistes un siltumnīcefekta gāzu (SEG) emisiju references līmeņa aprēķina modeļa izstrāde" (Project "Elaboration of model for estimation of GHG emissions and CO₂ removals due to forest management").

²¹⁰ Jauhiainen, J., Heikkinen, J., Clarke, N., He, H., Dalsgaard, L., Minkinen, K., Ojanen, P., Vesterdal, L., Alm, J., Butlers, A., Callesen, I., Jordan, S., Lohila, A., Mander, Ü., Óskarsson, H., Sigurdsson, B. D., Søgård, G., Soosaar, K., Kasimir, Å., Bjarnadottir, B., Lazdins, A., and Laiho, R. 2023. Reviews and syntheses: Greenhouse gas emissions from drained organic forest soils – synthesizing data for site-specific emission factors for boreal and cool temperate regions, *Biogeosciences*, 20, 4819–4839. Available: <https://doi.org/10.5194/bg-20-4819-2023>.

²¹¹ Lupikis A., Lazdins A. 2017. Soil carbon stock changes in transitional mire drained for forestry in Latvia: A case study. *Proceedings of 23rd Annual International Scientific Conference "Research for Rural Development 2017"*, p. 55-61, DOI: 10.22616/rrd.23.2017.008.

²¹² Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830*, DOI: 10.22616/ERDev.2020.19.TF492

²¹³ Lazdiņš A., Lupikis A. 2019. LIFE REstore project contribution to the greenhouse gas emission accounts in Latvia. In: A. Priede, A. Gancone (Eds.), *Sustainable and responsible after-use of peat extraction areas* (pp. 21–52). Baltijas Krasti.

research results²¹⁴. Since submission 2026, an improved approach has been applied to ensure a more accurate reporting of both historical and current situation, based on the best available information - area of organic soils in cropland and grassland was estimated using a two part method that combines regression based historical reconstruction with modern machine learning (ML) classification (detailed description in Chapter 6.5.2.1 and 6.6.2.1). For the period 1983–2019, the proportion of cropland and grassland situated on organic soils is reconstructed from long-term national soil datasets using linear regressions anchored at empirically verified endpoints (6.3%→4.1% for cropland; 11.6%→7.7% for grassland according to Petaja et al., 2018²¹⁵). These proportions are multiplied by annual land-use statistics to derive historical areas. From 2020, onward, annual organic soil areas are obtained directly from high resolution machine learning maps that integrate Sentinel-1 and Sentinel-2 imagery, LiDAR-derived terrain indices, soil maps, peat-thickness observations and drainage network data. The year 2019, serves as the methodological transition point, ensuring time series consistency as recommended by the 2006 IPCC Guidelines. This combined approach maximises accuracy for recent years while maintaining a consistent and transparent historical time series for the LULUCF sector, as well as contributes to compliance with the requirements set out in Part 3 of Annex V to EU Governance regulation.

Key categories in LULUCF sector in 2024 in Latvia are summarised in Table 6.4. The most significant key category according to the level assessment (Approach 1) and trend assessment (Approach 1) relates to Forest land remaining forest land.

Table 6.4 Key categories in LULUCF in 2026 submission

Category	Gas	Identification criteria
4.A.1 Forest Land remaining Forest Land – Carbon stock change, dead wood	CO ₂	L1,L2,T1,T2
4.A.1 Forest Land remaining Forest Land – Carbon stock change, living biomass	CO ₂	L1,L2,T1,T2
4.A.1 Forest Land remaining Forest Land – Carbon stock change, organic soil	CO ₂	L1,L2,T2
4.A.1 Forest Land remaining Forest Land – Carbon stock change, mineral soil	CO ₂	L1,L2
4(II).A. Forest land – Drainage & rewetting and other management of soils Forest land, total organic soils	CO ₂	L1,L2
4(II).A. Forest land – Drainage & rewetting and other management of soils Forest land, total organic soils	N ₂ O	L1,L2
4(II).A. Forest land – Drainage & rewetting and other management of soils Forest land, total organic soils	CH ₄	L1,L2,T1,T2
4.A.2 Land converted to Forest Land – Carbon stock change, living biomass	CO ₂	L1,T1,T2
4.A.2 Land Converted to Forest Land (excluding 4.A.2.c. Wetlands converted to forest land) – Carbon stock change, mineral soil	CO ₂	L1,L2,T1,T2
4(II).B. Cropland – Drainage & rewetting and other management of soils, total organic soils	CH ₄	L1,L2,T1,T2
4.B.1 Cropland remaining Cropland – Carbon stock change, organic soil	CO ₂	L1,L2,T1,T2

²¹⁴ Lazdiņš A., Bārdule A., Butlers A., Lupiķis A., Okmanis M., Bebre I., ... Petaja G. 2016. Projekts "Aramzemes un ilggadīgo zālāju apsaimniekošanas radīto siltumnīcefekta gāzu (SEG) emisiju un oglekļa dioksīda (CO₂) piesaistes uzskaites sistēmas pilnveidošana un atbilstošu metodisko risinājumu izstrādāšana" (Project "Improving the accounting system of CO₂ removals and GHG emissions due to management practices in cropland and grassland and development of methodological solutions"). 2016. gada starpziņojums, No. 101115/S109, p. 123, DOI: 10.13140/RG.2.2.24227.52002

²¹⁵ Petaja, G., Okmanis, M., Polmanis, K., Stola, J., Spalva, G., & Jansons, J. (2018). Evaluation of greenhouse gas emissions and area of organic soils in cropland and grassland in Latvia – integrated National forest inventory data and soil maps approach. *Agronomy Research*, 16(4), 1809–1823. Available: <https://doi.org/10.15159/ar.18.183>.

Category	Gas	Identification criteria
4.B.1 Cropland remaining Cropland – Carbon stock change, mineral soil	CO ₂	L1,L2,T1,T2
4.B.2 Land converted to Cropland – Carbon stock change, forest land converted to cropland, dead organic matter	CO ₂	L1
4.B.2 Land converted to Cropland – Carbon stock change, organic soil	CO ₂	L1,L2,T1,T2
4.B.2 Land converted to Cropland – Carbon stock change, grassland converted to cropland, living biomass	CO ₂	L1,L2,T1,T2
4.B.2 Land converted to Cropland – Carbon stock change, grassland converted to cropland, mineral soil	CO ₂	L1,L2,T1,T2
4(II).C. Grassland – Drainage & rewetting and other management of soils, total organic soils	CH ₄	L1,L2,T1,T2
4.C.1 Grassland remaining Grassland – Carbon stock change, organic soil	CO ₂	L1,L2,T1,T2
4.C.1 Grassland remaining Grassland – Carbon stock change, mineral soil	CO ₂	L1,L2,T1,T2
4.C.2 Land converted to Grassland – Carbon stock change, organic soil	CO ₂	L1,L2,T1,T2
4.C.2 Land converted to Grassland – Carbon stock change, forest land converted to grassland, living biomass	CO ₂	L1,L2,T1,T2
4.C.2 Land converted to Grassland – Carbon stock change, forest land converted to grassland, dead organic matter	CO ₂	L1,L2,T2
4.C.2 Land converted to Grassland – Carbon stock change, cropland converted to grassland, living biomass	CO ₂	L1,L2
4.C.2 Land converted to Grassland – Carbon stock change, cropland converted to grassland, mineral soil	CO ₂	L1,L2,T1,T2
4.C.2 Land converted to Grassland – Carbon stock change, settlements converted to grassland, mineral soil	CO ₂	L1
4(II).D.1.a. Wetlands – Drainage & rewetting and other management of soils, Peat extraction remaining peat extraction, drained organic soils	CO ₂	L1,L2,T1,T2
4(II).D.1.a. Wetlands – Drainage & rewetting and other management of soils, Peat extraction remaining peat extraction rewetted organic soils	CH ₄	L2
4(II).D.2.b. Wetlands – Drainage & rewetting and other management of soils, Lands converted to flooded land, total organic soils	CH ₄	T2
4.D.1 Wetlands remaining Wetlands – Carbon stock change, organic soils	CO ₂	L1,L2,T2
4.D.2.c. Land converted to other wetlands - Carbon stock change, mineral soils	CO ₂	L1,L2,T2
4.E.1 Settlements remaining Settlements – Carbon stock change, living biomass	CO ₂	L1,L2,T2
4.E.1 Settlements remaining Settlements – Carbon stock change, organic soils	CO ₂	L1,T1
4.E.2 Land converted to Settlements – Carbon stock change, grassland converted to settlements, mineral soils	CO ₂	L1
4.E.2 Land converted to Settlements – Carbon stock change, forest land converted to settlements, mineral soils	CO ₂	L1
4(III).E.2. Settlements - Direct & indirect N ₂ O emissions from N mineralization/immobilization, Land converted to settlements, direct N ₂ O	N ₂ O	L1,L2
4.G. Harvested wood products	CO ₂	L1,L2,T1,T2

Based on the availability of improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of the BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance Regulation, the most important improvements in 2026 submission are related to:

- implementation of improved activity data of area of all land use categories based on updated auxiliary information provided by the land parcel information system (LPIS, RSS), sown grasslands have been reallocated from the cropland category to the grassland category to harmonize accounting of land use according to vegetation classes

in conjunction with switching to Tier 3 calculation of soil carbon stock changes in mineral soils (detailed explanation in the Chapter 6.3);

- implementation of improved activity data of area of organic soils in cropland and grassland categories based on improved NFI field measurement based approach, which combines regression based historical reconstruction with modern machine learning (ML) classification;
- implementation of corrected calculations for CO₂ emissions/removals in the HWP category by including roundwood production from deforested land in the estimation of share of domestic production of HWPs originating from domestic forests and by including recalculated historical (since 1900) data on C inflow to the HWP categories based on historical harvesting data;
- implementation of a model-based approach (Tier 3, Yasso20) to calculate quantitative soil carbon stock changes in mineral soil in forest land, cropland and grassland categories.

6.2 INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION

Spatially referenced sampling approach is applied to estimate the area and distribution of forest land, cropland, grassland, wetlands, settlements and other land categories based on a permanent, georeferenced National Forest Inventory plot network. Land-use areas and transitions are derived from statistically representative point-based observations, ensuring temporal consistency and unbiased area estimation in accordance with 2006 IPCC land representation principles. Activity data are provided by the NFI²¹⁶. Source data of the inventory (about 16000 plots) are used in calculations of land use and land use changes, as well as drainage and rewetting of forest land. The NFI data are adapted to the harmonized country area (6458.95 kha) for the whole reporting period and to land use categories used in the GHG inventory. Total area of each land use category is calculated according to the NFI methodology²¹⁷ by determining a coefficient (the ratio of the total area of the NFI sample plots to the total area of the country), which is then used to scale the area units of the NFI sample plots (stratified by land use categories) to the national level. A standard unstratified NFI sample plot of 500 m² typically corresponds to an area of 400 ha.

Five cycles of the NFI (2004–2008, 2009–2013, 2014–2018, 2019–2023 and the first year (2024) of the fifth NFI cycle) are used in the GHG inventory to determine stock change in living biomass. Average data constructed from the most recent 5 years measurement period of the NFI is used for calculation of mortality and harvest rate.

Until submission 2019, research data (remote sensing studies based on LANDSAT images) was used to identify forest land and woody areas converted to cropland and settlements²¹⁸. The same approach was applied for identification of extensively managed croplands (e.g., organic

²¹⁶ Summary of National Forest Inventory. Available: <https://www.silava.lv/petnieciba/nacionalais-meza-monitorings>

²¹⁷ Latvijas Valsts mežzinātnes institūta "Silava", 2022. Meža resursu monitoringa metodika. Available: <https://www.silava.lv/images/Petijumi/Nacionalais-meza-monitorings/2022-04-28-MRM-metodika.pdf>

²¹⁸ Lazdiņš A., Zariņš J. 2010. Projekts "Mežu zemes izmantošanas maiņas matricas izstrādāšana un integrēšanu nacionālajā siltumnīcefekta gāzu inventarizācijas pārskatā par Kioto protokola 3.3 un 3.4 pantā minētajiem pasākumiem" (Project "Elaboration and integration into National greenhouse gas inventory report matrices of land use changes of areas belonging to Kyoto protocol Article 3.3 and 3.4 activities").

farms, where considerable area of arable land is set aside for a longer time period and can be reported in NFI as grassland or forest land, depending on the vegetation). Vegetation index was estimated in all the NFI plots (including outside forest) in satellite image series from 1990, 1995 and 2000 with aim to identify plots where vegetation index permanently changed from the values characteristic for forest to the values characteristic for settlements, grassland and cropland. Area of cropland considerably increased, and area of grasslands decreased, when research data were applied, in comparison to the original NFI data, because extensively managed farmlands (organic farms and grassland utilized in forage production) were reported under cropland category as well as lands, which at least once during last 10 years had value of vegetation index typical for cropland.

Since submission 2020, method using the most recent NFI data was implemented for calculation of land use changes²¹⁹. In the 2026 inventory submission, sown grasslands have been reallocated from the cropland category to the grassland category. This change was implemented because soil organic carbon (SOC) balance is now estimated using a model-based Tier 3 approach, rather than conservative default assumptions and to harmonize land use reporting according to the vegetation type, thus significantly simplifying use of remote sensing technologies-based solutions in land use monitoring. In previous submissions, sown grasslands were reported under cropland category as a conservative proxy, assuming SOC dynamics similar to arable land. With the introduction of a modelling framework that explicitly accounts for land-use and management history, vegetation type and soil properties, this conservative treatment is no longer required. The reclassification ensures that these areas are now represented in accordance with their actual land use and management, consistent with IPCC land-use category definitions, and that SOC stock changes are estimated in a more accurate, activity-data-driven and methodologically robust manner, improving transparency and overall quality of the GHG inventory, and improving accuracy of the remote sensing base solutions in land use reporting according to Part 3 of Annex 5 of the Governance Regulation.

6.3 LAND-USE DEFINITIONS AND THE CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES

For the GHG inventory, land area and inland water bodies are classified according to the 2006 IPCC Guidelines. Definitions of the IPCC land-use categories in the national GHG inventory is provided in Table 6.5.

Table 6.5 National application of IPCC land-use categories

IPCC category	National land use categories and definitions fits to IPCC categories
Forest land	<i>Land of a minimum area of 0.1 ha with potential tree crown cover of more than 20% and with the potential of trees to reach a minimum height of 5 m at maturity. Young natural stands and all plantations established for the forestry purposes, which have to reach a crown density of 20% or tree height of 5 m. Areas normally forming part of the forest area, which are temporarily unstocked as a result of human intervention or natural causes, but which are expected to revert to forest. For linear formations, a minimum width of 20 m is applied.</i>
Cropland	<i>Arable land, including orchards and extensively managed arable lands (ploughed at least once per 20 years). Animal feeding glades (periodically ploughed areas if</i>

²¹⁹ Krumsteds L.L., Ivanovs J., Jansons J., Lazdins A. 2019. Development of Latvian land use and land use change matrix using geospatial data of National forest inventory. *Agronomy Research* 17(6), p. 2295–2305. Available: <https://doi.org/10.15159/AR.19.195>.

IPCC category	National land use categories and definitions fits to IPCC categories
	<i>forest used for wild animal feeding), which according to national land use classification belong to forest land.</i>
Grassland	<i>Pastures, glades and bush-land which do not fit to forest definition. Vegetated areas on non-forest lands complying to forest definition where land use type can be easily returned to grassland by cutting grass and small trees without legal requirement of transformation of the land use, but except grassland used in forage production and extensively managed cropland reported under cropland. Non-forest lands with average diameter of trees at the breast height less than 2 cm are reported under grassland's category.</i>
Wetlands	<i>All inland water bodies (rivers, ponds, lakes), swamps (constantly wet areas where height of trees cannot reach more than 5 m and ground vegetation consists mostly of sphagnum and different sword grasses), flood-lands (usually small areas suffering from exceeding water periodically); alluvial lands (larger glades and bush-lands suffering from exceeding water).</i>
Settlements	<i>Land under buildings including yards and gardens as well as land necessary to maintain and to access those buildings, land under roads including buffer zones, forest infrastructure including ditches and their management bands, as well as seed orchards, forest nurseries and fire-breaks, drainage systems in cropland and grassland, other infrastructure – buffer zones of industrial networks, quarries etc., but excluding peat extraction sites.</i>
Other land	<i>Dunes not covered by woody vegetation.</i>

The information about the area of all land use categories since 2009 is taken from the NFI. Information about grassland, cropland, wetlands and other lands provided by the State Land Service of Latvia are used for reference – to avoid potential errors in the NFI data as well as to estimate the area of cropland and grassland in 1990.

Until submission 2019, conversion of cropland to grassland was estimated using remote sensing method comparing vegetation index in the NFI sample plots listed as cropland or grassland²²⁰.

Since submission 2020, method using the most recent NFI data and auxiliary information provided by the land parcel information system (LPIS maintained by the Rural Support Service) and stand-wise forest inventory was implemented for calculation of land use changes (Krumsteds et al., 2019)²²¹. In general, the method introduces elaborated GIS tools that considerably improve the quality of the activity data by eliminating possible errors of manual calculations and by reducing non-existing land use changes like conversion of cropland to grassland and vice versa, through linearisation of the land use change trends, e.g., NFI teams mark area as a grassland if the area is not ploughed for at least 5 years, in spite the area is used for crop production during the previous visit of NFI team. In most of the cases it is temporal abandonment due to crop rotation and in the next visit (in 5 years) the area will be sown again. Such temporal changes affect 5-10% of farmlands annually and about 200 kha (8% of farmlands) during 5 years cycle, resulting in highly complex land use matrix. After implementation of a new methodology reported land use changes decreased in average more than 10 times. Temporal changes are successfully eliminated from the land use matrix. LPIS data and NFI at the same time ensures correct crop/biomass production data from all areas.

²²⁰ Lazdiņš A., Zariņš J. 2012. Projekts "Vēsturiskās (1990. gada) apsaimniekoto aramzemju platības noteikšana un līdz 2009. gadam notikušo aramzemju platības izmaiņu novērtēšana" (Project "Estimation of area of managed croplands and change of cropland's area until 2009").

²²¹ Krumsteds L.L., Ivanovs J., Jansons J., Lazdiņš A. 2019. Development of Latvian land use and land use change matrix using geospatial data of National forest inventory. *Agronomy Research* 17(6), p. 2295–2305. Available: <https://doi.org/10.15159/AR.19.195>.

According to Krumsteds et al. (2019), the calculation method considerably reduces uncertainty of the land-use estimates by usage of auxiliary data that increase accuracy of determination of final land-use category. Information of recalculated land use data are used to determine more precise land use information for each individual plot. LPIS data provides information about permanent and cultivated grassland and cropland areas.

Furthermore, the method already contains the solution for non-completed NFI cycles. Basically, the land use changes are estimated on the base of 20%, 40%, 60%, 80% and, finally, 100% of NFI data, as soon as new measurement years are added. For the NFI plots where land use category depends on the most recent inventory data, but those are not available, the approach takes land use data from the previous NFI cycle (in some cases it means land use changes, in some cases changes are avoided). Additionally, in cropland and grassland LPIS data are used to set actual land use category.

The areas of IPCC land-use categories based on the NFI data²²² and Latvia's total land area according to the CSB data²²³ are given in Table 6.6.

Table 6.6 Areas of IPCC land-use classes in 1990–2024 (kha)

Year	Forest land	Cropland	Grassland	Settlements	Wetland	Other land
1990	3 163.68	1 733.36	710.50	491.05	354.96	5.50
1991	3 168.18	1 720.75	718.12	491.28	355.49	5.44
1992	3 172.47	1 708.14	725.74	491.51	356.02	5.38
1993	3 176.76	1 695.53	733.36	491.74	356.55	5.32
1994	3 181.05	1 682.92	740.98	491.97	357.08	5.26
1995	3 185.34	1 670.31	748.60	492.20	357.61	5.20
1996	3 193.97	1 643.01	766.79	491.95	358.31	5.20
1997	3 202.60	1 615.74	784.98	491.70	359.01	5.20
1998	3 211.23	1 588.47	803.17	491.45	359.71	5.20
1999	3 219.86	1 561.20	821.36	491.20	360.41	5.20
2000	3 228.49	1 533.93	839.55	490.95	361.11	5.20
2001	3 228.57	1 459.65	935.43	464.23	365.93	5.20
2002	3 228.86	1 385.37	1 031.31	437.52	370.75	5.20
2003	3 229.15	1 311.09	1 127.19	410.81	375.57	5.20
2004	3 229.44	1 236.81	1 223.07	384.10	380.39	5.20
2005	3 229.73	1 162.53	1 318.95	357.39	385.21	5.20
2006	3 230.02	1 088.25	1 414.83	330.68	390.03	5.20
2007	3 230.31	1 013.97	1 510.71	303.97	394.85	5.20
2008	3 230.60	939.69	1 606.59	277.26	399.67	5.20
2009	3 230.07	903.96	1 640.57	280.46	400.13	5.20
2010	3 228.36	867.97	1 674.55	283.72	400.59	5.20
2011	3 226.65	831.98	1 708.53	286.98	401.05	5.20
2012	3 224.94	795.99	1 742.51	290.24	401.51	5.20
2013	3 223.23	760.00	1 776.49	293.50	401.97	5.20
2014	3 226.58	781.69	1 748.25	295.80	401.43	5.20
2015	3 231.11	803.64	1 720.01	298.10	400.89	5.20
2016	3 235.64	825.59	1 691.77	300.40	400.35	5.20

²²² Summary of National Forest Inventory. Available: <https://www.silava.lv/petnieciba/nacionalais-meza-monitorings>

²²³ Official statistics of Latvia. Total country area. Available: <https://stat.gov.lv/lv/statistikas-temas/vidi/dabas-resursi-geografiskas-zinas/tabulas/drt011-regionu-novadu-pilsetu-un>

Year	Forest land	Cropland	Grassland	Settlements	Wetland	Other land
2017	3 240.17	847.54	1 663.53	302.70	399.81	5.20
2018	3 244.70	869.49	1 635.29	305.00	399.27	5.20
2019	3 253.46	914.52	1 580.70	306.22	398.87	5.18
2020	3 262.22	959.55	1 526.11	307.44	398.47	5.16
2021	3 270.98	1 004.58	1 471.52	308.66	398.07	5.14
2022	3 279.74	1 049.61	1 416.93	309.88	397.67	5.12
2023	3 288.50	1 094.64	1 362.34	311.10	397.27	5.10
2024	3 293.07	1 118.26	1 336.49	309.91	395.96	5.26

Area of organic soils in cropland and grassland in LULUCF reporting is synchronized with Agriculture reporting. It is considered that all forest land, grassland, cropland and settlements are managed according to the definition of managed land provided by 2006 IPCC Guidelines: “Managed land is land where human interventions and practices have been applied to perform production, ecological or social functions”. Regarding forest land, 2006 IPCC Guidelines state that forest management is “a system of practices for stewardship and use of forest land aimed at fulfilling relevant ecological (including biological diversity), economic and social functions of the forest in a sustainable manner”, thus covering all forests in Latvia. Additionally, forest landowners are legally required to conduct a stand-wise inventory at least once every 20 years in accordance with the Law on Forests (Section 29²²⁴). To carry out the inventory, property boundaries must be clearly marked, which necessitates active management of the land. Thus, the legislation effectively mandates the management of all forest land. Regarding grassland specifically, unmanaged grasslands cannot exist in practice in Latvia, because after abandonment these areas would, by the next NFI cycles, typically meet the definition of forest land due to natural vegetation succession. Detailed land use change matrices are provided in the ANNEX 5 (A.5.7 LULUCF); summary – in Table 6.7.

Table 6.7 Summary of land use change matrix (kha)

Changes	To Forest land	To Cropland	To Grassland	To Settlements	To Wetland (managed)	To Wetland (unmanaged)	To Other land
1990 (initial area)	3150.71	1740.12	718.01	489.39	48.15	307.23	5.44
From Forest land	-	11.60	80.70	37.53	NO	37.41	0.52
From Cropland	43.72	-	1428.61	11.17	NO	9.39	NO
From Grassland	209.95	672.98	-	21.74	NO	21.91	NO
From Settlements	28.84	183.51	18.55	-	NO	21.03	NO
From Wetland (managed)	7.07	0.99	NO	2.52	-	6.99	NO
From Wetland	27.36	3.88	17.20	0.82	NO	-	NO
From Other land	0.70	NO	NO	NO	NO	NO	-
2024 (final area)	3293.07	1118.26	1336.49	309.91	30.58	365.37	5.26

²²⁴ Law on Forests. Available: <https://likumi.lv/ta/en/en/id/2825-law-on-forests>

6.4 *FOREST LAND (CRT 4.A)*

6.4.1 Category description

In Latvia, forest land was a net sink in 1990–2021 and in 2023–2024 (GHG removals reached 19881.43 kt CO₂ eq in 1994), while in 2022 forest land was a net source of GHG emissions (498.56 kt CO₂ eq). Total net GHG removals in forest lands, excluding HWP, were 63.71 kt CO₂ eq in 2024 (Figure 6.3, Figure 6.4). Aggregated net removals of the GHG reduced by 99.6% in 2024 in forest land compared to 1990 mostly due to increase in harvest rate; however, the ageing of forests (Figure 6.5) also resulted in an increase of natural mortality and reduction of increment. In forest land remaining forest land, the proportion of both mature stands and young stands is increasing (especially since 1994), while the area of middle aged stands, where the majority of biomass increment occurs, is decreasing (from 59% in 1990 to 42% in 2019–2023). Increased harvest rate impact is also reflected in the decrease of the net CO₂ removals in living biomass in forest land in 2014, 2015 and 2021–2024. In general, the harvest rate depends on the increased availability of forest resources in mature forests. In 2022–2024, the additionally increased harvesting rate in forest land was related to Russia's aggression in Ukraine, disruption of the existing wood supply chains, and timber market turbulences. Latvia's wood resources had to compensate for the previous wood supply from Russia and Belarus.

Forest land category includes emissions and removals resulting from CSCs in living biomass, litter, dead wood, mineral soil, and emissions from drainage and rewetting of organic soils, and biomass burning. Forest land category is subdivided into Forest land remaining forest land (CRT 4.A.1) and Land converted to forest land less than 20 years ago (CRT 4.A.2). The aggregated net GHG emissions from forest land remaining forest land were 406.93 kt CO₂ eq in 2024 including emissions from carbon stock change (respectively -503.30 kt CO₂ eq), 4(IV).A. Biomass burning (respectively 9.28 kt CO₂ eq) and 4(II).A.1. Drainage & rewetting and other management of soils (respectively 900.95 kt CO₂ eq), excluding removals in HWP (respectively -1571.17 kt CO₂). The net emissions from land converted to forest land in 2024 were -470.64 kt CO₂ including emissions from carbon stock change (respectively -473.35 kt CO₂ eq) and 4(II).A.2. Drainage & rewetting and other management of soils (respectively 2.71 kt CO₂ eq).

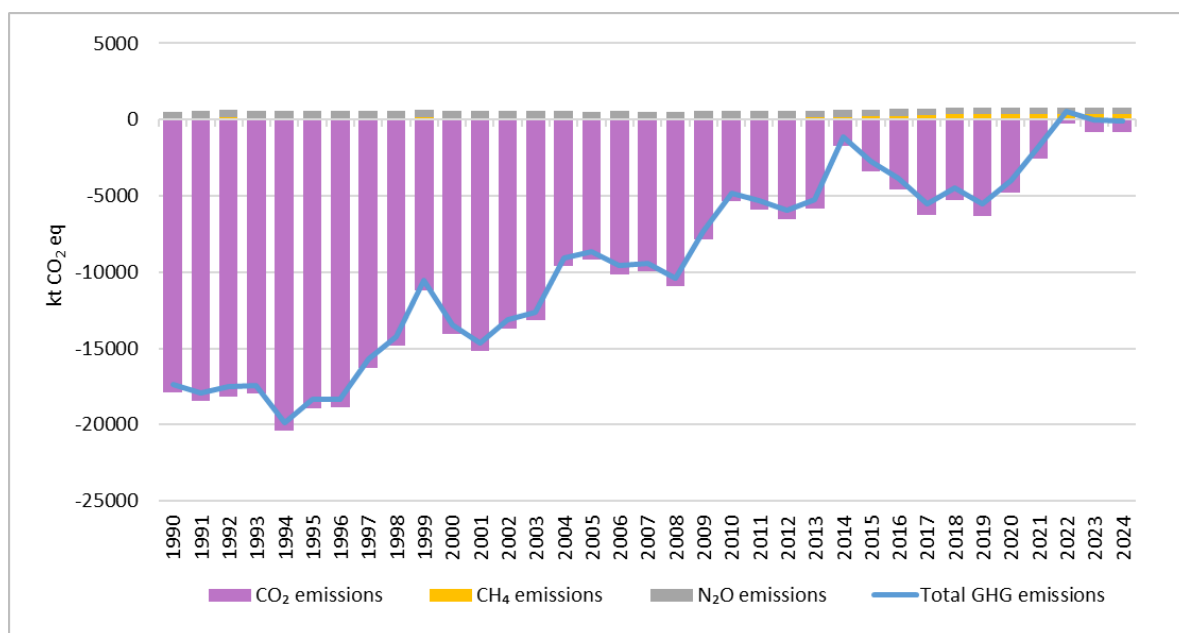


Figure 6.3 Summary of GHG emissions (positive sign) and removals (negative sign) in forest land (kt CO₂ eq)

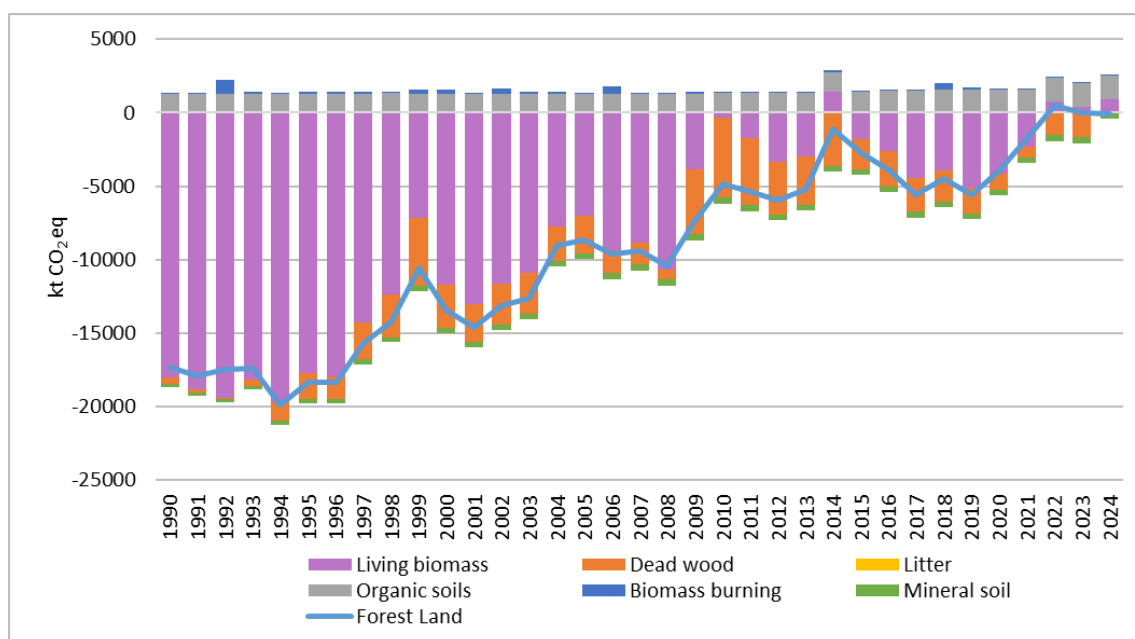


Figure 6.4 Summary of GHG emissions in forest land (kt CO₂ eq) by source and sink categories

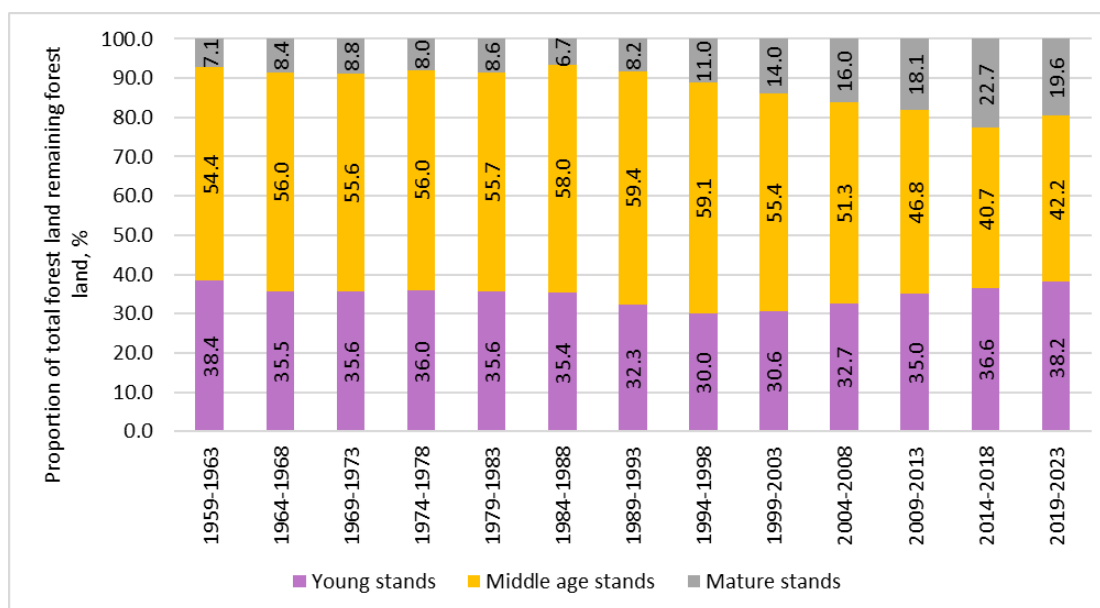


Figure 6.5 Age structure of forest stands in forest land remaining forest land in Latvia

There are several key source and sink categories in forest land in Latvia – CO₂ in Forest land remaining forest land, Land converted to forest land and as well as 3 key source categories (CO₂, CH₄ and N₂O) under 4(II).A. Drainage & rewetting and other management of soils. The NFI and research data are used to estimate time series for areas and gross increment²²⁵. Species specific mortality rate is applied according to the most recent NFI data as the 5 year average value. Distinction between forest land remaining forest land and land converted to forest land is made according to the age of dominant species in forests on afforested land – if age of dominant species was less than zero in 1990, it is considered as land converted to forest land, in other cases it is considered as forest land remaining forest land.

Carbon stock changes in above and below ground living and dead biomass are reported in the submission. Decay factor for dead wood including harvesting residues not incinerated on-site is considered 20 years. According to the Yasso20 model (ANNEX 5, A.5.7 LULUCF), the carbon stock change in mineral soils in forest land remaining forest land is 0.075 t C ha⁻¹ yr⁻¹, while for afforestation of agricultural land (cropland, grassland, settlements and other land converted to forest land) it is 0.48 t C ha⁻¹ yr⁻¹.

Soils are considered organic as defined in the NFI: a soil is classified as organic if the organic layer (H horizon) is at least 20 cm deep. Distribution of the forest site types according to the NFI is shown in Table 6.8. Conversion of forest stands on drained mineral or organic soil to initially wet conditions is reported as rewetting according to the definition of rewetting provided by the IPCC Wetlands Supplement.

Table 6.8 Distribution of drained organic soils and other soils (kha)

Year	Forest land	Forest land remaining forest land		Land converted to forest land	
		Forest on drained organic soils	Forest on other soils	Forest on drained organic soils	Forest on other soils
1990	3 163.68	403.57	2 741.27	NO	18.84
1995	3 185.34	414.51	2 722.94	0.56	47.33

²²⁵ Summary of NFI. Available: <https://www.silava.lv/petnieciba/nacionalais-meza-monitorings>

Year	Forest land	Forest land remaining forest land		Land converted to forest land	
		Forest on drained organic soils	Forest on other soils	Forest on drained organic soils	Forest on other soils
2000	3 228.49	413.09	2 713.61	2.93	98.86
2001	3 228.57	412.09	2 706.84	2.93	106.71
2002	3 228.86	411.09	2 700.28	2.93	114.56
2003	3 229.15	410.09	2 693.72	2.93	122.41
2004	3 229.44	409.09	2 687.16	3.16	130.03
2005	3 229.73	408.10	2 680.59	3.16	137.88
2006	3 230.02	407.10	2 674.03	3.16	145.73
2007	3 230.31	406.10	2 667.47	3.16	153.58
2008	3 230.60	405.10	2 660.91	3.16	161.43
2009	3 230.07	401.52	2 663.95	3.16	161.43
2010	3 228.36	401.30	2 681.31	3.16	142.59
2011	3 226.65	401.08	2 685.63	3.16	136.78
2012	3 224.94	401.02	2 689.79	3.00	131.13
2013	3 223.23	401.19	2 693.71	2.60	125.72
2014	3 226.58	385.70	2 705.97	2.60	132.31
2015	3 231.11	384.71	2 704.90	2.60	138.90
2016	3 235.64	384.51	2 708.01	2.01	141.11
2017	3 240.17	383.73	2 711.70	2.00	142.74
2018	3 244.70	383.70	2 714.64	1.24	145.12
2019	3 253.46	378.19	2 724.56	1.49	149.22
2020	3 262.22	375.47	2 731.69	1.34	153.72
2021	3 270.98	373.27	2 735.37	1.59	160.75
2022	3 279.74	363.55	2 746.57	1.83	167.79
2023	3 288.50	374.81	2 736.79	2.08	174.82
2024	3 293.07	369.63	2 746.95	1.96	174.53
2024 versus 2023	+4.57 kha (+0.1%)	-5.18 kha (-1.4%)	+10.16 kha (+0.4%)	-0.12 kha (-5.8%)	-0.29 kha (-0.2%)
2024 versus 1990	+129.39 kha (+4.1%)	-33.94 kha (-8.4%)	+5.68 kha (+0.2%)	+1.96 kha (+100.0%)	+155.69 kha (+826.4%)

The CSC in living biomass is estimated with the Tier 2 method of the 2006 IPCC Guidelines – carbon uptake and release of the living biomass correspond to the mean gross annual increment of forest growing stock, annual harvesting of trees and decay due to natural mortality (Table 6.11). The time series for gross annual increment of growing stock of trees on a forest land remaining forest land are given in Figure 6.6.

Land converted to forest land provides relatively small net increment of growing stock of trees – about 0.151 mill. m³ in 2024 (Table 6.9), however, increase in net increment of growing stock of trees in land converted to forest land was observed (especially since 2009 compared to previous years). It is related to the changes in age structure of forest stands in afforested land (Figure 6.7). Areas afforested 20 years ago (in 1990–2004) are reported under the forest land remaining forest land. Losses due to harvesting and natural mortality are reported using NFI data.

The dynamics of CSCs in living biomass are very much affected by commercial felling. The accessibility of forest resources was low at the beginning of the 1990s due to implementation of land reform (only privatized forests were available for felling); therefore, felling was also at a low level, and the CO₂ sink of living biomass was higher. The felling stock increased during 1990s with implementation of the land reform and reached top average in early 2000s. Updated figures according to the results of the NFI of felling, including biofuel gathering, are shown in Table 6.10.

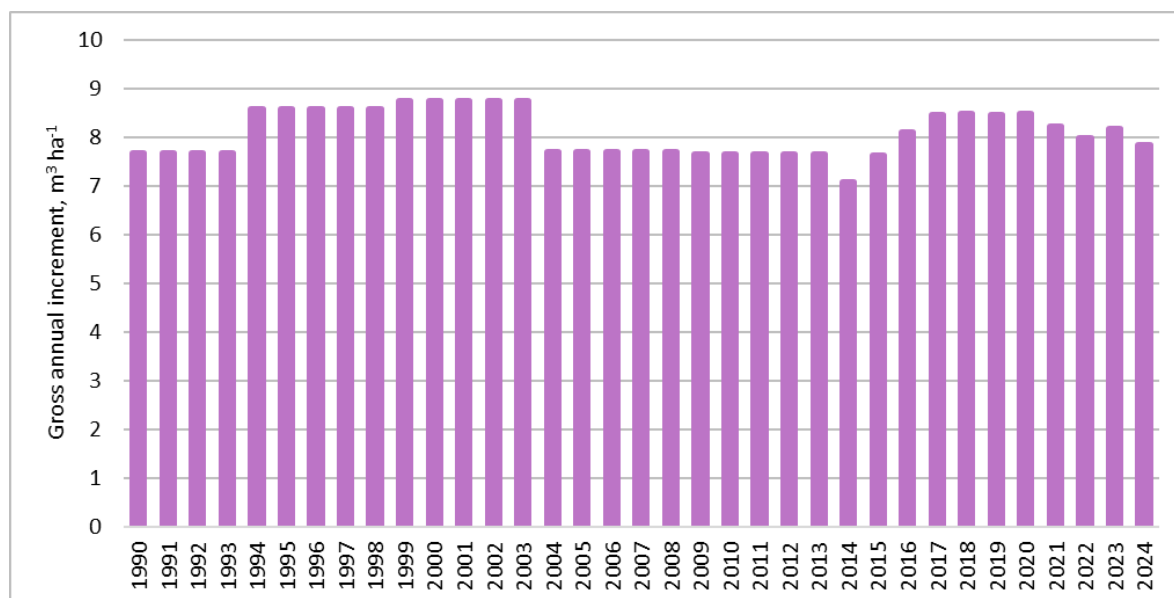


Figure 6.6 Gross annual increment in forest land remaining forest land (m³ ha⁻¹ yr⁻¹)

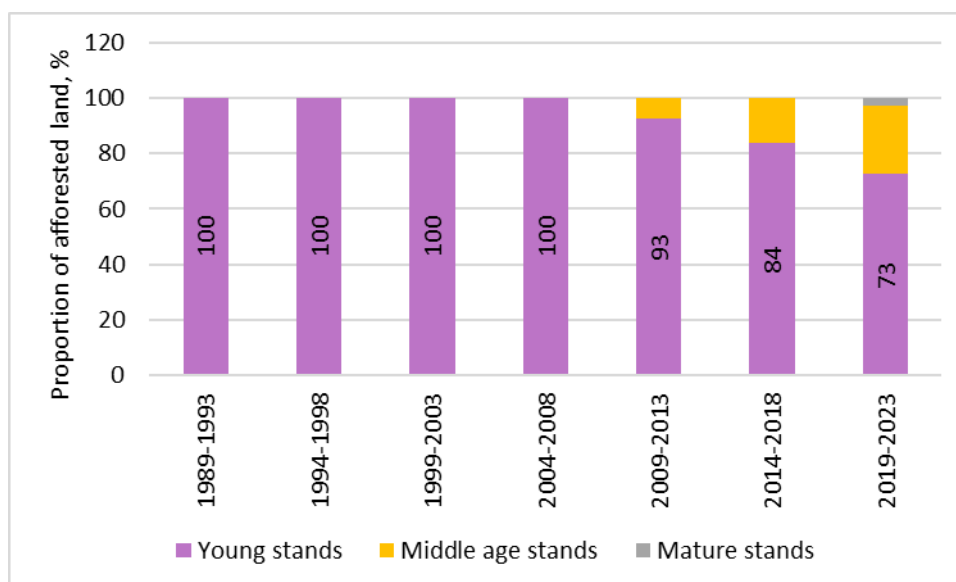


Figure 6.7 Age structure of forest stands in afforested land in Latvia

Table 6.9 Changes of growing stock of timber on the Land converted to forest land²²⁶

Year	Stock changes, m ³	Stem biomass, 1000 tonnes	Crown biomass, 1000 tonnes	Below-ground biomass, 1000 tonnes	Total biomass, 1000 tonnes
1990	786.24	0.35	0.08	0.11	0.54
1995	15218.46	6.72	1.59	2.07	10.37
2000	54125.43	23.85	5.73	7.38	36.97
2001	65892.54	29.03	6.98	8.99	45.00
2002	78989.34	34.80	8.37	10.78	53.95
2003	93428.99	41.16	9.90	12.75	63.81
2004	109231.17	47.99	11.69	14.91	74.59
2005	126418.15	55.54	13.53	17.26	86.32
2006	145013.33	63.71	15.52	19.80	99.02
2007	165040.50	72.50	17.66	22.53	112.70
2008	186523.54	81.94	19.96	25.47	127.37
2009	209158.54	91.16	22.19	28.17	141.52
2010	179974.68	78.44	19.10	24.24	121.78
2011	184684.71	80.50	19.59	24.87	124.96
2012	189071.53	82.41	20.06	25.46	127.93
2013	193066.48	84.15	20.48	26.00	130.63
2014	197128.06	85.78	20.68	26.38	132.84
2015	201517.69	87.67	21.25	27.04	135.96
2016	192442.82	83.35	20.40	25.76	129.51
2017	183003.25	80.61	19.39	24.99	124.99
2018	173259.81	75.15	18.55	23.35	117.05
2019	163375.22	71.65	17.40	22.18	111.23
2020	153459.19	64.76	16.56	20.16	101.48
2021	151797.35	64.02	16.33	19.89	100.24
2022	150785.16	63.40	16.12	19.62	99.14
2023	150484.69	63.79	15.79	19.59	99.17
2024	150630.71	66.35	16.06	20.59	103.00

Table 6.10 Harvesting stock (1000 m³)

Year	Total excluding deforesta tion	Aspen	Grey alder	Birch	Spruce	Black alder	Oak, ash	Other	Pine
1990	6059.50	555.24	291.51	1792.84	1691.32	108.32	22.06	0.09	1706.52
1991	5483.35	502.45	263.80	1622.37	1530.50	98.02	19.96	0.08	1544.26
1992	5007.73	458.87	240.91	1481.65	1397.75	89.52	18.23	0.07	1410.32
1993	5943.10	544.58	285.91	1758.40	1658.82	106.24	21.64	0.09	1673.74
1994	7168.26	656.84	344.85	2120.89	2000.79	128.14	26.10	0.10	2018.78
1995	8623.96	790.23	414.89	2551.60	2407.10	154.17	31.40	0.13	2428.75
1996	8453.48	774.61	406.68	2501.16	2359.52	151.12	30.78	0.12	2380.73
1997	11173.81	1023.88	537.55	3306.03	3118.81	199.75	40.68	0.16	3146.85
1998	12567.03	1151.54	604.58	3718.24	3507.68	224.66	45.75	0.18	3539.23
1999	16860.24	1544.94	811.12	4988.49	4706.00	301.40	61.39	0.25	4748.31
2000	13790.26	1307.16	628.17	3822.47	3591.13	246.52	36.56	0.20	4158.25

²²⁶ Lazdiņš A. Zariņš J. 2010. Projekts "Mežu zemes izmantošanas maiņas matricas izstrādāšana un integrēšanu nacionālajā siltumnīcefekta gāzu inventarizācijas pārskatā par Kioto protokola 3.3 un 3.4 pantā minētajiem pasākumiem" (Project "Elaboration and integration into National greenhouse gas inventory report matrices of land use changes of areas belonging to Kyoto protocol Article 3.3 and 3.4 activities").

Year	Total excluding deforesta- tion	Aspen	Grey alder	Birch	Spruce	Black alder	Oak, ash	Other	Pine
2001	12780.91	1269.32	740.28	3609.92	3186.02	203.16	36.74	0.19	3735.47
2002	13834.81	1396.45	944.19	3738.13	3127.14	219.74	46.36	0.20	4362.81
2003	14343.56	1358.74	1139.26	4020.01	3108.50	261.25	48.42	0.21	4407.36
2004	13286.94	792.32	785.34	3363.80	3464.75	244.34	77.69	0.19	4558.69
2005	13953.38	1334.66	973.17	4026.91	2691.50	288.67	59.42	0.20	4579.05
2006	12084.28	1116.99	1019.85	3652.26	2415.29	241.52	61.15	0.18	3577.04
2007	12496.80	1096.33	989.98	3647.86	2195.23	284.44	51.06	8.30	4231.89
2008	11032.15	991.18	626.66	3232.51	1759.93	208.08	45.02	7.32	4168.77
2009	13441.59	1170.76	852.39	4694.82	1970.74	308.10	46.42	8.92	4398.35
2010	16279.18	1450.84	1267.63	4443.70	2782.90	285.37	84.71	10.81	5953.21
2011	15950.55	1263.66	4754.28	1357.58	2562.18	236.55	62.03	11.68	5702.61
2012	14699.03	1189.58	4316.02	1306.70	2416.19	285.81	76.38	9.64	5098.71
2013	14614.39	2694.61	1258.22	2415.43	2043.06	824.15	118.97	2744.59	2515.35
2014	16279.43	3746.04	1727.78	3338.90	2687.80	1094.18	182.49	161.17	3341.07
2015	16736.10	3703.90	1973.50	3434.50	2993.69	1037.38	151.51	178.66	3262.95
2016	17084.98	3462.25	2244.88	3688.82	3035.91	1092.34	194.87	326.47	3039.45
2017	17047.03	3454.56	2239.89	3680.62	3029.17	1089.92	194.44	325.74	3032.70
2018	17394.28	3538.59	2606.96	3713.11	3232.27	1081.00	170.73	345.25	2706.38
2019	16865.95	3356.42	3552.54	2471.03	3228.30	1131.43	129.78	344.21	2652.25
2020	17541.98	3744.13	3627.40	2398.02	3541.92	1198.92	76.81	257.30	2697.46
2021	18212.74	2086.70	2599.42	4302.77	3526.55	963.46	62.28	48.75	4622.81
2022	19574.75	2242.75	2793.82	4624.54	3790.27	1035.51	66.94	52.39	4968.52
2023	19612.83	2247.11	2799.25	4633.54	3797.65	1037.53	67.07	52.49	4978.19
2024	19219.95	2202.10	2743.18	4540.72	3721.57	1016.74	65.72	51.44	4878.47

Summary of assumptions for calculation of forest growing stock changes in forest land remaining forest land is shown in Table 6.11.

Table 6.11 Summary of data for calculation of forest growing stock changes in forest land remaining forest land

Year	Harvesting stock, 1000 m ³	Average mortality, 1000 m ³	Gross annual increment, 1000 m ³	Annual living biomass stock changes (including deforestation), 1000 m ³
1990	6297.93	4051.96	24097.25	13747.36
1991	5532.35	4050.00	24085.60	14503.25
1992	5056.73	4048.04	24073.95	14969.18
1993	5992.10	4046.08	24062.31	14024.12
1994	7217.42	4367.38	26905.18	15320.38
1995	8673.13	4365.27	26892.15	13853.76
1996	8519.33	4362.28	26873.72	13992.12
1997	11239.66	4359.28	26855.29	11256.35
1998	12632.89	4356.29	26836.86	9847.69
1999	16925.93	4517.35	27346.65	5903.36
2000	13855.94	4514.25	27327.86	8957.66
2001	13037.34	4503.33	27261.78	9721.10
2002	14091.23	4492.42	27195.70	8612.04
2003	14599.98	4481.50	27129.62	8048.13

Year	Harvesting stock, 1000 m ³	Average mortality, 1000 m ³	Gross annual increment, 1000 m ³	Annual living biomass stock changes (including deforestation), 1000 m ³
2004	13543.06	4558.11	23815.22	5714.04
2005	14209.51	4546.98	23757.07	5000.58
2006	12340.41	4535.85	23698.92	6822.66
2007	12752.92	4524.72	23640.77	6363.12
2008	11288.28	4513.60	23582.62	7780.75
2009	13512.71	6887.96	23422.96	3022.29
2010	16350.30	6926.47	23553.90	277.13
2011	16021.67	6935.69	23585.24	627.88
2012	14770.15	6944.90	23616.58	1901.53
2013	14685.51	6954.12	23647.92	2008.30
2014	16565.94	6919.33	21842.68	-1642.59
2015	17022.54	5753.11	23561.19	785.54
2016	17372.25	6119.99	25055.49	1563.24
2017	17329.96	6236.85	26164.30	2597.49
2018	17680.17	6204.32	26298.85	2414.36
2019	17045.04	6195.08	26258.90	3018.78
2020	17726.70	5785.65	26327.11	2814.75
2021	18397.78	5212.38	25575.24	1965.07
2022	19760.12	5512.49	24853.59	-419.01
2023	19798.39	5719.22	25434.05	-83.57
2024	19297.46	6180.06	24404.54	-1072.98

6.4.2 Methodological issues

6.4.2.1 Forest land remaining forest land (CRT 4.A.1)

Calculations of CSCs and GHG emissions in forest lands are based on activity data provided by the NFI (area, living biomass and dead wood) and Level I forest monitoring data (soil organic carbon). National statistics (SFS) are used to estimate historical commercial felling (1990–2011) related emissions and removals, but since 2012 NFI data are used to estimate emissions due to commercial felling. Historical data are recalculated using empirical coefficient characterizing average ratio between the NFI and stand wise inventory data to retain integrity with recent, NFI base data. The calculation of GHG emissions and CO₂ removals in historical forest lands is based on research report “Elaboration of the model for calculation of the CO₂ removals and GHG emissions due to forest management”²²⁷ and factors and coefficients elaborated within the scope of the research program on impact of forest management on GHG emissions and CO₂ removals²²⁸.

Changes of the carbon stock and GHG emissions are estimated according to the Tier 2 method with country specific data and Tier 3 method (Yasso20 modelling for mineral soil). Tier 2 method

²²⁷ Lazdiņš A., Donis J., Strūve L. 2012. Projekts “Latvijas meža apsaimniekošanas radītās ogļskābās gāzes (CO₂) piesaistes un siltumnīcefekta gāzu (SEG) emisiju references līmeņa aprēķina modeļa izstrāde” (Project “Elaboration of the model for calculation of the CO₂ removals and GHG emissions due to forest management”) (No. 5.5-9.1-0070-101-12-91). LVMI Silava, Salaspils. Lazdiņš A., Donis J., Strūve L., 2012b. Latvia's national methodology for reference level of forest management activities (English summary).

²²⁸ Lazdiņš et al. 2011-2015. Projekts “Mežsaimniecisko darbību ietekmes uz siltumnīcefekta gāzu emisijām un CO₂ piesaisti novērtējums” (Project “Evaluation of impact of forest management practices on greenhouse gas emissions and CO₂ removals”).

(the carbon loss to be subtracted from the carbon removals for the reporting year) is used in calculations of removals and emissions of CO₂ in living biomass.

Methodologies for estimation of CSCs and GHG emissions are merged together into the “Emissions projection & inventory model (EPIM)” spreadsheet tool. Input data are harmonized for UNFCCC reporting specificity.

The concept of the EPIM:

- land use and land use change data are elaborated separately to simplify the structure of the tool, the connection is organized as linked tables;
- main input data – area under different growth and management conditions, gross annual increment, mortality per area, harvesting rate and species composition and others;
- calculations are done on annual basis using periodic (5 year period) and annual input data;
- historical data (1990-2004) – backward calculation on the base of the NFI data; for 1970-1989 research data and expert judgment assuming linearized data on land use changes are utilized;
- all modules in the spreadsheet tool are merged together following to the forest management cycle (from growth to decay);
- the tool combines all land use and land use change categories.

Content of the tool (separate calculation sheets):

- living biomass (annual gross increment of living biomass, summary of growing stock and characteristics of biomass);
- mortality (natural reduction of number of living trees, estimation of decay of harvesting residues, calculation of dynamics of carbon stock in dead biomass);
- commercial harvesting (input to the HWP, losses in above-ground and below-ground biomass);
- HWP (CSC in locally originated and consumed HWP);
- emissions from soils (CO₂, CH₄ and N₂O from drained organic soils and CH₄, CO₂ emissions from rewetted soils in forest land and wetlands);
- fire (emissions of CO₂, CH₄ and N₂O due to incineration of harvesting residues and wildfires);
- conversion from forests land to other land uses (CSC in living biomass, dead wood, litter and soil);
- conversion of other land uses to forest land (CSC in living biomass, dead wood, litter and soil);
- cropland (emissions from soil, CSC in living and dead biomass);
- grassland (emissions from soil, CSC in living and dead biomass, wildfires);
- settlements (CSC in soil, living and dead biomass);
- land use changes (CSC in living biomass, dead wood, litter and soil);
- managed wetlands including peat extraction sites, rewetted and flooded lands (emissions from soil, CSC in living and dead biomass).

Module for estimation of the gross annual increment of trees (at the beginning of the calculation period):

- increment figures on the base of the NFI data on growing stock changes and mortality rate²²⁹;
- species, age of stands and dimensions specific gross increment equations for the most common tree species (values specific for birch are used for other tree species according to the expert judgment applied by the NFI²³⁰, considering similarities in growth characteristics and wood density);
- species specific wood densities (Table 6.12) and BEFs²³¹ used for verification of the biomass calculation in NFI (Table 6.13);
- average carbon stock in biomass is provided in Table 6.14.

Biomass equations elaborated by Liepiņš et al. (2017)²³² and the carbon fraction factor are applied at a single tree level already in the NFI database and GHG inventory team receives data recalculated to volume, biomass and carbon stock per NFI plot and extrapolated to country area.

The figures of the gross annual increment of living trees are calculated according to stock change in forest stands with different dominant tree species.

Table 6.12 Wood density²³³

Species	Density, tons m ⁻³
Aspen	0.40
Grey alder	0.39
Birch	0.49
Spruce	0.39
Black alder	0.49
Oak, ash	0.49
Other species (mostly <i>Salix</i> sp.)	0.46
Pine	0.44

²²⁹Donis J. 2011. Projekts "Latvijas meža resursu ilgtspējīgas, ekonomiski pamatotas izmantošanas un prognozēšanas modeļu izstrāde" (Project "Developing models for sustainable and economically feasible utilization and prediction of the availability of forest resources in Latvia"); Lazdiņš A., Donis J., Strūve L. 2012. Projekts "Latvijas meža apsaimniekošanas radītās ogļskābās gāzes (CO₂) piesaistes un siltumnīcefekta gāzu (SEG) emisiju references līmeņa aprēķina modeļa izstrāde" (Project "Elaboration of calculation model for evaluation of GHG emissions and CO₂ removals due to forest management").

²³⁰Latvijas Valsts mežzinātnes institūta "Silava", 2022. Meža resursu monitoringa metodika. Available: <https://www.silava.lv/images/Petijumi/Nacionalais-meza-monitorings/2022-04-28-MRM-metodika.pdf>

²³¹Liepiņš J., Lazdiņš A., Liepiņš K. 2015. Above- and below-ground biomass functions for four most common tree species in Latvia, in: Abstracts from the International Scientific Conference Knowledge based forest sector, Riga, Latvia, pp. 51–53. Liepins J., Liepins K., Lazdiņš A. 2015. Biomass equations for the most common tree species in Latvia. Presented at the Adaptation and mitigation: strategies for management of forest ecosystems, Airport hotel ABC, pp. 47–50.

Liepiņš J., Liepiņš K., Lazdiņš A. 2016. Estimation of the biomass stock from growing stock volume, in: Collection of Abstracts. Presented at the 11th International Scientific Conference Students on Their Way to Science, Jelgava, p. 120.

²³²Liepiņš J., Lazdiņš A., Liepiņš K. 2017. Equations for estimating above- and belowground biomass of Norway spruce, Scots pine, birch spp. and European aspen in Latvia. *Scandinavian Journal of Forest Research*, 1–43, DOI: 10.1080/02827581.2017.1337923.

²³³Lazdiņš et al. 2011–2015. Projekts "Mežsaimniecisko darbību ietekmes uz siltumnīcefekta gāzu emisijām un CO₂ piesaisti novērtējums" (Project "Evaluation of impact of forest management practices on greenhouse gas emissions and CO₂ removals").

Table 6.13 Country specific tree biomass expansion factors to calculate crown and below-ground biomass from stem biomass^{234, 235}

Species	Stem biomass to crown biomass	Stem biomass to below-ground biomass
Aspen	1.20	0.27
Grey alder	1.22	0.28
Birch	1.19	0.31
Spruce	1.41	0.39
Black alder	1.19	0.30
Oak, ash	1.19	0.30
Other species	1.21	0.30
Pine	1.22	0.29

Table 6.14 Average carbon stock in living biomass²³⁶

Species	C, kg in ton of dry biomass (dried at 105 °C temperature)
Aspen	507
Grey alder, black alder, oak, ash and other species	522
Birch	521
Spruce	528
Pine	531

Mortality and decay:

- species specific coefficients of mortality (Table 6.15) do not depend on size of dominant or undergrowth trees, but on the stand age and average dimensions of trees;
- calculations on the base of the NFI using backward calculation for 5 year period, assuming equal rate of commercial thinning in the 1990s;
- 20 year decomposition period (mortality since 1970 considered in the calculation);
- constant mortality values considered for the period before 1990.

The increase of mortality after 2008 is associated with long-term impact of wind-throws in 2007 and 2010, which reflected in 2nd cycle (2009-2013) of NFI. Another reason for the continuous increase in mortality is ageing of forests.

Table 6.15 Average periodic mortality (m³ ha⁻¹ yr⁻¹)²³⁷

Year	Aspen	Grey alder	Birch	Spruce	Black alder	Oak, ash	Other species	Pine
1970–1993	1.64	0.3	1.59	1.61	1.3	2.29	0.75	1.16

²³⁴ Liepiņš J., Lazdiņš A., Liepiņš K. 2015. Above- and below-ground biomass functions for four most common trees species in Latvia, in: Abstracts from the International Scientific Conference Knowledge based forest sector, Riga, Latvia, pp. 51–53. Liepins J., Liepins K., Lazdins A. 2015. Biomass equations for the most common tree species in Latvia. Presented at the Adaptation and mitigation: strategies for management of forest ecosystems, Airport hotel ABC, pp. 47–50.

Liepiņš J., Liepiņš K., Lazdiņš A. 2016. Estimation of the biomass stock from growing stock volume, in: Collection of Abstracts. Presented at the 11th International Scientific Conference Students on Their Way to Science, Jelgava, p. 120.

Liepiņš J., Lazdiņš A., Liepiņš K. 2017. Equations for estimating above- and belowground biomass of Norway spruce, Scots pine, birch spp. and European aspen in Latvia. Scandinavian Journal of Forest Research, 1–43, DOI: 10.1080/02827581.2017.1337923.

²³⁵ Not used in calculation, but for verification of the NFI data and comparison with the default BEFs in the IPCC guidelines

²³⁶ Muiznieks E., Liepins J., Lazdins A. 2015. Carbon content in biomass of the most common tree species in Latvia. Presented at the Latvia University of Agriculture 10th International Scientific Conference „Students on their way to science”, Jelgava.

²³⁷ Lazdiņš et al. 2011–2015. Projekts “Mežsaimniecisko darbību ietekmes uz siltumnīcefekta gāzu emisijām un CO₂ piesaisti novērtējums” (Project “Evaluation of impact of forest management practices on greenhouse gas emissions and CO₂ removals”);

Year	Aspen	Grey alder	Birch	Spruce	Black alder	Oak, ash	Other species	Pine
1994–1998	1.95	0.33	1.67	1.76	1.42	2.66	0.66	1.24
1999–2003	1.97	0.36	1.58	1.94	1.47	2.67	0.67	1.38
2004–2008	1.92	0.48	1.43	2.05	1.64	2.87	0.77	1.48
2009–2013	3.35	2.41	2.12	2.77	2.67	4.43	1.26	1.69
2014	2.99	2.56	2.12	2.79	2.67	4.9	0.98	1.82
2015	2.57	2.18	1.77	2.38	2.41	3.5	1.37	1.56
2016	2.6	2.29	1.9	2.22	2.56	4.07	1.77	1.62
2017	2.54	1.79	2.18	2.18	2.53	3.52	1.56	1.62
2018	2.6	2.33	1.9	2.15	2.69	3.73	2.05	1.67
2019	2.33	1.75	2.05	1.92	2.38	3.76	1.54	2.09
2020	2.36	1.8	2.32	2.02	2.42	3.31	2.20	1.49
2021	2.11	1.69	2.1	1.78	1.92	3.07	2.24	1.36
2022	2.15	1.78	2.15	1.99	2.02	2.73	1.40	1.40
2023	2.11	1.91	2.35	1.96	1.94	2.72	2.30	1.56
2024	2.40	1.80	2.27	2.28	1.91	2.27	2.56	1.48

Commercial felling:

- dominant species specific harvesting data since 1970 (1970–1989 research data²³⁸, 1990–2011 national statistics (SFS), since 2012 NFI data);
- decomposition of crown and underground biomass – 20 years; species specific wood densities and different BEFs for coniferous and deciduous trees (Table 6.12 and Table 6.13).

Carbon stock in deadwood is calculated by using NFI data on mortality (Table 6.15), harvesting rate (Table 6.10) and share of harvesting residues left on site. The share of carbon stock in deadwood is calculated using NFI data of natural mortality expressed as standing volume of trees that changed destiny from alive to dead between NFI cycles. To calculate deadwood C stock same values of BEF, above- below-ground ratio and ratio of C content is used to recalculate from mortality in volume to mortality in C as for calculation of carbon stock of living biomass. Initial C stock in deadwood is calculated by the same approach as for living biomass (except by using volume of decayed trees instead of living trees) and by adding 20 year decomposition period. The same approach is applied to calculate deadwood from harvesting – amount of deadwood from harvesting residues is calculated by using felling stock 20 year decomposition period is applied. The share of harvesting residues incinerated are deducted from calculation. Trend of carbon stock in deadwood is affected by harvest rate and natural mortality, which in turn is affected by dynamics of forest age class and species distribution. Carbon stock dynamics may seem significant between years in absolute numbers, but relative to dynamics of harvesting rate and annual increment of carbon stock in deadwood is rather consistent, with a higher rate in last decade due to changes in forest age structure.

Lazdiņš A., Donis J., Strūve L. 2012. Projekts “Latvijas meža apsaimniekošanas radītās ogļskābās gāzes (CO₂) piesaistes un siltumnīcefekta gāzu (SEG) emisiju references līmeņa aprēķina modeļa izstrāde” (Project “Elaboration of calculation model for evaluation of GHG emissions and CO₂ removals due to forest management”).

²³⁸ Saliņš Z. 2002. *Mežs - Latvijas Nacionālā Bagātība* (Forest - The National Wealth of Latvia), Jelgava: Jelgavas tipogrāfija; Saliņš Z. 1999. *Meža izmantošana Latvijā: stāvoklis, perspektīvas* (Forest use in Latvia: status, perspectives), Jelgava: LLU Meža izmantošanas katedra.

The methodology for HWP is based on Rüter, S. (2011)²³⁹. A more detailed description follows in further chapters (Chapter 6.11).

The carbon stock change in mineral soils in forest land remaining forest land is reported according to the results of the Yasso20 modelling (implemented since submission 2026). Detailed description is provided in the ANNEX 5 (A.5.7 LULUCF). Fixed SOC stock-change factor ($0.075 \text{ t C ha}^{-1} \text{ yr}^{-1}$) are appropriate for forest land remaining forest land category because the model results indicate that SOC stocks can continue to increase for at least 200 years after afforestation. Given that the forest area in Latvia has more than doubled since the early 1900s, most current forest land was afforested within the past 200 years. The use of tree species-specific soil carbon stock change factors is not supported by direct measurements, which have not identified any significant effect of dominant tree species on soil organic carbon stocks (Ķēniņa et. al., 2024²⁴⁰).

Area of organic soils in the forest lands is reported according to structure of distribution of the forest stand types. Total area of organic soils as well as total area of forests has been continuously updated according to the latest research data on land use structure²⁴¹ based on the NFI.

CO₂ EFs for drained organic soils provided by the IPCC Wetlands Supplement is built on results of few studies implemented in different climatic conditions (western and central Europe) and therefore do not represent conditions in Baltic countries. Thus, several national research projects were conducted^{242,243} and national CO₂ EF for drained organic soils in forest land ($0.52 \text{ tonnes CO}_2\text{-C ha}^{-1} \text{ yr}^{-1}$) was developed²⁴⁴. The study was based on the subsistence and CSC measurements. Since submission 2019, this national CO₂ EF is used to report CO₂ emissions from drained organic soils in forest land. Applied country-specific value ($0.52 \text{ tonnes CO}_2\text{-C ha}^{-1} \text{ yr}^{-1}$) is much lower than that in the IPCC Wetlands Supplement ($2.6 \text{ tonnes CO}_2\text{-C ha}^{-1} \text{ yr}^{-1}$); however, it is still within the range of the uncertainty of the default factors. The difference is caused by a number of factors. The IPCC Wetlands Supplement EFs that theoretically correspond to climate in Latvia, were calculated on the basis of results obtained in the central, western or south-eastern parts of Europe. Taking into account that climatic factors have a significant impact on CO₂ emissions and that in warmer climatic conditions higher emissions occur, the current IPCC Wetlands Supplement factors are not applicable to conditions in Latvia. Also, results of LIFE REstore project show that in Latvia carbon losses in forests with organic soils is $0.23\text{--}0.96 \text{ tonnes CO}_2\text{-C ha}^{-1} \text{ yr}^{-1}$ depending on soil moisture regime²⁴⁵. In addition, CO₂

²³⁹Rüter S. 2011. *Projection of net emissions from harvested wood products in European Countries*. Hamburg: Johann Heinrich von Thünen-Institute (vTI), 63 p, Work Report of the Institute of Wood Technology and Wood Biology, Report No: 2011/1

²⁴⁰ Ķēniņa L., Bārdule A., Bičkovskis K., Desaine I., Jansons Ā. 2024. Preliminary assessment of stock of organic carbon in mineral soils of hemiboreal forests in Latvia. *Baltic Forestry*, 30(2), 776. Available: <https://doi.org/10.46490/BF776>.

²⁴¹Lazdiņš A. and Zariņš J. "Elaboration and integration into National greenhouse gas inventory report matrices of land use changes of areas belonging to Kyoto protocol article 3.3 and 3.4 activities".

²⁴² OÜ Severitas. 2018. *Approbation of greenhouse gas measurement methodology in peatlands in Latvia within the scope of LIFE REstore (LIFE14 CCM/LV/001103) project*. Author Kairi Sepp, Monitoring report, 15 p.

²⁴³ OÜ Severitas. 2019. *Approbation of greenhouse gas measurement methodology in peatlands in Latvia within the scope of LIFE REstore (LIFE14 CCM/LV/001103) project*. Author Kairi Sepp, Final report, 20 p.

²⁴⁴ Lupikis A., Lazdiņš A. 2017. *Soil carbon stock changes in transitional mire drained for forestry in Latvia: A case study*. *Proceedings of 23rd Annual International Scientific Conference "Research for Rural Development 2017"*.

²⁴⁵ Lazdiņš A., Lupikis, A. 2019. *LIFE REstore project contribution to the greenhouse gas emission accounts in Latvia*. In: *Sustainable and responsible after-use of peat extraction areas*, A. Priede & A. Gancone (Eds.), Baltijas Krasti, pp. 21–52. Lazdiņa, D., Lazdiņš, A., Bebre, I., Lupikis, A., Makovskis, K., Spalva, G., Sarkanābols, T., Okmanis, M., Krigere, I., Dreimanis, I., Kalniņa, L. 2019. *Afforestation*. In: *Sustainable and responsible after-use of peat extraction areas*, A. Priede & A. Gancone (Eds.), Baltijas Krasti, pp. 178–183.

EF for drained organic soils in forest land used in other Baltic countries (0.68 t CO₂-C ha⁻¹ yr⁻¹ in Estonia²⁴⁶) are more similar to Latvia's national EFs than EF provided by the IPCC Wetlands Supplement.

Drained organic soil in forest land is a source of N₂O and CH₄ emissions. The N₂O EF for drained organic soils is 2.8 kg N₂O-N ha⁻¹ yr⁻¹ (Table 2.5 of IPCC Wetlands Supplement). CH₄ emissions are calculated by using equation 2.6 in the IPCC Wetlands Supplement (equation No. 6.1 in the NID).

$$CH_{4\_organic} = A * ((1 - Frac_{ditch}) * EF_{CH_4\_land} + Frac_{ditch} * EF_{CH_4\_ditch}) \quad (6.1)$$

where:

CH₄_organic – annual CH₄ loss from drained organic soils, kg CH₄ yr⁻¹

A – land area of drained organic soils in a land-use category, ha

EF_{CH_4_land} – emission factor for direct CH₄ emissions from drained organic soils, kg CH₄ ha⁻¹ yr⁻¹

EF_{CH_4_ditch} – emission factor for CH₄ emissions from drainage ditches, kg CH₄ ha⁻¹ yr⁻¹

Frac_{ditch} – fraction of the total area of drained organic soil which is occupied by ditches

The CH₄ EF for organic soils of drained forest land (Table 2.3 in the IPCC Wetlands Supplement) is 2.5 kg CH₄ ha⁻¹ yr⁻¹. Since submission 2023, national CH₄ EF for drainage ditches in forest land with organic soils (10.3 kg CH₄ ha⁻¹ yr⁻¹)²⁴⁷ is used for reporting. Applied country-specific value (10.3 kg CH₄ ha⁻¹ yr⁻¹) is lower than that in the IPCC Wetlands Supplement (217 kg CH₄ ha⁻¹ yr⁻¹ according to Table 2.4 of the IPCC Wetlands Supplement). Values of EFs mainly differ due to the variance in climatic factors between central and western parts of Europe (where IPCC Wetlands Supplement default EFs were developed) and conditions in Latvia; in warmer climatic conditions higher emissions occur. Thus, Latvia's national CH₄ EF for drainage ditches in forest land with organic soils more reflects the climatic conditions in the region than default EF provided by the IPCC Wetlands Supplement. The fraction of the total area of drained organic soil that is occupied by ditches is 0.025 (Table 2.4 in the IPCC Wetlands Supplement). Summary of used EFs for drained organic soils in forest land is provided in Table 6.16.

GHG emissions from rewetted organic soils are estimated according to the Tier 1 method. CO₂ emissions are calculated using equation 3.3 of the IPCC Wetlands Supplement:

$$CO_2 - C_{rewetted\ org\ soil} = CO_2 - C_{composite} + CO_2 - C_{DOC} \quad (6.2)$$

where:

CO₂ – C_{rewetted org soil} – CO₂ – C emissions/removals from rewetted organic soils, tonns C yr⁻¹

CO₂ – C_{composite} – CO₂ – C emissions/removals from the soil and non-tree vegetation, tonns C yr⁻¹

CO₂ – C_{DOC} – off – site CO₂ – C emissions from dissolved organic carbon exported from rewetted organic soils, tonns C yr⁻¹

Complemented by equations 3.4 and 3.5 of the IPCC Wetlands Supplement.

$$CO_2 - C_{composite} = \sum_{c,n} (A * EF_{CO_2}) \quad (6.3)$$

where:

A_{c,n} – area of rewetted organic soil in climate zone c and nutrient status n, ha

EF_{CO2c,n} – CO₂ – C emission factor for rewetted organic soils in climate zone c, nutrient status n, tonns C ha⁻¹ yr⁻¹

²⁴⁶ Estonia. 2025 National Inventory Document (NID). Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

²⁴⁷ Vanags-Duka, M.; Bārdule, A.; Butlers, A.; Upenieks, E.M.; Lazdiņš, A.; Purviņa, D.; Līcīte, I. GHG Emissions from drainage ditches in peat extraction sites and peatland forests in hemiboreal Latvia. *Land* 2022, 11, 2233. Available: <https://doi.org/10.3390/land11122233>

$$CO_2 - C_{DOC} = \sum_c (A * EF_{DOC\_REWETTED}) \quad (6.4)$$

where:

A_c – area of rewetted organic soils in climate zone c , ha

$EF_{DOC\_rewetted,c}$ – $CO_2 - C$ emission factor from DOC exported from rewetted organic soils in climate zone c , tonnes C $ha^{-1} yr^{-1}$

EF for $CO_2 - C$ (0.5 tonnes $CO_2 - C$ $ha^{-1} yr^{-1}$) is taken from Table 3.1 of the IPCC Wetlands Supplement. N_2O emissions from rewetted organic soils according to the Tier 1 method are assumed to be negligible (“NA” notation key is reported), CH_4 emissions are calculated applying Tier 1 method using equation 3.7 of the IPCC Wetlands Supplement (equation No. 6.5). Default EF (216 kg $CH_4 - C$ $ha^{-1} yr^{-1}$) from Table 3.3 of IPCC Wetlands Supplement was used. Summary of used emission factors for rewetted organic soils in forest land is provided in Table 6.16.

$$CH_4 - C_{rewetted\ org\ soil} = \frac{\sum_{c,n} (A * EF_{CH_4\ soil})_{c,n}}{1000} \quad (6.5)$$

where:

$CH_4 - C_{rewetted\ org\ soil}$ – $CH_4 - C$ emissions/removals from rewetted organic soils, tonnes C yr^{-1}

$A_{c,n}$ – area of rewetted organic soils in climate zone c and nutrient status n , ha

$EF_{CH_4\ soils}$ – emission factor from rewetted organic soils in climate zone c and nutrient status n , kg $CH_4 - C$ $ha^{-1} yr^{-1}$

Rewetting is reported under forest land – conversion of forests on drained organic soils to forest on initially wet soil. The conversion is usually approved by changes in ground vegetation and groundwater table during the site visits. Rewetting usually takes place due to deteriorated drainage systems. In 2024, total rewetted area according to comparison of the NFI data is 40.98 kha. It is assumed, that the rewetted area increases linearly during 5 year period – 2.0 kha of forests were rewetted every year from 2009 to 2013, 4.7 kha of forests were rewetted every year from 2014 to 2018, 1.5 kha of forests were rewetted every year from 2019 to 2021, 2.8 kha of forests were rewetted in 2022 and 0.11 kha of forests were rewetted in 2023 according to an average figures provided by the NFI. Total emissions from soil due to rewetting in 2024 was 441.67 kt CO_2 eq (Figure 6.8).

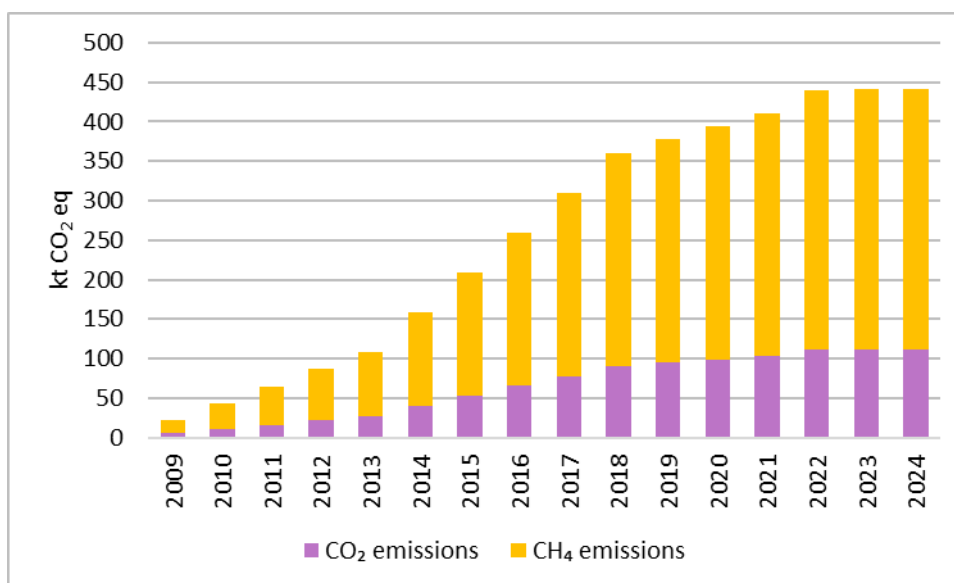


Figure 6.8 Emissions due to rewetting (kt CO_2 eq)

Table 6.16 Summary of used EFs for drained and rewetted organic soils in forest land

Source of GHG emissions	GHG	Unit	EF	Source
Drained organic soil	CO ₂	t CO ₂ -C ha ⁻¹ yr ⁻¹	0.52	Country-specific ²⁴⁴
Drained organic soil	CH ₄	kg CH ₄ ha ⁻¹ yr ⁻¹	2.5	IPCC Wetlands Supplement, Table 2.3
Drained organic soil	N ₂ O	kg N ₂ O-N ha ⁻¹ yr ⁻¹	2.8	IPCC Wetlands Supplement, Table 2.5
Drainage ditches	CH ₄	kg CH ₄ ha ⁻¹ yr ⁻¹	10.3	Country-specific ²⁴⁷
Rewetted organic soil	CO ₂	t CO ₂ -C ha ⁻¹ yr ⁻¹	0.5	IPCC Wetlands Supplement, Table 3.1
Rewetted organic soil	DOC	t CO ₂ -C ha ⁻¹ yr ⁻¹	0.24	IPCC Wetlands Supplement, Table 3.2
Rewetted organic soil	CH ₄	kg CH ₄ -C ha ⁻¹ yr ⁻¹	216	IPCC Wetlands Supplement, Table 3.3

6.4.2.2 Land converted to forest land (CRT 4.A.2)

Latvia reports CSC in living biomass, dead wood, litter, and mineral soil for cropland converted to forest land, grassland converted to forest land, wetland converted to forest land, settlements converted to forest lands, and other land converted to forest land, as well as in organic soils (cropland converted to forest land, grassland converted to forest land, wetland converted to forest land).

Carbon stock change in living biomass in land converted to forest land is calculated using Tier 2 method. C stock changes in living biomass in area of land converted to forest land categories are estimated by stock change method, therefore it is not possible to quantify C stock gains and losses separately. C stock losses in living biomass are reported as “IE” and included in C stock gains in living biomass. Losses in living biomass are reported as natural mortality. If for some reasons (for instance, thinning) harvesting took place on afforested area it is also reported in national statistics and reported as C-stock changes related to harvesting in forest land remaining forest land to avoid underestimation of C losses.

Weighted average wood density for a particular year in forest land remaining forest land is used to convert stem volume to biomass. Similarly, average carbon stock in living biomass and BEFs characteristic for particular year were applied to calculation.

It is assumed according to the expert judgment based on NFI data that average stock of dead wood, and consequently in litter in forest land remaining forest land and land converted to forest land becomes equal at certain stand age. The assumption is based on the NFI field measurements considering that increment of the dead organic matter stock (dead wood and litter) in afforested areas will follow linear regression and will reach values characteristic for the forest land within 150 years, which corresponds to 2 generations of trees. The main difference between the 1st and following generations of trees is presence of trees, which corresponds to about 20% of carbon stock in living biomass in mature stands.

Values of average carbon stock in dead wood in 1990–2024 were used in calculation (5.81 tonns C ha⁻¹). Similarly, weighted average above-ground and below-ground biomass expansion factors and carbon content in living biomass for a particular year obtained in living biomass calculations are used to convert stem biomass to the total biomass. Two generations of trees

(150 years) were considered to properly encompass carbon stock in harvesting residues, stumps and the above-ground fraction of dead trees.

Average carbon stock in litter is 12.14 tonnes C ha⁻¹ according to the BioSoil project forest soil inventory data²⁴⁸. The same transformation period of 150 years is considered.

In cropland, grassland, settlements and other land converted to forest land, CSCs in mineral soil are estimated using Yasso20 modelling (implemented since submission 2026). Detailed description is provided in the ANNEX 5 (A.5.7 LULUCF). Since measurements in Latvia have not revealed significant differences in SOC stocks between cropland and grassland (reported in the submission 2024) and because Yasso20 projects indistinctive SOC stock change trends for both afforestation cases (cropland converted to forest land and grassland converted to forest land), the average SOC stock-change value (0.48 t C ha⁻¹ yr⁻¹) estimated by Yasso20 can be used for cropland converted to forest land and grassland converted to forest land in the national GHG inventory. The same SOC stock-change value (0.48 t C ha⁻¹ yr⁻¹) is used for settlements and other land converted to forest land.

In wetlands converted to forest land, CSCs in mineral soil are estimated assuming that i) carbon stock in mineral soil before conversion is 87.0 t ha⁻¹ according to Table 2.3. in the 2006 IPCC Guidelines (default reference soil organic C stock for wetland soils in 0–30 cm depth, cold temperate climate region), and ii) carbon stock in mineral forest soil at 0–30 cm depth after conversion is 82.6 t ha⁻¹ according to the forest soil monitoring project BioSoil. Respectively, reduction of carbon stock in mineral soils is 4.4 t ha⁻¹ or 0.22 t C ha⁻¹ annually.

Emissions from organic soils in afforested lands were calculated using the same approach as for emissions from drained organic soils on lands remaining forest.

6.4.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainties are estimated on the base of the NFI and expert judgement. Uncertainty of emissions from soil are estimated according to data obtained within the scope of the international forest soil monitoring project BioSoil, study by Lupikis & Lazdins (2017)²⁴⁹ and values provided in the IPCC Wetlands Supplement.

The uncertainty of area (Table 6.17) is estimated as standard error of proportion.

Table 6.17 Uncertainty of the forest land use data in 2026 submission

Land use category	Number of NFI plots	Share of NFI plots, %	Uncertainty, %
Forest land	8322	51.5	1.5
forest land remaining forest land	7885	48.8	1.6
drained organic soil	1116	6.9	5.3
other soil	5040	31.2	2.3
land converted to forest land	437	2.7	8.0

²⁴⁸ Bārdule, A., Bāders, E., Stola, J., Lazdiņš, A. 2009. Forest soil characteristic in Latvia according results of the demonstration project BioSoil. *Mežzinātne / Forest Science* 20(53): 105-124.

²⁴⁹ Lupikis A., Lazdins A. 2017. Soil carbon stock changes in transitional mire drained for forestry in Latvia: A case study. *Proceedings of 23rd Annual International Scientific Conference "Research for Rural Development 2017"*

Land use category	Number of NFI plots	Share of NFI plots, %	Uncertainty, %
drained organic soil	10	0.1	43.5
other soil	380	2.4	8.7

In cases with large data sets, the uncertainty in the mean calculated as plus or minus 1.96 (or approximately 2) multiples of the standard error according to the 2006 IPCC Guidelines Volume 1, Chapter 3. The combined category uncertainty is calculated according to the 2006 IPCC Guidelines Tier 1 – simple propagation of errors.

According to the NFI, uncertainty of growing stock of trees in forest land remaining forest land is 2.3%, in land converted to forest land – 15.6%. Uncertainty of annual increment of growing stock of trees is 2.2%. BEFs utilized in calculations have an uncertainty level of 2.2% in average according to the study results. For harvesting stock, uncertainty according to NFI data is 8.2% expressed as standard error of mean²⁵⁰. The uncertainty of dead wood stock is 3.9%. Uncertainty of average carbon stock in litter is 23.1%. The uncertainty of carbon content in wood is 0.14%.

Uncertainty of CSC in organic soil is 296%²⁵¹. Uncertainty of carbon stock in mineral soil in forest land at 0-30 cm depth is 18.8%. A nominal error estimate of $\pm 90\%$ (expressed as 2x standard deviations as percent of the mean) are assumed for default reference soil organic C stock for wetland mineral soils in 0-30 cm depth according to the 2006 IPCC Guidelines (Table 2.3).

When combining the estimated Yasso20 model sensitivity to input variation across afforestation scenarios (33% on average), the mean bias (28%), and the difference in mean predicted SOC stock change trends compared to measured values (28%), the resulting combined uncertainty of Yasso20 is estimated at 52%.

95% confidence interval for CH₄ EF for drained organic soil of forest land is -0.6-+5.7 kg CH₄ ha⁻¹ yr⁻¹ (average uncertainty is 126%) according to the IPCC Wetlands Supplement Table 2.3. According to the study results²⁵², standard error (S.E.) for CH₄ EF for drainage ditches in drained forest land with organic soils is 11.5 kg CH₄ ha⁻¹ yr⁻¹. 95% confidence interval for N₂O-N EF for drained organic soils is -0.57-+6.1 kg N₂O-N ha⁻¹ yr⁻¹ (average uncertainty is 119%) according to the IPCC Wetlands Supplement, Table 2.5. Uncertainty range of CO₂-C EF for rewetted organic soils is -0.71-+1.71 tons CO₂-C ha⁻¹ yr⁻¹ (average uncertainty is 242%) according to the IPCC Wetlands Supplement, Table 3.1. The uncertainty range of CO₂-C EF for DOC exported from rewetted organic soils is 0.14-0.36 tons CO₂-C ha⁻¹ yr⁻¹ (average uncertainty is 45.8%) according to the IPCC Wetlands Supplement, Table 3.2. 95% range of CH₄-C EF for rewetted organic soils is 0-856 kg CH₄-C ha⁻¹ yr⁻¹ (average uncertainty is 198%) according to the IPCC Wetlands Supplement, Table 3.3.

Calculations of CSCs and GHG emissions in forest lands are based on activity data provided by the NFI (area, living biomass and dead wood) and Level I forest monitoring data (soil organic carbon). National statistics (SFS) are used to estimate historical commercial felling (1990-2011) related emissions and removals, but since 2012 NFI data are used to estimate emissions due to

²⁵⁰ Summary of National Forest Inventory. Available: <https://www.silava.lv/images/Petijumi/Nacionalais-meza-monitorings/MRM-rezultati/Kopsavilkumi-2024-V-cikls-1.gads.xlsx>

²⁵¹ Lupikis A., Lazdins A. 2017. Soil carbon stock changes in transitional mire drained for forestry in Latvia: A case study. Proceedings of 23rd Annual International Scientific Conference "Research for Rural Development 2017"

²⁵² Vanags-Duka, M.; Bārdule, A.; Butlers, A.; Upenieks, E.M.; Lazdiņš, A.; Purviņa, D.; Līcīte, I. GHG Emissions from drainage ditches in peat extraction sites and peatland forests in hemiboreal Latvia. Land 2022, 11, 2233. Available: <https://doi.org/10.3390/land11122233>

commercial felling. Historical data are recalculated using empirical coefficient characterizing average ratio between the NFI and stand wise inventory data to retain integrity with recent, NFI-base data. Thus, used methods, definitions and activity data sources over the years are generally consistent (in general remained unchanged from 1990 onwards). If data source is changed (for instance, harvesting statistics), time-series consistency is ensured. Detailed description of used methods and activity data are provided in the Chapter 6.4.2 “Methodological issues”. General information about time-series consistency is provided in the NID Chapter 6.2 “LAND-USE DEFINITIONS AND THE CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES” and 6.3 “INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION”.

6.4.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives. General and source-specific QC activities are carried out by LSFRI Silava according to the QA/QC guidelines²⁵³.

QC procedures listed in the 2006 IPCC Guidelines Chapter 4.4.3 were implemented for all calculations, including elaboration of country specific allometric biomass equations, wood density and carbon content factors. Issues related to QA/QC and verification are discussed at the sectoral meetings.

A manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values.

The NFI data have gone through the following QC measures:

- field gauges and instruments were checked and calibrated;
- new instruments were tested to find possible differences in measurement results compared to the old ones;
- before field surveying, the personnel have had a training period to ascertain that observers are able to use the equipment correctly, that observers do measurements and classifications correctly and that the guidelines and instructions are understood correctly;
- verification measurements were carried out during field seasons in 10% of the NFI plots;
- field data are checked by evaluation if all sample plots are measured, no required information is missing (if missing entries are found, they are completed and re-measurement is done, if necessary), the compatibility between data variables is checked using logical controls;
- calculated results are compared to the results of previous inventories. If considerable or unexpected changes are found, reasons for the changes were clarified and explained.

Work on improvement of tree height and timber equations used in calculations in the NFI and development of verification tools continues therefore changes in the input data provided by the NFI are possible.

²⁵³ *Improvement of quality assurance and quality control system in Land Use, Land Use Change and Forestry Sector in Latvia.*
Available: <http://dx.doi.org/10.13140/RG.2.2.18364.55680>

The NFI team applies quality guidelines and QA/QC measures to all work stages. Documentation is in Latvian with brief descriptions of NFI methods and measurements in English²⁵⁴.

The data based on forest statistics were produced by the LSFRI Silava²⁵⁵. Data descriptions are available including the applied definitions, methods of data compilation, reliability and comparability. It was confirmed that all data used in this section cover whole land area of Latvia.

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

The country-specific EF used to estimate CO₂ emissions from drained organic soils in forest land was published as a peer-reviewed scientific article further evaluated against dataset compiled from region with comparable climatic conditions (for instance, Jauhiainen et al., 2023²⁵⁶), as well as compared to EF used in other countries in the Baltic Sea region. The Latvian value was within uncertainty range of CS EF of other countries in the region. The performance of the Yasso20 model is demonstrated by evaluating it against independent observational data (detailed description is provided in the ANNEX 5, A.5.7 LULUCF). Yasso20 results showed compliance with tendencies and values reported in peer-reviewed scientific article. Specifically, predicted by carbon stocks in afforested lands were comparable to those observed by direct measurements reported by Kēniņa et al. (2022)²⁵⁷.

6.4.5 Category-specific recalculations

Based on the availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance regulation, recalculation were done due to:

- Implementation of updated activity data (area).
- Implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils in forest land remaining forest land and land converted to forest land (detailed description is provided in the ANNEX 5 (A.5.7 LULUCF).
- Implementation of estimation of carbon stock change in living biomass and dead wood in other land converted to forest land (not previously reported).

Summary of the impact of recalculation on the aggregated net GHG emissions from cropland is shown in Figure 6.9.

²⁵⁴ Latvijas Valsts mežzinātnes institūta "Silava", 2022. Meža resursu monitoringa metodika. Available: <https://www.silava.lv/images/Petijumi/Nacionalais-meza-monitorings/2022-04-28-MRM-metodika.pdf>

²⁵⁵ Summary of NFI results. Available: <https://www.silava.lv/petnieciba/nacionalais-meza-monitorings>

²⁵⁶ Jauhiainen, J., Heikkinen, J., Clarke, N., He, H., Dalsgaard, L., Minkkinen, K., Ojanen, P., Vesterdal, L., Alm, J., Butlers, A., Callesen, I., Jordan, S., Lohila, A., Mander, Ü., Óskarsson, H., Sigurdsson, B. D., Sørensen, G., Soosaar, K., Kasimir, Å., Bjarnadottir, B., Lazdins, A., and Laiho, R. 2023. Reviews and syntheses: Greenhouse gas emissions from drained organic forest soils – synthesizing data for site-specific emission factors for boreal and cool temperate regions, *Biogeosciences*, 20, 4819–4839. Available: <https://doi.org/10.5194/bg-20-4819-2023>.

²⁵⁷ Kēniņa L., Elferts D., Jaunslaviete I., Bāders E., Jansons Ā. 2023. Sustaining Carbon Storage: Lessons from Hemiboreal Old-Growth Coniferous and Deciduous Forest Stands, *For. Sci.*, vol. 69, no. 2, pp. 158–166. Available: <https://doi.org/10.1093/forsci/fxac055>.

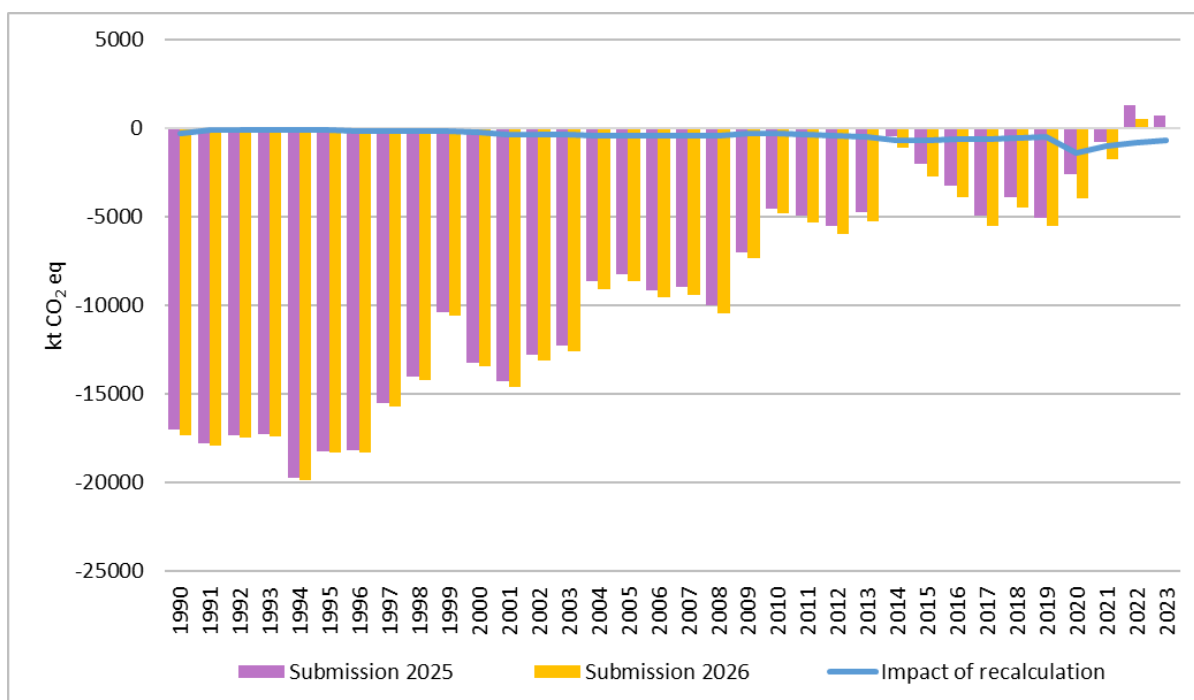


Figure 6.9 Impact of recalculation on the aggregated net GHG emissions from forest land (kt CO₂ eq)

6.4.6 Category-specific planned improvements

Separation on natural and anthropogenic GHG emissions from drained organic soils to avoid overestimation of the effect of drainage on soil GHG emissions.

6.5 CROPLAND (CRT 4.B)

6.5.1 Category description

Cropland remaining cropland and land converted to cropland is a key category of CO₂ emissions (Figure 6.10). Under the cropland's category emissions from soils (CO₂, N₂O and CH₄), living and dead woody biomass (CO₂) are reported. Net aggregated emissions from cropland remaining cropland were 173.24 kt CO₂ in 2024, including CH₄ emissions (30.20 kt CO₂ eq) from drainage ditches (Figure 6.11). The observed decreasing trend in CO₂ emissions from cropland remaining cropland over the reporting period is primarily driven by structural changes in land use and soil carbon dynamics. A significant share of emission reduction is attributable to the conversion of cropland to grassland, resulting in a gradual decline in the total cropland area and, in particular, a reduction in the area of cultivated organic soils, which are associated with substantially higher CO₂ emission factors due to enhanced peat mineralisation under drainage conditions. As the proportion of organic soils within the cropland category decreases, the weighted average emission factor for cropland soils correspondingly declines.

In addition to land-use change effects, a progressive accumulation of carbon in mineral cropland soils contributes to the downward trend. Improved agronomic practices increased return of crop residues, and reduced soil disturbance intensity in parts of the cropland area, promote soil organic carbon sequestration. Under mineral soils, this accumulation partially offsets gross CO₂ emissions from soil organic matter decomposition, thereby reducing net reported emissions within the cropland remaining cropland subcategory.

Altogether, the combined effect of declining organic soil area, shifts in land-use structure, and enhanced soil carbon accumulation explains the persistent decrease in net CO₂ emissions observed in cropland remaining cropland.

The net GHG emissions from land converted to croplands in 2024 were 135.97 kt CO₂ eq (including CH₄ emissions from drainage ditches and direct and indirect N₂O from N mineralization/immobilization) (Figure 6.12).

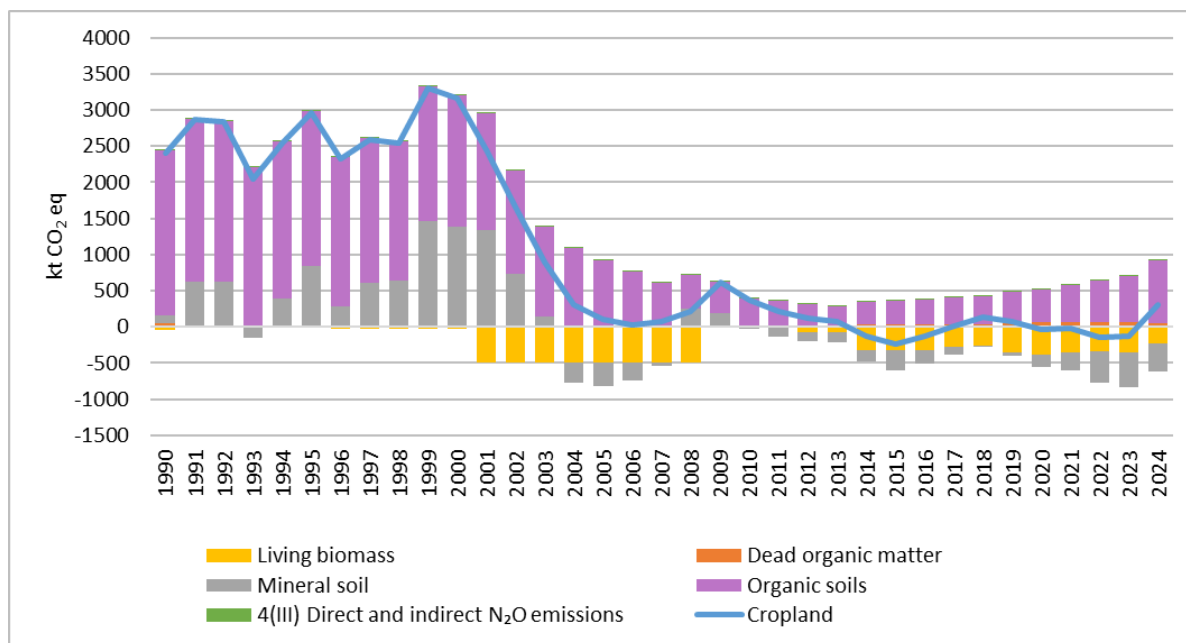


Figure 6.10 Summary of GHG emissions in cropland (kt CO₂ eq) by source categories

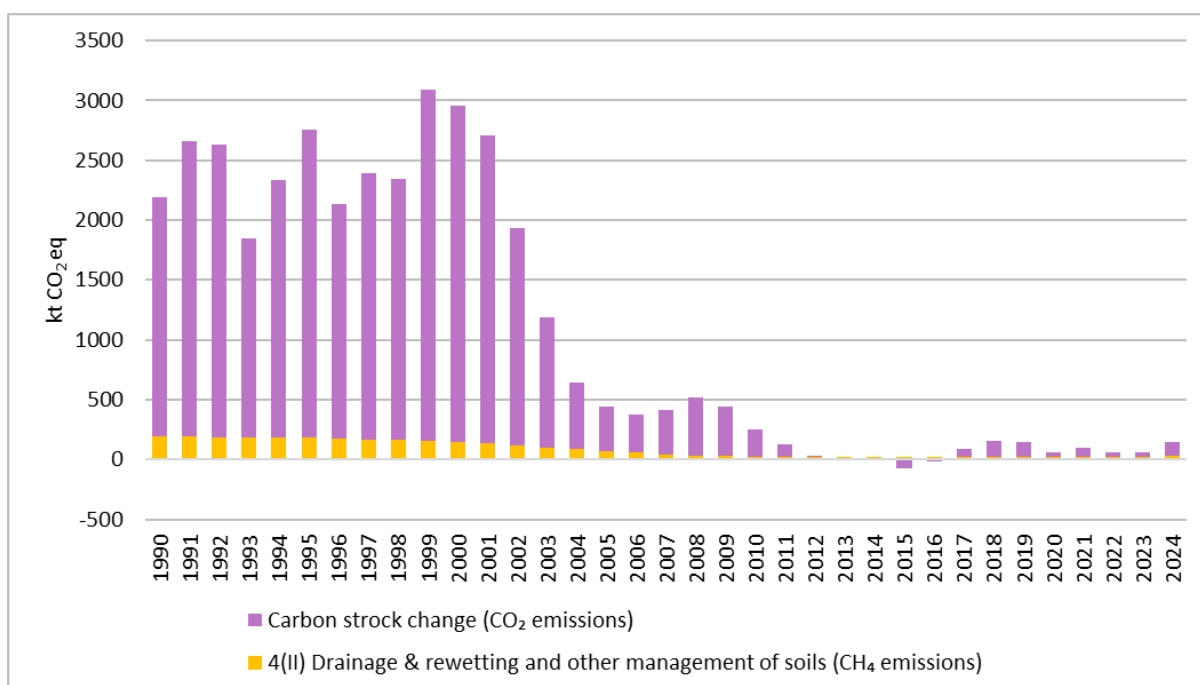


Figure 6.11 Summary of GHG emissions in cropland remaining cropland (kt CO₂ eq)

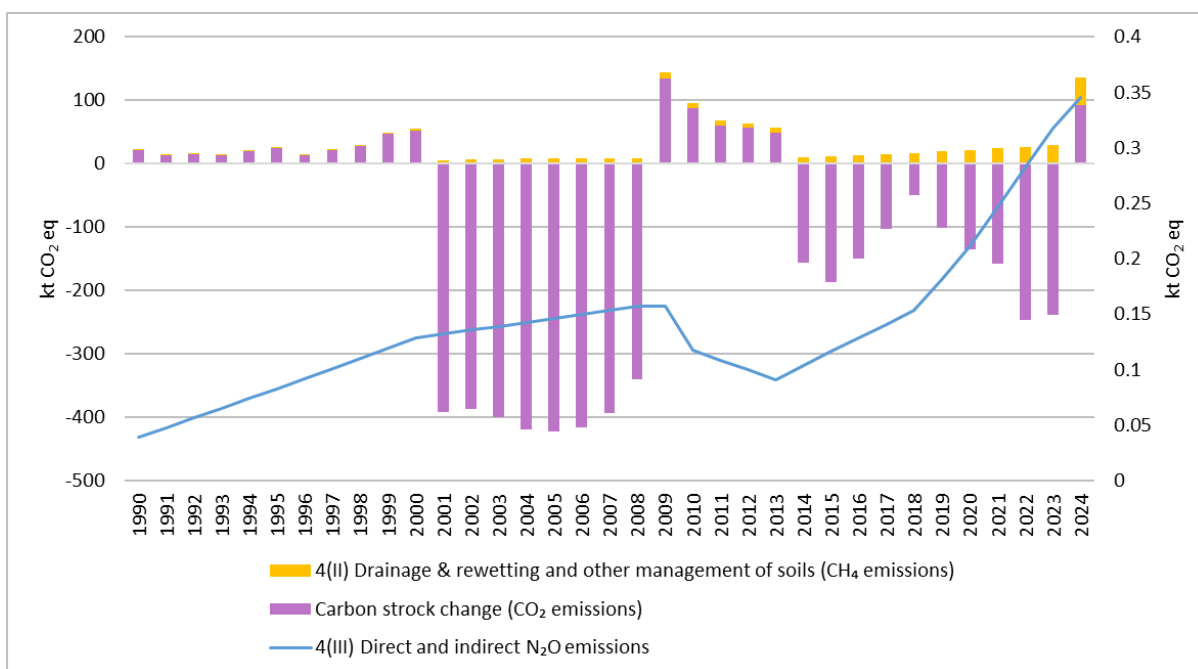


Figure 6.12 Summary of GHG emissions from land converted to cropland, N₂O on secondary axis (kt CO₂ eq)

Updated values of area of organic and other soils split into cropland remaining cropland (including land converted to cropland at least 20 years ago) and land converted to cropland less than 20 years ago are shown in Table 6.18. The stock change (between recent available NFI measurements period) method was applied to characterize biomass of living trees in cropland on the base of stock changes during 5 year period.

Table 6.18 Area of cropland (kha)

Year	Cropland	Land remaining cropland		Land converted to cropland	
		organic soil	other soils	organic soil	other soils
1990	1 733.36	118.24	1 609.24	0.40	5.48
1991	1 720.75	116.60	1 596.66	0.50	6.99
1992	1 708.14	114.97	1 584.07	0.61	8.49
1993	1 695.53	113.34	1 571.48	0.71	10.00
1994	1 682.92	111.73	1 558.87	0.81	11.51
1995	1 670.31	110.12	1 546.26	0.91	13.02
1996	1 643.01	106.36	1 518.59	1.16	16.90
1997	1 615.74	102.65	1 490.90	1.40	20.79
1998	1 588.47	99.01	1 463.14	1.63	24.69
1999	1 561.20	95.43	1 435.32	1.85	28.60
2000	1 533.93	91.90	1 407.45	2.06	32.52
2001	1 459.65	81.16	1 307.23	2.86	68.40
2002	1 385.37	70.83	1 206.60	3.58	104.36
2003	1 311.09	60.92	1 105.55	4.19	140.43
2004	1 236.81	51.47	1 004.04	4.69	176.61
2005	1 162.53	42.52	902.03	5.07	212.91
2006	1 088.25	34.10	799.49	5.31	249.35
2007	1 013.97	26.28	696.35	5.38	285.96

Year	Cropland	Land remaining cropland		Land converted to cropland	
		organic soil	other soils	organic soil	other soils
2008	939.69	19.15	592.52	5.38	322.64
2009	903.96	17.14	558.71	5.38	322.73
2010	867.97	15.60	530.05	4.99	317.33
2011	831.98	13.85	497.33	4.88	315.92
2012	795.99	12.18	464.53	4.77	314.51
2013	760.00	10.60	431.64	4.67	313.09
2014	781.69	10.54	412.65	5.80	352.70
2015	803.64	10.41	393.99	6.96	392.28
2016	825.59	10.38	377.75	8.00	429.46
2017	847.54	10.30	361.56	9.05	466.63
2018	869.49	10.16	345.43	10.12	503.78
2019	914.52	10.24	335.69	11.79	556.80
2020	959.55	10.25	326.02	13.45	609.83
2021	1 004.58	12.16	347.00	14.81	630.61
2022	1 049.61	13.80	368.25	16.29	651.27
2023	1 094.64	15.16	389.78	17.91	671.79
2024	1 118.26	18.51	410.02	27.04	662.69
2024 versus 2023	+23.62 kha (+2.2%)	+3.35 kha (+22.1%)	+20.24 kha (+5.2%)	+9.13 kha (+51.0%)	-9.10 kha (-1.4%)
2024 versus 1990	-615.10 kha (-35.5%)	-99.73 kha (-84.3%)	-1 199.22 kha (-74.5%)	+26.64 kha (+6660.0%)	+657.21 kha (+11992.9%)

N₂O emissions from managed organic soils in cropland are reported under Agriculture sector (detailed methodology is described in Chapter 5.4.2).

6.5.2 Methodological issues

6.5.2.1 Cropland remaining cropland (CRT 4.B.1)

Area of cropland remaining cropland is estimated using NFI data and research results²⁵⁸. Until the submission 2018, it was assumed that the area of organic soils in farmland according to summaries of land surveys²⁵⁹ is 5.18 ± 0.5 %. This value characterizes areas of organic soils in cropland before 1990 because it is based on field measurements completed in 60^{ths}, 70^{ths} and early 80^{ths}. Within the submissions 2018–2025, the area of organic soils in cropland was

²⁵⁸ Krumsteds, L. L., Ivanovs, J., Jansons, J., Lazdiņš, A. 2019. Development of Latvian land use and land use change matrix using geospatial data of National forest inventory. *Agronomy Research*, 17(6), p. 2295–2305. Available: <https://doi.org/10.15159/AR.19.195>.

²⁵⁹ L.U. Consulting. 2010. Augšņu un reljefa izejas datu sagatavošana un Eiropas Komisijas izstrādāto augsnes un reljefa kritēriju mazāk labvēlīgo apvidu noteikšanai piemērošanas simulācija. Projekta kopsavilkuma ziņojums (Elaboration of soil and terrain data and simulation of application of the criteria elaborated by the European Commission for identification of less valuable regions. Summary of the project report), Latvijas Republikas Zemkopības Ministrija.

Carbon stock change in living and dead woody biomass is based on activity data provided by the NFI. Carbon stock changes in cropland are calculated using recent NFI data by comparison stock changes in living biomass during the last 5 years and mortality of trees. Carbon stock in living and dead biomass is calculated using the same coefficients as in calculations of CSCs in forested land. The conversion factors for estimation of carbon in biomass are developed domestically²⁶⁵.

The assumptions used in EPIM tool for estimation of CSC in living and dead biomass are shown in Table 6.19, default 20 years decay period is considered for dead wood. Years since 2017, (especially, 2018) were very favourable for solid biofuel production (mainly wood chips, firewood) due to considerable increase of demand and prices of all roundwood assortments including biofuel. Due to this reason farmers harvested roadsides, ditch sides and other groups of trees in croplands not conforming to the forest definition for biofuel production. Therefore, gross increment of woody biomass in cropland considerably decreased since 2017.

Table 6.19 Assumptions for calculation of CSC in living and dead biomass in cropland

Year	Cropland with woody vegetation, kha	Gross increment of living biomass		Wood density, kg m ⁻³	Natural mortality, m ³ ha ⁻¹	BEFs		Carbon content, kg t ⁻¹
		mill. m ³	m ³ ha ⁻¹			stem to crown	stem to below-ground	
1990	2.34	0.01	2.52	0.44	0.42	0.24	0.31	523.30
1991	2.34	0.01	2.52	0.44	0.42	0.24	0.31	523.30
1992	2.34	0.01	2.52	0.44	0.42	0.24	0.31	523.30
1993	2.34	0.01	2.52	0.44	0.42	0.24	0.31	523.30
1994	2.65	0.01	2.52	0.44	0.42	0.24	0.31	522.95
1995	2.65	0.01	2.52	0.44	0.42	0.24	0.31	522.95
1996	2.65	0.01	2.52	0.44	0.42	0.24	0.31	522.95
1997	2.65	0.01	2.52	0.44	0.42	0.24	0.31	522.95
1998	2.65	0.01	2.52	0.44	0.42	0.24	0.31	522.95
1999	2.65	0.01	2.52	0.44	0.42	0.24	0.31	523.34
2000	2.65	0.01	2.52	0.44	0.42	0.24	0.31	523.34
2001	2.65	0.01	2.52	0.44	0.42	0.24	0.31	523.34
2002	2.65	0.01	2.52	0.44	0.42	0.24	0.31	523.34
2003	2.65	0.01	2.52	0.44	0.42	0.24	0.31	523.34
2004	2.65	0.01	2.52	0.44	0.48	0.24	0.31	524.03
2005	2.65	0.01	2.52	0.44	0.48	0.24	0.31	524.03
2006	2.65	0.01	2.52	0.44	0.48	0.24	0.31	524.03
2007	1.45	0.01	6.19	0.44	1.18	0.24	0.31	524.03
2008	1.45	0.01	6.19	0.44	1.18	0.24	0.31	524.03
2009	1.45	0.01	6.19	0.44	1.82	0.24	0.31	522.56
2010	1.45	0.01	6.19	0.44	1.82	0.24	0.31	522.56
2011	1.45	0.01	6.19	0.44	1.82	0.24	0.31	522.56
2012	3.07	0.06	19.09	0.44	0.61	0.24	0.31	522.56
2013	3.07	0.06	19.09	0.44	0.61	0.24	0.31	522.56
2014	3.07	0.06	19.09	0.44	0.61	0.24	0.31	522.62
2015	3.07	0.06	19.09	0.44	0.61	0.24	0.31	522.15
2016	4.07	0.06	14.40	0.43	0.61	0.24	0.31	521.93
2017	6.69	0.03	3.80	0.44	0.59	0.24	0.31	522.18

²⁶⁵Lazdiņš et al. 2011.-2015. Projekts "Mežsaimniecisko darbību ietekmes uz siltumnīcefekta gāzu emisijām un CO₂ piesaisti novērtējums" (Project "Evaluation of impact of forest management practices on greenhouse gas emissions and CO₂ removals")

Year	Cropland with woody vegetation, kha	Gross increment of living biomass		Wood density, kg m ⁻³	Natural mortality, m ³ ha ⁻¹	BEFs		Carbon content, kg t ⁻¹
		mill. m ³	m ³ ha ⁻¹			stem to crown	stem to below-ground	
2018	6.43	0.01	0.91	0.43	0.58	0.25	0.31	522.42
2019	7.25	0.01	1.45	0.44	0.82	0.24	0.31	523.79
2020	7.39	0.04	5.40	0.42	0.80	0.26	0.31	522.82
2021	9.33	0.06	5.92	0.42	4.81	0.26	0.31	522.66
2022	9.51	0.001	0.11	0.42	0.38	0.25	0.31	523.99
2023	9.05	0.01	1.50	0.42	0.31	0.25	0.31	522.26
2024	9.47	0.01	1.29	0.44	0.26	0.24	0.31	522.51

The carbon stock change in mineral soils in cropland remaining cropland is reported according to the results of Yasso20 model (detailed description in ANNEX 5, A.5.7 LULUCF).

Since submission 2021, national CO₂ EF (4.80 t CO₂-C ha⁻¹ yr⁻¹)²⁶⁶ for drained organic soils in cropland (excluding commercial cranberry and blueberry plantations) was used. National CO₂ EF was developed within the scope of LIFE REstore project. Within the project, two methods were used for CO₂ measurements – manual autotrophic measurements with opaque closed chambers and air sampling and manual ecosystem flux measurements with closed transparent chambers. Applied country-specific value (4.80 t CO₂-C ha⁻¹ yr⁻¹) is lower than that in the IPCC Wetlands Supplement (7.9 tonnes CO₂-C ha⁻¹ yr⁻¹). The values of EFs mainly differ due to the variance in climatic factors between central and western parts of Europe (where IPCC Wetlands Supplement default EFs were developed) and conditions in Latvia; in warmer climatic conditions higher emissions occur. In addition, use of a similar CO₂ EFs in other Baltic countries (4.9 t CO₂-C ha⁻¹ yr⁻¹ in Lithuania²⁶⁷ and 5 t CO₂-C ha⁻¹ yr⁻¹ in Estonia²⁶⁸) confirms compliance of Latvia's national CO₂ EF with climatic conditions in region.

Since submission 2025 national CO₂ EF for drained organic soils in cropland managed as commercial cranberry and blueberry plantations was used (0.32 and 0.60 t CO₂-C ha⁻¹ yr⁻¹, respectively)²⁶⁹. Total area of cranberry plantations and blueberry plantations was 127 ha and 264 ha, respectively, in 2015-2023 according to the data provided by the RSS²⁷⁰, geospatial data layer obtained within the European Regional Development Fund (ERDF) project No. 2DP/2.1.1.1.0/10/APIA/VIAA/037 "Innovation in peat research and the development of new peat-containing products" (2013, last update of data layer in 20.07.2020), and Ivanovs et al. (2024)²⁷¹. Total area of cranberry plantations and blueberry plantations was 184 ha and 517 ha, respectively, in 2024²⁷².

²⁶⁶ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830. DOI: 10.22616/ERDev.2020.19.TF492

²⁶⁷ Lithuania. 2025 National Inventory Document (NID). Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

²⁶⁸ Estonia. 2025 National Inventory Document (NID). Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

²⁶⁹ Bārdule, A.; Melniks, R.N.; Zvaigzne, Z.A.; Purviņa, D.; Skranda, I.; Prysiazhniuk, O.; Maliarenko, O.; Lazdiņš, A. 2024. Greenhouse Gas Fluxes from Cranberry and Highbush Blueberry Plantations on Former Peat Extraction Fields Compared to Active Peat Extraction Fields and Pristine Peatlands in Latvia. Atmosphere 2024, 15, 1102. Available: <https://doi.org/10.3390/atmos15091102>

²⁷⁰ The Rural Support Service. Available: <https://data.gov.lv/dati/lv/organization/lad>

²⁷¹ Ivanovs, J., Haberl, A., & Melniks, R. 2024. Modeling Geospatial Distribution of Peat Layer Thickness Using Machine Learning and Aerial Laser Scanning Data. Land, 13(4), 466. Available: <https://doi.org/10.3390/land13040466>.

²⁷² LPIS by Rural support service. WFS service available: <https://karte.lad.gov.lv/arcgis/services/lauki/MapServer/WFSServer>

Drained organic soil in cropland is source of CH₄ emissions. CH₄ emissions are calculated by equation 2.6 in the IPCC Wetlands Supplement. The EF for organic soils (Table 2.3 and table 2.4 in the IPCC Wetlands Supplement) is $0 \pm 2.8 \text{ kg CH}_4 \text{ ha}^{-1} \text{ yr}^{-1}$ (cropland, drained) and EF for drainage ditches $1165 \pm 830 \text{ kg CH}_4 \text{ ha}^{-1} \text{ yr}^{-1}$ (deep – drained cropland); respectively, only CH₄ emissions from ditches are calculated. The fraction of the total area of drained organic soil which is occupied by ditches is 0.05 (Table 2.4 in the IPCC Wetlands Supplement). Thus, in category 4(II).B. Drainage & rewetting and other management of soils (Total Organic Soils) only area of drainage ditches and corresponding CH₄ emissions in cropland remaining cropland and land converted to cropland is reported (2.28 kha in 2024), as CH₄ EF for drained organic soils is 0 according to the 2006 IPCC Guidelines. Summary of used EFs for drained organic soils in cropland is provided in Table 6.20.

Table 6.20 Summary of used EFs for drained organic soils in cropland

Source of GHG emissions	GHG	Unit	EF	Source
Drained organic soil (excluding commercial cranberry and blueberry plantations)	CO ₂	t CO ₂ -C ha ⁻¹ yr ⁻¹	4.80	Country-specific ²⁶⁶
Drained organic soil (commercial cranberry plantations)	CO ₂	t CO ₂ -C ha ⁻¹ yr ⁻¹	0.32	Country-specific ²⁶⁹
Drained organic soil (commercial blueberry plantations)	CO ₂	t CO ₂ -C ha ⁻¹ yr ⁻¹	0.60	Country-specific ²⁶⁹
Drained organic soil	CH ₄	kg CH ₄ ha ⁻¹ yr ⁻¹	0	IPCC Wetlands Supplement, Table 2.3
Drainage ditches	CH ₄	kg CH ₄ ha ⁻¹ yr ⁻¹	1165	IPCC Wetlands Supplement, Table 2.4

For transparency and consistency with IPCC 2006 Guidelines, the methodological description for cropland remaining cropland distinguishes explicitly between mineral soils and organic soils. Emissions and removals from mineral soils are estimated using soil carbon stock change approaches (Yasso20 model) applicable to mineral soil management, whereas emissions from organic soils are calculated separately using country-specific emission factors reflecting drained organic soil conditions. This separation ensures methodological clarity, given the substantially different biogeochemical processes governing CO₂ emissions from mineral and organic soils. Furthermore, the activity data (area estimates) applied in this category are harmonised with other land use categories. The land-use areas are derived from the same consistent and mutually exclusive land representation framework, ensuring full alignment across categories and preventing double counting or inconsistencies in land-use transitions.

6.5.2.2 Land converted to cropland (CRT 4.B.2)

Carbon stock changes in living biomass are reported for forest land converted to cropland, grassland converted to cropland, and settlements converted to cropland. Carbon stock changes in dead organic matter are reported for forest land converted to cropland. Carbon stock changes in organic soil are reported for forest land converted to cropland, grassland converted to cropland and wetlands converted to cropland. Carbon stock changes in mineral soil are reported for forest land converted to cropland and grassland converted to cropland.

The transition period for all land use changes is considered 20 years; respectively, land converted to cropland in 1990 is reported under the cropland remaining cropland category in 2010. In 2019, method using the most recent NFI data was implemented for calculation of land use changes (Krumsteds et al., 2019)²⁷³.

Area of organic soil in land converted to cropland is calculated using the same approach as for cropland remaining cropland.

In forest land converted to cropland, unlike to cropland remaining cropland, CSC in living biomass is calculated as losses in living biomass due to felling of trees, considering that losses in living biomass are equal to average growing stock in forest land converted to cropland (BEFs, carbon content and wood density are considered as weighted by total biomass distribution between species). Instant oxidation method is applied to living biomass carbon pool. Gains in in living biomass is calculated assuming that carbon stock in biomass is 4.94 t C ha⁻¹ in cropland according to the Bardule et al. (2025)²⁷⁴.

Losses in dead wood are reported as loss of average carbon stock in dead organic matter in the most recent 5 year period in all NFI plots where the changes are detected. Carbon stock in litter is considered as constant value 12.14 t C ha⁻¹ according to the BioSoil project results in fertile stand types (*Hylocomiosa*, *Oxalidosa*, *Myrtilloso-sphagnosa*, *Myrtillosoi-polytrichosa*, *Myrtillosa mel.*, *Mercurialosa mel.*). Carbon stock change in dead organic matter in the forest land converted to cropland is reported using instant oxidation method and depends on the average carbon stock in dead organic matter in forest land converted to cropland during the specified reporting period according to the NFI data. Due to the fact that CSCs in dead organic matter if forest land converted to cropland is reported using instant oxidation method, “NO” is used for years when conversion of forest land to cropland is not reported by the NFI.

In grassland converted to cropland, CSC in living biomass is calculated assuming that i) carbon stock in biomass in grassland is 3.36 t C ha⁻¹ according to the results reported by Purviņa et al. (2024)²⁷⁵ and Bardule et al. (2025)²⁷⁶, average carbon stock value is used and; ii) carbon stock in biomass in cropland is 4.94 t C ha⁻¹ according to the Bardule et al. (2025). Changes in dead organic matter for grassland converted to cropland are not reported (“IE” notation key) to avoid double accounting, because input of C in soil through biomass is included in calculation of CSC in mineral soil using Yasso model.

In settlements converted to cropland, CSC in living biomass is calculated assuming that carbon stock in biomass in cropland is 4.94 t C ha⁻¹ according to the Bardule et al. (2025). As 2006 IPCC Guidelines do not provide default values for C stock in living biomass and dead organic matter

²⁷³ Krumsteds L.L., Ivanovs J., Jansons J., Lazdins A. 2019. Development of Latvian land use and land use change matrix using geospatial data of National forest inventory. *Agronomy Research* 17(6), p. 2295–2305, DOI: 10.15159/AR.19.195.

²⁷⁴ Bārdule, A., Laiho, R., Jauhiainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldiņē, D., Haberl, A., Kull, A., Muraškienē, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vīgricas, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

²⁷⁵ Purviņa, D.; Zvaigzne, Z.A.; Skranda, I.; Meļņiks, R.N.; Petaja, G.; Līcīte, I.; Butlers, A.; Bārdule, A. 2024. Impact of Soil Organic Layer Thickness on Soil-to-Atmosphere GHG Fluxes in Grassland in Latvia. *Agriculture* 2024, 14, 387. Available: <https://doi.org/10.3390/agriculture14030387>.

²⁷⁶ Bārdule, A., Laiho, R., Jauhiainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldiņē, D., Haberl, A., Kull, A., Muraškienē, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vīgricas, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

in settlements, "NE" is used for reporting C stock changes (losses) in living biomass and C stock changes in dead organic matter for settlements converted to cropland.

Areas of settlements converted to cropland (mineral soil) mainly represent abandoned homesteads that have become overgrown with shrubs and grasses as well as areas adjacent to roads and other infrastructure and are subsequently converted to fully tilled agricultural land. According to the 2006 IPCC Guidelines, both land-use categories assume stock change factors equal to 1 under default conditions, reflecting medium C inputs in the resulting cropland. Therefore, the default assumption of no net soil C stock change in mineral soils is applied ("NA" notation key).

As 2006 IPCC Guidelines do not provide default EFs, "NE" is used for reporting C stock changes in living biomass (gains, losses and net change) and dead organic matter for wetlands converted to cropland.

In forest land converted to cropland, CSCs in mineral soil are estimated using Equation 2.25 of the 2006 IPCC Guidelines. Impact factors for calculations of the CSC under different management activities are taken from Table 5.5 (Volume 4, Chapter 5) in the 2006 IPCC Guidelines:

- FLU 0.69 (Long-term cultivated, Temperate moist);
- FMG 1.00 (Full tillage, Temperate dry and wet);
- FI 1.00 (Medium input, all).

The initial carbon stock in mineral forest soil at 0–30 cm depth (reference C stock) is 82.6 t ha^{-1} according to the forest soil monitoring project BioSoil²⁷⁷. Forest stand types similar to agricultural lands are selected to calculate average carbon stock in forest soil (*Hylocomiosa*, *Oxalidosa*, *Myrtilloso-sphagnosa*, *Myrtillosoi-polytrichosa*, *Myrtillosa mel.*, *Mercurialosa mel.*). The carbon stock in forest land converted to cropland after transition period of 20 years according to the equation 2.25 is 79.4 t C ha^{-1} at 0–30 cm depth (default reference soil organic C stock for mineral soils 115 t C ha^{-1} according to the Table 2.3 (Volume 4, Chapter 2) in the 2006 IPCC Guidelines was used for calculation). Respectively, reduction of carbon stock in mineral soils is 3.3 t ha^{-1} or 0.16 t C ha^{-1} annually.

In grassland converted to cropland, CSCs in mineral soil are estimated according to the results of Yasso20 model (detailed description in ANNEX 5, A.5.7 LULUCF).

In organic soil of forest land converted to cropland, grassland converted to cropland and wetlands converted to cropland the factor for cropland remaining cropland ($4.80 \text{ t CO}_2\text{-C ha}^{-1}$ annually) is used to estimate CSCs. The same approach as for cropland remaining cropland is used to calculate CH₄ emissions from drainage ditches.

6.5.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of area estimates is provided in Table 6.21.

²⁷⁷ Lazdiņš et al. 2011.-2015. Projekts "Mežsaimniecisko darbību ietekmes uz siltumnīcefekta gāzu emisijām un CO₂ piesaisti novērtējums" (Project "Evaluation of impact of forest management practices on greenhouse gas emissions and CO₂ removals").

Table 6.21 Uncertainty of the cropland use data in 2026 submission

Land use category	Number of NFI plots	Share of NFI plots, %	Uncertainty, %
Cropland	4295	26.6	2.6
cropland remaining cropland	4255	26.3	2.6
organic soil	221	1.4	13.3
other soil	4034	25.0	2.7
land converted to cropland	40	0.3	53.4
organic soil	5	0.03	113.9
other soil	35	0.2	64.5

According to the NFI, uncertainty of growing stock is 135%. Uncertainty of annual increment of growing stock of trees is 2.20%. BEFs utilized in calculations have an uncertainty level of 2.2% in average according to the study results. The uncertainty of dead wood stock is 3.9%. Uncertainty of carbon content in wood is 0.14%. The uncertainty of average carbon stock in litter in forest land is 23.1%.

The uncertainty of carbon stock in biomass in grassland is 68% according to the Purviņa et al. (2024)²⁷⁸ and Bardule et al. (2025)²⁷⁹; the uncertainty of carbon stock in biomass in cropland is 22% according to the Bardule et al. (2025)²⁸⁰.

The uncertainty of CO₂ EF for organic soils (13.3%) is determined according to the results of LIFE REstore project²⁸¹. The uncertainty of CO₂ EF for organic soils managed as commercial cranberry and blueberry plantations is 175% and 403%, respectively²⁸².

According to Table 5.5 (Volume 4, Chapter 5) of the 2006 IPCC Guidelines the uncertainty of impact factor for different management practices applied in croplands is 12% for long term cultivating. No uncertainty is considered for full tillage and medium input (impact factor – 1). Uncertainty of carbon stock in mineral soil in forest land at 0-30 cm depth is 18.8%. Uncertainty of CH₄ EF for drainage ditches is 71.2% (Table 2.4 in the IPCC Wetlands Supplement).

The combined uncertainty of Yasso20 is estimated at 52%. The used methods, definitions and activity data sources (NFI, NFI based remote sensing) over the years are consistent (remained unchanged from 1990 onwards). Detailed description of used methods and activity data are provided in the NID Chapter 6.5.2 “Methodological issues”. General information about time-series consistency is provided in the NID Chapter 6.2 “LAND-USE DEFINITIONS AND THE

²⁷⁸ Purviņa, D.; Zvaigzne, Z.A.; Skranda, I.; Melņiks, R.N.; Petaja, G.; Līcīte, I.; Butlers, A.; Bārdule, A. Impact of Soil Organic Layer Thickness on Soil-to-Atmosphere GHG Fluxes in Grassland in Latvia. *Agriculture* 2024, 14, 387. Available: <https://doi.org/10.3390/agriculture14030387>.

²⁷⁹ Bārdule, A.; Laiho, R.; Jauhiainen, J.; Soosaar, K.; Lazdiņš, A.; Armolaitis, K.; Butlers, A.; Čiuldienė, D.; Haberl, A.; Kull, A.; Muraškienė, M.; Ostonen, I.; Rohula-Okunev, G.; Kamil-Sardar, M.; Schindler, T.; Vahter, H.; Vigras, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

²⁸⁰ Bārdule, A.; Laiho, R.; Jauhiainen, J.; Soosaar, K.; Lazdiņš, A.; Armolaitis, K.; Butlers, A.; Čiuldienė, D.; Haberl, A.; Kull, A.; Muraškienė, M.; Ostonen, I.; Rohula-Okunev, G.; Kamil-Sardar, M.; Schindler, T.; Vahter, H.; Vigras, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

²⁸¹ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830*, DOI: 10.22616/ERDev.2020.19.TF492

²⁸² Bārdule, A.; Melņiks, R.N.; Zvaigzne, Z.A.; Purviņa, D.; Skranda, I.; Prysiazniuk, O.; Maliarenko, O.; Lazdiņš, A. 2024. Greenhouse Gas Fluxes from Cranberry and Highbush Blueberry Plantations on Former Peat Extraction Fields Compared to Active Peat Extraction Fields and Pristine Peatlands in Latvia. *Atmosphere* 2024, 15, 1102. Available: <https://doi.org/10.3390/atmos15091102>.

CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES” and 6.3 “INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION”.

The method used to estimate area of organic soils ensures full time – series consistency by:

- Using a regression – based model only for years where spatially explicit information is missing or unsuitable (pre–2020);
- Anchoring regression endpoints to empirically verified 1983 and 2019 values, ensuring the reconstructed trends do not exceed historical maxima or fall below observed values;
- Applying machine – learning estimates only for the period with sufficient spatial data coverage (2020 onward);
- Avoiding back – extrapolation of machine – learning results into earlier years, which would lead to inconsistencies with historical soil maps and violate IPCC consistency principles.

6.5.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia’s GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives.

The QA/QC plans for the cropland category includes the QC measures based on the IPCC (2006 IPCC Guidelines, Chapter 5.4.3, Tier 1 based QA/QC). The QA/QC procedures are implemented during every inventory. Issues related to QA/QC and verification are discussed at the sectoral meetings. Potential errors and inconsistencies are documented, and corrections are made if necessary. Land use, as well as carbon stock in living and dead biomass related QA/QC procedures is implemented within the scope of the standard NFI procedure by re-measuring of 10% of all sample plots. Training of the NFI field teams takes place every spring before starting the field works.

A manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool used for calculation of GHG emissions in LULUCF sector.

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

The country-specific EF used to estimate CO₂ emissions from drained organic soils in cropland was published as a peer-reviewed scientific article further evaluated against dataset compiled from region with comparable climatic conditions (for instance, Bārdule et al., 2025²⁸³), as well as compared to EF used in other countries in the Baltic Sea region. The Latvian value was within uncertainty range of CS EF of other countries in the region.

²⁸³ Bārdule, A., Laiho, R., Jauhiainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldienė, D., Haberl, A., Kull, A., Muraškieņė, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vigras, E., and Licite, I.: Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe, *Biogeosciences*, 22, 4241–4259, <https://doi.org/10.5194/bg-22-4241-2025>, 2025.

6.5.5 Category-specific recalculations

Based on availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance Regulation, recalculations were done due to:

- Implementation of updated activity data (area of organic soil in 1990–2024) based on hybrid method that combines: (i) regression based reconstruction for historical years where spatial information is limited (1983–2019), and (ii) a machine learning–based spatially explicit classification for recent years (2020–onward); detailed description in Chapter 6.5.2.1;;
- Sown grasslands have been reallocated from the cropland category to the grassland category (with a detailed explanation provided in Chapter 6.2), resulting in a reduction in the total area of the cropland category;
- Implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils in cropland remaining cropland and grassland converted to cropland (detailed description in ANNEX 5, A.5.7 LULUCF);
- Improved estimation of carbon stock change in living biomass in forest land converted to cropland and settlements converted to cropland due to implementation of gains in living biomass (not previously reported).

Summary of the impact of recalculation on the aggregated net GHG emissions from cropland is shown in Figure 6.13.

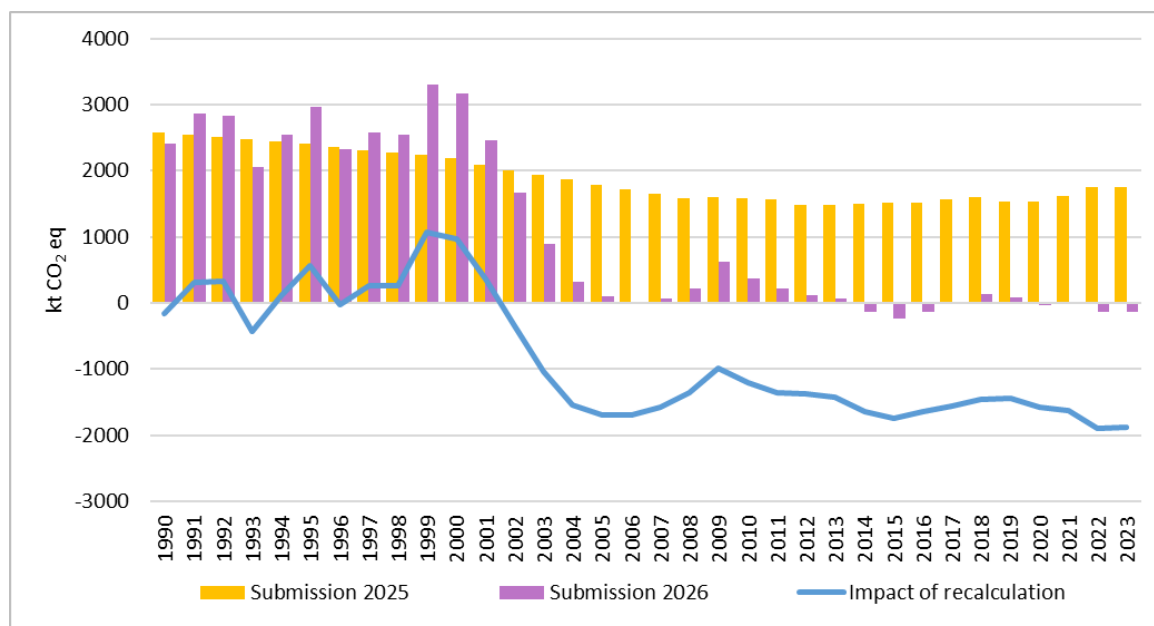


Figure 6.13 Impact of recalculation on the aggregated net GHG emissions from cropland (kt CO₂ eq)

6.5.6 Category-specific planned improvements

Latvia will implement the separation of “organic soils” into Histosols and Histic soils in the 2027 inventory based on Ivanovs et al. (2024; 10.3390/land13040466), applying peat-layer depth thresholds of ≥ 40 cm (Histosols) and ≥ 20 cm (Histic soils). This improvement is intended to enhance transparency of activity data and reduce the risk of misinterpretation of NID-reported organic soil areas in policy and analytical applications. The refinement will further enable

methodological upgrades for emission estimation, including the introduction of peat depth and/or topsoil organic matter characteristics as additional parameters in modelling and stratification of emissions from organic soils. Based on available national evidence, the indicative share of Histosols is estimated at around 65% of the “organic soils” area currently reported in Cropland and Grassland, and about 75% in Forest Land.

6.6 GRASSLAND (CRT 4.C)

6.6.1 Category description

The grassland is a key category of CO₂ emissions from soils and living biomass (Figure 6.14). The figure indicates that total GHG emissions in the grassland category are dominated by CO₂ emissions from organic soils, while mineral soils contribute comparatively smaller and more stable fluxes over the time series. The overall trend shows a gradual decline in net emissions during the most recent reporting years. This decrease is primarily associated with a reduction in the area of drained organic grassland soils and, consequently, lower aggregated CO₂ emissions from peat mineralisation.

Emissions of N₂O from managed grassland soils show relatively minor interannual variability and remain broadly proportional to the area under management and applied nitrogen inputs. CH₄ emissions, where reported (e.g. from drainage ditches or rewetted areas), constitute a smaller share of total CO₂ equivalent emissions and do not significantly alter the overall trend. The chart demonstrates that structural changes in land use and soil type distribution, particularly the gradual decrease in the area of organic soils, are the main drivers of the declining emission trend in the grassland category.

Total area of grassland in Latvia in 2024 was 1336.49 kha, including 484.59 kha of grassland remaining grassland. Grassland remaining grassland is divided into mineral and organic soils. Area of the grassland is estimated using research data²⁸⁴ on the base of remote sensing and NFI data analysis. The net emissions from grassland remaining grassland were 774.94 kt CO₂ eq (including emissions from 4(II) Drainage & rewetting and other management of soils and 4(IV) Biomass burning) in Latvia in 2024 (Figure 6.15). CO₂ removals are reported in living and dead biomass in grasslands not fulfilling criteria of forest definition. Other peaks in time series of N₂O and CH₄ emissions in 2003, 2006, 2009 and 2014 (Figure 6.15) are due to increase of area of wildfires in grassland.

²⁸⁴Krumsteds, L. L., Ivanovs, J., Jansons, J., Lazdiņš, A. 2019. Development of Latvian land use and land use change matrix using geospatial data of National forest inventory. *Agronomy Research*, 17(6), p. 2295–2305. Available: <https://doi.org/10.15159/AR.19.195>.

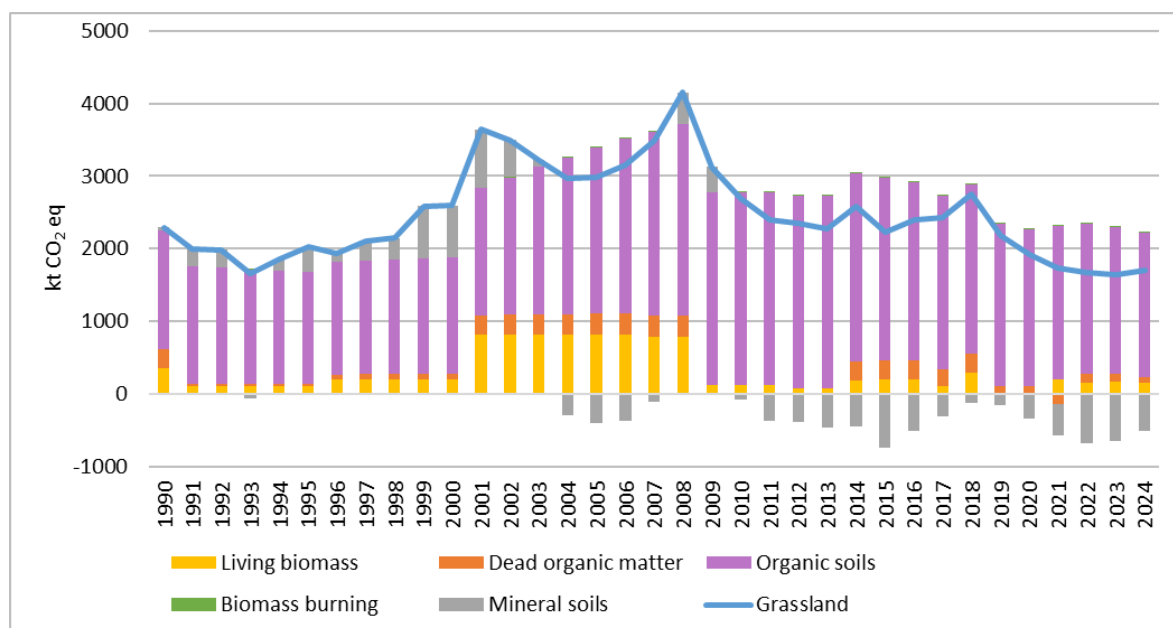


Figure 6.14 Summary of GHG emissions and removals in grassland (kt CO₂ eq) by source and sink categories

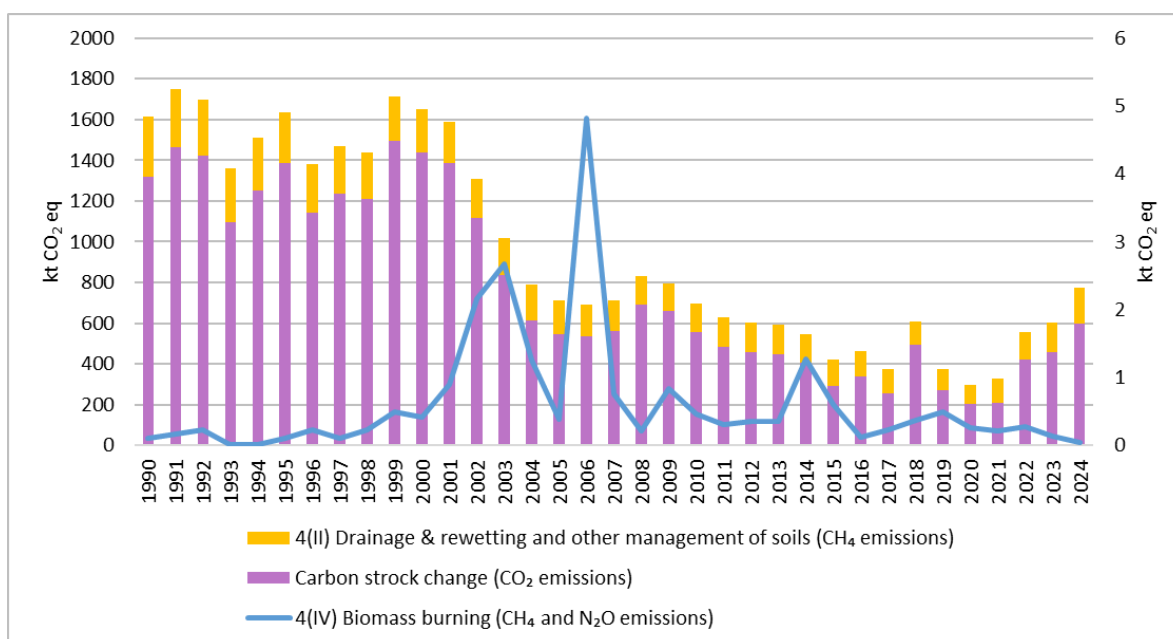


Figure 6.15 Summary of GHG emissions from grassland remaining grassland, CH₄ and N₂O emissions due to biomass burning on secondary axis (kt CO₂ eq)

The total area of lands converted to grassland less than 20 years ago²⁸⁵ is estimated to be 851.90 kha in 2024. Net GHG emissions in category land converted to grassland including CH₄

²⁸⁵ Lazdiņš A., Zariņš J. 2010. Projekts "Mežu zemes izmantošanas maiņas matricas izstrādāšana un integrēšanu nacionālajā siltumnīcefekta gāzu inventarizācijas pārskatā par Kioto protokola 3.3 un 3.4 pantā minētajiem pasākumiem" (Project "Elaboration and integration into National greenhouse gas inventory report matrices of land use changes of areas belonging to Kyoto protocol Article 3.3 and 3.4 activities"); Lazdiņš A. Harmonization of land use matrix in Latvia according to requirements of international greenhouse gas reporting system - extending outputs of National Forest Inventory program; Lazdiņš A., Čugunovs M. 2013. Projekts "Oglekļa dioksīda (CO₂) piesaistes un siltumnīcefekta gāzu (SEG) emisiju un zemes lietojuma veida ietekmes novērtējums intensīvi un ekstensīvi kultivētās aramzemēs, daudzgadīgās zālājos un bioloģiski vērtīgos zālājos" (Project

emissions from 4(II) Drainage & rewetting and other management of soils in 2024 were 931.03 kt CO₂ eq (Figure 6.16). Increased values of CO₂ emissions in period from 2001 to 2008 are related to conversion of cropland and forest land to grassland resulting in emissions from living biomass, dead organic matter and organic soils.

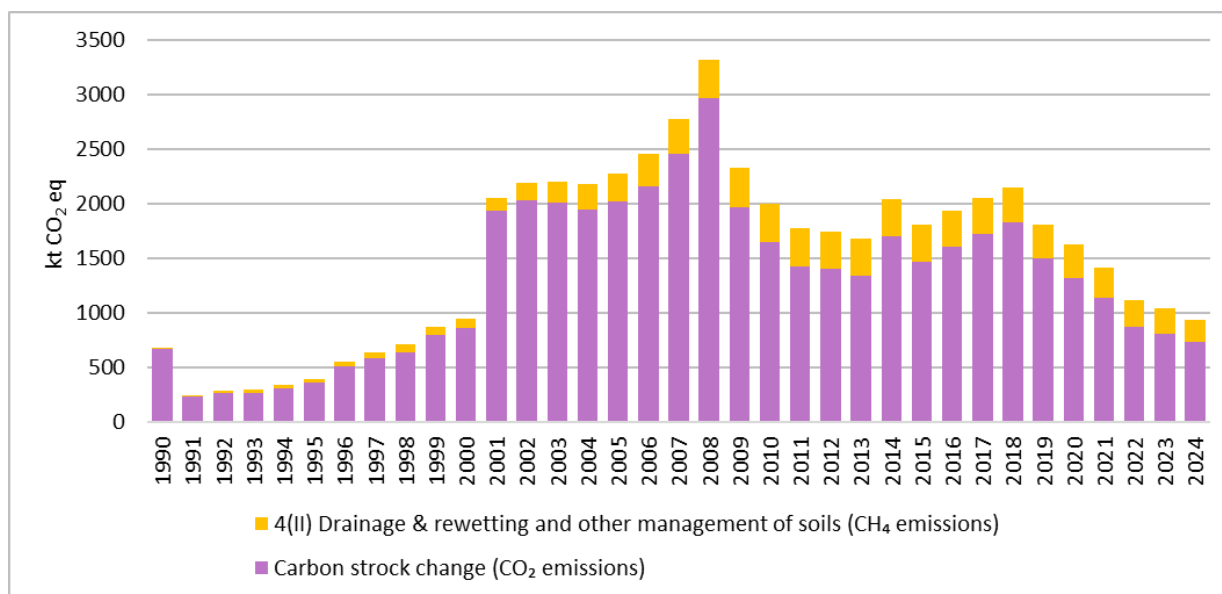


Figure 6.16 Summary of GHG emissions in land converted to grassland (kt CO₂ eq)

Grassland remaining grassland is divided into mineral and organic soils. Since submission 2026, organic soils in grassland category are estimated for the period 1990–2024 using a hybrid method that combines: (i) regression based reconstruction for historical years where spatial information is limited (1983–2019), and (ii) a machine learning–based spatially explicit classification for recent years (2020–onward). According to the results there were 47.47 kha organic soil (9.8% of total area) in grassland remaining grassland in 2024. The carbon stock change in mineral soils in grassland remaining grassland is reported according to the results of Yasso model (detailed description in ANNEX 5, A.5.7 LULUCF). Organic soils are considerable sources of CO₂ emissions. Organic soils and drainage ditches in grasslands are reported as a source of CH₄ according to the IPCC Wetlands Supplement Chapter 2.

Increase of the area of organic soils in the land converted to grassland category is associated with gradual conversion of cropland with organic soil to grassland. The opposite process – reduction of area of grassland – took place due to afforestation (both natural expansion of forest and planting) of the grassland and returning of more valuable farmlands to crop production, thus the organic soils are concentrating in grasslands and forest lands. The main driver is economic potential and management risks in areas with organic soils.

Updated values of area of organic and other soils split into grassland remaining grassland (including land converted to grassland at least 20 years ago) and land converted to grassland less than 20 years ago are shown in Table 6.22.

“Evaluation of carbon dioxide (CO₂) removals and greenhouse gas (GHG) emissions, and impact of land use in intensive and extensive cultivated cropland, grassland and biologically valuable grassland”.

Table 6.22 Area of grassland (kha)

Year	Grassland	Land remaining grassland		Land converted to grassland	
		organic soil	other soils	organic soil	other soils
1990	710.50	80.45	612.41	2.05	15.60
1991	718.12	77.77	607.99	3.67	28.69
1992	725.74	75.18	603.50	5.21	41.86
1993	733.36	72.66	598.92	6.68	55.10
1994	740.98	70.22	594.27	8.08	68.41
1995	748.60	67.85	589.55	9.41	81.79
1996	766.79	65.89	580.51	12.27	108.13
1997	784.98	63.95	571.43	15.06	134.54
1998	803.17	62.05	562.32	17.77	161.03
1999	821.36	60.19	553.18	20.41	187.59
2000	839.55	58.35	544.00	22.98	214.22
2001	935.43	55.31	528.94	33.25	317.94
2002	1031.31	52.47	513.66	43.11	422.07
2003	1127.19	49.79	498.23	52.62	526.55
2004	1223.07	47.25	482.67	61.80	631.36
2005	1318.95	44.81	466.99	70.68	736.47
2006	1414.83	42.48	451.22	79.25	841.89
2007	1510.71	40.22	435.36	87.55	947.58
2008	1606.59	38.05	419.43	95.57	1 053.55
2009	1640.57	37.18	418.56	96.66	1 088.17
2010	1674.55	38.39	433.28	95.63	1 107.26
2011	1708.53	39.18	445.47	94.96	1 128.93
2012	1742.51	39.91	457.71	94.29	1 150.60
2013	1776.49	40.59	470.01	93.62	1 172.27
2014	1748.25	37.73	435.26	92.98	1 182.29
2015	1720.01	34.87	400.49	92.37	1 192.28
2016	1691.77	33.63	378.60	90.19	1 189.35
2017	1663.53	32.40	356.70	88.06	1 186.37
2018	1635.29	31.18	334.80	85.95	1 183.37
2019	1580.70	28.72	295.53	84.33	1 172.12
2020	1526.11	26.22	256.32	82.82	1 160.76
2021	1471.52	31.39	294.21	75.38	1 070.54
2022	1416.93	36.00	332.68	68.49	979.77
2023	1362.34	40.06	371.68	62.16	888.44
2024	1336.49	47.47	437.12	52.97	798.93
2024 versus 2023	-25.85 kha (-1.9%)	+7.41 kha (+18.5%)	+65.44 kha (+17.6%)	-9.19 kha (-14.8%)	-89.51 kha (-10.1%)
2024 versus 1990	+625.99 kha (+88.1%)	-32.98 kha (-41.0%)	-175.29 kha (-28.6%)	+50.92 kha (+2483.9%)	+783.33 kha (+5021.3%)

6.6.2 Methodological issues

6.6.2.1 Grassland remaining grassland (CRT 4.C.1)

Under this category CSC in living biomass, dead organic matter, organic and mineral soils is reported, as well as CH₄ emissions from drained organic soils and drainage ditches and GHG emissions from biomass burning (described in following chapter on Biomass burning, Chapter 6.10.2.2).

Activity data are provided by the NFI. Woody biomass increment figures for 2004–2024 are taken from the NFI. Five cycles of the NFI (2004–2008, 2009–2013, 2014–2018, 2019–2023 and the first year of the fifth cycle) are used. For the earlier years the results of recalculation of increment of living biomass in grassland are considered²⁸⁶. Mortality rates in wooden areas are taken from the NFI using the most recent 5 years period. The decay period for dead wood is considered 20 years according to the 2006 IPCC Guidelines.

Calculations are done in EPIM tool. Assumptions used in EPIM tool are shown in Table 6.23.

Table 6.23 Assumptions for calculation of CSC in living and dead biomass in grassland

Year	Grassland with woody vegetation, kha	Gross increment of living biomass		Wood density, kg m ⁻³	Natural mortality, m ³ ha ⁻¹	BEFs		Carbon content, kg t ⁻¹
		mill. m ³	m ³ ha ⁻¹			stem to crown	stem to below-ground	
1990	19.13	0.02	0.97	0.44	0.16	0.24	0.31	523.30
1991	19.44	0.02	0.95	0.44	0.16	0.24	0.31	523.30
1992	19.75	0.02	1.00	0.44	0.17	0.24	0.31	523.30
1993	20.07	0.02	0.99	0.44	0.17	0.24	0.31	523.30
1994	20.38	0.02	0.99	0.44	0.16	0.24	0.31	522.95
1995	20.69	0.02	0.97	0.44	0.16	0.24	0.31	522.95
1996	21.00	0.02	0.96	0.44	0.16	0.24	0.31	522.95
1997	21.32	0.02	0.96	0.44	0.16	0.24	0.31	522.95
1998	21.63	0.02	0.94	0.44	0.15	0.24	0.31	522.95
1999	21.94	0.02	0.98	0.44	0.16	0.24	0.31	523.34
2000	22.26	0.02	0.97	0.44	0.16	0.24	0.31	523.34
2001	22.57	0.02	0.96	0.44	0.16	0.24	0.31	523.34
2002	22.88	0.02	0.94	0.44	0.16	0.24	0.31	523.34
2003	23.19	0.02	0.93	0.44	0.15	0.24	0.31	523.34
2004	23.51	0.02	0.92	0.44	0.18	0.24	0.31	524.03
2005	23.82	0.02	0.91	0.44	0.17	0.24	0.31	524.03
2006	24.13	0.02	0.89	0.44	0.17	0.24	0.31	524.03
2007	23.54	0.05	2.12	0.44	0.41	0.24	0.31	524.03
2008	23.54	0.05	2.12	0.44	0.41	0.24	0.31	524.03
2009	23.54	0.05	2.12	0.44	0.62	0.24	0.31	522.56
2010	23.54	0.05	2.12	0.44	0.62	0.24	0.31	522.56
2011	23.54	0.05	2.12	0.44	0.62	0.24	0.31	522.56
2012	38.80	0.07	1.85	0.44	0.06	0.24	0.31	522.56
2013	38.80	0.07	1.85	0.44	0.06	0.24	0.31	522.56
2014	38.80	0.07	1.85	0.44	0.06	0.24	0.31	522.62
2015	38.80	0.07	1.85	0.44	0.06	0.24	0.31	522.15

²⁸⁶Jansons, J. 2007. Methods utilized to recalculate historical forest increment data (p. 21). Available: <https://drive.google.com/file/d/1yXUg6yf7NQ4PF2ff7HhPS6xOqPs2QpOo/view?usp=sharing>

Year	Grassland with woody vegetation, kha	Gross increment of living biomass		Wood density, kg m ⁻³	Natural mortality, m ³ ha ⁻¹	BEFs		Carbon content, kg t ⁻¹
		mill. m ³	m ³ ha ⁻¹			stem to crown	stem to below-ground	
2016	166.04	0.07	0.43	0.43	0.06	0.24	0.31	521.93
2017	181.58	0.16	0.89	0.44	0.10	0.24	0.31	522.18
2018	180.25	0.00	0.00	0.43	0.00	0.25	0.31	522.42
2019	177.07	0.14	0.79	0.44	0.12	0.24	0.31	523.79
2020	176.41	0.14	0.79	0.42	0.15	0.26	0.31	522.82
2021	176.03	0.18	1.05	0.42	1.26	0.26	0.31	522.66
2022	176.59	0.01	0.08	0.42	0.11	0.25	0.31	523.99
2023	176.13	0.02	0.14	0.42	0.19	0.25	0.31	522.26
2024	176.31	0.02	0.09	0.44	0.19	0.24	0.31	522.51

Since submission 2026, organic soils in grassland category are estimated for the period 1990–2024 using a hybrid method that combines: (i) regression based reconstruction for historical years where spatial information is limited (1983–2019), and (ii) a machine learning–based spatially explicit classification for recent years (2020–onward). This approach ensures consistency with IPCC guidance on timeseries coherence and reflects the evolution of the national dataset availability. Two data sources are applied:

- Historical trend reconstruction (1983–2019):
 - Time-series of the proportion of grassland with organic soils were derived from legacy national soil mapping and monitoring datasets. Linear regression models were fit to observed long-term trends covering the period 1983–2016, anchored at empirically validated endpoints (Lazdiņš et al., 2016²⁸⁷, LVMI Silava, 2019²⁸⁸; Petaja et al., 2018²⁸⁹): 11.6% (1983) decreasing to 7.7% (2016); the annual proportion of organic soils ($p_{\text{grass}}(t)$) in year t is computed according to the equation No. 6.7:

$$p_{\text{grass}}(t) = 11.6 - 0.1181818(t - 1983) \quad (6.7)$$

- Areas of organic soils are obtained by multiplying the modelled annual proportion $p_{\text{grass}}(t)$ with the corresponding annual grassland total areas.
- Machine learning–based spatial classification (2020–present):
 - Starting in 2020, organic soil areas are derived from annual high-resolution maps produced using a machine learning classifier integrating (Ivanovs et al.,

²⁸⁷ Lazdiņš A., Bārdule A., Butlers A., Lupiķis A., Okmanis M., Bebre I., ... Petaja G. 2016. Projekts "Aramzemes un ilggadīgo zālāju apsaimniekošanas radīto siltumnīcefekta gāzu (SEG) emisiju un oglekļa dioksīda (CO₂) piesaistes uzskaites sistēmas pilnveidošana un atbilstošu metodisko risinājumu izstrādāšana" (Project "Improving the accounting system of CO₂ removals and GHG emissions due to management practices in cropland and grassland and development of methodological solutions"). 2016. gada starpziņojums, No. 101115/S109, Salaspils, p. 123. Available: <https://doi.org/10.13140/RG.2.2.24227.52002>

²⁸⁸ LVMI Silava. 2019. Aramzemes un ilggadīgo zālāju apsaimniekošanas radīto siltumnīcefekta gāzu (SEG) emisiju un glekļa dioksīda (CO₂) piesaistes uzskaites sistēmas pilnveidošana un atbilstošu metodisko risinājumu izstrādāšana (No. 10 9.1-11/19/1748-e; p. 129). Latvijas Valsts mežzinātnes institūts "Silava". Available: https://www.researchgate.net/publication/337951184_Aramzemes_un_ilggadigo_zalaju_apsaimniekosanas_radito_siltumnieciskuma_gazu_SEG_emisiju_un_oglekla_dioksida_CO2_piesaistes_uzskaites_sistemas_pilnveidosana_un_atbilstosu_metodisko_risinajumu_izstradasa

²⁸⁹ Petaja, G., Okmanis, M., Polmanis, K., Stola, J., Spalva, G., & Jansons, J. 2018. Evaluation of greenhouse gas emissions and area of organic soils in cropland and grassland in Latvia – integrated National forest inventory data and soil maps approach. *Agronomy Research*, 16(4), 1809–1823. <https://doi.org/10.15159/ar.18.183>

2024²⁹⁰): Sentinel-1 SAR backscatter, Sentinel-2 spectral indices, LiDAR-derived terrain and hydrological indices, National soil maps and peat thickness data, Drainage infrastructure layers, Field validation observations.

- The classifier outputs a binary organic – soil mask which is intersected with grassland layers to determine organic soil area. No statistical smoothing or regression adjustment is applied after 2020.

National CO₂ EF (4.40 t CO₂-C ha⁻¹ yr⁻¹)²⁹¹ for drained organic soils in grassland was developed within the scope of LIFE REstore project and used to report CO₂ emissions from drained organic soils since submission 2021. Within the LIFE REstore project, two methods were used for CO₂ measurements – manual autotrophic measurements with opaque closed chambers and air sampling and manual ecosystem flux measurements with closed transparent chambers. Applied country-specific value (4.40 t CO₂-C ha⁻¹ yr⁻¹) is lower than that in the IPCC Wetlands Supplement (6.1 tonnes CO₂-C ha⁻¹ yr⁻¹). Values of EFs mainly differ due to the variance in climatic factors between central and western parts of Europe (where IPCC Wetlands Supplement default EFs were developed) and condition in Latvia; in warmer climatic conditions higher emissions occur. In addition, CO₂ EFs for grassland currently used in other Baltic countries (4.9 t CO₂-C ha⁻¹ yr⁻¹ in Lithuania²⁹² and 0.25 t CO₂-C ha⁻¹ yr⁻¹ in Estonia²⁹³) are similar or even lower if compared to the Latvia's national EF or default EF provided by the IPCC Wetlands Supplement. It reinforces that Latvia's national CO₂ EF more reflects the climatic conditions in the region than default EF provided by the IPCC Wetlands Supplement.

EFs for CH₄ emissions from drained organic soil and drainage ditches are, respectively, 57.80 kg CH₄-C ha⁻¹ yr⁻¹ and 1165 kg CH₄ ha⁻¹ yr⁻¹ according to research results²⁹¹ and Table 2.4 in IPCC Wetlands Supplement. The fraction of the total area of drained organic soil that is occupied by ditches is 0.05 (Table 2.4 in the IPCC Wetlands Supplement).

N₂O emissions from managed organic soils in grassland are reported under Agriculture sector (detailed methodology is described in section 5.4.2). Summary of used EFs for drained organic soils in grassland is provided in Table 6.24.

Table 6.24 Summary of used EFs for drained organic soils in grassland

Source of GHG emissions	GHG	Unit	EF	Source
Drained organic soil	CO ₂	t CO ₂ -C ha ⁻¹ yr ⁻¹	4.40	Country-specific ²⁹⁴
Drained organic soil	CH ₄	kg CH ₄ -C ha ⁻¹ yr ⁻¹	57.80	
Drainage ditches	CH ₄	kg CH ₄ ha ⁻¹ yr ⁻¹	1165	IPCC Wetlands Supplement, Table 2.4

The carbon stock change in mineral soils in grassland remaining grassland is reported according to the results of Yasso20 model (detailed description in ANNEX 5, A.5.7 LULUCF).

²⁹⁰ Ivanovs, J., Haberl, A., Melniks, R. 2024. Modeling Geospatial Distribution of Peat Layer Thickness Using Machine Learning and Aerial Laser Scanning Data. *Land*, 13(4), 466. Available: <https://doi.org/10.3390/land13040466>.

²⁹¹ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830*. DOI: 10.22616/ERDev.2020.19.TF492

²⁹² Lithuania. 2025 National Inventory Document (NID). Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

²⁹³ Estonia. 2025 National Inventory Document (NID). Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

²⁹⁴ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830*. DOI: 10.22616/ERDev.2020.19.TF492

N₂O and CH₄ emissions from biomass burning are calculated according to methodology described in following chapter on Biomass burning (Chapter 6.10.2.2).

6.6.2.2 Land converted to grassland (CRT 4.C.2)

In forest land converted to grassland, CSCs in living biomass, dead organic matter and organic soil are reported. Carbon stock change in living biomass is calculated as losses in living biomass due to felling of trees, considering that losses in living biomass are equal to average growing stock in forest land converted to grassland (BEFs, carbon content and wood density are considered as weighted by total biomass distribution between species). Gains in living biomass is calculated assuming that carbon stock in biomass in grassland is 3.36 t C ha⁻¹ according to the results reported by Purviņa et al. (2024)²⁹⁵ and Bardule et al. (2025)²⁹⁶. Changes in carbon stock in mineral soils following the conversion of forest land to grassland are calculated using a Tier 2 approach. This method follows the same principles as Tier 1 but incorporates country-specific soil carbon stock values. As a result, no significant changes in soil carbon stocks are observed due to this type of land-use conversion. No C stock change is attributed to the fact that naturally afforested lands are often reverted to grasslands or croplands during the early stages of forest development. At this stage, the soil carbon inputs in forest land are not significantly different from those in grassland. Data from BioSoil and NFI soil monitoring confirm that the differences in soil organic carbon stocks between forest land and grassland on fertile mineral soils, which are characteristic of grassland, are negligible²⁹⁷.

In cropland converted to grassland, CSC in living biomass is calculated assuming that i) carbon stock in biomass in grassland is 3.36 t C ha⁻¹ according to the results reported by Purviņa et al. (2024)²⁹⁸ and Bardule et al. (2025)²⁹⁹, average carbon stock value is used and; ii) carbon stock in biomass in cropland is 4.94 t C ha⁻¹ according to the Bardule et al. (2025). Changes in dead organic matter for cropland converted to grassland are not reported ("IE" notation key) to avoid double accounting, because input of C in soil through biomass is included in calculation of CSC in mineral soil using Yasso model. CSCs in mineral soil are estimated according to the results of Yasso model (detailed description in ANNEX 5, A.5.7 LULUCF).

In wetlands converted to grassland, CSCs in living biomass and organic soil are reported. Gains in living biomass is calculated assuming that carbon stock in biomass is 3.36 t C ha⁻¹ in grassland

²⁹⁵ Purviņa, D.; Zvaigzne, Z.A.; Skranda, I.; Meļņiks, R.N.; Petaja, G.; Līcīte, I.; Butlers, A.; Bārdule, A. 2024. Impact of Soil Organic Layer Thickness on Soil-to-Atmosphere GHG Fluxes in Grassland in Latvia. *Agriculture* 2024, 14, 387. Available: <https://doi.org/10.3390/agriculture14030387>.

²⁹⁶ Bārdule, A., Laiho, R., Jauhiainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldienė, D., Haberl, A., Kull, A., Muraškieņē, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vigricas, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

²⁹⁷ Lazdiņš A. et al. 2013. Temporary carbon stock changes in forest soil in Latvia', in *Abstracts of International Baltic Sea Regional Scientific Conference, Riga, LSFRI Silava*, 2013, p. 51–52; Bardule A., Lupikis A., Butlers A., Lazdins A. 2017. Organic carbon stock in different types of mineral soils in cropland and grassland in Latvia. *Zemdirbyste-Agriculture*, 104, 1, p. 3–8.

²⁹⁸ Purviņa, D.; Zvaigzne, Z.A.; Skranda, I.; Meļņiks, R.N.; Petaja, G.; Līcīte, I.; Butlers, A.; Bārdule, A. 2024. Impact of Soil Organic Layer Thickness on Soil-to-Atmosphere GHG Fluxes in Grassland in Latvia. *Agriculture* 2024, 14, 387. Available: <https://doi.org/10.3390/agriculture14030387>

²⁹⁹ Bārdule, A., Laiho, R., Jauhiainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldienė, D., Haberl, A., Kull, A., Muraškieņē, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vigricas, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

according to the results reported by Purviņa et al. (2024)³⁰⁰ and Bardule et al. (2025)³⁰¹. Loses in living biomass and CSCs in dead organic matter are reported as "NE" because 2006 IPCC Guidelines does not provide Tier 1 EF.

In settlements converted to grassland, CSCs in living biomass and mineral soil are reported. Gains in living biomass is calculated assuming that carbon stock in biomass in grassland is 3.36 t C ha⁻¹ according to the results reported by Purviņa et al. (2024)²⁹⁸ and Bardule et al. (2025)²⁹⁹. Losses in living biomass due to felling of trees were estimated assuming immediate oxidation, where the living biomass prior to land-use change is considered equivalent to the cumulative annual increment of growing stock as calculated for category settlements remaining settlements. CSCs in dead organic matter are reported as "NE" because 2006 IPCC Guidelines does not provide Tier 1 EF. In settlements converted to grassland, carbon stock changes in mineral soil are estimated using Equation 2.25 (Volume 4, Chapter 2) of the 2006 IPCC Guidelines and impact factors according to Chapter 8 in the 2006 IPCC Guidelines. The initial carbon stock in mineral soils at 0-30 cm depth in settlements is 66.1 t ha⁻¹ (default reference soil organic C stock for mineral soil 82.6 t ha⁻¹ according to the forest soil monitoring project BioSoil³⁰² was used for calculation). The carbon stock in settlements converted to grassland after transition period of 20 years is 85.6 t C ha⁻¹ according to the results of the study "Assessment of soil carbon stock in cropland and grassland"³⁰³. Respectively, the increase of carbon stock in mineral soils is 19.5 t ha⁻¹ or 0.98 t C ha⁻¹ annually.

Carbon stock changes in organic soil for forest land, cropland and wetlands converted to grassland are reported. National CO₂ EF (4.40 t CO₂-C ha⁻¹ yr⁻¹)³⁰⁴ for drained organic soils was used to report CO₂ emissions from drained organic soils since submission 2021. Due to limited information available on area of organic soils in wetlands converted to grassland it is assumed in the calculation that all wetlands converted to grasslands have organic soils and the national CO₂ EF for organic soils in grassland is applied in calculation of soil CSCs. This approach avoids potential underestimation of CO₂ emissions from soil.

CH₄ emissions from ditches on organic soils have been included in estimates also for lands converted to grasslands and it is calculated with the same approach as grassland remaining grassland.

³⁰⁰ Purviņa, D.; Zvaigzne, Z.A.; Skranda, I.; Meļņiks, R.N.; Petaja, G.; Līcīte, I.; Butlers, A.; Bārdule, A. 2024. Impact of Soil Organic Layer Thickness on Soil-to-Atmosphere GHG Fluxes in Grassland in Latvia. *Agriculture* 2024, 14, 387. Available: <https://doi.org/10.3390/agriculture14030387>.

³⁰¹ Bārdule, A., Laiho, R., Jauhiainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldiene, D., Haberl, A., Kull, A., Muraškieņe, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vigricas, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

³⁰² Lazdiņš et al. 2011.-2015. Projekts "Mežsaimniecisko darbību ietekmes uz siltumnīcefekta gāzu emisijām un CO₂ piesaisti novērtējums" (Project "Evaluation of impact of forest management practices on greenhouse gas emissions and CO₂ removals").

³⁰³ Project "Assessment of soil carbon stock in cropland and grassland", Latvian State Forest Research Institute "Silava", 2015. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/08/petijums_VARAM_2017_Augsnes_oglekļa_kraujumu_novertesana_aramzeme_un_plavas.pdf

³⁰⁴ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830*, DOI: 10.22616/ERDev.2020.19.TF492

6.6.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of area estimates is provided in Table 6.25.

Table 6.25 Uncertainty of the grassland use data in 2026 submission

Land use category	Number of NFI plots	Share of NFI plots, %	Uncertainty, %
Grassland	1747	10.8	4.2
grassland remaining grassland	1407	8.7	5.0
organic soil	73	0.5	25.7
other soil	1334	8.3	5.1
land converted to grassland	340	2.1	9.8
organic soil	17	0.1	55.1
other soil	324	2.0	10.0

According to the NFI, uncertainty of growing stock is 55.5%. Uncertainty of annual increment of growing stock of trees is 2.20%. BEFs utilized in calculations have an uncertainty level of 2.2% in average according to the study results. The uncertainty of dead wood stock is 3.9%. The uncertainty of carbon content in wood is 0.14%. The uncertainty of average carbon stock in litter in forest land is 23.1%.

The uncertainty of carbon stock in biomass in grassland is 68% according to the Purviņa et al. (2024)³⁰⁵ and Bārdule et al. (2025)³⁰⁶.

The uncertainty estimate for the CO₂ EF for organic soils is 39.7 % according to the results of LIFE REstore project³⁰⁷. Combined uncertainty of carbon stock change in mineral soil (settlements converted to grassland) is 22.13%.

Uncertainties for EFs used in calculation of CH₄ emissions from organic soils and drainage ditches are 153.2% and 71.2% according to the results of LIFE REstore project³⁰⁸ and Table 2.4 in the IPCC Wetlands Supplement, respectively.

The combined uncertainty of Yasso20 is estimated at 52%.

The used methods, definitions and activity data sources over the years are consistent (remained unchanged from 1990 onwards). Detailed description of used methods and activity data are provided in the NID Chapter 6.6.2 “Methodological issues”. General information about time-series consistency is provided in the NID Chapter 6.2 “LAND-USE DEFINITIONS AND THE

³⁰⁵ Purviņa, D.; Zvaigzne, Z.A.; Skranda, I.; Meļņiks, R.N.; Petaja, G.; Līcīte, I.; Butlers, A.; Bārdule, A. 2024. Impact of Soil Organic Layer Thickness on Soil-to-Atmosphere GHG Fluxes in Grassland in Latvia. *Agriculture* 2024, 14, 387. Available: <https://doi.org/10.3390/agriculture14030387>

³⁰⁶ Bārdule, A., Laiho, R., Jauhainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldienė, D., Haberl, A., Kull, A., Muraškieņė, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vīgricas, E., and Līcīte, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

³⁰⁷ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830, DOI: 10.22616/ERDev.2020.19.TF492*

³⁰⁸ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830, DOI: 10.22616/ERDev.2020.19.TF492*

CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES” and 6.3 “INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION”.

The method used to estimate area of organic soils ensures full time – series consistency by:

- Using a regression – based model only for years where spatially explicit information is missing or unsuitable (pre–2020);
- Anchoring regression endpoints to empirically verified 1983 and 2019 values, ensuring the reconstructed trends do not exceed historical maxima or fall below observed values;
- Applying machine learning estimates only for the period with sufficient spatial data coverage (2020 onward);
- Avoiding back – extrapolation of machine learning results into earlier years, which would lead to inconsistencies with historical soil maps and violate IPCC consistency principles.

6.6.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives.

The QA/QC plans for the Grassland's category includes the QC measures based on the IPCC (2006 IPCC Guidelines, Chapter 6.4.3, Tier 1 approach). These measures are implemented every year during the inventory. Potential errors and inconsistencies are documented, and corrections are made if necessary. The files and documents used in preparation of the inventory are archived annually and back-up copies are made weekly. Issues related to QA/QC and verification are discussed at the sectoral meetings.

A manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool used for calculation of GHG emissions in LULUCF sector.

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

Country-specific EFs³⁰⁹ used to estimate CO₂ and CH₄ emissions from drained organic soils in grassland were published as a peer-reviewed scientific article further evaluated against dataset compiled from region with comparable climatic conditions (for instance, Bārdule et al., 2025³¹⁰), as well as compared to EFs used in other countries in the Baltic Sea region. Latvian values were within uncertainty ranges of CS EFs of other countries in the region.

³⁰⁹ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. *Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830*. DOI: 10.22616/ERDev.2020.19.TF492

³¹⁰ Bārdule, A., Laiho, R., Jauhiainen, J., Soosaar, K., Lazdiņš, A., Armolaitis, K., Butlers, A., Čiuldienė, D., Haberl, A., Kull, A., Muraškieņė, M., Ostonen, I., Rohula-Okunev, G., Kamil-Sardar, M., Schindler, T., Vahter, H., Vigras, E., and Licite, I. 2025. Annual net CO₂ fluxes from drained organic soils used for agriculture in the hemiboreal region of Europe. *Biogeosciences*, 22, 4241–4259. Available: <https://doi.org/10.5194/bg-22-4241-2025>.

6.6.5 Category-specific recalculations

Based on availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance Regulation, recalculations were done due to:

- Implementation of updated activity data (area of organic soil in 1990–2024) based on hybrid method that combines: (i) regression based reconstruction for historical years where spatial information is limited (1983–2019), and (ii) machine learning based spatially explicit classification for recent years (2020–onward); detailed description in Chapter 6.6.2.1.
- Sown grasslands have been reallocated from the cropland category to the grassland category (with a detailed explanation provided in Chapter 6.3), resulting in an increase in the total area of the grassland category.
- Implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils in grassland remaining grassland and cropland converted to grassland (detailed description in ANNEX 5, A.5.7 LULUCF).

Summary of the impact of recalculation on the aggregated net GHG emissions from grassland is shown in Figure 6.17.

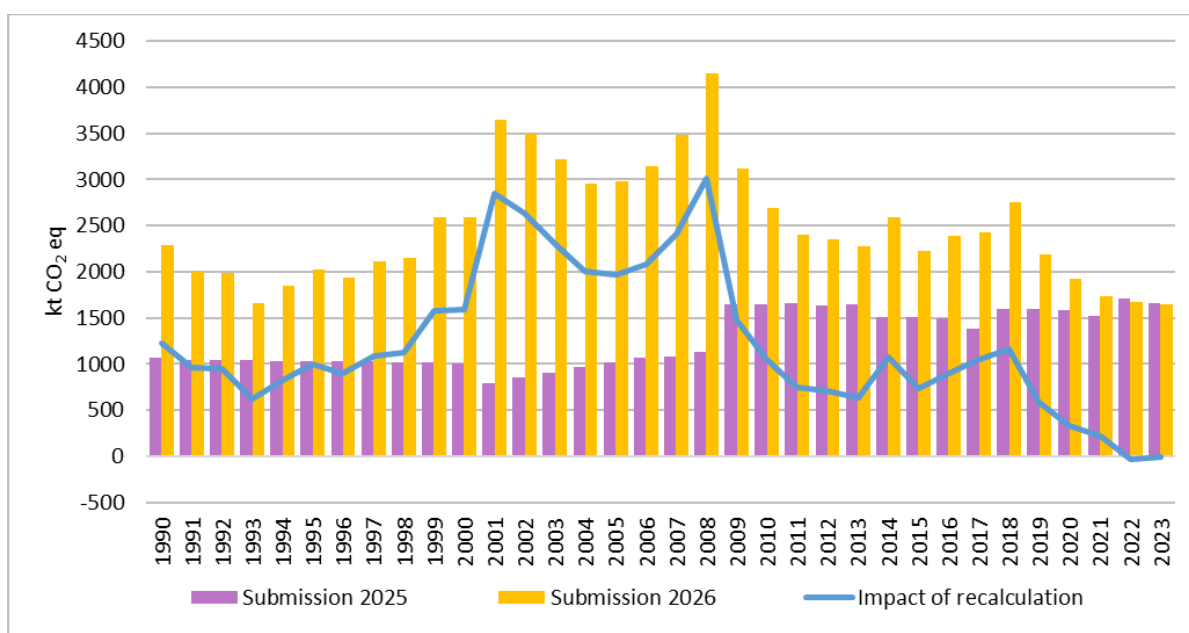


Figure 6.17 Impact of recalculation on the aggregated net GHG emissions from grassland (kt CO₂ eq)

6.6.6 Category-specific planned improvements

Latvia will implement the separation of “organic soils” into Histosols and Histic soils in the 2027 inventory based on Ivanovs et al. (2024; 10.3390/land13040466), applying peat-layer depth thresholds of ≥ 40 cm (Histosols) and ≥ 20 cm (Histic soils). This improvement is intended to enhance transparency of activity data and reduce the risk of misinterpretation of NID-reported organic soil areas in policy and analytical applications. The refinement will further enable methodological upgrades for emission estimation, including the introduction of peat depth and/or topsoil organic matter characteristics as additional parameters in modelling and stratification of emissions from organic soils. Based on available national evidence, the

indicative share of Histosols is estimated at around 65% of the “organic soils” area currently reported in Cropland and Grassland, and about 75% in Forest Land.

6.7 WETLANDS (CRT 4.D)

6.7.1 Category description

The net GHG emissions in wetlands in 2024 were 1616.19 kt CO₂ eq (Figure 6.18, Figure 6.19, Figure 6.20). Wetlands remaining wetlands is a key category of CO₂ emissions mainly due to peat extraction for horticulture which contributed 100.59% (1625.79 kt CO₂, sum of on-site and off-site emissions including drained and rewetted soils) from total net GHG emissions from Wetland category in 2024. N₂O and CH₄ emissions from drainage and rewetting (described in Chapter 6.7.2.3) contribute to about 0.3% and 2.9% (5.60 and 48.65 kt CO₂ eq, respectively) of total emissions from organic soils (1680.59 kt CO₂ eq, sum of on-site and off-site GHG emissions) in 2024. CO₂ removals in mineral soils are reported in land converted to wetlands category (-73.40 kt CO₂ in 2024).

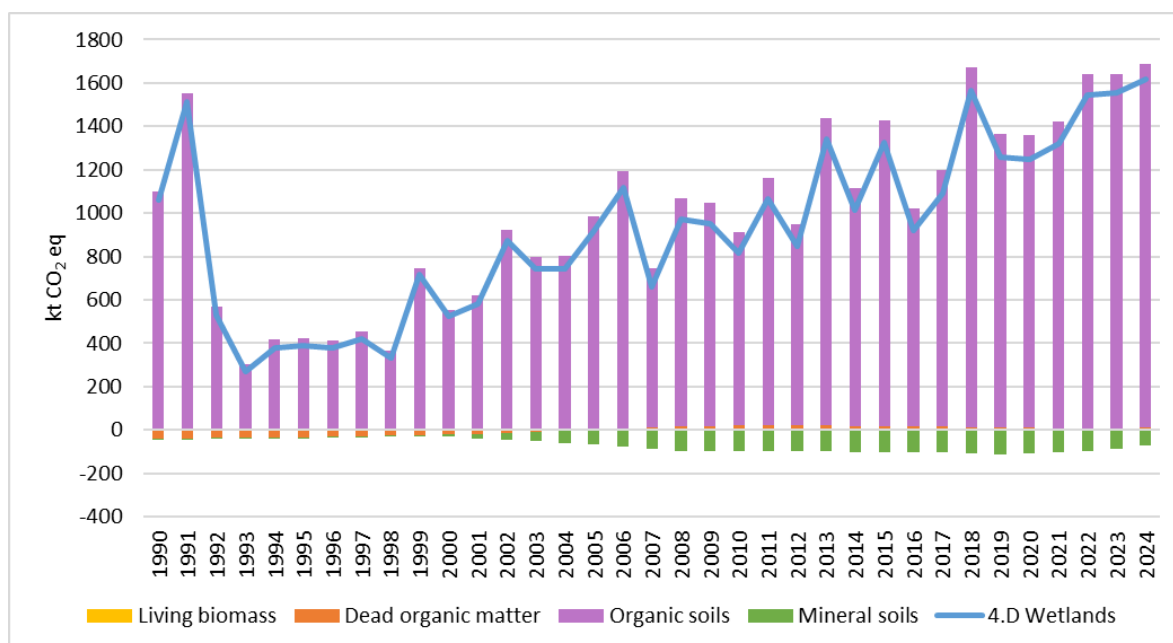
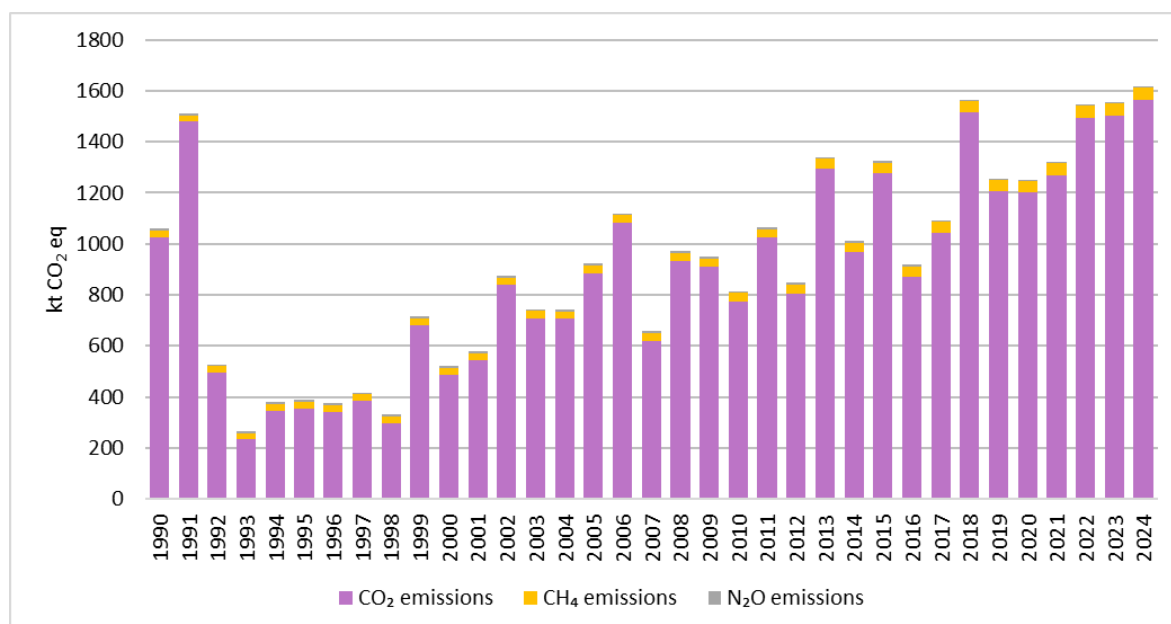


Figure 6.18 Summary of GHG emissions from wetlands (kt CO₂ eq) by source and sink categories

Figure 6.19 Summary of GHG emissions from wetlands (kt CO₂ eq)

According to the 2006 IPCC Guidelines wetlands include 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, and grassland or settlement categories. In 2024, total area of wetlands was 395.96 kha, including 30.58 kha of peatlands drained for peat extraction based on the results of the LIFE REstore project, 8.89 kha of wetlands with woody vegetation not meeting threshold for definition of forest land, and 6.17 kha of flooded land remaining flooded land (including rewetted land). Managed wetlands are determined within the scope of LIFE REstore project³¹¹.

Table 6.26 Subcategories of Wetlands remaining wetlands (4.D.1) and Land converted to Wetlands (4.D.2)

CRT classification		Land use types included in this category	Type of emissions and removals included in the CRT subcategory
CRT category	CRT subcategory		
4.D.1 Wetlands Remaining Wetlands	4.D.1.a. Peat Extraction Remaining Peat Extraction	Peatlands drained for peat extraction	CSC in organic soils (on-site CO ₂ emissions) is reported.
	4.D.1.b. Flooded Land Remaining Flooded Land	Flooded and rewetted wetlands	"IE" notification key is reported for CSC in living biomass and dead organic matter. Included in CRT subcategory other wetlands remaining other wetlands (CRT 4.D.1.c). "IE" notification key is reported for CSC in organic soils (on-site CO₂ emissions). Included in CRT category 4(II).D. Drainage & rewetting and other management of soils (4(II).D.1.a. Peat extraction

³¹¹Pēteršons J., Lazdiņš A., Kasakovskis A. 2019. LIFE REstore database on areas affected by peat extraction. In Priede A., Gancone A. (Eds.), *Sustainable and responsible after-use of peat extraction areas* (pp. 122–129). Baltijas Krasti; Butlers A., Ivanovs, J. 2018. Improved activity data for accounting greenhouse gas emissions due to management of wetlands. Annual 24th International Scientific Conference Research for Rural Development 2018, 1, 27–33, DOI: 10.22616/rrd.24.2018.004.

CRT classification		Land use types included in this category	Type of emissions and removals included in the CRT subcategory
CRT category	CRT subcategory		
			<i>remaining peat extraction, Total organic soils > Rewetted organic soils).</i>
	<i>4.D.1.c. Other Wetlands Remaining Other Wetlands</i>	<i>Wetlands with woody vegetation and other wetlands</i>	<i>CSC in living biomass and dead organic matter is reported.</i>
<i>4.D.2 Land Converted to Wetlands</i>	<i>4.D.2.a. Land Converted for Peat Extraction</i>	-	-
	<i>4.D.2.b. Land Converted to Flooded Land</i>	<i>Land converted to flooded and rewetted wetlands</i>	<i>"IE" notification key is reported for CSCs in living biomass and dead organic matter. Included in CRT subcategory other wetlands remaining other wetlands (CRT 4.D.1.c.). "IE" notification key is reported for CSC in organic soils (on-site CO₂ emissions). Included in CRT category 4(II).D. Drainage & rewetting and other management of soils (4(II).D.2.b. Lands converted to flooded land)</i>
	<i>4.D.2.c. Land Converted to Other Wetlands</i>	<i>Land converted to wetlands with woody vegetation and other wetlands</i>	<i>"IE" notification key is reported for CSCs in living biomass and dead organic matter. Included in CRT subcategory other wetlands remaining other wetlands (CRT 4.D.1.c.). CSC in mineral soil and organic soils (on-site CO₂ emissions) is reported.</i>

Table 6.27 Distribution of wetlands remaining wetlands (CRT 4.D.1) and land converted to wetlands (CRT 4.D.2) (kha)

Year	Wetlands remaining wetlands				Land converted to wetlands			
	Peat extraction	Flooded land		Other wetlands	Peat extraction	Flooded land		Other wetlands
		Flooded land	Rewetted land			Flooded land	Rewetted land	
1990	47.63	NO	NO	306.91	NO	0.20	0.00	0.21
1991	47.12	NO	NO	307.22	NO	0.41	0.00	0.74
1992	46.60	NO	NO	307.53	NO	0.61	0.00	1.27
1993	46.08	NO	NO	307.84	NO	0.82	0.00	1.80
1994	45.57	NO	NO	308.15	NO	1.02	0.00	2.33
1995	45.05	NO	NO	308.46	NO	1.23	0.00	2.86
1996	44.53	NO	NO	308.23	NO	1.43	0.00	4.10
1997	44.02	NO	NO	308.00	NO	1.64	0.00	5.34
1998	43.50	NO	NO	307.78	NO	1.84	0.01	6.58
1999	42.98	NO	NO	307.55	NO	2.05	0.01	7.82
2000	42.47	NO	NO	307.32	NO	2.25	0.01	9.06
2001	41.95	NO	NO	306.45	NO	2.46	0.01	15.06
2002	41.43	NO	NO	305.58	NO	2.66	0.01	21.06
2003	40.92	NO	NO	304.71	NO	2.87	0.01	27.06
2004	40.40	NO	NO	303.84	NO	3.07	0.01	33.06

Year	Wetlands remaining wetlands				Land converted to wetlands			
	Peat extraction	Flooded land	Rewetted land	Other wetlands	Peat extraction	Flooded land	Rewetted land	Other wetlands
2005	39.88	NO	NO	302.97	NO	3.28	0.01	39.06
2006	39.37	NO	NO	302.10	NO	3.48	0.01	45.06
2007	38.85	NO	NO	301.24	NO	3.69	0.01	51.06
2008	38.33	NO	NO	300.37	NO	3.89	0.01	57.06
2009	37.82	NO	NO	300.54	NO	4.10	0.01	57.66
2010	37.30	0.41	0.00	300.71	NO	4.10	0.01	58.05
2011	36.78	0.82	0.00	301.21	NO	4.10	0.01	58.12
2012	36.27	1.23	0.00	301.70	NO	4.10	0.01	58.19
2013	35.75	1.64	0.00	302.20	NO	4.10	0.01	58.26
2014	35.23	2.05	0.01	299.63	NO	4.10	0.01	60.40
2015	34.72	2.46	0.01	297.05	NO	4.10	0.01	62.54
2016	34.20	2.87	0.01	295.19	NO	4.10	0.01	63.97
2017	33.68	3.28	0.01	293.32	NO	4.10	0.01	65.40
2018	33.17	3.69	0.01	291.46	NO	4.10	0.01	66.83
2019	32.65	4.10	0.01	289.35	NO	4.10	0.01	68.64
2020	32.13	4.51	0.01	287.25	NO	4.10	0.01	70.45
2021	31.62	4.92	0.01	289.90	NO	4.10	0.01	67.50
2022	31.10	5.33	0.02	292.56	NO	4.10	0.01	64.55
2023	30.58	5.74	0.02	295.22	NO	4.10	0.01	61.60
2024	30.58	6.15	0.02	298.62	NO	3.89	0.01	56.68

In the Wetlands category, Latvia reports emissions (on-site and off-site) associated with the industrial peat extraction. On-site emissions are GHG emissions from organic soils including CSC in organic soils, while off-site CO₂–C emissions are associated with the horticultural (non-energy) use of extracted peat. Off-site emissions from peat used for energy are reported in the Energy Sector (1.A.1. Energy industries, 1.A.2. Manufacturing industries and construction and 1.A.4. Other sectors) and is therefore not included here. Summary of on-site and off-site CO₂ emissions associated with industrial peat extraction is shown in Figure 6.20; fluctuations in off-site CO₂ emissions are related to the amount of extracted peat.

The rest of the area of wetlands is not managed (remains undrained) and therefore CO₂ emissions are not calculated. The exception are areas with woody vegetation (mainly narrow bands of trees) located adjacent to water courses, water bodies or swamps which do not fit under the definition of Forest Land category – shorelines of rivers and lakes, that are usually maintained as buffer zones because of environmental restrictions. Mostly removals in this category (4.D.1.c Other Wetlands Remaining Other Wetlands) are reported in living biomass and dead organic matter. Other types of wetlands remaining wetlands included in CRT 4.D.1 are fens, raised bogs, transition mires and water bodies, excluding drainage ditches and channels. All these types of lands are estimated using the NFI data and a consistent methodology, therefore no overlapping is possible.

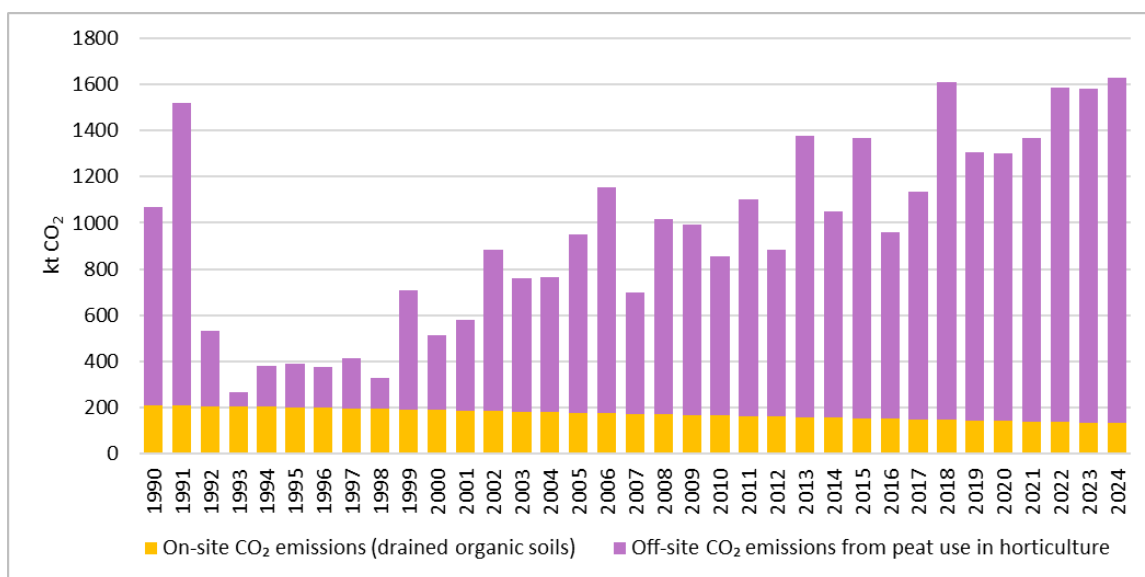


Figure 6.20 Summary of CO₂ emissions associated with industrial peat extraction (kt CO₂)

Wetlands are systematically differentiated into (i) drained wetlands, (ii) restored or rewetted wetlands, and (iii) wetlands remaining in an undrained or near-natural condition. The distinction is based on documented land-use history, drainage status, and hydrological regime as derived from national land-use databases, drainage infrastructure information and relevant monitoring data. Drained wetlands are defined as areas where artificial drainage lowers the water table below the natural level for peat production, including abandoned peat extraction sites where natural afforestation or wetlands restoration process is not yet completed. Restored or rewetted wetlands are areas where active measures have been implemented or natural conditions were favourable to raise the water table and reduce aerobic peat decomposition. Wetlands remaining wetlands (undrained) are areas where no significant drainage or hydrological alteration has occurred during the reporting period.

This classification directly determines the selection of CO₂ and CH₄ emission factors. Drained wetlands are associated with higher CO₂ emissions due to enhanced peat oxidation under aerobic conditions and typically lower CH₄ emissions. In contrast, restored or rewetted wetlands apply emission factors reflecting reduced CO₂ emissions from suppressed peat mineralisation but potentially increased CH₄ emissions due to anaerobic conditions. No emissions are reported from undrained wetlands assuming that these emissions have natural origin.

6.7.2 Methodological issues

6.7.2.1 Wetlands Remaining Wetlands (CRT 4.D.1)

Under category Wetlands Remaining Wetlands emissions and CO₂ removals are reported in following sub-categories:

- Peat Extraction Remaining Peat Extraction (CRT 4.D.1.a.);
- Flooded Land Remaining Flooded Land (CRT 4.D.1.b.);
- Other Wetlands Remaining Other Wetlands (CRT 4.D.1.c.).

6.7.2.1.1 *Peat Extraction Remaining Peat Extraction (CRT 4.D.1.a)*

Under this category CSC in organic soils (on-site CO₂ emissions) is reported using Tier 2 method. CO₂ emissions are calculated from peatlands drained for peat extraction. Since submission 2019, country specific data of area of peat extraction remaining peat extraction was implemented according to the results of the LIFE REstore project³¹² (30.58 kha in 2024). Since submission 2021, national CO₂ EF (1.21 t CO₂-C ha⁻¹ yr⁻¹) developed within the scope of LIFE REstore project³¹³ for organic soils in drained peat extraction areas was used for reporting. Within the LIFE REstore project, two methods were used for CO₂ measurements – manual autotrophic measurements with opaque closed chambers and air sampling and manual ecosystem flux measurements with closed transparent chambers. Although the elaborated country-specific EF (1.21 t CO₂-C ha⁻¹ yr⁻¹) is lower than that in the IPCC Wetlands Supplement (2.8 tons CO₂-C ha⁻¹ yr⁻¹), it is within 95% confidence interval of the IPCC Wetlands Supplement provided value (Table 6.29). Reason for these differences is mainly the climatic factors - significant difference between central and western parts of Europe where IPCC Wetlands Supplement EFs were developed and condition in Latvia (in warmer climatic conditions higher emissions occur). In addition, use of a similar CO₂ EFs in other Baltic countries (0.2-1.1 t CO₂-C ha⁻¹ yr⁻¹ in Lithuania³¹⁴ and 1.74 t CO₂-C ha⁻¹ yr⁻¹ in Estonia³¹⁵) confirms compliance of Latvia's national CO₂ EF with climatic conditions in the region.

6.7.2.1.2 *Flooded Land Remaining Flooded Land (CRT 4.D.1.b)*

Carbon stock change in living biomass and dead organic matter in flooded land remaining flooded land is included in category other wetlands remaining other wetlands (CRT 4.D.1.c.). Carbon stock change in organic soils in flooded land remaining flooded land is included in category 4(II).D. Drainage & rewetting and other management of soils (Rewetted Organic Soils).

6.7.2.1.3 *Other Wetlands Remaining Other Wetlands (CRT 4.D.1.c)*

Under this category CSC in living biomass and dead organic matter in wetlands with woody vegetation is reported. The assumptions for calculations of CSC in living biomass and dead organic matter used in EPIM tool are shown in Table 6.28, default 20 years decay period is considered for dead wood. A 5-year floating averaging cycle was introduced for gross increment of living biomass and natural mortality to avoid reporting non-representative CSC dynamics resulting from the low number of NFI plots representing wetlands with woody vegetation.

Table 6.28 Assumptions for calculation of CSC in living and dead biomass in wetlands

Year	Wetlands with woody vegetation, kha	Gross increment of living biomass		Wood density, kg m ⁻³	Natural mortality, m ³ ha ⁻¹	BEFs		Carbon content, kg t ⁻¹
		mill. m ³	m ³ ha ⁻¹			stem to crown	stem to below-ground	
1990	29.77	0.03	1.09	0.44	1.15	0.24	0.31	523.30
1991	29.51	0.03	1.09	0.44	1.15	0.24	0.31	523.30

³¹²Priede A., Gancone A. (eds.) 2019. *Sustainable and responsible after-use of peat extraction areas*. Baltijas krasti, Riga. Available: <https://restore.daba.gov.lv/public/lat/jaunumi/117/>

³¹³Lazdiņš A., Lupiķis A. 2019. *LIFE REstore project contribution to the greenhouse gas emission accounts in Latvia*. In: Priede, A., Gancone A.(Eds.), *Sustainable and responsible after-use of peat extraction areas* (pp. 21–52). Baltijas Krasti.

³¹⁴Lithuania. 2025 National Inventory Document. Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

³¹⁵Estonia. 2025 National Inventory Document. Available: <https://unfccc.int/ghg-inventories-annex-i-parties/2025>

Year	Wetlands with woody vegetation, kha	Gross increment of living biomass		Wood density, kg m ⁻³	Natural mortality, m ³ ha ⁻¹	BEFs		Carbon content, kg t ⁻¹
		mill. m ³	m ³ ha ⁻¹			stem to crown	stem to below-ground	
1992	29.24	0.03	1.09	0.44	1.15	0.24	0.31	523.30
1993	28.98	0.03	1.09	0.44	1.15	0.24	0.31	523.30
1994	28.71	0.03	1.09	0.44	1.15	0.24	0.31	522.95
1995	28.44	0.03	1.09	0.44	1.15	0.24	0.31	522.95
1996	28.09	0.03	1.09	0.44	1.15	0.24	0.31	522.95
1997	27.74	0.03	1.09	0.44	1.15	0.24	0.31	522.95
1998	27.39	0.03	1.09	0.44	1.15	0.24	0.31	522.95
1999	27.04	0.03	1.09	0.44	1.15	0.24	0.31	523.34
2000	26.69	0.03	1.09	0.44	1.15	0.24	0.31	523.34
2001	24.27	0.03	1.09	0.44	1.15	0.24	0.31	523.34
2002	21.85	0.02	1.09	0.44	1.15	0.24	0.31	523.34
2003	19.43	0.02	1.08	0.44	1.15	0.24	0.31	523.34
2004	17.00	0.02	1.07	0.44	1.15	0.24	0.31	524.03
2005	14.58	0.02	1.09	0.44	1.15	0.24	0.31	524.03
2006	12.16	0.01	1.08	0.44	1.15	0.24	0.31	524.03
2007	9.74	0.01	1.11	0.44	1.15	0.24	0.31	524.03
2008	7.32	0.01	1.12	0.44	1.15	0.24	0.31	524.03
2009	7.09	0.01	1.09	0.44	1.15	0.24	0.31	522.56
2010	6.86	0.01	1.04	0.44	1.14	0.24	0.31	522.56
2011	6.63	0.01	0.94	0.44	1.17	0.24	0.31	522.56
2012	6.40	0.01	1.24	0.44	1.14	0.24	0.31	522.56
2013	6.17	0.01	1.01	0.44	1.14	0.24	0.31	522.56
2014	6.44	0.01	1.37	0.44	1.14	0.24	0.31	522.62
2015	6.71	0.01	1.15	0.44	1.14	0.24	0.31	522.15
2016	6.98	0.01	0.87	0.43	1.14	0.24	0.31	521.93
2017	7.25	0.01	0.73	0.44	1.29	0.24	0.31	522.18
2018	7.57	0.003	0.35	0.43	0.51	0.25	0.31	522.42
2019	7.85	0.02	3.06	0.44	0.49	0.24	0.31	523.79
2020	7.32	-0.004	-0.52	0.42	0.61	0.26	0.31	522.82
2021	7.90	0.03	3.60	0.42	2.71	0.26	0.31	522.66
2022	8.69	-0.001	-0.10	0.42	0.23	0.25	0.31	523.99
2023	9.02	-0.007	-0.83	0.42	0.20	0.25	0.31	522.26
2024	8.89	-0.001	-0.15	0.44	0.25	0.24	0.31	522.51

Area of other wetlands remaining other wetlands on mineral soils is included in total area of other wetlands remaining other wetlands on organic soils (the “IE” notation key is reported for area of mineral soils) due to lack of data about share of mineral soils in category other wetlands remaining other wetlands. In the absence of spatially explicit soil classification data for this subcategory, a conservative methodological approach is applied whereby all managed wetlands within this category are assumed to be located on organic soils. Consequently, emission factors applicable to drained or managed organic soils are used for CO₂ and CH₄ emission estimation. This assumption avoids potential underestimation of emissions, as organic soils are associated with substantially higher CO₂ emissions due to peat mineralisation and, under certain hydrological conditions, higher CH₄ emissions compared to mineral soils. The applied approach therefore ensures environmental integrity and consistency with the precautionary principle in national GHG reporting, pending the availability of more detailed soil distribution data for this land-use category.

6.7.2.2 Land Converted to Wetlands (CRT 4.D.2)

Under this category areas of Land Converted to Flooded Land and Land Converted to Other Wetlands are reported. Area of land converted to other wetlands is divided into mineral soil and organic soil.

Carbon stock change in organic soils in Land Converted to Other Wetlands is reported using Tier 1 method. Default EF for CO₂ (EF_{CO2}) is -0.23 t CO₂-C ha⁻¹ yr⁻¹ (temperate, nutrient status – poor; Table 3.1 from IPCC Wetlands Supplement), but EF_{DOC_REWETTED} value is 0.24 t CO₂-C ha⁻¹ yr⁻¹ (provided in Table 3.2 from IPCC Wetlands Supplement). “IE” for CSCs in living biomass and dead organic matter for Land Converted to Flooded Land and Land Converted to Other Wetlands are reported (CSC is reported under category Other Wetlands Remaining Other Wetlands).

Carbon stock changes in organic soils in Land Converted to Flooded Land is included in category 4(II).D. Drainage & rewetting and other management of soils (4(II).D.2.b. Lands converted to flooded land), “IE” notation key is reported.

Carbon stock change in mineral soils in Land Converted to Other Wetlands is reported assuming that i) carbon stock in mineral soil in 0–30 cm depth before conversion is 82.6 t ha⁻¹ in forest land (according to the forest soil monitoring project BioSoil), 79.4 t ha⁻¹ in cropland (calculated using relative stock change factors provided in Table 5.5 (Volume 4, Chapter 5) in the 2006 IPCC Guidelines), 82.6 t ha⁻¹ in grassland (calculated using relative stock change factors provided in Table 6.2 (Volume 4, Chapter 6) in the 2006 IPCC Guidelines) and 66.1 t ha⁻¹ in settlements (calculated using relative stock change factors provided in Chapter 8 of the 2006 IPCC Guidelines); ii) carbon stock in mineral wetland soil at 0–30 cm depth after conversion is 87.0 t ha⁻¹ according to the Table 2.3 (Volume 4, Chapter 2) in the 2006 IPCC Guidelines (default reference soil organic C stock for wetland soils in 0–30 cm depth, cold temperate climate region).

6.7.2.3 Drainage & rewetting and other management of soils (CRT 4(II).D.)

Under this category off-site CO₂ and on-site CH₄ and N₂O emissions from peat extraction fields (drained organic soils) are reported.

Off-site CO₂-C emissions associated to the horticultural (non-energy) use of peat extracted and removed are calculated using instant oxidation method (Tier 2 method). Data on peat extraction for horticulture purposes is taken from statistical reports of CSB (statistics table VIM010³¹⁶ and ENB050³¹⁷ Figure 6.21). Carbon content in peat is considered 45% according to the Table 7.5³¹⁸ (Volume 4, Chapter 7) of the 2006 IPCC Guidelines, relative moisture – 40% (CSB data) according to a methodology used in statistical data.

³¹⁶ Material flow accounts-domestic extraction (thsd tons) 1995 – 2024. Available:

https://data.stat.gov.lv/pxweb/en/OSP_PUB/START__ENV__VI__VIM/VIM010/table/tableViewLayout1/

³¹⁷ Energy balance, in natural units (NACE Rev.2) 2008 – 2024. Available:

https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__NOZ__EN__ENB/ENB050/table/tableViewLayout1/

³¹⁸ Conversion factors for CO₂-C for volume and weight production data (Boreal and Temperate, Nutrient-Poor)

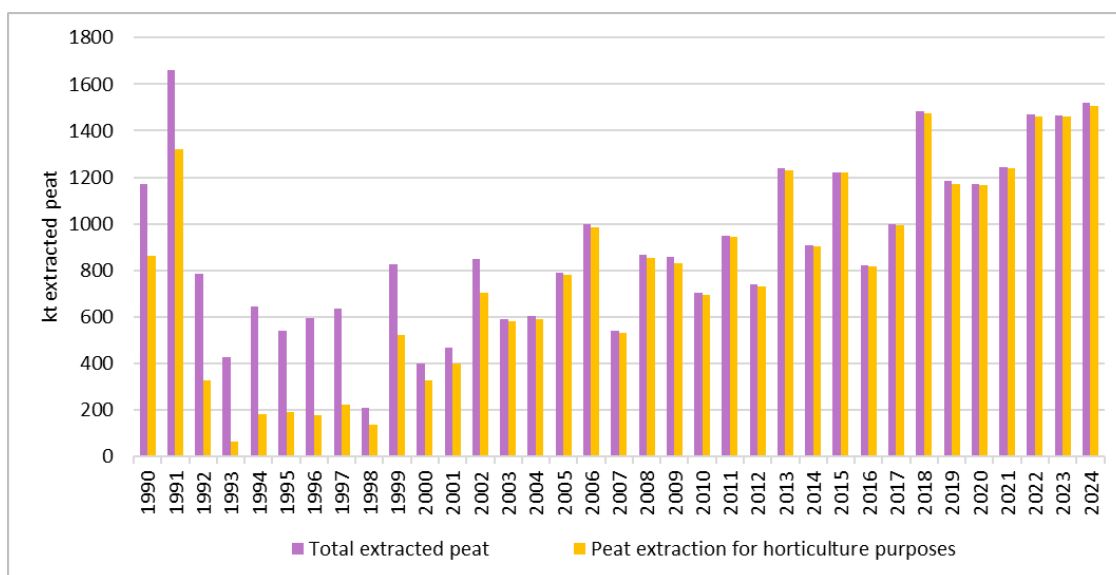


Figure 6.21 Activity data for calculation of off-site CO₂-C emissions associated with the horticultural use of peat (kt extracted peat)

On-site CH₄ and N₂O emissions from organic soils in peatlands drained for peat extraction (30.58 kha in 2024 based on the results of the LIFE REstore project³¹⁹) are calculated using Tier 2 method. Since submission 2021, national CH₄ and N₂O EFs for organic soils in drained peat extraction areas (10.83 kg CH₄ ha⁻¹ yr⁻¹ and 0.44 kg N₂O-N ha⁻¹ yr⁻¹)³²⁰ developed within the scope of the LIFE REstore project is used for reporting. Although applied country-specific CH₄ and N₂O EFs are slightly higher than that in the IPCC Wetlands Supplement, they are within 95% confidence interval of both IPCC Wetlands Supplement provided EFs values (Table 6.29) and EFs used in other countries in the region.

Since submission 2023, national CH₄ EF for drainage ditches in peatlands drained for peat extraction (122.5 kg CH₄ ha⁻¹ yr⁻¹)³²¹ is used for reporting. Applied country-specific value is lower than that in the IPCC Wetlands Supplement (Table 2.4 of the IPCC Wetlands Supplement). Nevertheless, applied country-specific CH₄ EF is within uncertainty range of IPCC Wetlands Supplement provided EF values (Table 6.29). Values of EFs mainly differ due to the variance in climatic factors between central and western parts of Europe (where IPCC Wetlands Supplement default EFs were developed) and condition in Latvia; in warmer climatic conditions higher emissions occur. Thus, Latvia's national CH₄ EF for drainage ditches in peatlands drained for peat extraction more reflects the climatic conditions in the region than default EF provided by the IPCC Wetlands Supplement. Density of ditches is considered 0.05 ha per 1 ha of peatland (Table 2.4 in the IPCC Wetlands Supplement).

³¹⁹ EU LIFE program project "Sustainable and responsible management and re-use of degraded peatlands in Latvia" (LIFE REstore). Available: https://restore.daba.gov.lv/public/eng/about_the_project/

³²⁰ Lazdiņš A., Lupiķis A. 2019. LIFE REstore project contribution to the greenhouse gas emission accounts in Latvia. In: Priede A., Gancone A. (Eds.), *Sustainable and responsible after-use of peat extraction areas* (pp. 21–52). Baltijas Krasti.

³²¹ Vanags-Duka, M.; Bārdule, A.; Butlers, A.; Upenieks, E.M.; Lazdiņš, A.; Purviņa, D.; Līcīte, I. 2022. GHG Emissions from drainage ditches in peat extraction sites and peatland forests in hemiboreal Latvia. *Land* 2022, 11, 2233. Available: <https://doi.org/10.3390/land11122233>.

Table 6.29 Comparison of country-specific and IPCC default EFs (on-site) for organic soils and drainage ditches in peatlands drained for peat extraction

EF	Drained organic soil			Drainage ditches
	CO ₂ , t CO ₂ -C ha ⁻¹ yr ⁻¹	CH ₄ , kg CH ₄ ha ⁻¹ yr ⁻¹	N ₂ O, kg N ₂ O-N ha ⁻¹ yr ⁻¹	CH ₄ , kg CH ₄ ha ⁻¹ yr ⁻¹
Country-specific	1.21	10.83	0.44	122.5
IPCC Wetlands Supplement for boreal and temperate climate/vegetation zone (95% confidence interval)	2.8 (1.1...4.2)	6.1 (1.6...11)	0.3 (-0.03...0.64)	542 (102...981)

Under category 4(II).D. Drainage & rewetting and other management of soils (4(II).D.1.a. Peat extraction remaining peat extraction, Rewetted Organic Soils) on-site CO₂ and CH₄ emissions from rewetted organic soils are reported. Under this category area of rewetted and flooded land is reported. GHG emissions from rewetted organic soils are estimated according to the Tier 1 method. EF for CO₂-C (-0.23 tonnes CO₂-C ha⁻¹ yr⁻¹) is taken from Table 3.1 of the IPCC Wetlands Supplement (temperate, nutrient status – poor). CO₂-C EF from DOC exported from rewetted organic soils is 0.24 tonnes CO₂-C ha⁻¹ yr⁻¹ (Table 3.2 of the IPCC Wetlands Supplement). CH₄ emissions are calculated applying Tier 1 method using equation 3.7 of the IPCC Wetlands Supplement, default EF (92 kg CH₄-C ha⁻¹ yr⁻¹) from Table 3.3 of IPCC Wetlands Supplement was used (temperate, nutrient status – poor). N₂O emissions from rewetted organic soils according to the Tier 1 method are assumed to be negligible and are not estimated (“NA” notation key is reported).

6.7.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of area estimates is provided in Table 6.30.

Table 6.30 Uncertainty of the wetland use data in 2026 submission

Land use category	Number of NFI plots	Share of NFI plots, %	Uncertainty, %
Wetlands	1123	7.0	5.7
wetlands remaining wetlands	1119	6.9	5.9
land converted to wetlands	4	0.03	13.4

According to the NFI, average uncertainty of growing stock is 109%. Uncertainty of annual increment of growing stock of trees is 2.2%. BEFs utilized in calculations have an uncertainty level of 2.2% in average according to the study results. The uncertainty of dead wood stock is 3.9%. The uncertainty of carbon content in wood is 0.14%.

Uncertainty of off-site CO₂ emissions from peat use in horticulture reported under the 4(II).D. Drainage & rewetting and other management of soils (4(II).D.1.a. Peat extraction remaining peat extraction, Drained Organic Soils) is 5% according to the CSB.

According to the study results³²², standard error (S.E.) for CH₄ EF for drainage ditches in peatlands drained for peat extraction is 72.0 kg CH₄ ha⁻¹ yr⁻¹.

The uncertainty range of CO₂-C EF for rewetted organic soils is -0.64+0.18 tonnes CO₂-C ha⁻¹ yr⁻¹ (average uncertainty is 178.3%) according to the IPCC Wetlands Supplement, Table 3.1. Uncertainty range of CO₂-C EF for DOC exported from rewetted organic soils is 0.14-0.36 tonnes CO₂-C ha⁻¹ yr⁻¹ (average uncertainty is 45.8%) according to the IPCC Wetlands Supplement, Table 3.2. 95% range of CH₄-C EF for rewetted organic soils is 3-445 kg CH₄-C ha⁻¹ yr⁻¹ (average uncertainty is 240.2%) according to the IPCC Wetlands Supplement, Table 3.3.

Uncertainty of carbon stock in mineral soil at 0-30 cm depth in forest land, grassland and settlements is 18.8% (according to the forest soil monitoring project BioSoil), uncertainty of carbon stock in mineral soil at 0–30 cm depth in cropland is 22.3% (according to the forest soil monitoring project BioSoil and Table 5.5 (Volume 4, Chapter 5) of the 2006 IPCC Guidelines). A nominal error estimate of ±90% (expressed as 2x standard deviations as percent of the mean) are assumed for default reference soil organic C stock for wetlands mineral soils in 0-30 cm depth according to the 2006 IPCC Guidelines (Table 2.3).

The used methods, definitions and activity data sources over the years are consistent (remained unchanged from 1990 onwards). Thus, complete consistency of the time-series is secured for the whole time period. Detailed description of used methods and activity data are provided in the NID section 6.7.2 “Methodological issues”. General information about time-series consistency is provided in the NID Chapter 6.2 “LAND-USE DEFINITIONS AND THE CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES” and 6.3 “INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION”.

6.7.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives.

Quality control procedures listed in the 2006 IPCC Guidelines were done, particularly, peat extraction data was compiled from different sources (national statistics and Union of peat producers) as well as EFs provided by different authors were compared. Issues related to QA/QC and verification are discussed at the sectoral meetings.

A manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool which is used for calculation of GHG emissions in LULUCF sector.

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

Country-specific EFs³²³ used to estimate on-site CO₂, CH₄ and N₂O emissions from peatlands drained for peat extraction were compared to EFs used in other countries in the Baltic Sea

³²² Vanags-Duka, M.; Bārdule, A.; Butlers, A.; Upenieks, E.M.; Lazdiņš, A.; Purviņa, D.; Līcīte, I. 2022. GHG Emissions from drainage ditches in peat extraction sites and peatland forests in hemiboreal Latvia. *Land* 2022, 11, 2233. Available: <https://doi.org/10.3390/land11122233>.

³²³ Lazdiņš A., Lupiķis A. 2019. LIFE REstore project contribution to the greenhouse gas emission accounts in Latvia. In: Priede A., Gancone A. (Eds.), *Sustainable and responsible after-use of peat extraction areas* (pp. 21–52). Baltijas Krasti.

region. The Latvian values were within uncertainty ranges of CS EFs of other countries in the region.

6.7.5 Category-specific recalculations

Based on availability of new and improved activity data, recommendations of the UNFCCC review in the context of BTR1 and requirements set out in Part 3 of Annex V to EU Governance Regulation, recalculations are done due to:

- Implementation of a 5-year floating averaging cycle for gross increment of living biomass and natural mortality to avoid reporting non-representative CSC dynamics resulting from the low number of NFI plots representing wetlands with woody vegetation.
- Implementation of CO₂ and CH₄ EFs (temperate, nutrient status – poor) for rewetted and flooded organic soils base on the peatland mapping data demonstrating that majority of rewetted and flooded wetlands were previously raised bogs with nutrient poor soil (previously EFs for nutrient-rich rewetted organic soils were used).
- Implementation of updated activity data (amount of peat extracted for horticulture purposes, area of wetlands with woody vegetation).

In this submission, emissions and removals from rewetted and flooded organic soils have been recalculated following the IPCC Wetlands Supplement. Previously, Latvia applied Tier 1 EFs corresponding to temperate, nutrient-rich rewetted organic soils for all rewetted/flooded organic sites. In line with Chapter 3 of the IPCC Wetlands Supplement, temperate organic soils are subdivided into “nutrient poor” and “nutrient rich”, and the choice of EF is to reflect the actual nutrient status of the rewetted sites. Updated information on soil types and land-use history evaluated within the scope of LIFE PeatCarbon project demonstrated that the reported rewetted and flooded organic soils in Latvia are predominantly ombrotrophic or otherwise low-input systems – former raised bogs, better characterised as nutrient poor rather than nutrient rich. This information is gathered using data sets elaborated within the scope of LIFE Restore project³²⁴ and can be accessed as spatial data from Land resource information system³²⁵. Accordingly, all areas of rewetted and flooded organic soils have been reassigned to the “temperate, nutrient poor” subcategory, and the corresponding Tier 1 default EFs from Chapter 3 of the IPCC Wetlands Supplement have been implemented:

- CO₂: EFCO₂ = –0.23 t CO₂-C ha^{–1} yr^{–1} for temperate, nutrient-poor rewetted organic soils (Table 3.1, the IPCC Wetlands Supplement);
- CH₄: EFCH₄ = 92 kg CH₄-C ha^{–1} yr^{–1} for temperate, nutrient-poor rewetted organic soils (Table 3.3, the IPCC Wetlands Supplement).

The change preserves consistency with the 2006 IPCC Guidelines³²⁶, which require that methods and parameters reflect national circumstances as accurately as possible and that improvements in EFs be implemented when better information becomes available. Because the nutrient-poor CO₂ factor represents a near-neutral to weak sink (negative EF) and the nutrient-poor CH₄ factor is substantially lower than the nutrient-rich default (216 kg CH₄-C ha^{–1} yr^{–1}), the reassignment from nutrient-rich to nutrient-poor subcategory reduces estimated net

³²⁴ Project LIFE Restore. Available: https://restore.daba.gov.lv/upload/File/4.pielikums_visas_teritorijas.zip

³²⁵ Land resource information system. Available: <https://videscentrs.lv/gmc.lv/iebuve/zemes-dzilu-informacijas-sistema>

³²⁶ 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, Agriculture, Forestry and Other Land Use, Chapter 1, Chapter 2, Chapter 3.

GHG emissions (in CO₂-eq) from rewetted and flooded organic soils and, for CO₂, increases the reported removals compared to previous submissions. In accordance with the time-series consistency guidance in Volume 1, Chapter 5 of the IPCC 2006 Guidelines, this methodological improvement has been applied retrospectively to the full time series from the first year in which rewetting/flooding of organic soils is reported, and all affected years have been recalculated to avoid artificial breaks in the trend. Summary of the impact of recalculation on the aggregated net GHG emissions from wetlands is shown in Figure 6.22.

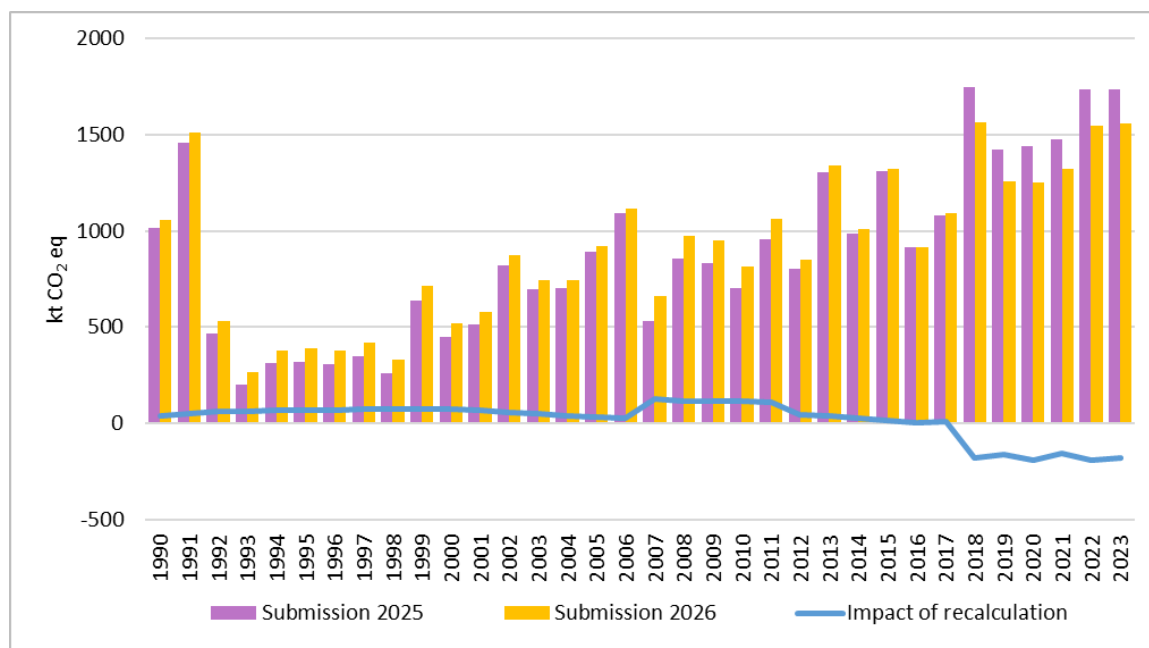


Figure 6.22 Impact of recalculation on the aggregated net GHG emissions from grassland (kt CO₂ eq)

6.7.6 Category-specific planned improvements

Specific improvements in wetlands category are related to continuation of implementation of country specific EFs for managed wetlands, including CO₂, N₂O and CH₄ EFs for rewetted and flooded areas (since 2027 submission). The refinement of these emission factors will be supported by forthcoming peer-reviewed scientific publications synthesising empirical evidence from multiple national and international research initiatives. In particular, data generated within the ALFAwetlands project, LIFE PeatCarbon, and other nationally funded wetland research programmes will be integrated to derive statistically robust, country-specific emission factors. These studies combine long-term chamber measurements, eddy covariance observations, hydrological monitoring and detailed site characterisation across gradients of drainage intensity, rewetting status and peat type.

The integration of results across projects enables improved representativeness of emission factors by increasing sample size, expanding climatic and management gradients, and reducing uncertainty ranges associated with single-site estimates. Harmonised methodological frameworks applied within these projects ensure comparability of flux measurements and facilitate meta-analytical assessment of CO₂, N₂O and CH₄ responses to rewetting and flooding. The resulting dataset will strengthen the scientific basis of emission factor selection, improve uncertainty quantification, and enhance consistency with 2006 IPCC Guidelines and the 2013 Wetlands Supplement. These methodological advancements are expected to substantially

increase the transparency, completeness and accuracy of reporting for managed wetlands in future inventory submissions.

6.8 SETTLEMENTS (CRT 4.E)

6.8.1 Category description

Net GHG emissions from settlements in 2024 were 873.60 kt CO₂ eq (Figure 6.23). Net GHG emissions (including indirect N₂O emissions from N mineralization/immobilization) from land converted to settlements in 2024 were 686.34 kt CO₂ eq (Figure 6.25). From 2012 to 2015 emissions from organic and mineral soils (mainly due to land use change from forest land to settlements) are compensated by the CO₂ removals in living biomass in settlements remaining settlements category (Figure 6.24). This increase of carbon stock in living biomass in settlements remaining settlements reflects increase of age and gross increment of trees growing on settlements (according to NFI average annual net increment increased from 0.11 million m³ in period 2007–2011 to 0.65 million m³ in 2012–2016), as well as area of settlements covered by woody vegetation (Table 6.31). Since 2017 (especially in 2018 and 2022–2024), CO₂ removals in settlements remaining settlements covered by woody and herbaceous vegetation decreased significantly in comparison to 2012–2016 due to significant increase of solid biofuel extraction (mainly for wood chips production and firewood) during these years including non-forest lands, e.g. roadsides, power lines and other settlements covered by woody vegetation. This resulted in a decrease of annual gross increment of trees growing on settlements to average 0.10 million m³ in 2017–2024. The losses due to extraction of wood in settlements is reported using instant oxidation method, in contrast to natural mortality, which is decomposing for 20 years period according to the applied assumptions.

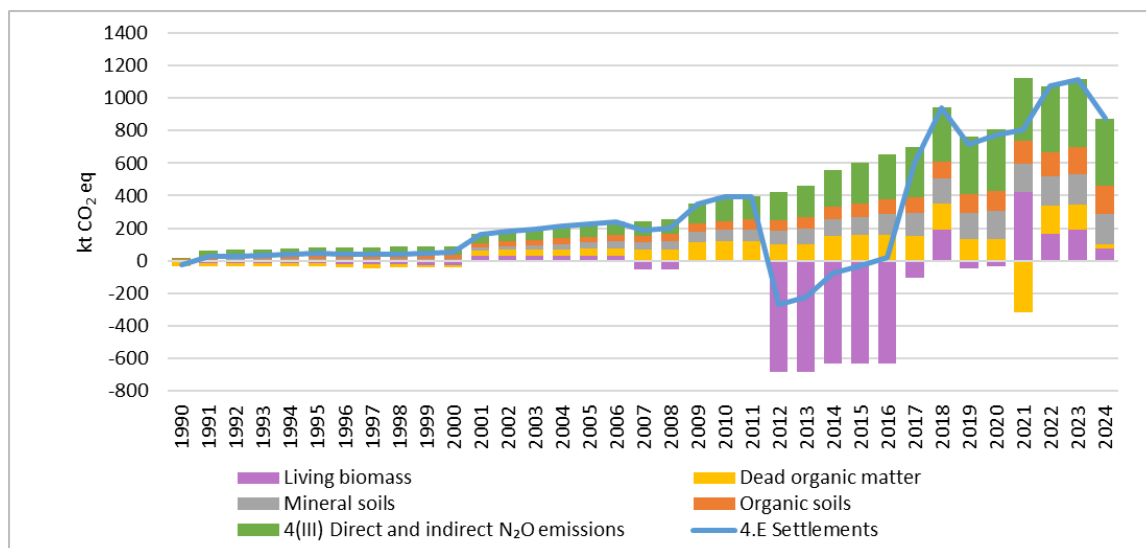


Figure 6.23 Summary of net GHG emissions and removals from settlements (kt CO₂ eq) by source categories

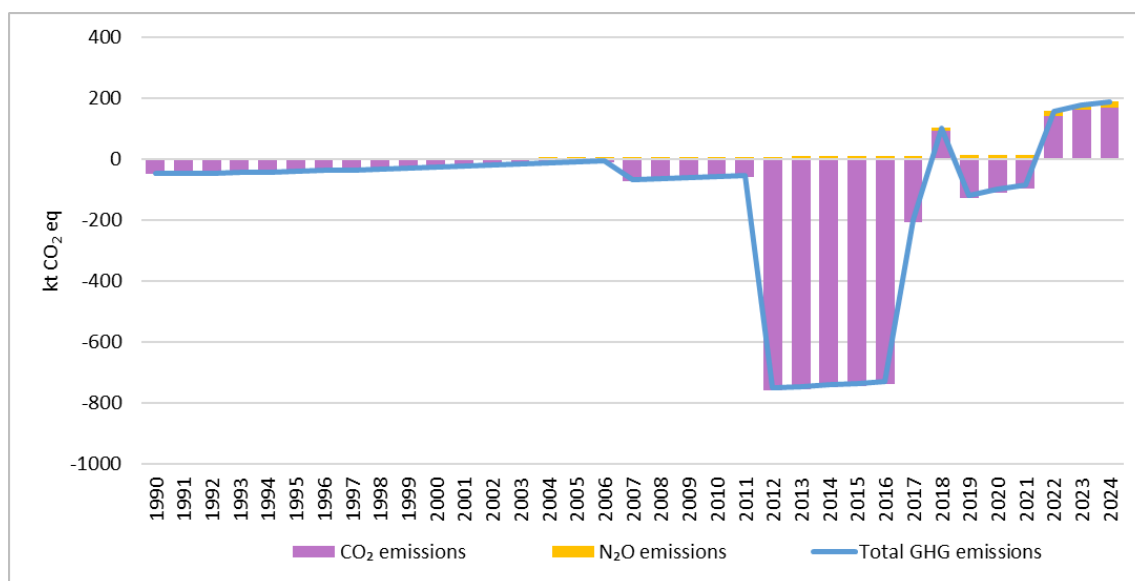


Figure 6.24 Summary of net GHG emissions (positive values) and removals (negative values) from settlements remaining settlements (kt CO₂ eq)

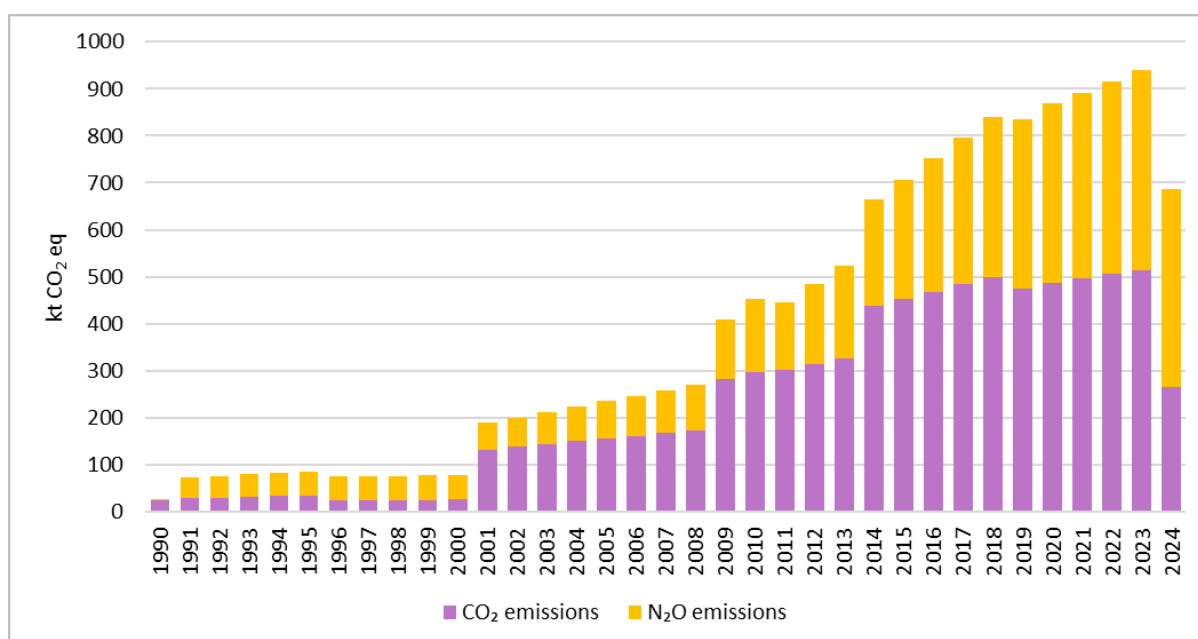


Figure 6.25 Summary of net GHG emissions from land converted to settlements (kt CO₂ eq)

The significant inter-annual fluctuations of estimates of the CSCs in living biomass (Figure 6.23, Figure 6.24, Figure 6.25) can be explained by the application of so called “floating NFI cycle” to the calculations. Every next year the data set used in calculations of stock changes is moved forward by one year and quality issues related changes (corrections in area of polygons belonging to specific land use) are implemented. Gross increment is calculated as stock changes during 5 year period + mortality + harvest rate during the period, respectively, the whole data set used to calculate stock changes represents 10 years period and vary not only because of adding of the latest data, but also because of moving of the whole calculation period. Harvesting, e.g. roadside cleaning, has significant effect on the carbon stock change in living biomass and other carbon pools.

Total area of settlements in 2024 was 309.91 kha. The total area of settlements is estimated according to the information provided by the NFI. The increase of area of settlements during last 20 years occurred due to conversion of forest land. Increase of area of settlements is generally associated with the road construction. All roads, including forest roads are reported in the settlements category; therefore, the deforested area is considerably higher than official statistics, where forest roads are not reported as deforested area and still belong to forest land category.

The assumptions used in EPIM tool are shown in Table 6.31, default 20 years decay period is considered for dead wood.

Table 6.31 Assumptions for calculation of CSC in living and dead biomass in settlements

Year	Settlements with woody vegetation, kha	Gross increment of living biomass		Wood density, kg m ⁻³	Natural mortality, m ³ ha ⁻¹	BEFs		Carbon content, kg t ⁻¹
		mill. m ³	m ³ ha ⁻¹			stem to crown	stem to below-ground	
1990	63.40	0.04	0.68	0.44	0.66	0.24	0.31	523.30
1991	64.11	0.05	0.71	0.44	0.66	0.24	0.31	523.30
1992	65.45	0.05	0.73	0.44	0.66	0.24	0.31	523.30
1993	65.45	0.05	0.73	0.44	0.66	0.24	0.31	523.30
1994	67.45	0.05	0.74	0.44	0.66	0.24	0.31	522.95
1995	69.22	0.05	0.73	0.44	0.66	0.24	0.31	522.95
1996	70.01	0.05	0.73	0.44	0.66	0.24	0.31	522.95
1997	71.53	0.05	0.75	0.44	0.66	0.24	0.31	522.95
1998	72.11	0.05	0.74	0.44	0.66	0.24	0.31	522.95
1999	73.34	0.05	0.74	0.44	0.66	0.24	0.31	523.34
2000	73.89	0.05	0.74	0.44	0.66	0.24	0.31	523.34
2001	74.58	0.05	0.73	0.44	0.66	0.24	0.31	523.34
2002	75.10	0.05	0.73	0.44	0.66	0.24	0.31	523.34
2003	75.40	0.05	0.73	0.44	0.66	0.24	0.31	523.34
2004	75.62	0.05	0.72	0.44	0.66	0.24	0.31	524.03
2005	76.90	0.05	0.71	0.44	0.66	0.24	0.31	524.03
2006	76.90	0.05	0.71	0.44	0.66	0.24	0.31	524.03
2007	37.35	0.11	2.81	0.44	0.66	0.24	0.31	524.03
2008	37.35	0.11	2.81	0.44	0.66	0.24	0.31	524.03
2009	37.35	0.11	2.81	0.44	0.66	0.24	0.31	522.56
2010	37.35	0.11	2.81	0.44	0.66	0.24	0.31	522.56
2011	37.35	0.11	2.81	0.44	0.66	0.24	0.31	522.56
2012	68.12	0.65	9.47	0.44	0.66	0.24	0.31	522.56
2013	68.12	0.65	9.47	0.44	0.66	0.24	0.31	522.56
2014	68.12	0.65	9.47	0.44	0.66	0.24	0.31	522.62
2015	68.12	0.65	9.47	0.44	0.66	0.24	0.31	522.15
2016	68.14	0.65	9.47	0.43	0.66	0.24	0.31	521.93
2017	68.04	0.23	3.41	0.44	0.71	0.24	0.31	522.18
2018	67.94	0.004	0.06	0.43	0.58	0.25	0.31	522.42
2019	69.35	0.18	2.57	0.44	0.83	0.24	0.31	523.79
2020	71.88	0.17	2.42	0.42	0.80	0.26	0.31	522.82
2021	73.04	0.19	2.59	0.42	8.85	0.26	0.31	522.66
2022	73.36	0.01	0.11	0.42	0.65	0.25	0.31	523.99
2023	76.08	-0.004	-0.06	0.42	0.86	0.25	0.31	522.26
2024	75.45	-0.01	-0.11	0.44	0.84	0.24	0.31	522.51

The role of conversion of forest land to settlements is increasing with a growth of economic activity and road construction in rural regions, because more than half of the country area is covered by forests, so any new constructions are usually associated with conversion of forest lands. At the same time conversion of grassland to forest land is more intensive in terms of the converted area; however, young forests on farmlands cannot fully compensate emissions due to the forest lands conversion to settlements.

Under the settlements category emissions from soils, litter, living and dead biomass due to conversion of land use type are reported. Removals in living and dead biomass in settlements are reported using the NFI data on increment of growing stock in settlements, which is represented mostly by overgrowing of roadsides, power lines and other infrastructure.

6.8.2 Methodological issues

6.8.2.1 Settlements remaining settlements (CRT 4.E.1)

The CO₂ emissions and removals (carbon stock change) are reported for living and dead biomass categories in settlements remaining settlements based on the NFI data. Carbon stock change is reported based on weighed (by area) gross increment, mortality rate, BEFs, carbon content and wood density in a particular year in forest land remaining forest land. For emissions from dead wood pool in settlements remaining settlements 20 years transition period is considered. Age of woody vegetation on settlements is counted backwards and as soon as age of trees reach "0", it is considered, that there is no more vegetation, and no increment calculations are done. EPIM tool is used in calculations.

Emissions from soils in settlements remaining settlements are calculated according to the 2006 IPCC Guidelines. It is assumed that inputs equal outputs so that settlement mineral soil carbon stocks do not change in settlements remaining settlements. Emissions from organic soils in settlements remaining settlements are calculated using equation 2.26 (Voleme 4, Chapter 2) in the 2006 IPCC Guidelines (equation No. 6.8). If soils are drained and the peat is not removed, the emissions are calculated using EFs for cultivated organic soils, due to deep drainage in settlements similar to cropland. The national EF for cultivated organic soils (cropland) in Latvia (4.80 t CO₂-C ha⁻¹ yr⁻¹)³²⁷ is used.

$$L_{Organic} = \sum_c (A * EF)_c \quad (6.8)$$

where:

L_{Organic} – annual carbon loss from drained organic soils, tonns C yr⁻¹

A – land area of drained organic soils in climate type *c*, ha

EF – emission factor for climate type *c*, tonns C ha⁻¹ yr⁻¹

6.8.2.2 Land converted to settlements (CRT 4.E.2)

NFI data are used to estimate land converted to settlements in 2009–2024. In 2019, method using the most recent NFI data was implemented for calculation of land use changes (Krumsteds et al., 2019)³²⁸. Total area of land converted to settlements in 2024 was 61.83 kha.

³²⁷ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830. DOI: 10.22616/ERDev.2020.19.TF492

³²⁸ Krumsteds L.L., Ivanovs J., Jansons J., Lazdins A. 2019. Development of Latvian land use and land use change matrix using geospatial data of NFI. Agronomy Research 17(6), p. 2295–2305, DOI: 10.15159/AR.19.195.

Under category forest land converted to settlements, the emissions (losses in carbon pools) are reported. Carbon stock changes associated with commercial felling are reported considering that losses in living biomass are equal to average growing stock in forest land converted to settlements (BEFs, carbon content and wood density are considered as weighted by total biomass distribution between species). Dead wood stock in forest land remaining forest land in a particular year is considered as carbon losses from dead wood due to conversion of forest land to settlements. Instant oxidation method is considered for living and dead wood carbon pools. Average carbon stock in dead biomass (12.14 tonns C ha⁻¹ in litter according to the BioSoil project forest soil inventory data³²⁹ and 6.0 tonns C ha⁻¹ in dead wood according to the NFI) is used in calculations.

Under categories cropland converted to settlements and grassland converted to settlements, losses in living biomass is calculated assuming that i) carbon stock in biomass in grassland is 3.36 t C ha⁻¹ according to the results reported by Purviņa et al. (2024)²⁹⁵ and Bardule et al. (2025)²⁹⁶, average carbon stock value is used and; ii) carbon stock in biomass in cropland is 4.94 t C ha⁻¹ according to the Bardule et al. (2025)²⁹⁶. Under categories cropland converted to settlements and grassland converted to settlements, CSCs in dead organic matter are calculated using Tier 1 method. CSCs in dead organic matter for cropland converted to settlements are reported considering that dead wood stock in cropland remaining cropland in a particular year is considered as carbon losses from dead wood due to conversion of cropland to settlements. Instant oxidation method is considered for living and dead wood carbon pools. According to the Tier 1 method CSCs in dead organic matter for grassland converted to settlements is zero.

Carbon stock changes in living biomass and dead organic matter for wetlands converted to settlements are not calculated due to the lack of default C-stock values (not provided by the 2006 IPCC Guidelines).

The total change in soil C stocks for land converted to settlements is computed using equation 2.24 (Voleme 4, Chapter 2) in the 2006 IPCC Guidelines, which combines the change in soil organic C stocks for mineral soils and organic soils. Change in soil organic C stocks is estimated for mineral soils with land-use conversion to settlements using equation 2.25 (Voleme 4, Chapter 2) in the 2006 IPCC Guidelines (equation No. 6.9). Emission from mineral soil due to land use change from forest land to settlements is reported according to average carbon stock in forest mineral soil, assuming that carbon accumulated in upper 30 cm (82.6 tonns C ha⁻¹) partially turns into emissions within 20 years (0.8 tonns C h⁻¹ annually); the impact factor ($F_{LU} \times F_{MG} \times F_I$) is 0.8 according to the Chapter 8 of the 2006 IPCC Guidelines. Carbon stock change in mineral soils in cropland and grassland converted to settlements is reported assuming that carbon stock in mineral soil in 0-30 cm depth before conversion is 85.6 t ha⁻¹ according to the results of the study “Assessment of soil carbon stock in cropland and grassland”³³⁰.

$$\Delta C_{Mineral} = \frac{(SOC_0 - SOC_{(0-T)})}{D}$$

³²⁹ Bārdule, A., Bāders, E., Stola, J., Lazdiņš, A. 2009. Forest soil characteristic in Latvia according results of the demonstration project BioSoil. *Mežzinātne / Forest Science* 20(53): 105-124.

³³⁰ Project “Assessment of soil carbon stock in cropland and grassland”, Latvian State Forest Research Institute “Silava”, 2015. Available: https://ppdb.mk.gov.lv/wp-content/uploads/2023/08/petijums_VARAM_2017_Augsnes_oglekla_krajumu_novertesana_aramzeme_un_plavas.pdf

$$SOC = \sum_{c,s,i} (SOC_{REFc,s,i} * F_{LUC,s,i} * F_{MGc,s,i} * F_{IC,s,i} * A_{c,s,i}) \quad (6.9)$$

where:

$\Delta C_{Mineral}$ – annual change in carbon stocks in mineral soils, tonns C yr⁻¹

SOC_0 – soil organic carbon stock in the last year of an inventory time period, tonns C

$SOC_{(0-T)}$ – soil organic carbon stock at the beginning of the inventory time period, tonns C

D – time dependence of stock change factors which is the default time period for transistion between equilibrium SOC values, yr

c – represents the climate zones

s – the soil types

i – the set of management systems that are present a country

SOC_{REF} – the reference carbon stock, tonns C ha⁻¹

F_{LU} – stock change factor for land-use systems or sub-system for a particular land-use, dimensionless

F_{MG} – stock change factor for management regime, dimensionless

F_I – stock change factor for input of organic matter, dimensionless

A – land area of the stratum being estimated, ha

Land converted to settlements on organic soils within the inventory time period is treated the same as settlements remaining settlements. Carbon losses are computed using equation 2.26 (Voleme 4, Chapter 2) in the 2006 IPCC Guidelines.

6.8.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of area estimates is provided in Table 6.32.

Table 6.32 Uncertainty of the settlements use data in 2026 submission

Land use category	Number of NFI plots	Share of NFI plots, %	Uncertainty, %
Settlements	661	4.1	7.8
settlements remaining settlements	570	3.5	8.7
organic soil	1	0.01	-
other soil	569	3.5	8.7
land converted to settlements	91	0.6	19.6
organic soil	12	0.1	47.0
other soil	78	0.5	22.0

According to the NFI, uncertainty of growing stock is 83.5%. Uncertainty of annual increment of growing stock of trees is 2.20%. BEFs utilized in calculations have uncertainty level of 2.2% in average according to the study results. Uncertainty of dead wood stock is 3.9%. Uncertainty of carbon content in wood is 0.14%. Uncertainty of average carbon stock in litter in forest land is 23.1%.

The uncertainty of carbon stock in biomass in grassland is 68% according to the Purviņa et al. (2024)²⁹⁵ and Bardule et al. (2025)²⁹⁶; the uncertainty of carbon stock in biomass in cropland is 22% according to the Bardule et al. (2025)²⁹⁶. Combined uncertainty of carbon stock in mineral soil is 18.8% for forest land converted to settlements and 22.1% for cropland and grassland

converted to settlements. The uncertainty of CO₂ EF for organic soils (13.3%) is determined according to the results of LIFE REstore project³³¹.

Consistency of time series is secured by using the same activity data (NFI) for the whole period. The used methods, definitions and activity data sources over the years are consistent (remained unchanged from 1990 onwards). Thus, complete consistency of the time-series is secured for the whole time period. Detailed description of used methods and activity data are provided in the NID section 6.8.2 “Methodological issues”. General information about time-series consistency is provided in the NID Chapter 6.2 “LAND-USE DEFINITIONS AND THE CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES” and 6.3 “INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION”.

6.8.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives.

The QA/QC plans for the settlements' category include the QC measures based on the 2006 IPCC Guidelines. Specific QA/QC checks across the settlements methodology were done. Potential errors and inconsistencies are documented, and corrections are made if necessary. The files and documents used in preparation of the inventory are archived annually and back-up copies are made weekly. Issues related to QA/QC and verification are discussed at the sectoral meetings.

In addition to internal QC procedures, a structured verification process is applied to country-specific EFs and activity data used within the LULUCF sector. Where EFs are derived from national studies, their methodological background, representativeness, and consistency with 2006 IPCC Guidelines and subsequent refinements are systematically assessed. Verification includes cross-comparison with independent datasets, review of underlying measurement methodologies, and consistency checks against peer-reviewed scientific publications and long-term monitoring results. Where relevant EFs are evaluated against regional datasets to ensure plausibility of magnitude and direction of fluxes.

For categories where country-specific EF are applied, uncertainty estimates are recalculated following methodological updates, and sensitivity analyses are performed to assess the influence of revised parameters on total sectoral emissions. Any methodological refinements or recalculations identified during this verification process are documented and transparently reported in the NID. This approach ensures traceability, scientific robustness, and continuous improvement of emission estimates in accordance with the national QA/QC plan.

Manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool used for calculation of GHG emissions in LULUCF sector.

³³¹ Licite I., Lupikis, A. 2020. *Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830, DOI: 10.22616/ERDev.2020.19.TF492*

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

6.8.5 Category-specific recalculations

Based on the availability of new and improved activity data and recommendations of the EU-internal inventory review, recalculations were done due to:

- Implementation of updated activity data (area including organic soils, natural mortality);
- Recalculation of carbon stock change in organic soils by applying the national CO₂ EF for cultivated organic soils (cropland) in Latvia (previously default IPCC Wetlands supplement CO₂ EF for drained organic soils in cropland was used).

Summary of the impact of recalculation on the aggregated net GHG emissions from settlements is shown in Figure 6.26.

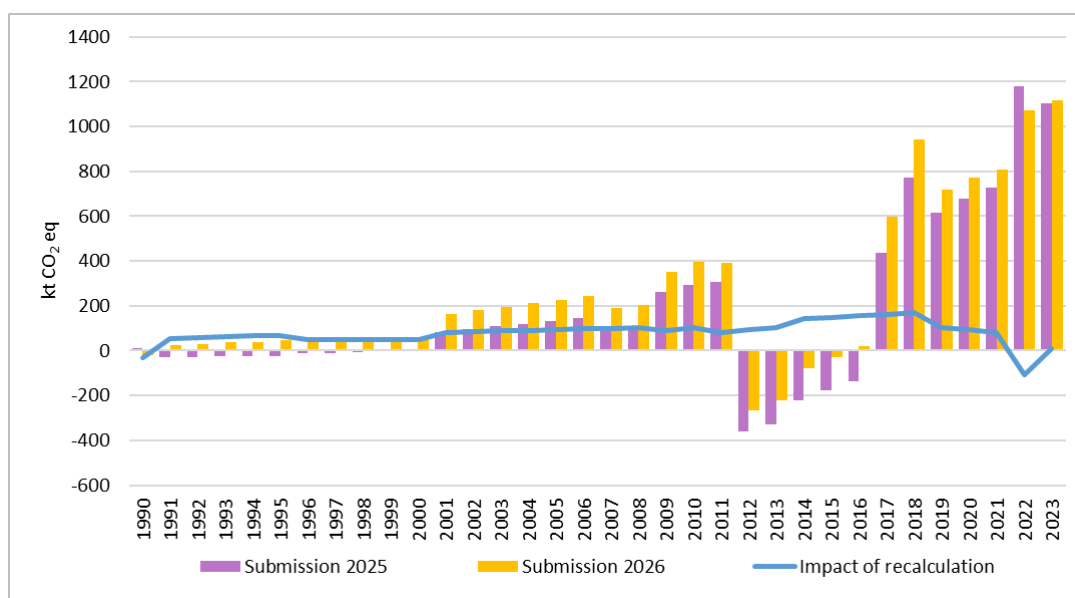


Figure 6.26 Impact of recalculation on the aggregated net GHG emissions from settlements (kt CO₂ eq)

6.8.6 Category-specific planned improvements

No improvements are planned for this sector.

6.9 OTHER LAND (CRT 4.F)

According to the 2006 IPCC Guidelines other lands are territories without vegetation like rocks, glaciers as well as the rest of unmanaged lands which are not included in other land use categories. According to the national land use statistics (State Land Service data) other lands include unmanaged lands, wetlands and settlements (1 459.3 mill. ha in 2008). Instead, national land use statistics since 2009 the NFI is used to estimate area of other lands. It is assumed that other lands are dunes not covered by woody vegetation. In 2024, total area of these lands was 5.26 kha. No GHG emissions or CO₂ removals are reported in this category.

6.10 BIOMASS BURNING (CRT 4(IV))

6.10.1 Source category description

This source category includes GHG emissions (CO₂, CH₄, N₂O) and other emissions (NO_x and CO) from biomass burning on forest land comprising wildfires and controlled burning, as well as wildfires in grassland. Total aggregated emissions from biomass burning in 2024 were 9.31 kt of CO₂ eq (Figure 6.27).

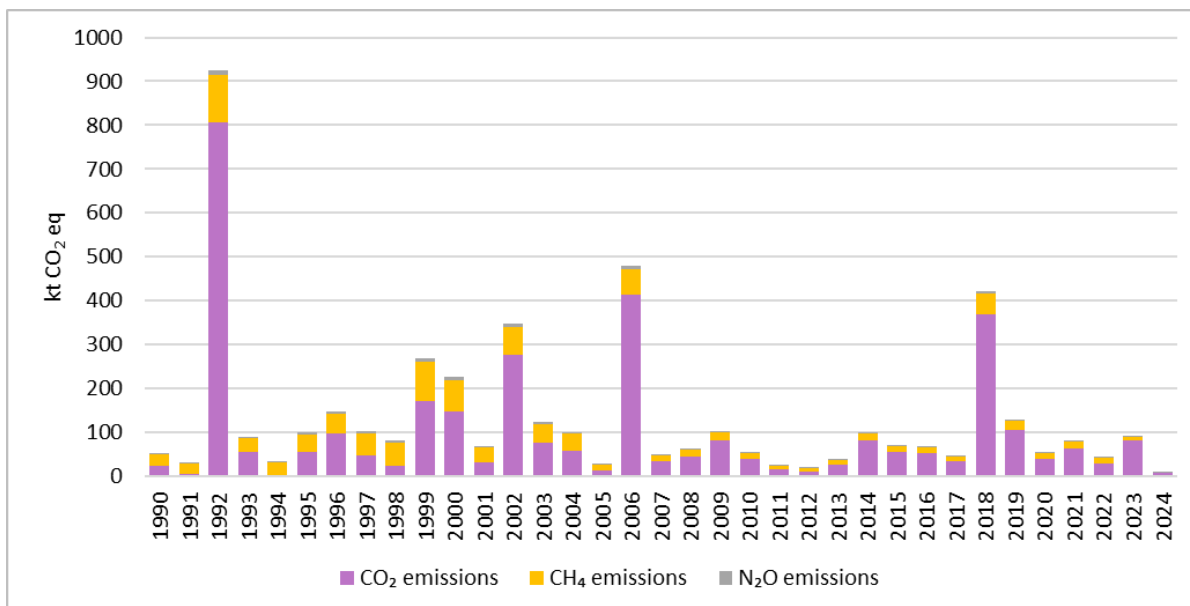


Figure 6.27 Aggregated emissions from biomass burning (kt CO₂ eq)

Biomass burning occurs in forest land and grassland. According to NFI data, no evidence of forest fires or grassland wildfires are found in land converted to forest land category, therefore it is considered that no forest fires take place in afforested area. The approach used in the Latvia's GHG inventory (reporting emissions under land use categories according to the national statistics) secures that emissions from biomass burning are not overlapping.

Statistical data on area affected by forest wildfires is compiled by SFS on the basis of local unit level information. Area of forest fires and biomass in burned area is shown in Figure 6.28.

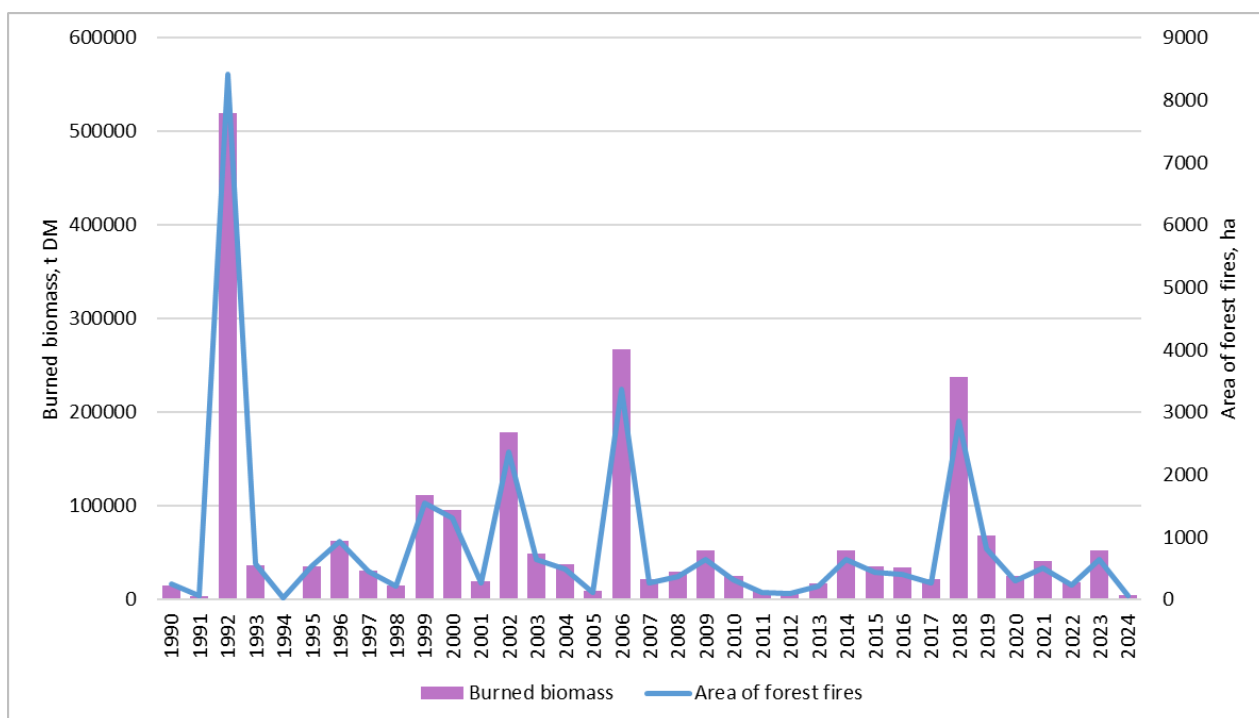


Figure 6.28 Area of forest fires and biomass in burned area (t d.m.; ha)

Area of grassland burning is provided by the SFRS, cartographic information about location of wildfires in grasslands since 2005 is provided by the RSS. Wildfires in grasslands are more common in southeastern part of the country and around Riga. Concentration of wildfires in the south-east correlates with area of abandoned farmlands. Total area of burned grassland is shown in Figure 6.29. For 1990–1992 no statistical information exists. It was decided to use extrapolated burned area of following years period for 1990–1992 instead of notification key NO.

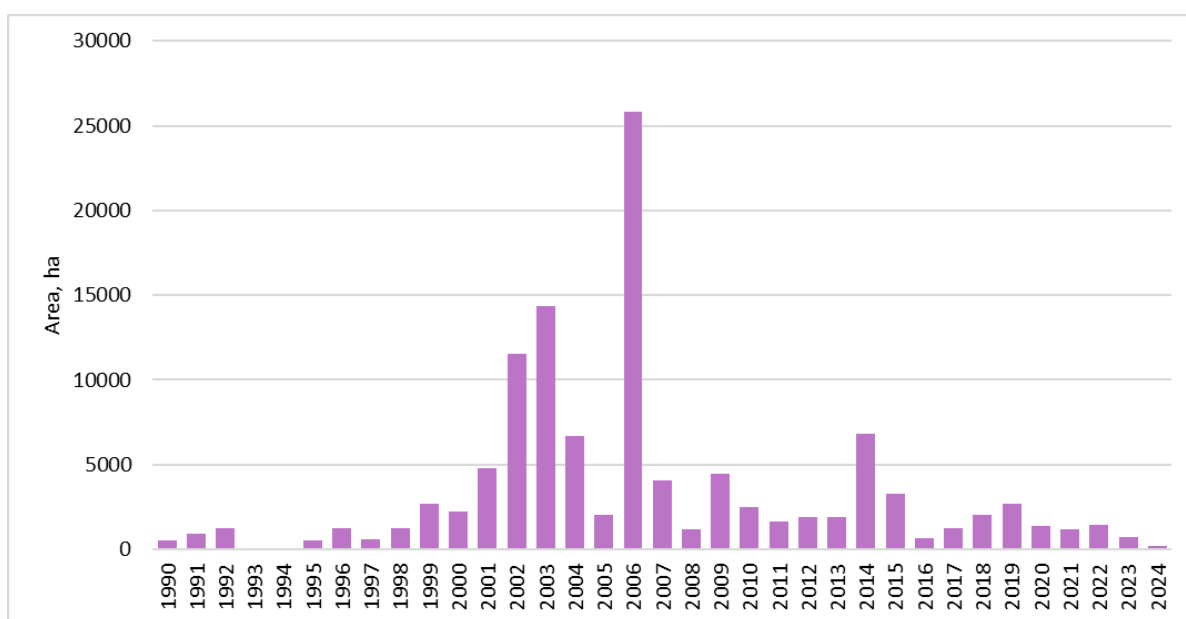


Figure 6.29 Burned area of grassland since 1990 (ha)

Emissions from biomass burning are represented by incineration of harvesting residues during forest logging operations (Figure 6.30). Amount of harvesting residues is calculated using biomass equations³³² from stem wood over bark. Data on share of harvesting residues left for incineration was based on study conducted by Līpiņš (2004)³³³, questionnaire of forest owners on forest management³³⁴ and NFI.

Since no commercial felling takes place in forest stands younger than 20 years in Land Converted to Forest Land category, all emissions of on site incineration of harvesting residues during commercial harvesting are attributed to the Forest Land Remaining Forest Land category.

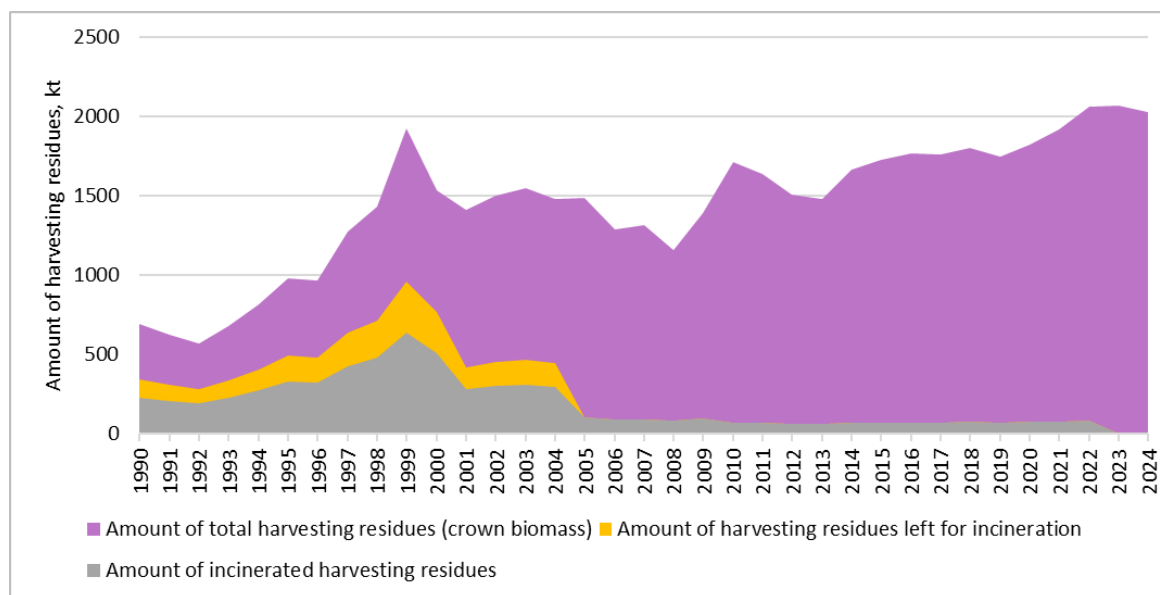


Figure 6.30 Amount of harvesting residues (kt)

6.10.2 Methodological issues

Tier 1 and 2 methods of calculation provided in the 2006 IPCC Guidelines were utilized. Emissions from any type of fires were calculated using equation 2.27 (Volume 4, Chapter 2) of the 2006 IPCC Guidelines:

$$L_{\text{fire}} = A * M_B * C_f * G_{ef} * 10^{-3} \quad (6.10)$$

where:

L_{fire} – amount of GHG emissions from fire, tonnes of each GHG e.g. CH_4 , N_2O etc.

A – area burnt, ha

M_B – mass of fuel available for combustion, tonnes ha^{-1} . This includes biomass, ground litter and dead wood. When Tier1 methods are used then litter and dead wood pools are assumed zero, except where there is a land-use change

³³² Liepiņš J., Lazdiņš A., Liepiņš K. 2017. Equations for estimating above- and belowground biomass of Norway spruce, Scots pine, birch spp. and European aspen in Latvia. *Scandinavian Journal of Forest Research*, 1–43. Available: <https://doi.org/10.1080/02827581.2017.1337923>.

³³³ Līpiņš L. 2004. Assessment of wood resources and efficiency of wood utilization (*Koksnes izejvielu resursu un to izmantošanas efektivitātes novērtējums*), LLU.

³³⁴ Lazdiņš A., Zariņš J., 2013. Meža ugunsgrēku un mežizstrādes atlieku dedzināšanas radītās siltumnīcefekta gāzu emisijas Latvijā (*Greenhouse gas emissions in Latvia due to incineration of harvesting residues and forest fires*), in: *Referātu Tēzes. Presented at the Latvijas Universitātes 71. zinātniskā konference “Ģeogrāfija, ģeoloģija, vides zinātne”, Latvijas Universitāte, Rīga, pp. 133–137.*

C_f – combustion factor dimensionless

G_{ef} – emission factor, g kg⁻¹ d.m. burnt

6.10.2.1 Forest wildfires

For CO₂, CH₄ and N₂O emissions, Tier 1 method and default EFs of calculation provided by the 2006 IPCC Guidelines (Table 2.5) was utilized. For CO and NO_x, default EFs provided by the EMEP/EEA 2023³³⁵ (11.B Forest fires, Table 3-5) was utilized. Amount of burned biomass is considered according to average growing stock of living biomass, dead wood and litter in a particular year (country-specific data based on the NFI). Combustion efficiency or fraction of biomass combusted (dimension-less) is considered 0.45 according to Table 2.6 (Volume 4, Chapter 2) of the 2006 IPCC Guidelines³³⁶. EFs are shown in Table 6.33.

Table 6.33 EF for each GHG for forest wildfires

Gas	Unit	EF	Source
CO ₂	g kg ⁻¹ d.m. burned	1550 ± 95	2006 IPCC Guidelines, Volume 4, Chapter 2 (Table 2.5)
CH ₄	g kg ⁻¹ d.m. burned	6.1 ± 2.2	
N ₂ O	g kg ⁻¹ d.m. burned	0.06	
CO	kg ha ⁻¹ area burned	5400	EMEP/EEA 2023 (11.B Forest fires, Table 3-5)
NO _x	kg ha ⁻¹ area burned	190	

6.10.2.2 Grassland wildfires

For CH₄ and N₂O emissions, Tier 1 method and default EFs of calculation provided by the 2006 IPCC Guidelines (Table 2.5, Volume 4, Chapter 2) was utilized. For CO and NO_x, default EFs provided by the EMEP/EEA 2023³³⁷ (11.B Forest fires, Table 3-8) was utilized. Emissions from wildfires in grassland were calculated using equation 2.27 (Volume 4, Chapter 2) of the 2006 IPCC Guidelines. Mass of available fuel in grassland fires – 2.1 t d.m. ha⁻¹ (Table 2.4, Volume 4, Chapter 2 of 2006 IPCC Guidelines³³⁸), fraction of the biomass combusted 0.74 (Table 2.6, Volume 4, Chapter 2 of the 2006 IPCC Guidelines³³⁹). EFs for grassland fires are shown in Table 6.34.

Table 6.34 EFs for grassland wildfires

Gas	Unit	EF	Source
CH ₄	g kg ⁻¹ d.m. burned	2.3 ± 0.9	2006 IPCC Guidelines, Volume 4, Chapter 2 (Table 2.5)
N ₂ O	g kg ⁻¹ d.m. burned	0.21 ± 0.10	
CO	kg ha ⁻¹ area burned	373	EMEP/EEA 2023 (11.B Forest fires, Table 3-8)
NO _x	kg ha ⁻¹ area burned	13	

6.10.2.3 Controlled fires in forests

Tier 2 method and default EFs of calculation provided in the 2006 IPCC Guidelines was utilized (Table 6.35). Emissions from controlled fires were calculated considering average stock of harvesting residues (BEF for conversion of stem biomass over bark to above-ground biomass), which considerably increased due to increase of harvesting stock.

³³⁵ EMEP/EEA air pollutant emission inventory guidebook 2023

³³⁶ Combustion factor values (proportion of prefire biomass consumed) for fires in a range of vegetation types.

³³⁷ EMEP/EEA air pollutant emission inventory guidebook 2023

³³⁸ Fuel (dead organic matter plus live biomass) biomass consumption values for fires in a range of vegetation types.

³³⁹ Combustion factor values (proportion of prefire biomass consumed) for fires in a range of vegetation types.

Data on share of harvesting residues left for incineration in Latvia is provided by study conducted by Līpiņš (2004)³⁴⁰ (characterizing forest management before 2000), results of questionnaire³⁴¹ of forest owners on forest management, including section characterizing utilization of harvesting residues (characterizing forest management after 2005) and NFI. Based on the knowledge gained from mentioned study and questionnaire, the following expert judgments have been made for burned harvesting residues calculation:

- 1990 to 2000 – 50% of harvesting residues are left for incineration and 67% of the left residues are incinerated, the rest are left to decay;
- 2001 to 2004 – 30% of harvesting residues are left for incineration and 67% of the left residues are incinerated, the rest are left to decay;
- 2005 to 2009 – 7% of harvesting residues are left for incineration and 100% of the left residues are incinerated; the rest of the residues are left for decay or extracted for bioenergy production;
- 2010 to 2022 – 4% of harvesting residues are left for incineration and 100% of the left residues are incinerated; the rest of the residues are left for decay or extracted for bioenergy production;
- starting from 2023 – 0.01% of harvesting residues are left for incineration and 100% of the left residues are incinerated; the rest of the residues are left for decay or extracted for bioenergy production.

The assumptions applied for the most recent reporting years, in particular from 2023 onwards, are based on updated empirical observations derived from the NFI. The NFI provides statistically representative field-based information on harvesting practices, residue management, and biomass extraction patterns across forest types and management regimes. The revised shares of harvesting residues left for incineration, decay, or extraction for bioenergy production reflect observed changes in operational practices and increasing utilisation efficiency of forest biomass. The integration of NFI-based data improves the representativeness and accuracy of activity data underlying emission estimates and ensures consistency with the national forest monitoring system.

CO₂ emissions are calculated only from wildfires taking into account that carbon located in harvesting residues is already reported as losses in living biomass. Incinerated residues are extracted from removals in dead wood. CO₂ emissions are reported using instant oxidation method and do not appear in the inventory as removals in dead wood.

Table 6.35 EF for each GHG for controlled fires in forests

Gas	Unit	EF	Source
CH ₄	<i>g kg⁻¹ d.m. burned</i>	<i>6.1 ± 2.2</i>	<i>2006 IPCC Guidelines, Volume 4, Chapter 2 (Table 2.5)</i>
N ₂ O	<i>g kg⁻¹ d.m. burned</i>	<i>0.06</i>	
CO	<i>g kg⁻¹ d.m. burned</i>	<i>78 ± 31</i>	
NO _x	<i>g kg⁻¹ d.m. burned</i>	<i>1.1 ± 0.6</i>	

³⁴⁰ Līpiņš L. 2004. Assessment of wood resources and efficiency of wood utilization (*Koksnes izejvielu resursu un to izmantošanas efektivitātes novērtējums*), LLU.

³⁴¹ Lazdiņš A., Zariņš J., 2013. Meža ugunsgrēku un mežizstrādes atlieku dedzināšanas radītās siltumnīcefekta gāzu emisijas Latvijā (*Greenhouse gas emissions in Latvia due to incineration of harvesting residues and forest fires*), in: Referātu Tēzes. Presented at the Latvijas Universitātes 71. zinātniskā konference “Ģeogrāfija, ģeoloģija, vides zinātne”, Latvijas Universitāte, Rīga, pp. 133–137.

6.10.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty in activity data (area) for biomass burning is estimated at $\pm 10\%$ based on expert judgment, following Volume 4, Chapter 3 (Table 3.4) of the 2006 IPCC Guidelines. Uncertainty concerning combustion efficiencies (combustion factor value) is based on the 2006 IPCC Guidelines, Volume 4, Chapter 2 (Table 2.6) default values. Uncertainties in EFs are based on the 2006 IPCC Guidelines, Volume 4, Chapter 2 (Table 2.5) and EMEP/EEA 2023 (11.B Forest fires, Table 3-5, Table 3-8) default values.

The used methods, definitions and activity data sources over the years are consistent (in general remained unchanged from 1990 onwards). If data source is changed (for instance, harvesting statistics), time-series consistency is ensured. Detailed description of used methods and activity data are provided in the NID section 6.10.1 “Source category description” and 6.10.2 “Methodological issues”.

6.10.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives.

Quality control procedures listed in the 2006 IPCC Guidelines were done. Possible overlapping in emission/removal estimation with other sources has been checked as far as it is possible on the base of existing data. Land areas of wildfires and controlled burning were reviewed with latest statistics. It was confirmed that all data used in this section cover whole land area of Latvia. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool used for calculation of GHG emissions in LULUCF sector.

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

6.10.5 Category-specific recalculations

Recalculations were done due to:

- Implementation of improved activity data (amount of burned biomass in forest wildfires, amount of total harvesting residues); recalculation resulted in slight changes (mostly increase) in GHG emissions from biomass burning in 1990–2023 (in average by $0.55 \text{ kt CO}_2 \text{ eq yr}^{-1}$);
- CO and NO_x emissions from forest wildfires and grassland wildfires were recalculated using default EFs provided by the EMEP/EEA 2023 (EMEP/EEA air pollutant emission inventory guidebook 2023). Recalculations ensure the use of the latest available scientific information and consistency with Latvia's Informative Inventory Report submitted under the Convention on Long-Range Transboundary Air Pollution and

Directive (EU) 2016/2284 on the reduction of national emissions of certain atmospheric pollutant.

6.10.6 Category-specific planned improvements

No improvements are planned for this sector.

6.11 HARVESTED WOOD PRODUCTS (CRT 4.G)

6.11.1 Category description

The category HWP is a key category of CO₂ removals. The net emissions in HWP in 2024 were -1571.17 kt CO₂. The net emissions during the reporting period are shown in Figure 6.31. In general, increase in removals in the HWP is associated with increase in harvesting rate and implementation of more advanced timber processing technologies. The decrease in CO₂ removals in the HWP category in 2024 (by 947.6 kt CO₂ compared to 2023) is related to a decline in the amount of HWP produced (including both products consumed domestically and exported). The largest production decrease in 2024 compared to 2023 was observed in the sawnwood category (a reduction of 766.1 thousand m³); the total decrease in CO₂ removals in this category (sawnwood) was 739.7 kt CO₂.

Approach B (production approach) is used in calculation. Net emissions due to production of the HWP are calculated according to methodology in the 2013 IPCC Kyoto Protocol Supplement. HWPs produced and consumed domestically are shown in Table 6.36; HWPs produced and exported are shown in Table 6.37.

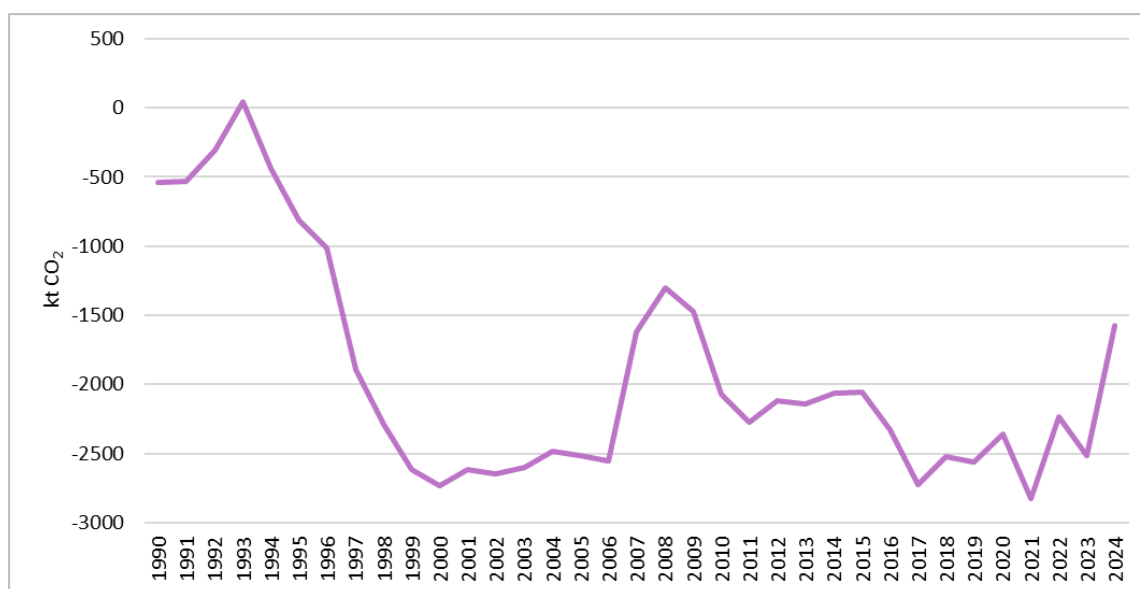


Figure 6.31 Net CO₂ emissions from HWP during period 1990–2024 (kt CO₂)

Table 6.36 Net CO₂ emissions from HWPs produced and consumed domestically (1990–2024)

Year	HWP in use, kt CO ₂			
	Total	Sawnwood	Wood panels	Paper and paperboard
1990	-533.21	-423.23	-102.31	-7.67
1991	-516.32	-414.90	-96.01	-5.41
1992	-282.01	-187.68	-59.77	-34.56

Year	HWP in use, kt CO ₂			
	Total	Sawnwood	Wood panels	Paper and paperboard
1993	19.79	33.56	-30.61	16.84
1994	-65.07	-47.45	-35.20	17.58
1995	-47.04	-207.46	163.08	-2.65
1996	-18.62	-127.90	112.29	-3.02
1997	-277.84	-322.11	48.36	-4.10
1998	-435.07	-421.17	-14.57	0.68
1999	-583.11	-557.30	-25.08	-0.73
2000	-566.47	-554.94	-14.20	2.67
2001	-636.83	-605.98	-24.43	-6.41
2002	-735.38	-695.38	-28.03	-11.98
2003	-483.81	-444.02	-26.76	-13.03
2004	-614.63	-579.92	-27.90	-6.81
2005	-801.27	-774.04	-23.68	-3.56
2006	-989.18	-953.17	-18.55	-17.46
2007	-573.73	-576.43	14.97	-12.26
2008	-414.72	-381.24	-30.09	-3.39
2009	-376.92	-377.69	11.97	-11.20
2010	-542.70	-467.92	-70.09	-4.69
2011	-648.37	-582.04	-62.03	-4.30
2012	-486.28	-444.24	-48.51	6.47
2013	-482.73	-395.78	-93.95	7.00
2014	-324.00	-283.47	-48.73	8.20
2015	-232.20	-181.36	-53.11	2.27
2016	-245.35	-249.87	-17.94	22.45
2017	-435.47	-257.69	-196.75	18.97
2018	-422.38	-231.49	-204.37	13.48
2019	-441.85	-233.35	-214.86	6.36
2020	-169.82	-154.30	-16.11	0.58
2021	-307.23	-271.53	-32.63	-3.07
2022	-62.42	-50.65	-10.19	-1.58
2023	-328.85	-396.42	71.49	-3.92
2024	-2.78	42.52	-63.68	18.38

Table 6.37 Net CO₂ emissions HWPs produced and exported (1990–2024)

Year	HWP in use, kt CO ₂			
	Total	Sawnwood	Wood panels	Paper and paperboard
1990	-6.95	0.00	-6.92	-0.02
1991	-15.81	0.00	-15.78	-0.03
1992	-21.02	-11.99	-8.53	-0.51
1993	27.28	53.28	-26.67	0.67
1994	-374.76	-309.75	-66.99	1.98
1995	-761.72	-458.47	-303.00	-0.26
1996	-998.88	-732.21	-266.47	-0.20
1997	-1614.26	-1403.47	-210.55	-0.24
1998	-1852.03	-1704.61	-147.45	0.04
1999	-2029.57	-1913.55	-115.89	-0.13
2000	-2165.98	-2075.83	-90.41	0.27
2001	-1981.65	-1897.37	-83.46	-0.81
2002	-1908.05	-1822.78	-82.64	-2.63
2003	-2120.47	-2001.64	-116.11	-2.71
2004	-1865.82	-1733.84	-129.40	-2.58

Year	HWP in use, kt CO ₂			
	Total	Sawnwood	Wood panels	Paper and paperboard
2005	-1715.49	-1577.55	-136.16	-1.78
2006	-1566.47	-1402.50	-158.98	-4.99
2007	-1048.16	-888.47	-157.33	-2.37
2008	-884.22	-588.12	-295.22	-0.88
2009	-1095.62	-693.58	-399.55	-2.49
2010	-1526.13	-1004.14	-520.96	-1.03
2011	-1627.34	-1104.99	-521.20	-1.15
2012	-1635.49	-1052.94	-584.08	1.53
2013	-1655.60	-1067.53	-589.25	1.18
2014	-1742.30	-1135.04	-608.53	1.27
2015	-1820.60	-1144.23	-676.75	0.38
2016	-2085.30	-1356.90	-733.54	5.14
2017	-2288.54	-1391.21	-901.26	3.93
2018	-2097.60	-1293.59	-806.80	2.79
2019	-2119.87	-1304.01	-817.10	1.25
2020	-2190.70	-1346.86	-843.96	0.12
2021	-2520.87	-1593.23	-926.94	-0.70
2022	-2171.55	-1262.37	-908.87	-0.31
2023	-2189.97	-1098.82	-1090.52	-0.63
2024	-1568.39	-798.02	-735.11	-35.26

6.11.2 Methodological issues

The net emissions from the HWP are calculated according to the methodology elaborated by S. Rüter (2011)³⁴² which refers to approach B in ETF platform CRT tables. The methodology corresponds to Tier 2 for HWP in the 2013 IPCC Kyoto Protocol Supplement for HWP. Three main HWP groups are used in calculations – sawnwood, wood based panels and paper and paperboard with more detailed division on products in Table 6.38 (according to Table 2.8.1 of the 2013 IPCC Kyoto Protocol Supplement).

Table 6.38 HWP categories and their subcategories

HWP category	HWP subcategory	Description ^{343, 344}
Sawn wood	<i>Coniferous sawnwood</i>	<i>Sawnwood encompasses planks, sleepers (cross-ties), beams, joists, boards, rafters, scantlings, laths, boxboards, “lumber”, and a range of other manufactured timber products. FAO statistics subdivide this category into coniferous and non-coniferous sawnwood.</i>
	<i>Non-coniferous sawnwood</i>	
Wood-based panels	<i>Hardboard (HDF)</i>	<i>The wood-based panels product category consists of veneer sheets, plywood (including blockboard and laminated veneer lumber), particle board, oriented strand board (OSB) and fibreboard. Fibreboard is further subdivided in FAO’s statistics into hardboard, medium/high density fibreboard (MDF/HDF) and other fibreboard, based on the density and manufacturing process of these panels.</i>
	<i>Insulating board (Other board, LDF)</i>	
	<i>Fibreboard compressed</i>	
	<i>Medium-density fibreboard (MDF)</i>	
	<i>Particle board</i>	
	<i>Plywood</i>	
	<i>Veneer sheets</i>	
Paper and	-	<i>The paper and paperboard product group comprises graphic</i>

³⁴² Rüter S. 2011. *Projection of net emissions from harvested wood products in European Countries*. Hamburg: Johann Heinrich von Thünen-Institute (vTI), 63 p, Work Report of the Institute of Wood Technology and Wood Biology, Report No: 2011/1

³⁴³ FAO, 2022. *Classification of forest products 2022*. Rome.

³⁴⁴ FAO. 2024. *Global forest products facts and figures 2023*. Rome. <https://doi.org/10.4060/cd3650en>

HWP category	HWP subcategory	Description ^{343, 344}
paperboard		<i>papers (newsprint, printing and writing paper) and other paper and paperboard. The latter is further subdivided into packaging paper and paperboard, household and sanitary paper, and other paper and paperboard not elsewhere specified.</i>

The calculation is based on harvesting statistics collected by the SFS (historical commercial felling, 1990–2011) and NFI (since 2012), production statistics by the FAOSTAT, EUROSTAT³⁴⁵ and the MoA (Figure 6.32, Figure 6.33, Figure 6.34). Data on production and import for 1990–1991 is calculated as average value from data on the first 5 years available in statistics (1992–1996). Export data for 1990–1991 were derived based on linear function for sawn timber and exponential function for wood-based panels (data from period 1992–1996 are used to obtain functions). NFI harvesting data are validated by comparison of area reported as regenerative felling in SFS and NFI. Only locally harvested wood is reported in estimates.

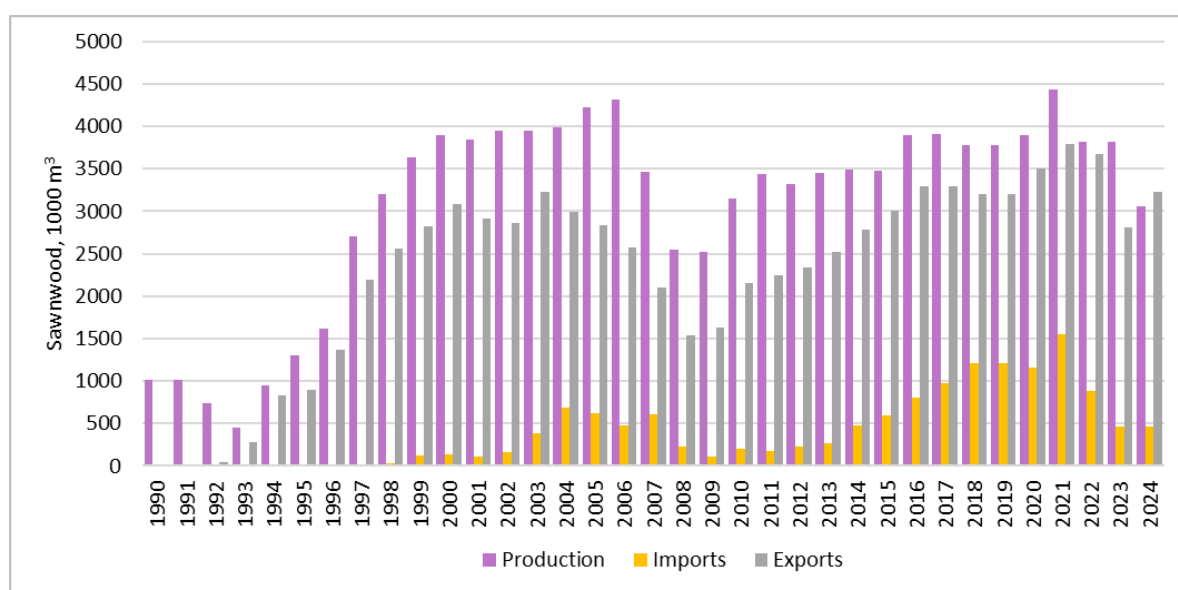


Figure 6.32 Sawnwood production, import and export in 1990–2024 (1000 m³)

³⁴⁵ FAO, EUROSTAT. Available: http://fenixservices.fao.org/faostat/static/bulkdownloads/Forestry_E_Europe.zip

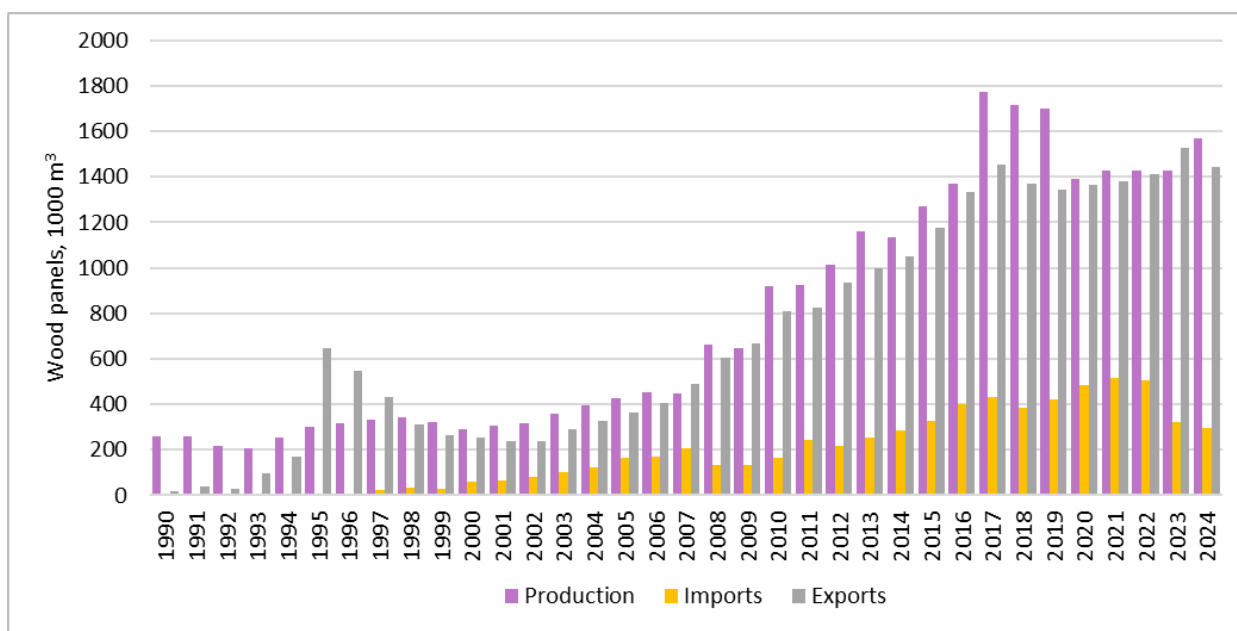


Figure 6.33 Wood panels production, import and export in 1990–2024 (1000 m³)

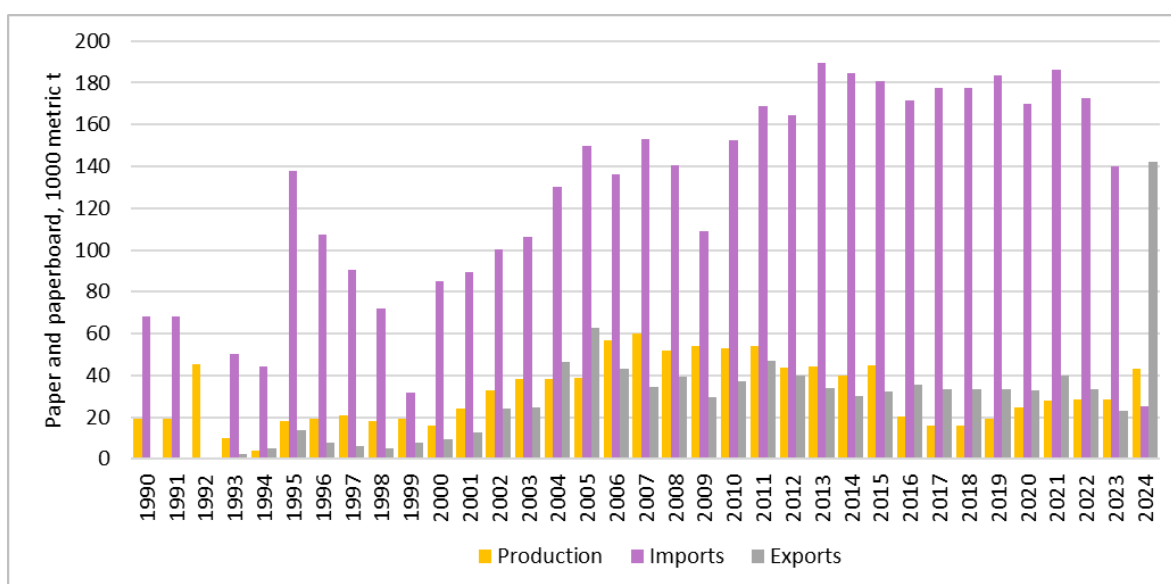


Figure 6.34 Paper and paperboard production, import and export in 1990–2024 (1000 metric t)

Historical data on production, import and export of HWP, as well as the share of different types of products are used in calculation. The coefficients and numeric values used in calculation are default conversion factors recommended in the 2013 IPCC Kyoto Protocol Supplement (Table 2.8.1) and are provided in Table 6.39 and Table 6.40. Net emissions due to decay of harvesting residues are reported separately considering 20 years transition period for above and below ground biomass. Instant oxidation is considered for the firewood assortment.

Table 6.39 Assumptions for estimation of carbon stock in HWP

HWP categories	Density (oven dry mass over air dry volume), Mg m ⁻³	C conversion factor (per air dry volume), C m ⁻³
Sawn wood – Coniferous	0.450	0.225
Sawn wood – Non-Coniferous	0.560	0.280

HWP categories	Density (oven dry mass over air dry volume), Mg m ⁻³	C conversion factor (per air dry volume), C m ⁻³
Veneer sheets	0.505	0.253
Plywood	0.542	0.267
Particle board	0.596	0.269
Hardboard (HDF)	0.788	0.335
Medium density fibreboard (MDF)	0.691	0.295
Fibreboard compressed	0.739	0.315
Insulating board	0.159	0.075
-	oven dry mass over air dry mass, Mg Mg ⁻¹	per air dry mass, Mg C Mg ⁻¹
Paper and paperboard (aggregate)	0.900	0.386

Share of locally originated wood in HWP is calculated using equation No. 6.11. (Equation 2.8.1, Chapter 2, of the 2013 IPCC Kyoto Protocol Supplement) and statistics of production, import and export of industrial roundwood³⁴⁶ (Figure 6.35).

$$f_{IRW}(i) = \frac{IRW_P(i) - IRW_{EX}(i)}{IRW_P(i) + IRW_{(IM)}(i) - IRW_{EX}(i)} \quad (6.11)$$

where:

$f_{IRW}(i)$ – share of industrial roundwood for the domestic production of HWP originating from domestic forests in year i

$IRW_P(i)$ – production of industrial roundwood including roundwood from deforested area in year i , kt C yr⁻¹

$IRW_{EX}(i)$ – export of industrial roundwood in year i , kt C yr⁻¹

$IRW_{(IM)}(i)$ – import of industrial roundwood in year i , kt C yr⁻¹

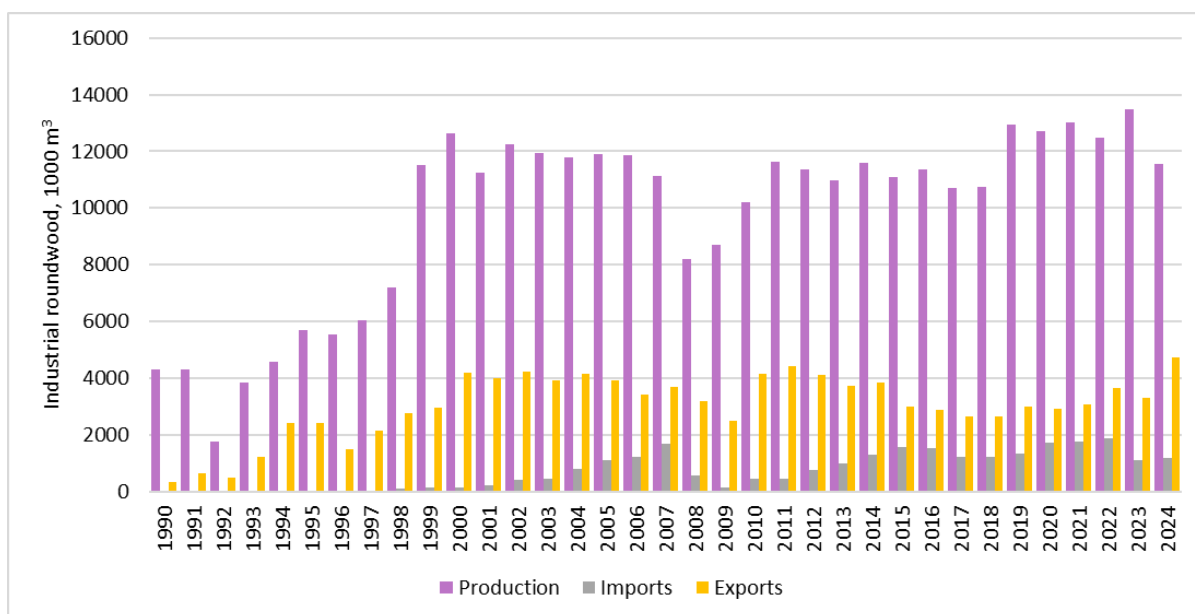


Figure 6.35 Industrial roundwood production, import and export in 1990–2024 (1000 m³)

Organic carbon in HWP originated from domestic wood is calculated using equation No. 6.12.

³⁴⁶ INDUSTRIAL ROUNDWOOD (WOOD IN THE ROUGH): All roundwood except wood fuel. In production, it is an aggregate comprising sawlogs and veneer logs; pulpwood, round and split; and other industrial roundwood. It is reported in cubic metres solid volume underbark (i.e. excluding bark). The customs classification systems used by most countries do not allow the division of Industrial Roundwood trade statistics into the different end-use categories that have long been recognized in production statistics (i.e. sawlogs and veneer logs, pulpwood and other industrial roundwood). Thus, these components do not appear in trade. It excludes: telephone poles."

$$CHWP = f_{IRW}(i) * HWP_D \quad (6.12)$$

where:

$CHWP$ – organic carbon in domestically produced HWP including HWP from wood produced in deforested area, kt C yr⁻¹

HWP_D – domestic production of HWP, kt C yr⁻¹

The rate of the CO₂ emissions and removals in HWP is calculated using equations No. 6.13 and 6.14 (Equation 12.1, Chapter 12, Volume 4 of the 2006 IPCC Guidelines).

$$C(i+1) = e^{-k} * C(i) + \left[\frac{1-e^{-k}}{k} \right] * inflow(i) \quad (6.13)$$

where:

$C(i+1)$ – annual carbon stock, kt C yr⁻¹

e – exponential constant

k – decay constant for each HWP category, units yr⁻¹

$C(i)$ – carbon stock in particular category at the beginning of year i , kt C

$inflow(i)$ – the inflow to the particular HWP category during year i , kt C yr⁻¹

$$k = \frac{\ln(2)}{HL} \quad (6.14)$$

where:

HL – the number of years it takes to lose one-half of the material currently in the pool (Table 6.40), yr

$$\Delta C(i) = C(i+1) - C(i) \quad (6.15)$$

where:

$\Delta C(i)$ – carbon stock change of the HWP category during year i , kt C yr⁻¹

Table 6.40 Common coefficients to estimate balance between CO₂ emissions and removals in HWP

Factors		Numeric value	
Common coefficients:			
e	2.718282		
ln(2)	0.6931		
Assortment specific coefficients:			
Assortment	Sawn wood	Wood panels	Paper
HL, years	35	25	2
k	0.02	0.03	0.35
e ^{-k}	0.98	0.97	0.71

The equations of calculation of the HWP are included into the EPIM tool for calculation of the net emissions due to forest management as separate module.

6.11.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty level of the activity data for the whole time series is assumed 15%.

The used method and activity data sources over the years is consistent, thus time-series consistency is ensured. Detailed description of used method and activity data is provided in the section 6.11.2 “Methodological issues”.

6.11.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives.

Harvesting rate and production of HWP used in the calculations is compared to other data sources, particularly statistics collected by the Latvia Forest industry federation. Issues related to QA/QC and verification are discussed at the sectoral meetings.

A manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool used for calculation of GHG emissions in LULUCF sector.

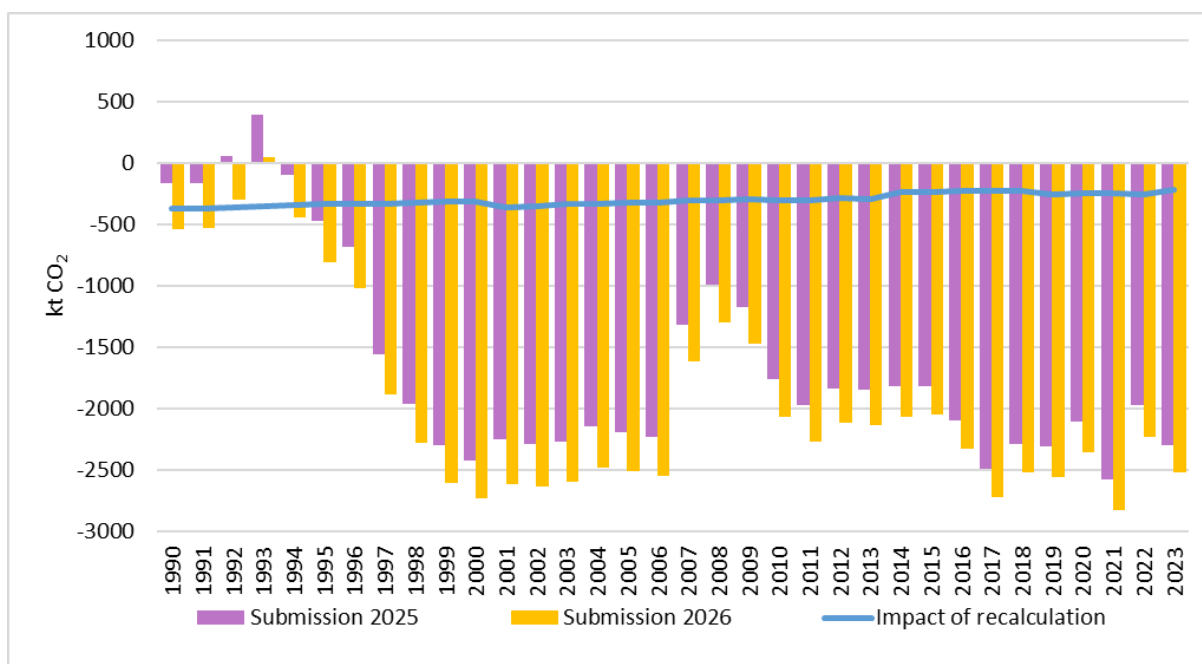
All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

6.11.5 Category-specific recalculations

In submission 2026, the estimation of the share of harvested wood products (HWP) originating from domestic forests has been revised. First, roundwood originating from deforested land is now included in the harvest variable used to derive the proportion of domestically produced HWP. This is consistent with 2006 IPCC Guidelines, which define total HWP harvest as all wood and bark leaving harvest sites, irrespective of subsequent land-use changes, thereby improving completeness of the activity data used in the HWP model. Second, historical carbon inflows to the HWP categories since 1900 have been recalculated using national harvest statistics instead of relying on the stylised pre-1992 harvest assumptions embedded in the Rüter (2011) dataset previously used. In the revised method, for years prior to 1992 the total inflow to HWP is estimated by combining actual historical harvest with the average production, import and export structure observed in 1992–1996. This approach follows the guidance in 2006 IPCC Guidelines to reconstruct HWP variables back to 1900 and is consistent with Tier 2/3 practice, where country specific activity data are used to improve time series consistency and accuracy of HWP stock change estimates.

The activity data used as input to the HWP model are fully consistent with the roundwood harvest statistics applied in the estimation of carbon stock changes in Forest Land. The same national harvest dataset is used for all calculations related to living biomass, dead organic matter pools and harvested wood removals, while data on production, import and export of HWP are provided by MoA. This ensures complete consistency between the Forest Land and HWP categories, prevents discrepancies in total harvested carbon quantities across pools, and guarantees that the transfer of carbon from forest biomass to the HWP pool is accounted for without double counting or omission. The harmonised use of harvest statistics across biomass and HWP calculations strengthens time series coherence and methodological transparency in accordance with the 2006 IPCC Guidelines.

The recalculation results in an increase of estimated CO₂ removals in the HWP pool, deepening the HWP sink by on average 300.71 kt CO₂ per year over 1990–2023, with a maximum increase of 374.04 kt CO₂ in 1990. The overall impact on the national total is an increased net removal in the LULUCF sector while maintaining consistency with 2006 IPCC Guidelines HWP methodology. Summary of the impact of recalculation on CO₂ removals is shown in Figure 6.36.

Figure 6.36 Impact of recalculation on CO₂ emissions from HWP (kt CO₂)

6.11.6 Category-specific planned improvements

No improvements are planned for this sector.

6.12 DIRECT N₂O EMISSIONS FROM MANAGED SOILS

6.12.1 Category description

Direct N₂O emissions from drainage of organic soils are estimated for forest land, settlements and wetlands. Direct N₂O emissions from nitrogen mineralisation associated with loss of soil organic matter from change of land use or management are estimated for land-use change to croplands and settlements. In wetlands converted to forest land (mineral soils), direct N₂O emissions are considered negligible (<0.05%) because the sum of direct and indirect N₂O emissions (according to the Tier 1 method) amounts for a maximum of 0.013% of the country's total GHG emissions (excluding LULUCF) in CO₂ eq Total aggregated direct N₂O emissions from managed soils in 2024 were 3.30 kt N₂O.

6.12.2 Methodological issues

Direct emissions of N₂O due to drainage of organic soils are calculated according to equation No. 6.16 (Equation 2.7 of the Chapter 2, IPCC Wetlands Supplement).

$$N_2O - N_{OS} = [(F_{OS,CG,Temp} * EF_{2CG,Temp}) + (F_{OS,F,Temp,NR} * EF_{2F,Temp,NR})] \quad (6.16)$$

where:

$N_2O - N_{OS}$ – annual direct N₂O–N emissions from managed/drained organic soil, kg N₂O–N yr⁻¹

F_{OS} – annual area of managed/drained organic soils, ha. The subscripts CG, F, Temp, NR refer to cropland and grassland, forestland, temperate and nutrient rich, respectively

EF_2 – emission factor for N₂O emissions from drained/managed organic soils, kg N₂O–N ha⁻¹ yr⁻¹

Activity data consist of areas of land remaining in a land-use category and land converted to other land-use category on drained organic soils. Default N₂O EFs for drained organic soils in forest land is 2.8 kg N₂O-N ha⁻¹ yr⁻¹ according to Table 2.5 of the IPCC Wetlands Supplement. National N₂O EFs for drained organic soils in cropland (7.1 ± 3.29 kg N₂O-N ha⁻¹ yr⁻¹, Licite and Lupiķis (2020)³⁴⁷) is used to report N₂O emissions from drained organic soil in settlements remaining settlements. Since submission 2021 national N₂O EFs for organic soils in drained peat extraction areas (0.44 kg N₂O-N ha⁻¹ yr⁻¹)³⁴⁸ developed within the scope of LIFE REstore project is used for reporting.

N₂O emissions from land converted to another land-use category on drained organic soils are calculated in the same way as emissions from land remaining in a land-use category.

Direct N₂O emissions from N inputs to managed soils and from N mineralisation resulted from loss of soil organic C stocks in mineral soils due to land-use change is estimated by Tier 1 methodology using equation No. 6.17 (equation 11.1 of the Volume 4, Chapter 11, 2006 IPCC Guidelines):

$$N_2O - N_{N \text{ inputs}} = F_{SOM} * EF_1 \quad (6.17)$$

where:

$N_2O - N_{N \text{ inputs}}$ – annual direct N₂O-N emissions from N inputs to managed soils, kg N₂O-N yr⁻¹

EF_1 – emission factor for N mineralized from mineral soil as a results of loss of soil carbon, kg N₂O-N (kg N)⁻¹

The equation No. 6.17 is supplemented by equation 11.8 from the Volume 4, Chapter 11, 2006 IPCC Guidelines (equation No. 6.19 in the NID). Default EF for N mineralised from mineral soil as a result of loss of soil carbon (0.01 kg N₂O-N (kg N)⁻¹) from Table 11.1 of the Volume 4, Chapter 11, 2006 IPCC Guidelines is used. Default C:N ratio (15) for soil organic matter is utilized for estimation of annual amount of N mineralised in mineral soils as a result of loss of soil carbon due to land use change to cropland and settlements (2006 IPCC Guidelines). Descriptions of calculations of annual losses of soil organic carbon due to land use change to croplands and settlements are provided in Chapter 6.5.2.2 and Chapter 6.8.2.2, respectively.

6.12.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty of soil nitrogen (N₂O) emissions are estimated according to data obtained within the scope of the international forest soil monitoring project BioSoil³⁴⁹ and values provided in the 2006 IPCC Guidelines. The uncertainty range of EFs for N₂O emissions from drained organic

³⁴⁷ Licite I., Lupiķis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830, DOI: 10.22616/ERDev.2020.19.TF492

³⁴⁸ Lazdiņš A., Lupiķis A. 2019. LIFE REstore project contribution to the greenhouse gas emission accounts in Latvia. In: Priede A., Gancone A.(Eds.), Sustainable and responsible after-use of peat extraction areas (pp. 21–52). Baltijas Krasti.

³⁴⁹ Bārdule, A., Bāders, E., Stola, J., Lazdiņš, A. 2009. Forest soil characteristic in Latvia according results of the demonstration project BioSoil. Mežzinātne / Forest Science 20(53): 105-124.

soils in forest land is shown in Table 2.5 of the IPCC Wetlands Supplement. National N₂O EFs for drained organic soils in cropland is $7.1 \pm 3.29 \text{ kg N}_2\text{O-N ha}^{-1} \text{ yr}^{-1}$ (Licite and Lupikis, 2020³⁵⁰).

The uncertainty range of EF for N mineralised from mineral soil as a result of loss of soil carbon is 0.003–0.03 kg N₂O-N (kg N)⁻¹ (average uncertainty is 135%). The uncertainty range of C:N ratio of the soil organic matter for land-use change is 10–30 (67%).

The used method and activity data sources over the years is consistent, thus time-series consistency is ensured. General information about time-series consistency is provided in the NID Chapter 6.2 “LAND-USE DEFINITIONS AND THE CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES” and 6.3 “INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION”.

6.12.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector to achieve these quality objectives.

QA/QC procedures include double check of area affected by the land use change and soil CO₂ emissions – under calculation of land use changes and during calculation of N₂O emissions. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Manual data check is introduced to compare figures imported into the ETF platform CRT and calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool used for calculation of GHG emissions in LULUCF sector.

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

6.12.5 Category-specific recalculations

Based on the availability of new and improved activity data and recommendations of the EU-internal inventory review, recalculations were done due to:

- Implementation of updated activity data (area);
- Implementation of national N₂O EFs for drained organic soils in cropland ($7.1 \pm 3.29 \text{ kg N}_2\text{O-N ha}^{-1} \text{ yr}^{-1}$, Licite and Lupikis, 2020³⁵¹) to report N₂O emissions from drained organic soil in settlements remaining settlements (previously default N₂O EF for drained organic soils in cropland was used).
- Recalculations resulted in an increase in direct N₂O emissions by average 0.44 kt N₂O yr⁻¹.

³⁵⁰ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830, DOI: 10.22616/ERDev.2020.19.TF492

³⁵¹ Licite I., Lupikis, A. 2020. Impact of land use practices on greenhouse gas emissions from agriculture land on organic soils. Proceedings of 19th International Scientific Conference Engineering for Rural Development, 1823–1830, DOI: 10.22616/ERDev.2020.19.TF492

6.12.6 Category-specific planned improvements

It is planned to elaborate specific N₂O EFs for wetlands with organic soils and mineral soils after publishing of results of national and international studies in peer reviewed scientific journals. The implementation of the updated factors and tools is planned before 2030.

6.13 INDIRECT N₂O EMISSIONS FROM MANAGED SOILS

6.13.1 Category description

Indirect N₂O emissions from N mineralisation associated with loss of soil organic matter from change of land use or management are estimated for land-use change to croplands and settlements on mineral soils. Total aggregated indirect N₂O emissions from N mineralisation in 2024 were 0.012 kt N₂O. Indirect N₂O emissions from organic soils are not calculated, because the 2006 IPCC Guidelines does not include such a methodology.

6.13.2 Methodological issues

Indirect N₂O emissions from land use change to cropland are calculated according to the 2006 IPCC Guidelines. Amount of N₂O-N emissions produced from leaching and run-off as a result from land use change to cropland are estimated by Tier 1 methodology using equation 11.10 of the Volume 4, Chapter 11, 2006 IPCC Guidelines (equation No. 6.18 in the NID).

$$N_2O_{(L)} - N = F_{SOM} * Frac_{LEACH-H} * EF_5 \quad (6.18)$$

where:

$N_2O_{(L)} - N$ – annual amount of N₂O-N produced from leaching and runoff of N additions to managed soils where leaching/runoff occurs, kg N₂O-N yr⁻¹

$Frac_{LEACH(H)}$ – fraction of all N added to/mineralized in managed soils in regions where leaching/runoff occurs that is lost through leaching and runoff, kg N (kg of N additions)⁻¹

EF_5 – emission factor for N₂O emissions from leaching and runoff, kg N₂O-N (kg N leached and runoff)⁻¹

It is supplemented by equation 11.8 from the Volume 4, Chapter 11, 2006 IPCC Guidelines (equation No. 6.19 in the NID).

$$F_{SOM} = (\Delta C_{Mineral} * \frac{1}{R}) * 1000 \quad (6.19)$$

where:

F_{SOM} – the net annual amount of N mineralised in mineral soils as a result of loss of soil carbon through change in land use or management, kg N

$\Delta C_{Mineral}$ – average annual loss of soil carbon for land-use type, tonnes C R-C:N ratio of the soil organic matter

Default C:N ratio (15) for soil organic matter (2006 IPCC Guidelines) is utilized for estimation of the net annual amount of N mineralised in mineral soils as a result of leaching/run-off associated with loss of soil carbon through land use change to cropland. Carbon losses are calculated according to the Tier 1 method of the 2006 IPCC Guidelines; description of calculation of annual losses of soil organic carbon due to land use change to cropland is provided in Chapter 6.5.2.2. Default values of fraction of all N added to/mineralised in managed soils due to leaching and run-off (0.3 kg N (kg of N additions)⁻¹) and EF for N₂O emissions from N leaching and run-off (0.0075 kg N₂O-N (kg N leached and run-off)⁻¹) are taken from table 11.3 of the Volume 4, Chapter 11, 2006 IPCC Guidelines.

Indirect N₂O emissions from land use change to settlements are also reported using the 2006 IPCC Guidelines Tier 1 method. Amount of N₂O-N emissions produced from leaching and run-off as a result from land use change to settlements are estimated by Tier 1 methodology using equation 11.10 supplemented by equation 11.8 from the 2006 IPCC Guidelines. C:N ratio 15 for soil organic matter based on expert judgment is utilized for estimation of annual amount of N mineralised in mineral soils as a result of leaching/run-off associated with loss of soil carbon thorough land use change to settlements. Tier 1 method of the 2006 IPCC Guidelines (loss of 20 % of soil carbon in land converted to settlement) is used to estimate CSCs; description of calculation of annual losses of soil organic carbon due to land use change to settlements is provided in Chapter 6.8.2.2. Default values of fraction of all N added to mineralised in managed soils due to leaching and run-off (0.3 kg N per kg of N added⁻¹) and EF for N₂O emissions from N leaching and run-off (0.0075 kg N₂O-N per kg N leached and run-off⁻¹) are taken from table 11.3 of the Volume 4, Chapter 11, 2006 IPCC Guidelines.

6.13.3 Uncertainties and time-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Uncertainty range of C:N ratio of the soil organic matter for land-use change from Forest Land or Grassland to Cropland is 10-30 (average uncertainty is 67%). The uncertainty range of fraction of all N added to or mineralised in managed soils in regions where leaching/run-off occurs that is lost through leaching a run-off is 0.1-0.8 kg N (kg of N additions⁻¹), average uncertainty is 117%. The uncertainty range of EF for N₂O emissions from N leaching and run-off according to the 2006 IPCC Guidelines is 0.0005-0.025 kg N₂O-N (kg N leached and run-off⁻¹), average uncertainty is 163%.

The used method and activity data sources over the years is consistent, thus time-series consistency is ensured. General information about time-series consistency is provided in the NID Chapter 6.2 “LAND-USE DEFINITIONS AND THE CLASSIFICATION SYSTEMS USED AND THEIR CORRESPONDENCE TO THE LULUCF CATEGORIES” and 6.3 “INFORMATION ON APPROACHES USED FOR REPRESENTING LAND AREAS AND ON LAND-USE DATABASES USED FOR THE INVENTORY PREPARATION”.

6.13.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the LULUCF sector in order to achieve these quality objectives. QA/QC procedures include double check of area affected by the land use change and soil CO₂ emissions – under calculation of land use changes and during calculation of N₂O emissions. Issues related to QA/QC and verification are discussed at the sectoral meetings.

A manual data check is introduced to compare figures imported into the ETF platform CRT and actually calculated values. The mathematical errors identified during the previous review are corrected in the EPIM tool used for calculation of GHG emissions in LULUCF sector.

All information related to the preparation of the annual inventory is archived in the centralized archiving system (common FTP folder) in accordance with QA/QC plan.

6.13.5 Category-specific recalculations

Recalculations were done due to the implementation of updated (new and improved) activity data (area), resulting in a slight increase in indirect N₂O emissions (by average 0.0014 kt N₂O yr⁻¹).

6.13.6 Category-specific planned improvements

No improvements are planned for this sector.

7 WASTE (CRT 5)

7.1 OVERVIEW OF SECTOR

In 2024, emissions from the Waste sector were 579.04 kt CO₂ eq, contributing about 6.0% of total GHG emissions (excluding LULUCF, including indirect CO₂) (Figure 7.1). The Solid waste disposal and wastewater handling sectors are the main sources of GHG emissions in Waste sector, producing accordingly 66.8% and 23.2% of Waste sector emissions, respectively, in 2024. The Biological treatment of solid waste contributed 10.0% of GHG emissions from Waste sector in 2024.

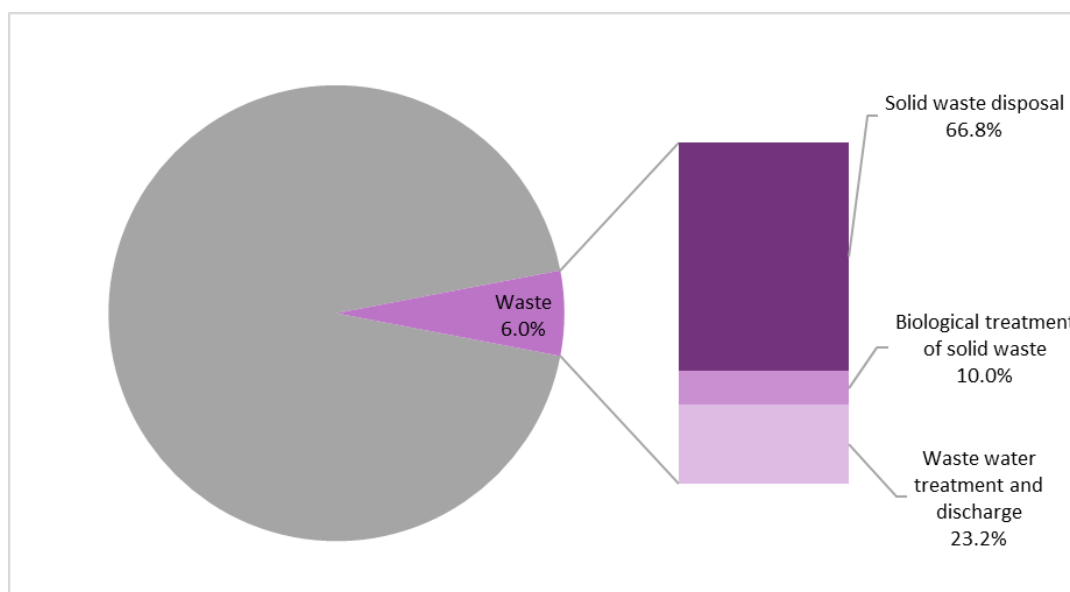


Figure 7.1 Emissions from the Waste sector compared to the total emissions in 2024

Emission categories reported under Waste sector as well as methods and EFs used, are summarized in Table 7.1.

Table 7.1 Waste sector reported emissions and methods

Sector categories	Reported GHG	Methods	EF
A. Solid waste disposal			
1. Managed waste disposal sites	CH ₄	Tier 2 (D)	CS, D
2. Unmanaged waste disposal sites	CH ₄	Tier 2 (D)	CS, D
3. Uncategorized waste disposal sites	NO	NA	NA
B. Biological treatment of solid waste			
1. Composting	CH ₄ , N ₂ O	D	D
2. Anaerobic digestion at biogas facilities	CH ₄	D	D
C. Incineration and open burning of waste			
1. Waste incineration	CO ₂ , N ₂ O	D	D
2. Open burning of waste	NE	NA	NA
D. Wastewater treatment and discharge			
1. Domestic wastewater	CH ₄ , N ₂ O, NMVOC	Tier 1, Tier 2	CS, D
2. Industrial wastewater	CH ₄ , N ₂ O, NMVOC	Tier 1	CS, D, PS
3. Other (as specified in table 6.B)	NMVOC	D	D

Sector categories	Reported GHG	Methods	EF
<i>E. Other (please specify)</i>	<i>NO</i>	<i>NA</i>	<i>NA</i>

GHG emissions from Waste sector have fluctuated over the period 1990–2024. In 2024, emissions decreased by 28.7%, compared to 1990 and decreased by 0.3%, compared to 2023.

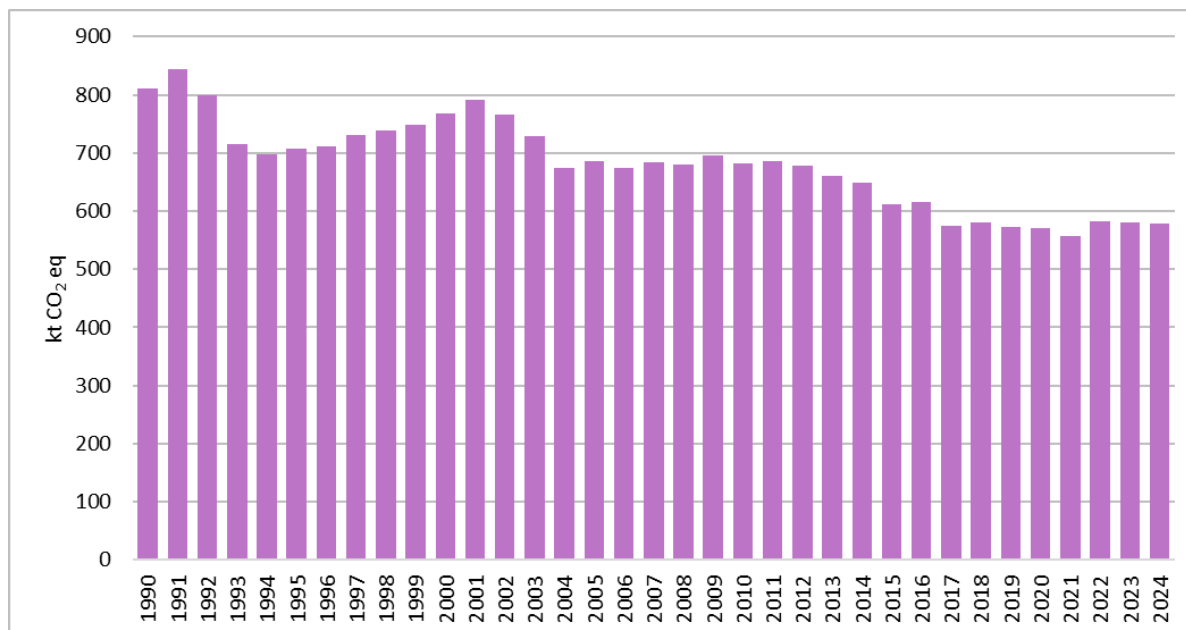


Figure 7.2 Total GHG emissions from Waste sector 1990–2024 (kt CO₂ eq)

Fluctuations in total GHG emissions in Waste sector can be explained by changes in the economic situation over the last 30 years (Figure 7.2). Some industry sectors were almost closed in the middle of 1990s. The largest influence on total emission trend in the early 1990s came from GHG emissions from Wastewater handling. The decrease in total emissions in years 2002–2004 was due to starting of CH₄ collection in landfills.

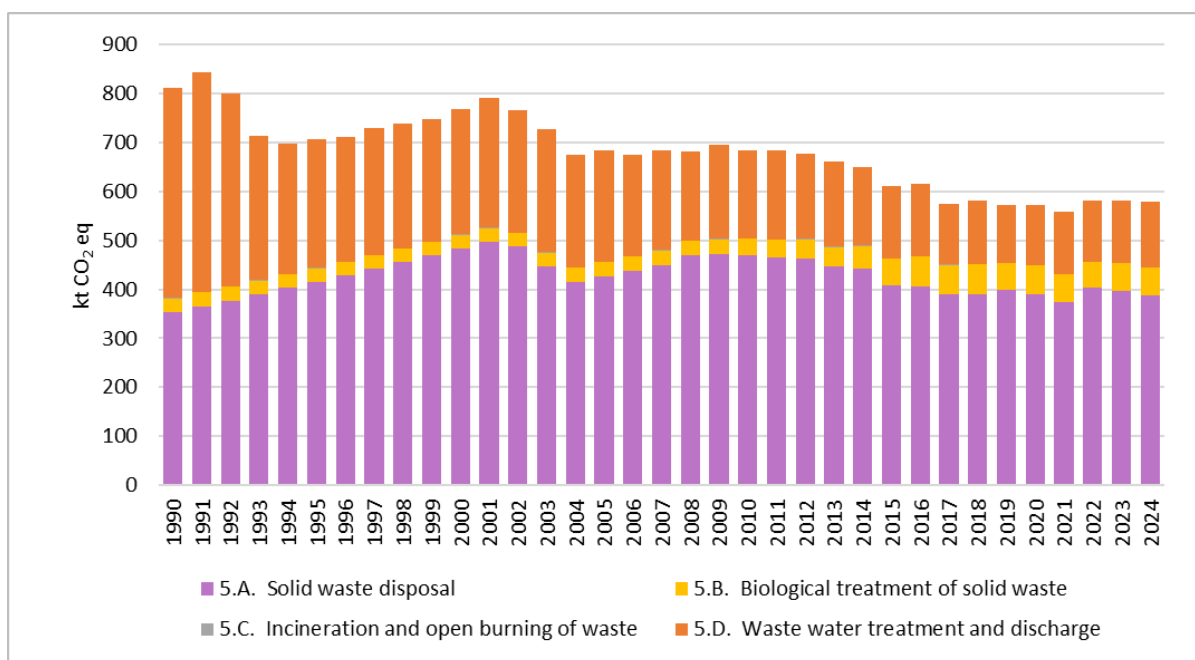


Figure 7.3 GHG Emissions in Waste subsectors 1990–2024 (kt CO₂ eq)

Since 2022, emissions from 5.C Incineration and open burning of waste have been reported as NO. According to waste data, there has been no waste incineration in Latvia without energy recovery since 2022.

N₂O is emitted as the release from sewage purification system and waste incineration.

Data on CO₂ and N₂O emissions from waste incineration have been available only since 1999. However, emissions estimated since 1990, with data on incinerated amount for 1990–1998 extrapolated based on the proportion of disposed and incinerated waste. The calculation of precursor emissions from cremation is described in Section 7.4.1.1. Emissions from waste incineration with energy recovery are allocated under Energy sector (CRT 1.A.2.f Non-metallic minerals).

CH₄ and N₂O are emitted from waste composting. Data from enterprises have been available only since 2003, when composting facilities started to report within state statistical survey about waste composting. Emissions from household waste composting have been estimated since 1990. The 2006 IPCC Guidelines and default EFs are used to calculate emissions.

Key categories from Waste sector are summarized in Table 7.2.

Table 7.2 Key categories in Waste sector in 2026 submission

Category	Gas	Identification criteria	with LULUCF	without LULUCF
5.A.1. Managed Waste Disposal on Land	CH ₄	L1,L2	X	X
5.A.2. Unmanaged Waste Disposal Sites	CH ₄	L1,L2,T1,T2	X	X
5.B.1. Composting	CH ₄	L1,L2,T1,T2		X
5.B.1. Composting	N ₂ O	L2,T2		X
5.D.1 Domestic Wastewater	CH ₄	L1,L2,T1,T2	X	X
5.D.1 Domestic Wastewater	N ₂ O	L1,T2		X
5.D.2 Industrial Wastewater	CH ₄	T1,T2	X	X

According to the annual waste statistics report³⁵² the total amount of waste generated is shown in Table 7.3.

Table 7.3 Generated waste in Latvia (kt)

Year	Municipal (all non-hazardous) waste	Hazardous waste	Total
2006	1420.46	54.37	1474.83
2007	1386.57	41.61	1428.18
2008	1368.79	46.40	1415.19
2009	1033.91	55.56	1089.47
2010	1131.40	55.09	1186.49
2011	1535.06	58.48	1593.53
2012	1799.44	85.12	1884.56
2013	1902.01	109.23	2011.24
2014	2128.73	80.98	2209.70
2015	2087.51	86.60	2174.11
2016	1980.28	63.66	2043.94
2017	2141.21	68.76	2209.97
2018	1587.74	118.14	1705.88
2019	1698.71	115.46	1814.17
2020	1605.95	150.03	1755.98
2021	2011.35	111.18	2122.53
2022	2099.51	79.17	2178.68
2023	2266.36	85.19	2351.55
2024	2575.56	100.35	2675.61

Waste management has acquired prior significance in the environmental protection policy as one of the instruments for sustainable use of natural resources. Focus on waste management are the development of the construction of landfills and biological waste treatment facilities. Currently, 10 non-hazardous waste landfills and two landfills for hazardous waste have received “A” category permits in accordance with the Integrated Pollution Prevention and Control (IPPC) directive. Biogas collection and use for energy production from biodegradable waste and sludge have been established as one of the priorities in waste management priorities in Latvia.

The main activity data sources for GHG emissions calculations in the Waste sector are the “3-Waste”, “2-Water” databases³⁵³, as well as data from the CSB.

Data on hazardous waste in Latvia have been collected and compiled by LEGMC since 1997, but data on municipal (non-hazardous) waste have been available since 2001. Until then the waste volume was determined based on separate pilot projects, as well as assessments and projections by waste management experts.

Since 2002, databases about hazardous and municipal waste are combined in one database “3-Waste”. The data in this database are gathered from the State Statistical survey about waste, which is conducted annually.

Statistical survey must be completed annually by all enterprises, that have permits for polluting activities (A and B category) and by all enterprises, with permits for waste management

³⁵²Waste statistics report. Available: <https://videscentrs.lv/gmc.lv/lapas/atkritumi-un-radiācijas-objekti>

³⁵³Databases. Available: https://parskati.lv/gmc.lv/public_reports

operations. To estimate the amount of disposed waste in previous years, data from the Landfill research 2016³⁵⁴ were used.

The "2-Water" database was also developed by LEGMC. Data on water abstraction and use, wastewater treatment and discharge have been collected since 1991 as part of the state statistical survey "2-Water". State statistical survey "2-Water" must be reported by all enterprises which have issued water resources use or IPPC permit. Both LEGMC's "2-Water" and CSB data are used as activity data for emission calculation – CSB and "2-Water" data for CH₄ emission from Domestic Wastewater Handling, Industrial Wastewater Handling and Sewage Sludge, N₂O emission from Industrial Wastewater Handling and NMVOC emission; and CSB data are used for CH₄ emissions from industrial wastewater handling and N₂O emissions from Domestic Wastewater Handling.

Total GHG emission from Wastewater handling and sewage sludge amounted to 134.2 kt of CO₂ eq in 2024, representing a decrease of 68.7%, compared to 1990 and an increase of 5.5% compared to 2023. This source category accounted for 23.1% of total GHG emissions in the Waste sector in 2024.

7.2 SOLID WASTE DISPOSAL (CRT 5.A)

7.2.1 Category description

CH₄ emission is calculated from SWD (Table 7.4). It is the main GHG source from the Waste sector in Latvia. Compared to 2023, CH₄ emissions decreased by 2.5% in 2024. Compared to 1990, CH₄ emissions increased by 34 kt CO₂ eq due to First Order Decay calculation method. In 2002, CH₄ recovery started in Latvia's waste landfills, which led to a small decrease in emissions from 2003 to 2007. The IPCC Waste Model from the 2006 IPCC Guidelines is used.

Table 7.4 Reported emissions under subcategory Solid Waste Disposal on Land

CRT	Source	Emissions reported
5.A.1	<i>Managed Waste Disposal on Land</i>	<i>CH₄, NMVOC</i>
5.A.2	<i>Unmanaged Waste disposal Sites</i>	<i>CH₄, NMVOC</i>
5.A.3	<i>Uncategorized Waste disposal Sites</i>	<i>NO</i>

To estimate CH₄ emissions, the IPCC Waste Model (First Order Decay (Tier2)) was used. A time series for disposed waste amounts up to 1950 was developed, with 1975 as the base year for estimating the disposed amount. According to the Landfill research conducted in 2016³⁵⁴, the disposed amount in 1975 was 249 860 tons. The research estimation is based on information from questionnaires, filled out by municipalities regarding landfill situation in their territories. During the research, municipalities were asked to provide information on:

- active and closed landfills names;
- years of each landfill activity;
- disposed amounts in each landfills (volume or mass);
- landfill recovery status;
- number of contaminated sites register.

³⁵⁴ "Landfill data collection and compilation for GHG estimates", 2016, LEGMC.

A list of landfills was selected, that were already active in 1975, for which information was available on the active operational period and the amount of disposed waste.

To perform the calculations, information about 62 landfills was available in 1975. Of these 62 landfills, complete information, including the amount of disposed waste and the active operational period, was available for 50 landfills.

Using the information on the active operational period, it was possible to determine the amount of waste landfilled by dividing the total amount of disposed waste by the number of active years. According to the research calculations, the amount of waste disposed of in 1975 was 249 860 tons.

The amount for disposed waste from 1950 to 1974 was assumed to be the same as in 1975. The disposed amount for the years 1976 to 2001 was estimated based on steady growth until the 2002 amount, when data became available from the “3-Waste” database (Table 7.5).

Table 7.5 Estimated disposed waste amounts from 1950–2001

Year	Disposed solid waste amount (kt)	Population in rural areas (%)	Population in urban areas (%)	Disposed waste in rural areas (kt) (MCF=0.4)	Disposed waste in urban areas (kt) (MCF= 0.8)
1950-1974	249.86	39%	61%	97.44	152.41
1975	249.86	39%	61%	97.44	152.41
1976	263.90	33%	67%	87.08	176.81
1977	277.94	33%	67%	91.72	186.22
1978	291.98	33%	67%	96.35	195.63
1979	306.02	33%	67%	100.98	205.03
1980	320.06	33%	67%	105.61	214.44
1981	334.1	32%	68%	106.91	227.19
1982	348.14	32%	68%	111.40	236.73
1983	362.18	32%	68%	115.89	246.28
1984	376.23	32%	68%	120.39	255.84
1985	390.27	32%	68%	124.88	265.38
1986	404.31	31%	69%	125.33	278.97
1987	418.35	31%	69%	129.68	288.66
1988	432.39	31%	69%	134.04	298.34
1989	446.43	31%	69%	138.39	308.03
1990	460.47	31%	69%	142.74	317.72
1991	474.51	31%	69%	147.09	327.41
1992	488.55	31%	69%	151.45	337.07
1993	502.59	31%	69%	155.80	346.78
1994	516.63	31%	69%	160.15	356.47
1995	530.67	31%	69%	164.50	366.16
1996	544.71	31%	69%	168.86	375.84
1997	558.75	31%	69%	173.21	385.53
1998	572.79	31%	69%	177.56	395.22
1999	586.83	32%	68%	187.78	399.05
2000	600.87	32%	68%	192.28	408.59
2001	614.91	32%	68%	196.77	418.14

Landfills from 1950 to 2001 are assumed as unmanaged³⁵⁵. The disposed amount is divided between rural and urban areas, based on the proportion of population in these areas. MCF for CH₄ emissions calculations are applied, with urban areas (deep sites) using a factor of 0.8 and rural areas (shallow sites) using a factor of 0.4.

Data on waste disposal on land for 2002–2024 are taken from the “3-Waste” database (Table 7.6). Starting from 2002, according to database information, the largest sites were assumed as managed sites (landfills) and MCF=1 was applied. For each year (2002–2024), the disposed amount in landfills is determined according to disposing site profile from the “3-Waste” database.

From 2016 to 2021, a bioreactor in the Latvia's largest landfill, Getlini, was in operation.

Table 7.6 Disposed solid waste amounts from 2002–2024 (kt)

Year	Total disposed solid waste amount	Disposed in landfills (MCF=1)	Stored in bioreactor	Disposed in deep unmanaged sites (urban area, MCF=0.8)	Disposed in shallow unmanaged sites (rural area, MCF=0.4)
2002	658.00	217.46	NO	303.97	136.57
2003	578.90	207.74	NO	256.07	115.05
2004	631.70	282.84	NO	240.71	108.15
2005	610.90	370.43	NO	165.89	74.53
2006	670.00	454.39	NO	148.78	66.84
2007	775.10	553.27	NO	153.09	68.78
2008	704.80	566.89	NO	95.12	42.74
2009	637.50	549.50	NO	60.71	27.28
2010	605.40	586.90	NO	12.73	5.72
2011	548.70	543.50	NO	2.60	2.60
2012	529.50	525.50	NO	1.98	1.98
2013	534.20	534.20	NO	NO	NO
2014	505.20	505.20	NO	NO	NO
2015	503.90	503.90	NO	NO	NO
2016	515.70	353.90	161.90	NO	NO
2017	517.90	230.60	287.20	NO	NO
2018	508.80	219.30	289.50	NO	NO
2019	506.39	202.78	303.61	NO	NO
2020	494.35	218.61	275.74	NO	NO
2021	502.03	283.11	218.92	NO	NO
2022	432.75	432.75	NO	NO	NO
2023	345.15	345.15	NO	NO	NO
2024	296.70	296.70	NO	NO	NO

Two separate IPCC Waste Model calculations were used: one for unmanaged sites and another for managed sites (waste landfills since 2002 and bioreactor since 2016). For unmanaged sites, the calculation method for bulk waste was used, as no accurate information about disposed waste content was available. According to Ltd Virsma research³⁵⁵, DOC factor for these calculations is 0.17. Other factors are default values from the 2006 IPCC guidelines.

³⁵⁵ “Degradable organic carbon in disposed waste”, 2011, Ltd Virsma

For managed sites, the “waste by composition” method in the IPCC Waste Model was used. Data on waste composition was taken from Ltd Virsma research (Table 7.7).

Table 7.7 Disposed waste composition in Latvia waste landfills 1990–2015

Landfills	Samples	Organic fraction (%)					Inorganic fraction (%)		
		Paper	Plastics	Organic (food, hygiene waste, other)	Wood	Textile, rubber	Minerals (ceramics)	Glass	Metals
Pentuli	No1	3.8	19.5	45.4	4.1	3.6	7.2	15.6	0.8
	No2	14.3	5.2	37.8	8.3	0.6	9.4	8.2	16.2
	No3	9.7	6.9	52.9	0.5	2.2	10.4	15.5	1.9
	No4	11.6	8.7	59.5	1.5	3.7	5.3	6.1	3.6
	No5	4.6	6.5	72	0.7	0.8	8.3	5.7	1.4
	No6	4.1	23.9	42.8	3.9	2.3	7.4	14.5	1.1
Pentuli average		8.02	11.78	51.73	3.16	2.2	8	10.93	4.16
Kivites	No1	5.1	2.2	58.3	0.2	3.9	11.6	14	4.7
	No2	6.1	5.6	51.4	0.6	3.1	10.5	19.6	3.1
	No3	1.3	5	56.9	2.1	0.3	9.7	18.2	6.5
	No4	11.3	6	31	3.9	33.3	2.8	8.1	3.6
	No5	4.5	4.8	62	3.2	2.6	12.7	9.2	1
Kivites average		5.66	4.72	51.92	2	8.64	9.46	13.82	3.78
Getlini	No1	6.4	5.8	42.3	1.1	1.2	19.9	21.6	1.7
	No2	19.4	20	41	1.1	0	1.8	16.3	0.4
	No3	2.2	4.8	58.7	1.6	0.7	0.9	23.7	7.4
	No4	3.9	5.8	57.2	0	11.1	6.6	14.9	0.5
	No5	3.2	14.9	52.3	4.6	1.8	4.5	18.7	0
Getlini average		7.02	10.26	50.3	1.68	2.96	6.74	19.04	2
Daibe	No1	3.1	4.8	40.2	1.4	0.2	14.3	35.3	0.7
	No2	4.9	5.8	19.3	3.9	0.9	22.3	42.8	0.1
	No3	3.7	2.1	73.8	1.8	0.3	3.4	14.7	0.2
	No4	3	4.7	18	2.1	0.2	16.7	55.2	0.1
	No5	3.5	2.3	12.9	3.2	0.4	15.7	61.9	0.1
Daibe average		3.64	3.94	32.84	2.48	0.40	14.48	41.98	0.24
Average in Country		6.40	8.54	47.90	2.11	3.35	8.69	20.64	2.36

To determine the average waste composition from the 4 largest waste landfills in Latvia, the size of landfills was considered. In Getlini, 50% of all waste is disposed of, and its composition has the largest influence on determining the average waste composition in the country. For IPCC Waste Model calculations, organic waste is assumed as Food and Garden fractions. This waste composition is applied for the period 1990–2015.

For managed sites method “waste by composition” in IPCC Waste Model was used.

Since 2016, a bioreactor has been operating at the SIA Getlini Eko waste landfill. In the bioreactor, waste is stored after mechanical sorting, with approximately 75% of the stored waste being biological. Data on waste composition is reported in annual waste landfill reports. These reports are provided to state institutions each year. Waste composition for 2024 disposed waste was estimated.

Estimation is done for 3 types of waste streams:

1. Disposed waste in disposal cells after sorting (data collected from waste landfill reports);
2. Direct disposed waste (without sorting) according to EWC code (estimation for each EWC code is expert judgment);
3. Stored waste in bioreactor (for biogas collection after sorting, estimation according to weekly measurements is – 75% biological part and 25% inert part).

The estimation is applied for the period 2016–2021, as the largest bioreactors began operating in 2016. For each report disposed or stored in bioreactor waste code estimation of composition was done according to the IPCC waste model classification.

Waste composition average in 2021:

1. Food – 21.3%;
2. Garden – 22.2%;
3. Paper – 6.3%;
4. Wood – 2.4%;
5. Textile – 2.8%;
6. Nappies – NA;
7. Plastic, other inert – 45.0%.

Waste composition average in 2022:

1. Food – 17.8%;
2. Garden – 18.3%;
3. Paper – 9.4%;
4. Wood – 2.6%;
5. Textile – 2.8%;
6. Nappies – 0.1%;
7. Plastic, other inert – 49.0%.

Waste composition average in 2023:

1. Food – 10.3%;
2. Garden – 8.4%;
3. Paper – 7.9%;
4. Wood – 1.7%;
5. Textile – 7.9%;
6. Nappies – 0.0%;
7. Plastic, other inert – 63.8%.

Waste composition average in 2024:

1. Food – 10%;
2. Garden – 4.5%;
3. Paper – 15%;
4. Wood – 2.2%;
5. Textile – 7.6%;
6. Nappies – NA;
7. Plastic, other inert – 60.7%.

Since October 2002, CH₄ recovery from landfills started. In 2024, in seven waste landfills CH₄ recovery was realized:

1. In *SIA Getlini EKO* landfill CH₄ was collected from the old waste disposing area, from new waste disposing cells, which is specially built for waste disposing with biogas collection and bioreactor;
2. In *SIA Liepajas RAS* CH₄ collection also is developed in old landfill *Skede* (2004–2013) and in new landfill *Kivites* (since 2005);
3. In *SIA ZAAO* landfill *Daibe* CH₄ collection was started in the middle of 2009;
4. In *SIA Jelgavas komunalie pakalpojumi* landfill *Brakski* CH₄ started to collect in year 2013;
5. In *SIA Labiekārtošanas kombināts* landfill *Pentuļi* CH₄ recovery was started in 2021. In 2024, all collected landfill gas was flared;
6. In *SIA Atkritumu apsaimniekošanas sabiedrība Piejūra* landfill *Janvari* CH₄ recovery was started in 2022. In 2024, all collected landfill gas was flared;
7. In *SIA Atkritumu apsaimniekošanas dienvidlatgales starppašvaldību organizācijas* landfill *Cinīši* CH₄ recovery was started in 2021. In 2024, all collected landfill gas was flared.

In total, 4.3 kt CH₄ was collected and recovered in 2024. Information about recovered CH₄ amount is collected directly from waste disposal sites operators. CH₄ concentration and volume of collected landfill gas are provided. CH₄ recovery is estimated based on the monitoring of produced amount of electricity from the gas and landfill gas content measurements. All assumptions used in the estimation of the CH₄ recovery are in accordance with the 2006 IPCC Guidelines (Vol. 5, Ch. 3, p.3.19).

CH₄ recovery is distributed between Unmanaged deep (MCF = 0.8) and Managed (MCF = 1) landfills. In the biggest landfill in Latvia, Getlini, CH₄ recovery occurs from old landfill part and from new disposal cells. Information about distribution between old landfills, new disposal cells and bioreactor are received from landfill Getlini. The distribution of CH₄ recovery is shown in Table 7.8.

Table 7.8 Recovered CH₄ in Latvia landfills (kt)

Year	Total	MCF (0.8) unmanaged	MCF (1) managed
2002	0.859	0.859	NO
2003	3.016	3.016	NO
2004	4.507	4.507	NO
2005	4.687	4.000	0.687
2006	4.833	2.434	2.400
2007	5.055	2.469	2.586
2008	5.250	2.500	2.750
2009	5.847	2.300	3.547
2010	6.173	2.100	4.073
2011	6.499	1.900	4.599
2012	6.463	1.700	4.763
2013	6.917	1.500	5.417
2014	6.873	1.300	5.573
2015	7.858	1.100	6.758
2016	7.624	1.000	6.623

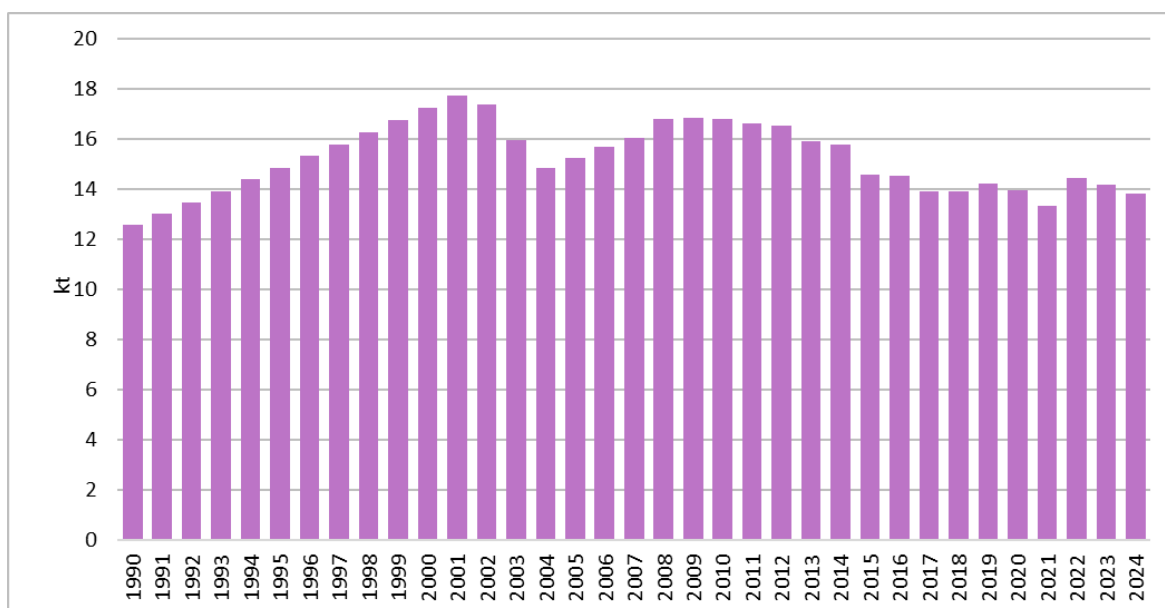
Year	Total	MCF (0.8) unmanaged	MCF (1) managed
2017	7.876	0.986	6.877
2018	7.502	0.833	6.669
2019	6.792	0.742	6.051
2020	6.762	0.731	6.031
2021	7.084	0.579	6.505
2022	5.547	0.658	4.889
2023	5.220	0.608	4.612
2024	4.303	0.430	3.873

Starting from April 2022, biological waste treatment started to operate in the largest waste management plant in Latvia. Biological waste from sorting line and primary collected was delivered to the treatment plant for anaerobic digestions. The collected CH₄ was used for energy production. The collected amount is not reported as recovered from Solid waste disposal. Due to the First Order Decay method used for CH₄ emissions calculations, CH₄ emissions did not decrease in the first year, but the recovery of CH₄ decreased (Table 7.9).

Table 7.9 Collected CH₄ in Getlini waste management company

Year	Collected CH ₄ in total energy block (kt)	Collected from operated disposal cells (CH ₄ kt) (managed)	Collected from operated old disposal hill (CH ₄ kt) (unmanaged)	Collected from biological treatment plan (CH ₄ kt) (not reported in GHG inventory)
2020	5.9	5.169	0.731	-
2021	5.77	5.293	0.484	-
2022	5.294 (4.376 - reported as recovered from 5A)	3.718	0.658	0.918
2023	4.995 (4.122 - reported as recovered from 5A)	3.514	0.608	0.873
2024	4.607 (3.44 - reported as recovered from 5A)	3.01	0.43	1.167

CH₄ emission from waste disposing in SWD sites is presented in Figure 7.4.

Figure 7.4 CH₄ emissions from waste disposing (kt)

7.2.2 Methodological issues

Tier 2 method from the 2006 IPCC Guidelines is used for CH₄ emissions calculation and is based on IPCC Waste Model.

Emission factors used in IPCC Waste Model

Factors for managed site emissions calculations:

MCF=1 (CH₄ correction factor) Managed sites:

Table 7.10 DOC values for waste streams in managed sites (2006 IPCC Guidelines)

Food waste	0.15
Garden	0.20
Paper	0.40
Wood and straw	0.43
Textiles	0.24
Sewage sludge	0.05

Table 7.11 CH₄ generation rate constant (k) (2006 IPCC Guidelines)

Food waste	0.185
Garden	0.10
Paper	0.06
Wood and straw	0.03
Textiles	0.06
Sewage sludge	0.185

DOCf – fraction of DOC dissimilated – 0.5

F – fraction of CH₄ landfill gas – 0.5

Delay time – 6 month

Factors for unmanaged site emissions calculations:

MCF=0.8 Deep unmanaged sites

MCF=0.4 Shallow unmanaged sites

DOC – degradable organic carbon – 0.17 (unsorted waste)

DOCf – fraction of DOC dissimilated – 0.5

F – fraction of CH₄ landfill gas – 0.5

k- methane generation rate – 0.09

OX – oxidation factor (for unmanaged sites calculation before 2008 is used default – 0.1, for unmanaged sites calculation since year 2008 is used 0.09).

DOC value 0.17 (unsorted waste) is used according to the research which was carried out in Latvia in 2011 (“Degradable organic carbon in disposed waste”, 2011, Ltd Virsma). Other EFs are default from the 2006 IPCC Guidelines.

Based on the national research³⁵⁶, Latvia assumes 10% of old unmanaged SWDS are not covered by soils. To include this aspect in emissions calculations the oxidation factor is used as 0.09 (reduced by 10%). Oxidation factor 0.09 has been used since year 2008, because unmanaged SWDS were covered until year 2007. Until 2008, oxidising was not applied for unmanaged landfills. Covering was realised with EC funds financing in 3 stages.

Fraction of CH₄ in landfill gas is estimated as 0.5 according to information, which is received from CH₄ collection enterprises. CH₄ collection enterprises provide information about collected CH₄ amount and also about CH₄ concentration in landfill gas. CH₄ concentration is mutable, it diversifies from 0.47 – 0.54 depending on time frame and weather conditions.

7.2.3 Uncertainties and times-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

To calculate CH₄ emissions from SWD many EFs are used. According to the 2006 IPCC Guidelines for each factor uncertainty is estimated as:

DOC – 20%;

DOCf – 30%;

MCF – 10%;

CH₄ fraction F – 5%;

k – 40%.

$$EF_{\text{uncert.}} = \sqrt{DOC^2 + DOCf^2 + MCF^2 + F^2 + k^2} \quad (7.1)$$

Combined uncertainty for EFs from SWD is 52%.

Uncertainty for activity data is estimated as 7.99%.

³⁵⁶ Landfill data collection and compilation for GHG estimates”, 2016, LEGMC.

Uncertainty assessment of activity data is done using the proportion between disposed amount and population (2002-2024). Uncertainty is calculated as the standard medium of the average from linear trend line.

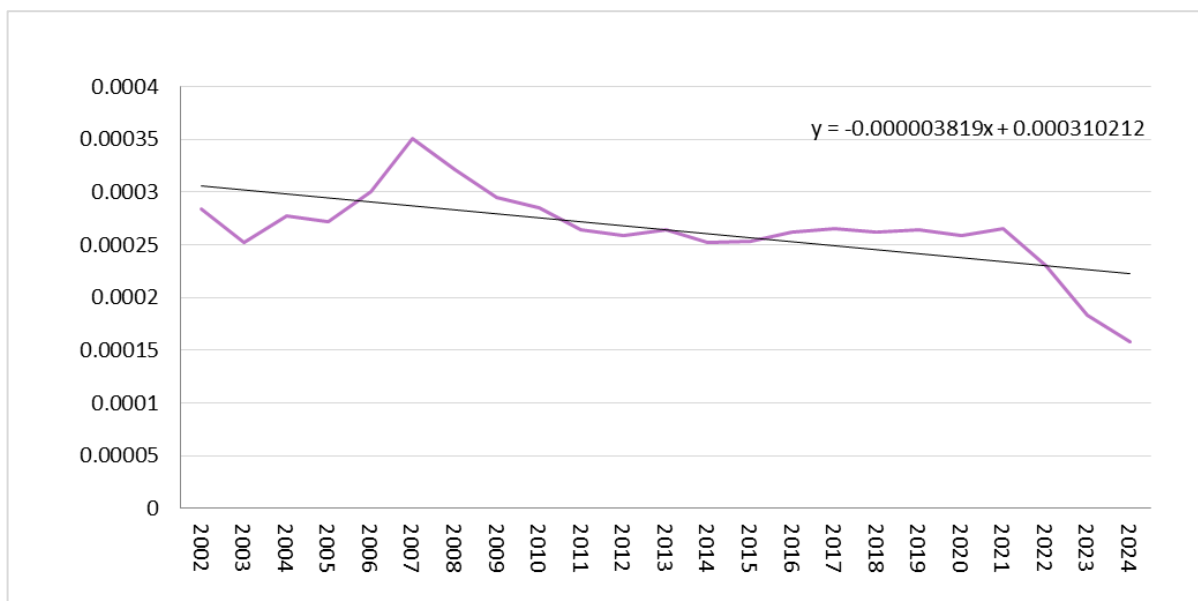


Figure 7.5 Trendline and proportion waste-to-population for waste disposal

7.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the waste sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Disposed waste amount since 2002 is taken from waste data base "3-Waste". Data in this database are checked and approved by Regional Environmental Boards.

National factor of DOC is determined in national research "Degradable organic carbon in disposed waste", 2011, Ltd Virsma. Distribution between managed and unmanaged sites is also described in this research which is available in QA/QC documentation.

Information regarding CH₄ recovery is taken directly from waste landfill reports. Latvia's waste landfill report is published in LEGMC website every year.

All information on activity data and emission calculations are stored and archived in the common FTP folder.

7.2.5 Category-specific recalculations

No recalculations were done for this sector.

7.2.6 Category-specific planned improvements

No improvements are planned for this sector.

7.3 BIOLOGICAL TREATMENT AND SOLID WASTE (CRT 5.B)

7.3.1 Composting (CRT 5.B.1)

7.3.1.1 Category description

Under 5.B.1 sector CH₄ and N₂O emissions from waste composting are calculated. Composting is set as one of priorities in waste treatment in Latvia. For composting biological degradable waste are useful. In Latvia these are mostly “park-garden” and “food production” waste.

Data on industrial composting became available in 2003, when waste treatment companies started composting waste and obtained IPPC permits for this activity.

Composting in private households has been very popular for many years. Composted waste amount in households is estimated according to the household statistics from CSB³⁵⁷. To estimate composted amount the research³⁵⁸ done by Waste Management Association of Latvia in 2015 about composting was considered.

Table 7.12 Reported emissions under composting

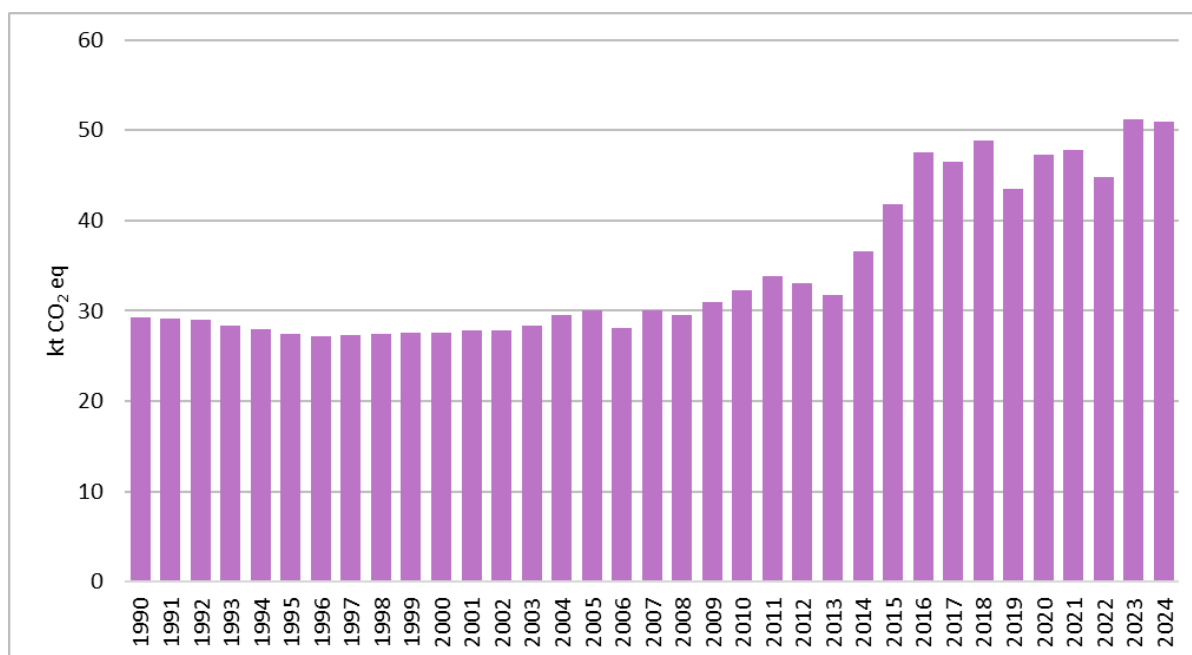
CRT	Source	Emissions reported
5.B.1.	Composting	CH ₄ , N ₂ O

CH₄ and N₂O emissions from composting are calculated according to the 2006 IPCC Guidelines. Data on composted waste are taken from the “3-Waste” database.

A sharp increase in composting emissions in 2016 compared to previous years can be observed due to higher volumes of industrial composted waste (Figure 7.6). Sorting out of biological waste before waste disposal in landfills occur in larger volumes. Emissions from composting in 2024 have increased by 74.0%, compared to 1990 due to industrial composting activities since 2003. Compared to 2023, total GHG emissions decreased by 0.4%.

³⁵⁷ CSB data. Available: <https://stat.gov.lv/lv/statistikas-temas/iedzivotaji/privato-majsaimniecibu-skaitis> (in Latvian)

³⁵⁸ “Composting emission factor development from waste and wastewater sectors and methane correction factor estimation for Latvia landfills”, 2015, Waste Management Association of Latvia

Figure 7.6 Total emissions from waste composting (kt CO₂ eq)

7.3.1.2 Methodological issues

Default method from the 2006 IPCC Guidelines is used for emission calculations from composting. Composted waste amount is multiplied with default EF. Composted waste amount is taken from the “3-Waste” database, R3 - Recycling/reclamation of organic substances that are not used as solvents (including composting and other biological transformation processes), recovery operation for determination of composted amounts was used. Not all amounts, which are classified under recovery as R3, are composted. To determine composted waste amount, each enterprise, which reports recovery operations R3, working profile must be considered. Since 2014, special R code (R3A) for composting has been implemented in Latvian legislation. Data selection for emission calculations becomes more simplified.

Default EFs for composting were used from the 2006 IPCC Guidelines Vol 5, Ch. 4, p. 4.6:

Industrial and home composting:

1. 4 g CH₄/ kg composted waste;
2. 0.24 g N₂O/ kg composted waste.

Table 7.13 Composted waste amounts and emissions (kt)

Year	Composted amounts in households (kt)	Industrial composted amount (kt)	Composted waste dry matter (40%) (kt)	CH ₄ emission (kt)	N ₂ O emission (kt)
1990	166.8863	-	66.7545	0.6675	0.0401
1991	166.2622	-	66.5048	0.6650	0.0399
1992	165.3139	-	66.1255	0.6613	0.0397
1993	161.7283	-	64.6913	0.6469	0.0388
1994	158.9280	-	63.5712	0.6357	0.0381
1995	156.4058	-	62.5623	0.6256	0.0375
1996	154.4638	-	61.7855	0.6179	0.0371
1997	155.3406	-	62.1362	0.6214	0.0373

Year	Composted amounts in households (kt)	Industrial composted amount (kt)	Composted waste dry matter (40%) (kt)	CH ₄ emission (kt)	N ₂ O emission (kt)
1998	155.9775	-	62.3909	0.6239	0.0374
1999	157.3667	-	62.9466	0.6295	0.0378
2000	157.1398	-	62.8559	0.6286	0.0377
2001	158.1811	-	63.2724	0.6327	0.0380
2002	158.1800	-	63.2720	0.6327	0.0380
2003	159.4941	2.2240	64.6872	0.6469	0.0388
2004	160.0516	7.9050	67.1826	0.6718	0.0403
2005	164.9071	6.5640	68.5884	0.6859	0.0412
2006	148.1782	11.6980	63.9504	0.6395	0.0384
2007	161.8781	9.4160	68.5176	0.6852	0.0411
2008	159.2327	9.2820	67.4058	0.6741	0.0404
2009	161.1365	15.1100	70.4985	0.7050	0.0423
2010	165.1933	18.5500	73.4973	0.7350	0.0441
2011	168.7196	23.6990	76.96744	0.7697	0.0462
2012	170.7857	17.6200	75.3622	0.7536	0.0452
2013	166.7016	14.3670	72.4274	0.7243	0.0435
2014	168.2496	40.0380	83.3150	0.8332	0.0500
2015	170.5342	67.5770	95.2444	0.9524	0.0571
2016	167.8159	103.2560	108.4287	1.0843	0.0650
2017	166.1008	98.9000	106.0003	1.0600	0.0636
2018	166.1743	112.2500	111.3697	1.1137	0.0668
2019	165.8701	81.9420	99.1248	0.9912	0.0595
2020	173.8290	95.4830	107.7248	1.0772	0.0646
2021	171.1290	101.5270	109.0624	1.0906	0.0654
2022	168.6400	86.7830	102.1692	1.0216	0.0613
2023	169.4800	122.2370	116.6868	1.1668	0.0700
2024	170.5390	119.9070	116.1784	1.1618	0.0697
2024 versus 2023				-0.4%	-0.4%
2024 versus 1990				+74.0%	+74.0%

7.3.1.3 Uncertainties and times-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

EF uncertainties are calculated according to the range, which is published in the 2006 IPCC Guidelines, Volume 5, Chapter 4, for N₂O range is 0.06 – 0.6, for CH₄ 0.03 – 8, Uncertainty for N₂O EF is 90%, for CH₄ – 100%.

Time series for composting begin in 1990.

Uncertainty for households composted amounts are assumed as 20% as expert judgement.

Activity data uncertainty for industrial composting is estimated as 31.08%.

Uncertainty assessment of activity data for industrial composting is done using the proportion between composted amount and population (2004–2024). Uncertainty is calculated as the standard medium of the average from exponential trend line.

Total uncertainty for composting activity data is 31.08% (Figure 7.7).

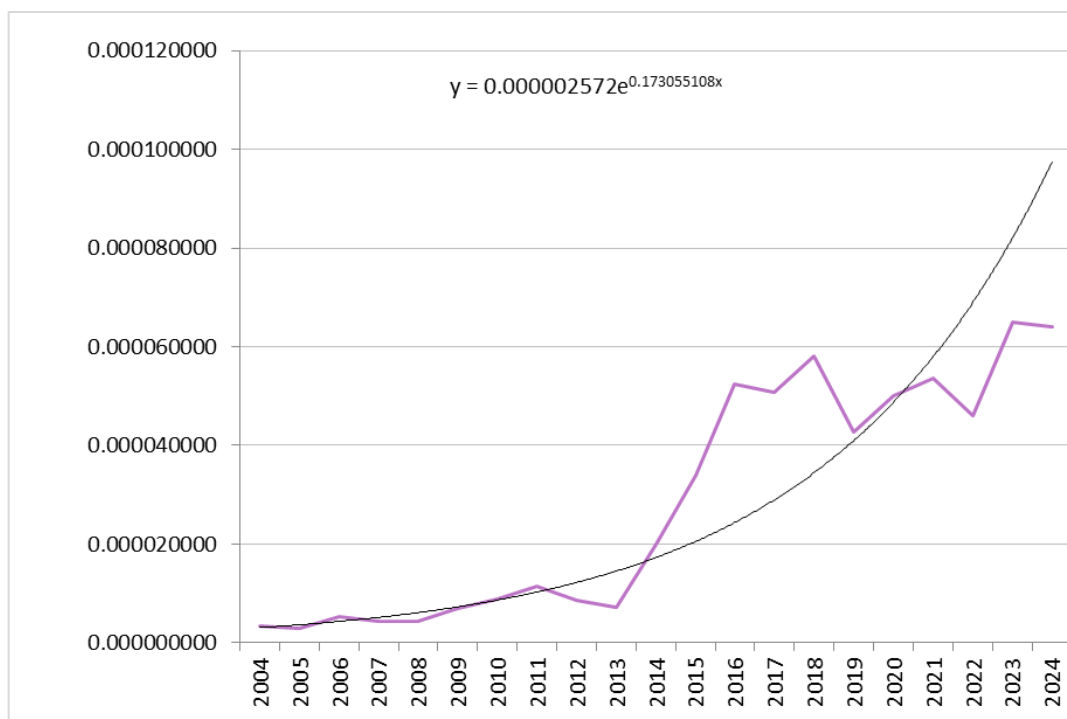


Figure 7.7 Trendline and proportion waste-to-population for waste industrial composting

7.3.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the waste sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Industrial composted waste amounts are taken from "3-Waste" data base. Data in this data bases are checked and approved by Regional Environmental Boards.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

7.3.1.5 Category-specific recalculations

No recalculations were done for this sector.

7.3.1.6 Category-specific planned improvements

A review of the home composting data estimation is planned for the next submission to improve data accuracy.

7.3.2 Anaerobic Digestion at Biogas Facilities (CRT 5.B.2)

7.3.2.1 Category description

Anaerobic Digestion at biogas facilities is carried out in Latvia. Emissions are allocated under Energy and Agriculture sectors. All biogas is used for energy production.

According to the 2006 IPCC Guidelines Volume 5, Chapter 4.1 leakages are 5% from collected biogas volume. The main feedstocks are agriculture crops, agriculture remains, manure, organic

remains from food production and organic waste. Total amount of biogas is taken from CSB Energy Balance.

7.3.2.2 Methodological issues

According to data collected from biogas production enterprises, waste accounts for approximately 15% of the total feedstock used in biogas production. In 2024, the proportion of waste in feedstock is estimated at 17%. The amount of landfill and sludge gas is excluded from these calculations.

CH₄ emissions are estimated based on the total biogas volume, considering the share of waste and organic residues from food production in the feedstock. Waste contributes about 15% of all feedstocks, while the remaining 85% consists of manure, wastewater sludge, and agricultural crops. The average CH₄ concentration is assumed to be 54%, feedstock dry matter content is 14%, and CH₄ density is 0.6687 kg/m³ (reference: Biogas Association Research, 2020, Table 7.14).

Starting in 2022, a biological waste treatment plant began operating at Latvia's largest landfill site, Getlini. In 2024, two additional biological treatment plants at other landfill sites also commenced operations. To estimate CH₄ emissions from these facilities, a leakage rate of 1% is considered. Currently, the equipment is subject to the standard values specified in the RED III Directive. For CH₄ leakage from biogas production, in accordance with RED III requirements, it is assumed to be 1%.

In total, biological waste treatment plants collected 1.494 kt of CH₄ in 2024.

Table 7.14 CH₄ emissions from waste anaerobic digestion at biogas facilities

Year	Biogas collected in Latvia, mil. m ³	CH ₄ collected, mil. m ³	CH ₄ , kt	CH ₄ from waste, kt	5% leakages, emission of CH ₄ , kt	1% leakages, emission of CH ₄ , from biological waste treatment plants, kt
2010	3.32	1.80	1.20	0.18	0.01	
2011	24.66	13.39	8.95	1.34	0.07	
2012	90.76	49.28	32.95	4.94	0.25	
2013	119.35	64.81	43.34	6.50	0.33	
2014	141.32	76.74	51.32	7.70	0.38	
2015	170.29	92.47	61.83	9.28	0.46	
2016	174.88	94.96	63.50	9.53	0.48	
2017	181.98	98.81	66.08	9.91	0.50	
2018	170.45	92.56	61.89	9.28	0.46	
2019	156.15	84.79	56.70	8.50	0.43	
2020	151.98	82.53	55.18	8.28	0.41	
2021	123.68	61.84	41.35	6.20	0.31	
2022	103.65	51.83	34.66	5.20	0.26	0.00918
2023	76.25	38.12	25.49	3.82	0.19	0.008735
2024	79.39	39.69	26.54	4.51	0.23	0.01494

7.3.2.3 Uncertainties and times-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

Activity data uncertainty is 20%, but the uncertainty for EF is 100% based on expert judgement.

7.3.2.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the waste sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings. Data is verified with biogas enterprises.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

7.3.2.5 Category-specific recalculations

Recalculations were carried out for this sector. The share of waste in the feedstock was reduced to 15%, instead of 25% in previous submissions. In addition, CH₄ leakages in biological waste treatment plants are estimated at 1% in accordance with the RED III directive. Recalculations were performed due to the new data source—biogas production enterprise reports. The share of the feedstock fractions was taken from these reports.

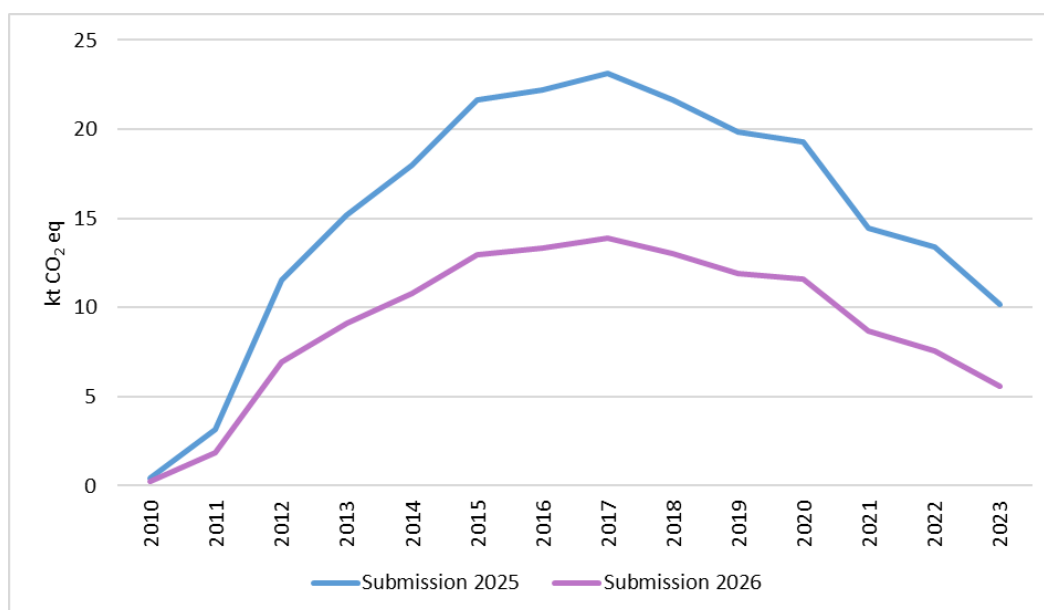


Figure 7.8 Impact of recalculations on GHG emissions in Anaerobic Digestion at Biogas Facilities subsector

7.3.2.6 Category-specific planned improvements

No improvements are planned for this sector.

7.4 INCINERATION AND OPEN BURNING OF WASTE (CRT 5.C)

7.4.1 Waste Incineration (CRT 5.C.1)

7.4.1.1 Category description

Since 2022, waste incineration without energy recovery is reported as NO.

Data on the amount of waste incinerated in Latvia can be found in databases created and maintained by LEGMC. Data on hazardous waste incineration has been available since 1999. The hazardous waste database includes a separate entry for the amount of incinerated waste from 1997 to 2001. Since 2002, the database also contains entries for recovery (R) and disposal (D) of waste, in line with EU Waste legislation.

Table 7.15 Reported emissions under the category Waste Incineration

CRT	Source	Emissions reported
5.C 1	<i>Biogenic (cremation)</i>	<i>SO₂, NMVOC, CO, NO_x</i>
5.C 2	<i>Other – non biogenic (clinical (animal) and hazardous (industrial) waste)</i>	<i>CO₂, N₂O, SO₂, NMVOC, CO, NO_x</i>

Currently there are no large amounts of waste being incinerated in Latvia without energy recovery. The main source of emissions refers to hazardous and clinical waste incineration. Amounts of incinerated clinical waste are registered in the hazardous waste database (from 2002 in “3-Waste” data base) as *Health service for humans and animals as well as related research waste*. Amount of incinerated animal waste (dead animals) is classified as Clinical waste. The rest of the incinerated waste from the hazardous waste database is considered hazardous (industrial) waste.

A large increase in emissions can be observed in 2001, due to one enterprise reporting a significant amount of incinerated waste. The incinerated amounts for 1990–1998 are extrapolated according to average value of incinerated amount for 2002–2013, which refers to disposed waste value.

In latest years, incinerated amount of waste has decreased due the reason that hazardous waste incineration is not occurring in full scale. CO₂ emissions from Waste Incineration are presented in Figure 7.9.

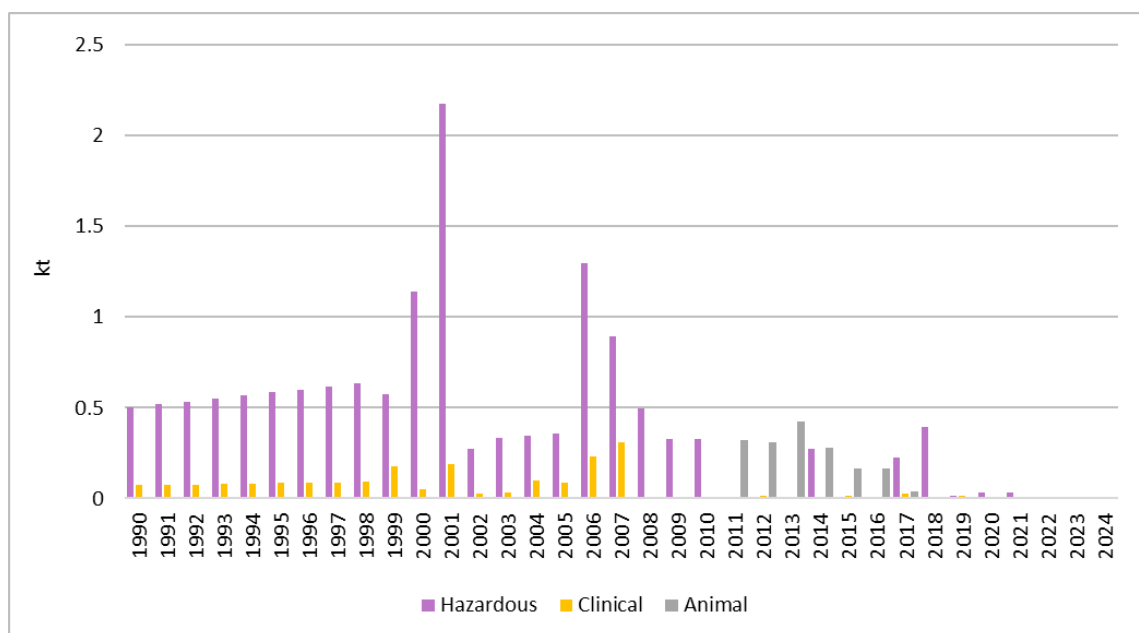


Figure 7.9 CO₂ emissions from Waste Incineration by waste type (kt)

Data on burned bodies has been available from the Riga crematorium since 1994 and from the Valmiera crematorium since 2016. Emissions are calculated in accordance with the EMEP/EEA 2023 methodology. The main gases emitted during cremation are SO_x, NO_x, CO, and NMVOC, and all of which have to be reported in the inventory as precursors. These amounts are reported under the general 5C sector.

Table 7.16 Burned bodies in crematoriums

Year	Burned bodies
1994	54
1995	564
1996	819
1997	817
1998	869
1999	982
2000	1127
2001	1297
2002	1293
2003	1389
2004	1391
2005	1529
2006	1630
2007	1959
2008	2227
2009	1977
2010	2102
2011	2158
2012	1970
2013	2150
2014	2222
2015	2395
2016	2909
2017	3443

Year	Burned bodies
2018	3708
2019	4029
2020	4200
2021	4500
2022	4100
2023	3900
2024	4800

7.4.1.2 Methodological issues

According to the 2006 IPCC Guidelines CO₂ and N₂O emissions are calculated from Waste Incineration. CH₄ emissions in well-functioning incinerators are usually very small. CH₄ emissions are particularly relevant for open burning. Usually, CO₂ emissions are substantially larger than emissions of N₂O. Emissions from waste incineration without energy production are considered under the Waste sector, while emissions from waste incineration with energy production are considered under the Energy sector (CRT 1.A.2.f Non-metallic minerals).

CO₂ emissions were calculated using the 2006 IPCC Guidelines equation:

$$CO_2 \text{ emissions} = \sum_i [SW_{ix} * CF_i * FCF_i * OX_i * 44/12] \text{ kt/year} \quad (7.2)$$

where:

i = waste type (hazardous waste, clinical waste)

SW_i = amounts of type *i* waste incinerated. (kt/year)

CF_i = carbon contents in the type *i* waste

FCF_i = fossil carbon contents in the type *i* waste

OX_i = oxidation factor of type *i* waste

44/12 = conversion of C into CO₂

There are no national factors for carbon and fossil carbon amounts in each type of waste; therefore, default EFs from the 2006 IPCC Guidelines were used.

Table 7.17 Default EFs for CO₂ emission calculation

EF	Clinical (animal) waste	Hazardous (industrial) waste
C contents in waste (CCW)	0.6	0.5
Fossil C contents in waste (FCF)	0.4	0.9
Oxidation factor (OX)	100%	100%

N₂O emissions from Waste incineration are calculated according to the 2006 IPCC Guidelines, Volume 5 Table 5.6. Factor 100 (g N₂O/t waste) is used. This factor is determined by Industrial waste in wet weight. Latvia's incinerated hazardous waste is used oils, solvents and other liquids. Clinical waste is not dried before burning. The same factor also is used for N₂O emission calculation from clinical waste.

Table 7.18 Incinerated waste amounts without energy recovery

Year	Hazardous waste (kt)	Clinical waste (kt)	Animal waste (kt)	Total (kt)
1990	0.4291	0.1167	NO	0.5458
1991	0.4050	0.1102	NO	0.5151
1992	0.3808	0.1036	NO	0.4845

Year	Hazardous waste (kt)	Clinical waste (kt)	Animal waste (kt)	Total (kt)
1993	0.3567	0.0970	NO	0.4538
1994	0.3326	0.0905	NO	0.4231
1995	0.3085	0.0839	NO	0.3924
1996	0.3214	0.0874	NO	0.4089
1997	0.3419	0.0930	NO	0.4349
1998	0.3624	0.0986	NO	0.4610
1999	0.3472	0.2014	NO	0.5486
2000	0.6903	0.0564	NO	0.7467
2001	1.3193	0.2133	NO	1.5326
2002	0.1656	0.0322	NO	0.1979
2003	0.2018	0.0406	NO	0.2424
2004	0.2101	0.1123	NO	0.3225
2005	0.2151	0.1021	NO	0.3173
2006	0.7862	0.2619	NO	1.0481
2007	0.5405	0.3509	NO	0.8914
2008	0.2998	0.0124	NO	0.3121
2009	0.2000	0.0117	NO	0.2117
2010	0.2000	0.0128	NO	0.2128
2011	0.0063	0.0127	0.3661	0.3851
2012	NO	0.0180	0.3489	0.3669
2013	NO	0.0059	0.4798	0.4857
2014	0.1669	0.0103	0.3166	0.4933
2015	NO	0.0185	0.1855	0.2040
2016	NO	0.0102	0.1865	0.1967
2017	0.1354	0.0291	0.0421	0.2066
2018	0.2396	0.0014	NO	0.2410
2019	0.0100	0.0141	NO	0.0241
2020	0.0192	0.0081	NO	0.0273
2021	0.02	NO	NO	0.02
2022	NO	NO	NO	NO
2023	NO	NO	NO	NO
2024	NO	NO	NO	NO

Precursors are calculated from waste incineration according to EMEP/EEA 2023 (Table 7.19).

Table 7.19 EFs for precursors

Gas	Clinical waste (kg/Mg)	Hazardous waste (kg/Mg)
NM VOC	0.7	7.4
CO	0.19	0.07
SO ₂	0.24	0.047
NO _x	2.3	0.87

CH₄ emissions estimation from waste incineration

Default EF CH₄ – 300 kg/TJ (2006 IPCC Guidelines; Volume 2: Energy; Chapter 2. Stationary combustion table 2.5 page 2.23). CH₄ emissions from waste incineration are very small (Table 7.20). Value for 2019 – 0.0018 kt CO₂ eq is under 0.05% of total emissions and it means that is under the threshold of significance. In 2020–2024, raw activity data are lower than in 2019 and

it means that emissions are below 0.05% of total emissions in Latvia. Latvia could not investigate the dominant incineration technology and process (e.g. batch-type/continuous/semi-continuous) used, because waste incineration without energy recovery reports different small installations in different years. This installation does not have any filters or semi combustion cameras, and it worked only a few hours in the week. In CRT CH₄ emissions from incineration are reported as NE.

Table 7.20 Raw estimations of CH₄ emissions from waste incineration

Year	Waste amount incinerated (kt)	CH ₄ EF kg/TJ	NCV TJ/kt	CH ₄ emissions (kt)	CO ₂ eq (kt)
1990	0.3869	300	10	0.0012	0.0290
1995	0.4509	300	10	0.0014	0.0338
2000	0.7467	300	10	0.0022	0.0560
2005	0.3173	300	10	0.0010	0.0238
2010	0.2128	300	10	0.0006	0.0160
2011	0.3851	300	10	0.0012	0.0289
2012	0.3669	300	10	0.0011	0.0275
2013	0.4857	300	10	0.0015	0.0364
2014	0.4933	300	10	0.0015	0.0370
2015	0.2040	300	10	0.0006	0.0153
2016	0.1967	300	10	0.0006	0.0148
2017	0.2066	300	10	0.0006	0.0155
2018	0.2410	300	10	0.0007	0.0181
2019	0.0241	300	10	0.0001	0.0018

Cremation

Emissions of precursors from cremation were calculated by multiplying the number of bodies burned with the corresponding EF. Calculations were based on EFs given in the EMEP/EEA 2023 (

Table 7.21).

Table 7.21 EFs for precursors from cremation

Precursor	EF (kg/body)
NMVOC	0.013
CO	0.140
SO ₂	0.113
NO _x	0.825

7.4.1.3 Uncertainties and times-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

CO₂ EF uncertainty is estimated as 40%, according to the 2006 IPCC Guidelines, because no correct information on carbon content in incinerated waste is known. Uncertainty for N₂O EF is 100%.

Activity data uncertainty for waste incineration is estimated as 58.08% (Figure 7.10).

Uncertainty assessment of activity data for waste incineration is done using the proportion between incinerated amount and population (years 2002–2024). Uncertainty is calculated as the standard medium of the average from linear trend line.



Figure 7.10 Trendline and proportion waste-to-population for waste incineration

7.4.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the waste sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

QA/QC procedures for waste incineration are done. Incinerated waste amounts are taken from "3-Waste" data base. Data on this data bases are checked and approved by Regional Environmental Boards.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

7.4.1.5 Category-specific recalculations

No recalculations were done for this sector.

7.4.1.6 Category-specific planned improvements

No improvements are planned for this sector.

7.4.2 Open Burning of Waste (CRT 5.C.2)

Open burning of waste is reported as NE (not estimated). Open burning is not allowed in Latvia according to the Waste Management Law³⁵⁹.

If emissions occurred, then it is very negligible amount. Evaluation of possible emissions:

³⁵⁹ Waste Management Law. Available: <https://likumi.lv/ta/id/221378-atkritumu-apsaimniekosanas-likums>

- Number of detached houses in Latvia – 213 004 according to Central statistical bureau data;
- 30% of them are in rural regions – 63 901 (population distribution in Latvia CSB data);
- Estimation that in one house lives 2 inhabitants (expert judgment) – 127 802 inhabitants;
- Total generated amount of Municipal solid waste in 2018 are 802 000 tons for – 1 934 379 inhabitants;
- 127 802 inhabitants generated - 52 987 tons;
- Assumption is made that 1–2% of these wastes are burned (Estonia's estimation) – it was used average value – 1.5% from 52987 – **795 tons** in year 2018;
- NCV for MSW is 10 TJ/kt (2006 IPCC Guidelines; Volume 2: Energy; Chapter 1: Introduction; Table 1.2 Default NCVs and lower and upper limits of the 95% confidence intervals). Default EFs for MSW (with biomass) CO₂ – 100 000 kg/TJ (2006 IPCC Guidelines; Volume 2: Energy; Chapter 2. Stationary combustion Table 2.5, page 2.23);
- $0.795 \text{ kt} \cdot 10 = 7.95 \text{ TJ}$;
- **CO₂ emissions** calculated $7.95 \cdot 100\,000 = 795\,000 \text{ kg}$ that is **0.795 kt CO₂ eq**;
- **CH₄ emissions** calculated $7.95 \cdot 300 \text{ kg/TJ} = 2385 \text{ kg}$ that is **0.002385 kt CH₄** and **0.059625 kt CO₂ eq**;
- **N₂O emissions** calculated $7.95 \cdot 4 \text{ kg/TJ} = 31.8 \text{ kg}$ that is **0.0000318 kt N₂O** and **0.0094764 kt CO₂ eq**;
- $0.795 + 0.059625 + 0.0094764 = \mathbf{0.8641014 \text{ kt CO}_2 \text{ eq}}$ that is below the 0.05% of national total GHG emissions and could be characterized as emissions below the threshold of significance in Latvia. Therefore, for Latvia emissions are considered as negligible. In CRT emissions are reported as NE.

7.5 WASTEWATER TREATMENT AND DISCHARGE (CRT 5.D)

7.5.1 Domestic Wastewater (CRT 5.D.1)

7.5.1.1 Category description

The emission sources include the handling of both collected and uncollected domestic wastewater for CH₄ emissions from wastewater and sewage sludge, as well as N₂O emissions from human sewage.

In most cases urban wastewater is treated in well managed biological treatment plants in Latvia. However, certain part of national population still is not connected to a centralized collection and treatment systems and are served with septic tanks and latrines.

Data on type of treatment plant and its treatment level is available within national database on water use "2-Water", and all the treatment plants and number of population they serve is distributed by their type and level of treatment. Share of septic tank and latrine use is estimated, according to data on urbanization and default values from the 2006 IPCC Guidelines.

CH₄ is main pollutant in the Domestic Wastewater sector, making 74.2% of total GHG emissions of this sector, while N₂O corresponds for 25.8% (in terms of CO₂ eq) in 2024.

In total, taking into account the recovered CH₄, emissions from Domestic Wastewater Handling sector amounted to 129.3 kt CO₂ eq in 2024, representing a decrease of 52.8% compared to 1990, and an increase of 3.7%, compared to 2023 (Figure 7.11). The main sources of CH₄

emissions in the Domestic Wastewater Handling sector are fraction of national population not served by centralized wastewater collection and treatment (i.e. population using septic tanks and latrines) and sewage sludge handled in anaerobic conditions. The numbers for these parameters increased in 2024 (compared to 2023), resulting in an increase in emissions. In 2024, GHG emissions from Domestic Wastewater handling contributes 96.3% of total GHG emissions from Wastewater handling sector and 22.3% of total GHG emissions in Waste sector.

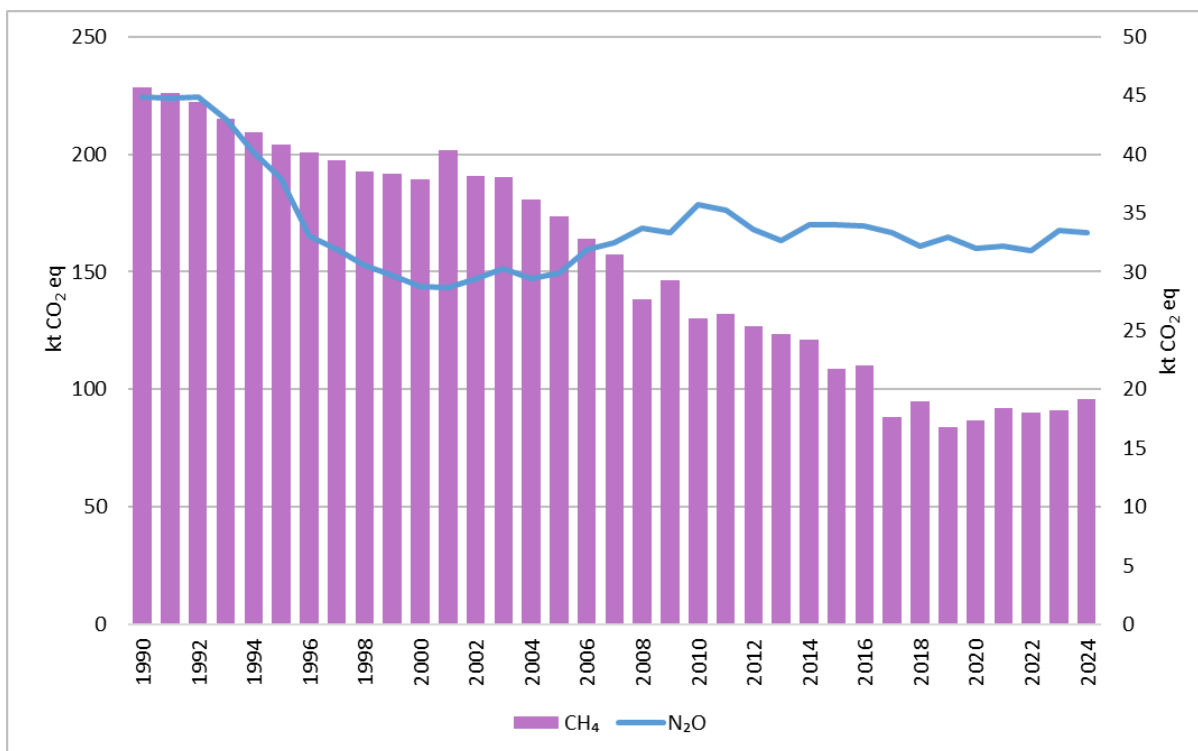


Figure 7.11 Emissions from Domestic Wastewater Handling (N₂O on secondary axis) (kt CO₂ eq)

7.5.1.2 Methodological issues

Calculation of CH₄ emission from Domestic Wastewater Handling is based on amount of BOD₅ (biochemical oxygen demand, 5-day test) produced by national population. However, different MCFs are applied depending on type and level of treatment of certain treatment plant. Data on treatment type and level of certain wastewater treatment plant serving certain number of population is available in national data base “2-Water”³⁶⁰, collecting treatment plant-level data on water abstraction and use, wastewater treatment and discharge. Distribution of national population by type and level of wastewater treatment was extrapolated for period, uncovered by water statistics (1990–1999).

Default formula from the 2006 IPCC Guidelines, chapter 6.2.2 „Domestic Wastewater” was used for calculation of CH₄ emission from Domestic Wastewater Handling sector. However, distribution of national population by treatment type and level is used instead of distribution of national population by income level.

$$CH_4Emissions = [\sum_i (U_i * EF_i)] * (TOW - S) - R \quad (7.3)$$

where

³⁶⁰Public acces of surveys of official environment statistics. Available: https://parskati.lv/gmc.lv/public_reports

$CH_4Emissions$ – CH_4 emissions in the inventory year, kg CH_4 /yr

TOW – total organics in wastewater in inventory year, kg BOD/yr

S – organic component removed as sludge in inventory year, kg BOD/yr

U_i – degree of national population receiving certain wastewater treatment type and level, %

i – wastewater treatment type and level (well-managed biological, poor-managed biological, non-biological, septic tanks and latrines)

EFi – emission factor for each treatment type fraction, kg CH_4 /kg BOD

R – amount of CH_4 recovered in inventory year, kg CH_4 /yr

$$EF_i = B_o * MCF_i \quad (7.4)$$

where:

EFi – emission factor for each treatment type fraction, kg CH_4 /kg BOD

i – wastewater treatment type and level (well-managed biological, poor-managed biological, non-biological, septic tanks and latrines)

B_o – maximum CH_4 producing capacity, kg CH_4 /kg BOD

MCF_i – methane correction factor for each treatment type and level

$$TOW = P * BOD * 0.001 * I * 365 \quad (7.5)$$

where

TOW – total organics in wastewater in inventory year, kg BOD/yr

P – country population in inventory year, persons

BOD – country-specific per capita BOD in inventory year, g/person/day

I – correction factor for additional industrial BOD discharged into sewers

CH_4 emissions from anaerobic sewage sludge were calculated using default formula from „Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories: Reference Manual”; chapter 6.3.5 „Methodology for Estimating Emissions from Wastewater Handling”³⁶¹. In this case IPCC 1996 were used because the 2006 IPCC Guidelines do not provide methodology to estimate emissions from anaerobic sewage sludge.

$$SM = TOS * EF \quad (7.6)$$

where:

SM – total CH_4 emission from sewage sludge, kg CH_4

TOS – total organic content of sludge, kg COD/yr

EF – emission factor for sludge, kg CH_4 /kg COD

$$EF = B_o * MCF \quad (7.7)$$

where:

EF – emission factor for anaerobic sewage sludge, kg CH_4 /kg COD

B_o – maximum CH_4 producing capacity, kg CH_4 /kg COD

MCF – methane correction factor

MCFs were applied depending on the treatment type and level. The 2006 IPCC Guidelines were used as source of MCF values; however, expert judgment was performed to choose values applicable for Latvian conditions (Table 7.22).

Table 7.22 MCF values applied depending on type and level of treatment

Treatment type and level	MCF
Biological treatment with secondary or higher treatment level	0
Biological treatment with treatment level lower than secondary	0.3

³⁶¹ Methodology for Estimating Emissions from Wastewater Handling. Available: <https://www.ipcc-nggip.iges.or.jp/public/gl/guidelin/ch6ref1.pdf>

Treatment type and level	MCF
Mechanical and chemical treatment	0.1
Not connected to centralized wastewater treatment plants	0.5 (<i>septic tanks</i>) 0.7 (<i>latrines</i>)

According to the recommendations from the “Issues on waste during ESD-review 2020” webinar (6th October 2020), an MCF value of 0.1 was applied to the flow of non-biological (mechanical and chemical) treatment, instead of the previously used value of 0.3.

Organic load – so called “population equivalent” or 60 g of BOD per person per day – is determined by National legislation (CoM Regulation No. 34 "Regulations regarding Discharge of Polluting Substances into Water" (22nd January 2002)³⁶²).

Activity data, used for calculation of CH₄ emissions from domestic wastewater, are summarized in Table 7.23.

Table 7.23 Activity data for calculation CH₄ emissions from Domestic Wastewater Handling sector

Year	Population received well-managed biological treatment	Population receiving poor-managed biological treatment	Population receiving non-biological treatment	Population receiving no centralized treatment	Amount of anaerobic sludge, t/y (dry solids)	Amount of recovered CH ₄ , kt/y	Total CH ₄ emission produced, kt
1990	1 459 034	410 363	69 301	729 442	16 252	0	8.17
1991	1 453 577	408 828	69 042	726 714	15 508	0	8.07
1992	1 455 287	406 496	68 648	722 569	14 337	0	7.94
1993	1 413 940	397 680	69 157	706 897	12 171	0.62	7.68
1994	1 389 457	390 794	65 996	694 657	11 371	0.47	7.49
1995	1 367 407	384 592	64 949	683 633	10 278	0.36	7.30
1996	1 305 428	379 816	64 142	675 144	9 550	0.77	7.18
1997	1 336 965	376 030	63 503	668 414	9 191	0.44	7.06
1998	1 323 774	372 320	62 876	661 819	7 107	0.34	6.88
1999	1 311 995	369 007	62 317	655 930	7 754	0.74	6.85
2000	1 300 118	374 011	54 020	653 566	6 382	0.80	6.77
2001	1 271 190	287 728	40 417	754 049	7 872	1.00	7.20
2002	1 289 905	285 857	41 874	703 320	7 084	1.32	6.81
2003	1 388 468	102 819	36 263	771 840	8 320	0.84	6.80
2004	1 475 219	76 927	36 842	687 532	10 750	1.53	6.45
2005	1 455 262	83 108	37 272	674 082	9 377	1.77	6.20
2006	1 451 985	90 659	36 141	649 089	7 696	1.50	5.86
2007	1 461 817	77 528	32 031	637 464	6 703	1.57	5.62
2008	1 464 312	81 196	28 737	601 036	2 874	1.55	4.93
2009	1 466 807	84 864	25 444	564 608	7 222	1.96	5.23
2010	1 469 302	88 532	22 150	528 180	4 430	2.25	4.65
2011	1 471 797	92 200	18 856	491 752	7 076	1.97	4.72
2012	1 410 831	107 041	23 860	503 081	4 453	2.06	4.53
2013	1 429 433	94 574	19 137	480 681	5 454	1.90	4.42
2014	1 454 847	46 656	14 535	485 349	5 573	1.79	4.32
2015	1 486 253	34 294	14 252	451 297	4 160	1.96	3.88
2016	1 485 290	24 640	14 481	444 546	4 663	2.17	3.93
2017	1 564 064	19 002	12 783	354 267	3 667	2.11	3.15

³⁶² CoM Regulation No. 34 "Regulations regarding Discharge of Polluting Substances into Water". Available: <https://likumi.lv/ta/en/en/id/58276> (22nd January 2002) (in Latvian)

Year	Population received well-managed biological treatment	Population receiving poor-managed biological treatment	Population receiving non-biological treatment	Population receiving no centralized treatment	Amount of anaerobic sludge, t/y (dry solids)	Amount of recovered CH ₄ , kt/y	Total CH ₄ emission produced, kt
2018	1 518 467	16 467	11 540	387 905	3 865	1.72	3.38
2019	1 547 482	21 117	11 163	340 206	3 302	1.92	2.99
2020	1 526 409	9 819	11 329	360 118	3 318	1.58	3.09
2021	1 504 082	15 595	11 652	361 894	4 409	1.67	3.28
2022	1 505 247	10 328	10 010	350 172	3 754	4.25	3.22
2023	1 520 232	12 277	9 314	353 416	3 533	5.11	3.26
2024	1 485 027	10 383	9 539	373 626	3 741	5.26	3.43
Share of total CH ₄ emissions in Waste sector in 2024, %							16.6%
2024 versus 1990							-58.0%
2024 versus 2023							+5.3%

Certain assumptions are made to calculate emissions from the domestic wastewater handling:

- Total organically degradable carbon, removed from domestic wastewater with sludge, is divided proportionally between types of treatment. Type of treatment “not connected” removes no carbon in sludge;
- Only temporal storage of sewage sludge with dry solid content equal or less than 20% could be considered as anaerobic conditions, since all other ways or conditions of sewage sludge (for example, storage after dewatering procedures, what results in content of dry solids 20% and more) does not allow to use MCF value for “deep anaerobic lagoons”, as it was recommended by TERT, especially, if dewatered sewage sludge is being stored in the piles. An expert judgment was performed and documented to establish the 20% solid content threshold value to divide sludge in anaerobic/aerobic³⁶³ (Figure 7.12 and Figure 7.13).



Figure 7.12 Dewatered sewage sludge storage shed. Considered to be no source of CH₄ emissions

³⁶³ Expert judgment protocol EJ_Waste_5D_2016_001



Figure 7.13 Liquid sewage sludge storage basin. Considered to be source of CH₄ emissions (deep anaerobic lagoon)

Example of CH₄ emission calculation for 2024 is shown in Table 7.24.

Table 7.24 Calculation of CH₄ emission for separate wastewater pathways in Domestic Wastewater Handling sector (2024)

Treatment type	Population (persons)	Total DC (kt BOD/yr)	DC WW w/o sludge (kt BOD/yr)	Correction factor for additional industrial discharges of BOD into a sewer	Maximum CH ₄ producing capacity B ₀ , kg CH ₄ /kg BOD	MCF	EF	Emission (kt of CH ₄)
Well managed biological	1 485 027	35.522	17.859	1.25	0.6	0	0	0
Poor managed biological	10 383	0.227	0.125	1.25	0.6	0.3	0.18	0.028
Non-biological	9 539	0.209	0.115	1.25	0.6	0.1	0.06	0.009
Not connected to centralized treatment plants*	373 626	8.182	8.182	1				2.611
Total:	1 878 575	41.141	26.281					2.648

*See detailed calculations in the Table 7.27.

Assumptions regarding sewage sludge are shown in Table 7.25.

Table 7.25 Characteristics of sewage sludge in Latvia

Characteristic	1990-2004	2005-2015	From 2016
Average content of dry solids in sludge, % ³⁶⁴	14 ³⁶⁵		
Average content of COD in dry solids, %	65 ³⁶⁶	61*	69*
Average content of N in dry solids, %	5.2 ³⁶⁷	4.6*	6.2*

*Sewage sludge management plan 2024-2027: <https://likumi.lv/ta/id/350822>

Extrapolation was used to estimate amount of sewage sludge produced and treated anaerobically for the period 1990–1997, where statistic data were not available. Based on trend of statistics available (1998–2023, assumption was made about the part of anaerobically stored sludge. Emissions from sludge, used as fertilizer in agriculture or disposed in landfills, are reported under corresponding sectors.

Data on recovery of CH₄ from wastewater handling are plant specific data from treatment plant “Daugavgrīva”, operated by largest Latvian water supply and wastewater Treatment Company “Rīgas ūdens”. Recovery of CH₄ is also performed by its daughter company “Rīgens”, starting from 2002. Up to 2021, plant data of this enterprise on amount of biogas produced and flared was used to estimate emissions of CH₄, taking into account 5% leakage value, as it is stated by the 2006 IPCC Guidelines. Recovered amount of CH₄ is being used as fuel in the cogeneration plant, and emissions from it are reported under the Energy sector. It is assumed, that density of CH₄ is 0.6687 kg/m³, and data from enterprise included content of CH₄ in biogas for each year too.

Starting from 2022, a survey was performed for biogas producers, in order to identify possible additional sources of CH₄ emissions from biogas handling. As result, in total 8 biogas producers reported using certain amounts of sewage sludge for their biogas production (2024). Since most of these producers used another raw material too, amount of biogas (and CH₄ within) was estimated using the same methodology as for calculation CH₄ emissions from anaerobic sewage sludge, except applying different MCF (1.5), obtained from literature and estimated from national data available³⁶⁸. According to surveyed data and estimations, a total of 20 325 t of sewage sludge (dry solids) was used for biogas production, resulting in the production of 5.259 kt of biogas CH₄, which, in turn, led to emissions of 0.263 kt due to a 5% leakage of recovery in 2024.

Since CH₄ is recovered from the sewage sludge, already removed from the wastewater in well managed treatment plant, therefore this amount of CH₄ is not being subtracted from total emissions of CH₄.

Example of CH₄ emission calculation from sewage sludge is shown in Table 7.26.

³⁶⁴ It is used to estimate content of dry solids for years where statistic data are not available (1998-2002)

³⁶⁵ “Notekūdeņu dūņas un to izmantošana” („Sewage Sludge and Disposal of it”), Gemste I., Vucāns A., Jelgava, 2002.

³⁶⁶ Average data of 1996

³⁶⁷ “Notekūdeņu dūņas” (“Sewage Sludge”), Gemste I., Vucāns A., Jelgava, 2007.

³⁶⁸ Literature. Available: <https://www.sciencedirect.com/science/article/abs/pii/S0959652618321097>, https://www.globalmethane.org/documents/events_steer_20090910_scoping.pdf

Table 7.26 Calculation of CH₄ emission from anaerobic sewage sludge and biogas production leakage in 2024

Emission source	Total DC sludge (kt COD/yr)	Maximum CH ₄ producing capacity Bo, kg CH ₄ /kg COD	MCF	EF for sludge (kg CH ₄ / kg COD)	Emission of sludge (kt CH ₄)
Storage of anaerobic sludge	2.581	0.25	0.8	0.2	0.516
Sludge used for production of biogas	14.024	0.25	1.5	0.2	0.263*

*As 5% leakage from biogas production

To estimate emission from part of national population, not connected to centralized wastewater treatment plants, recommendations from TERT were followed and estimation of use of septic tanks and latrines among national population was performed.

Proportion of urban (69.7% of national population) and rural (30.3%) population (2024) was taken from the demographic statistics of CSB (IRD070)³⁶⁹, default “suggested values for urbanisation and degree of utilization of treatment, pathway or method” from the 2006 IPCC Guidelines were used.

It was estimated, that 84.1% from national population, not connected to centralized wastewater treatment, are served by septic tanks, while 15.9% – with latrines (2024). Corresponding default MCF values from the 2006 IPCC Guidelines were chosen to estimate emissions of CH₄ from this source (Table 7.27).

Table 7.27 Estimation of CH₄ emissions from national population, not connected to centralized wastewater treatment plants in 2024

Type of treatment or discharge pathway	Part of not connected national population, using treatment or discharge pathway	Population, using treatment or discharge pathway	Total DC (kt BOD/yr)	MCF	EF, kg CH ₄ /kg BOD	Emissions of CH ₄ , kt
Septic tanks	84.1%	314 210	6.881	0.5	0.3	2.064
Latrines	15.9%	59 416	1.301	0.7	0.42	0.547
<i>Total:</i>						2.611

Thus, total CH₄ emission from Domestic Wastewater handling and sewage sludge in 2024 is 3.43 kt of CH₄, making decrease of 58.0% in comparison of emissions in 1990 and increase of 5.3% compared to 2023. It also makes 16.6% from GHG emissions in the Waste sector in 2024 (Table 7.28).

Table 7.28 Total CH₄ emissions from domestic wastewater handling sector in 2024

Source of CH ₄ emissions	Emissions of CH ₄ , kt
Emissions from wastewater, treated in wastewater treatment plants	0.037
Emissions from leakage from recovered CH ₄	0.263
Emissions from anaerobic sewage sludge	0.516
Emissions from national population, not connected to centralized treatment plant	2.611
<i>Total:</i>	3.427

³⁶⁹ CSB database. Available: https://data.stat.gov.lv/pxweb/lv/OSP_PUB/START__POP__IR__IRD/IRD070

Calculation of emissions of N₂O from Domestic Wastewater handling is based on the amount of nitrogen, generated from the protein consumption by the national population. Number of national population is taken from national statistics (CSB), while country specific values of protein consumption are obtained from the FAOSTAT data base visualization³⁷⁰ (Table 7.29).

Table 7.29 Consumption of protein in Latvia per capita, sludge produced and emissions of N₂O (1990–2024)

Year	g/person/day	kg/person/yr	Amount of sludge produced, t	N in the effluent, kt	Emissions of N ₂ O, kt
1990	109.3	39.9	36 115	21.5	0.169
1995	97.1	35.4	25 695	18.2	0.143
2000	77.0	28.2	18 234	13.8	0.109
2005	85.8	31.3	26 390	14.3	0.113
2010	105.4	38.5	21 280	17.0	0.135
2011	106.2	38.8	19 905	16.7	0.133
2012	102.5	37.5	20 140	15.9	0.127
2013	102.0	37.2	22 926	15.5	0.123
2014	104.5	38.1	22 322	15.8	0.128
2015	105.4	38.5	22 476	15.8	0.128
2016	109.2	40.0	26 653	15.7	0.128
2017	108.3	39.5	25 620	15.4	0.126
2018	105.7	38.6	25 135	14.9	0.122
2019	108.6	39.6	25 088	15.2	0.124
2020	105.5	38.6	23 274	14.8	0.121
2021	105.5	38.5	18 985	14.9	0.121
2022	105.9	38.7	20 393	14.7	0.120
2023	110.8	40.5	21 322	15.6	0.126
2024	110.8	40.6	21 536	15.4	0.126

When compared to similar data with Latvian neighbour countries (Estonia, Lithuania, Russian Federation and Belarus), Latvian data shows consistent value (Table 7.30).

Table 7.30 Comparison of Latvian protein consumption data with data from neighbour countries

Country	g/person/day	kg/person/yr
Latvia	77.0...110.8	28.2...40.6
Estonia	101.4...104.2*	37.0...38.0**
Lithuania	63.6...81.9***	23.9...29.3***
Russian Federation	61.0...103.5****	31.1...38.1****
Belarus	97.1**	35.5*****

*Data taken from Estonian National inventory report (NIR) (2023)

**Recalculated for comparison

***Data taken from Lithuanian NIR (2023)

****Data taken from NIR of Russian Federation (2023)

*****Data taken from NIR of Belarus (2023)

Amount of N₂O emission from the Domestic Wastewater Handling is calculated according to the 2006 IPCC Guidelines; Chapter 6.3.1 „Methodological issues”.

$$N_2O_{Emissions} = N_{Effluent} * EF_{Effluent} * 44/28 \quad (7.8)$$

where:

$N_2O_{Emissions}$ – N₂O emission in inventory year, kg N₂O/yr

³⁷⁰ Protein supply. Available: <https://www.fao.org/faostat/en/#data/FBS/visualize>

N_{Effluent} – Nitrogen in the effluent discharged to aquatic environment

EF_{Effluent} – Emission factor for N_2O emissions from discharged wastewater, kg N_2O -N/kg N

$$N_{\text{Effluent}} = (P * \text{Protein} * F_{\text{NPR}} * F_{\text{NON-COM}} * F_{\text{IND-COM}}) - N_{\text{Sludge}} \quad (7.9)$$

where:

N_{Effluent} – Total annual amount of nitrogen in wastewater effluent, kg N/yr

P – National population

Protein – Annual per capita protein consumption, kg/pers/y

F_{NPR} – Fraction of nitrogen in protein, kg N/kg protein

$F_{\text{NON-COM}}$ – Factor for non-consumed protein added to wastewater

$F_{\text{IND-COM}}$ – Factor for industrial and commercial co-discharged protein into a sewer system

N_{Sludge} – Nitrogen removed with sludge, kg N/y

Default value for nitrogen fraction in protein – 0.16 kg N/kg protein – is used in calculation. Default EF – 0.005 kg N_2O -N/kg N – was used as well. Both values were taken from the 2006 IPCC Guidelines, as well as factors for non-consumed (for countries with no garbage disposals) and industrial and commercial protein co-discharged in the sewer system.

Content of nitrogen in the dry solids of sewage sludge 6.2% was already shown in the table with characteristics of sewage sludge in Latvia (Table 7.25).

N_2O emissions from centralized wastewater treatment processes are estimated as well:

$$N_2O_{\text{Plants}} = P * T_{\text{Plant}} * F_{\text{IND-COM}} * EF_{\text{Plant}} \quad (7.10)$$

where:

N_2O_{Plants} – Total N_2O emissions from plants in the inventory year, kg N_2O /y

P – Human population

T_{Plant} – Degree of utilization of modern, centralized treatment plants, %

$F_{\text{IND-COM}}$ – Fraction of industrial and commercial co-discharged protein

EF_{Plant} – Emission factor, g N_2O /pers/y

According to the Note from BOX 6.1 (Chapter 6.3.1.3.) of the 2006 IPCC Guidelines, amount of nitrogen associated with emissions from modern centralized treatment plants is back calculated (using molecular weight of nitrogen and N_2O molecule) and subtracted from the N_{Effluent} .

Wastewater treatment plants, providing tertiary treatment (i.e. removal of nitrogen or phosphorus), are considered to be in compliance with requirements for “modern, centralized treatment plants”. Degree of their utilization is estimated based on number of national population, provided with such treatment. National wastewater database “2-Water” provides according to statistical data (starting from 2000). Constant value of 3% was used for period before year 2000.

Activity data for estimation emissions of N_2O from the Domestic Wastewater Handling sector are shown in the following Table 7.31.

Table 7.31 Activity data for estimation emissions of N_2O from Domestic Wastewater Handling sector

Year	Population	Degree of utilization of modern, centralized treatment plants, %	N_2O emissions from modern, centralized treatment plants, kt
1990	2 668 140	3.0	0.00032
1995	2 500 580	3.0	0.00030
2000	2 377 383	0.8	0.00008

Year	Population	Degree of utilization of modern, centralized treatment plants, %	N ₂ O emissions from modern, centralized treatment plants, kt
2005	2 249 724	8.4	0.00076
2010	2 120 504	16.4	0.00139
2011	2 070 371	18.2	0.00151
2012	2 044 813	17.8	0.00145
2013	2 023 825	17.4	0.00141
2014	2 001 468	56.3	0.00451
2015	1 986 096	56.9	0.00452
2016	1 968 957	58.3	0.00459
2017	1 950 116	62.1	0.00484
2018	1 934 379	60.4	0.00468
2019	1 919 968	62.6	0.00480
2020	1 907 675	60.5	0.00462
2021	1 893 223	60.5	0.00458
2022	1 875 757	58.0	0.00435
2023	1 895 239	54.7	0.00415
2024	1 878 575	57.8	0.00434

Considerable increase of share of population, served with modern, centralized treatment plants in the last years can be explained by intensive implementing of Urban Wastewater Treatment Directive 91/271/EEC, requiring “more stringent treatment” to be provided in all urban waste treatments plants, serving agglomerations, larger than 10 000 population equivalents from 31st December of 2011.

Default values from the 2006 IPCC Guidelines are used for fraction of industrial and commercial co-discharged protein and EF (correspondingly, 1.25 and 3.2 g N₂O/pers/y). Total emission of N₂O from Domestic Wastewater Handling in 2024, taking into account both emissions from protein consumption, emissions from modern treatment plants and their removal of nitrogen, was 0.126 kt N₂O, what makes decrease by 25.8% compared to 1990 and decrease by 0.6% compared to 2023. Share of N₂O emissions from the Domestic Wastewater handling is 5.8% from total GHG emissions in the Waste sector in 2024.

Treated domestic wastewater is also source of NMVOC emissions. NMVOC emissions were calculated using the default EMEP EF from the EMEP/EEA 2023 – 15 mg of NMVOC per m³ of treated wastewater discharged (107 mio m³, 2024), resulting in emissions of 0.00161 kt of NMVOC in 2024. This represents a decrease by 56.5% compared to 1990, and a decrease of 2.1%, compared to 2023 (Table 7.32).

Table 7.32 Activity data for calculation domestic NMVOC emissions from Wastewater Handling sector

Year	Amount of treated domestic wastewater discharged, mio m ³	Emissions of NMVOC, kt
1990	246	0.00369
1995	155	0.00233
2000	120	0.00180
2005	107	0.00161
2010	107	0.00161
2011	109	0.00163

Year	Amount of treated domestic wastewater discharged, mio m ³	Emissions of NMVOC, kt
2012	105	0.00157
2013	107	0.00160
2014	101	0.00152
2015	102	0.00152
2016	103	0.00155
2017	109	0.00164
2018	96	0.00144
2019	105	0.00157
2020	99	0.00149
2021	99	0.00149
2022	102	0.00153
2023	109	0.00164
2024	107	0.00161
<i>Share of total NMVOC emissions in Waste sector in 2024, %</i>		0.7%
<i>2024 versus 1990</i>		-56.5%
<i>2024 versus 2023</i>		-2.1%

7.5.1.3 Uncertainties and times-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The following uncertainties were used for Domestic Wastewater Handling sector for activity data and EFs (Table 7.33).

Table 7.33 Uncertainties for Domestic Wastewater Handling sector

Gas	Activity data	EF
CH ₄	5%	30%*
N ₂ O	6%	30%*
NMVOC	4%	-

*30% - default uncertainty from the 2006 IPCC Guidelines

Uncertainties for activity data of each subsector are estimated using similar methodology. To estimate an uncertainty for certain subsector, its activity data are drawn on chart for each year, then the mathematical relationship of activity data timeline is found as equation of the trend line. Then “theoretical values” of activity data is calculated for each year, using the equation of the trend line, and uncertainty being calculated as deviation (in %) of “actual” value from the “theoretical” one (Figure 7.14).

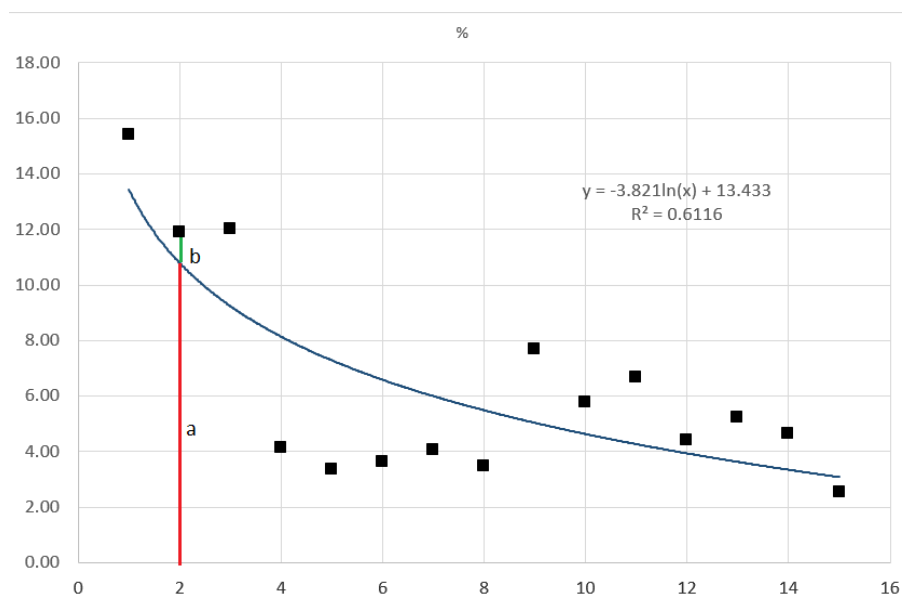


Figure 7.14 Example of estimation of uncertainties in Wastewater Handling sector

Each deviance is calculated as:

$$\text{Uncertainty, \%} = \frac{100 \cdot |b|}{a} \quad (7.11)$$

where:

a – “theoretical” value of activity data, calculated through equation of the trend line

b – difference between “theoretical” and “actual” value of activity data for certain year

Total uncertainty for certain type of activity data is calculated as average for entire timeline. Then total uncertainty U_{tot} for subsector is being calculated, using following formula of combined uncertainty:

$$U_{tot} = \frac{\sqrt{(x_1 U_1)^2 + (x_2 U_2)^2}}{x_1 + x_2} \quad (7.12)$$

where:

x – emissions from certain pathway/subsector

U – uncertainties for each type of activity data for certain subsector associated with emissions from the same pathway/subsector

Default uncertainty values for CH₄ and N₂O EFs were taken from the 2006 IPCC Guidelines. EMEP/EEA 2023 does not provide uncertainty for NMVOC EFs or methodology to estimate it.

Time series mostly show continuous decrease of emissions in the entire timeline. Main reason of this decrease is implementation of more and better technologies in wastewater treatment plants, decrease of national population and consumption of protein also can be observed. However, the same driving force (implementing of more stringent and advanced wastewater treatment technologies) is reason for increase of N₂O emissions from subsector of modern centralized treatment plants.

Although data collection system on population, receiving certain grade of wastewater treatment is generally well-designed and allows to collect data on plant level, the actual data quality still largely depends on competence of person in enterprise, responsible for reporting

these data, as well as inspector of regional environmental board, who assesses and accepts the survey with plant level data. Some additional and retrospective data checks are performed occasionally, which leads to recalculations and overall improvement and reliability of statistic data.

NMVOC emission time series show gradual decrease in the entire reporting period, this can be explained with more efficient water use and decrease of national population.

7.5.1.4 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Following procedures of quality assurance and quality control were carried out:

- Statistic data of national population, served by certain treatment type and level, as well as amount of sludge produced and disposed are collected through annual state statistical survey "2-Water". In frames of this survey, enterprises, performing collection and treatment of wastewater, submit their data using online database. Reported data are checked by Latvian State Environment Service, whose environment inspectors approve reports or return them to submitters for correcting of data;
- Units of measurement were checked during comparison with results of previous reports;
- Number of national population was cross-checked with activity data, used in others sectors (solvents and waste disposal);
- Amount of CH₄ recovery from sewage sludge was checked by comparing data from Energetic sector on amount of sludge gas burned in wastewater treatment facility;
- Protein consumption data were compared to values with neighbour countries of Latvia – Lithuania, Estonia, Belarus and Russian Federation (see Table 7.30).

All information on activity data and emission calculations is stored and archived in the common FTP folder.

7.5.1.5 Category-specific recalculation

Emissions of CH₄ were recalculated for period 2008–2010 due to interpolation of activity data in order to treat the suspected outliers being result of data collecting gaps based on the EU-internal inventory review, and for years 2020 and 2022–2023 due to update of activity data. Recalculations for period 2008–2010 due to interpolation have a significant impact on emissions, causing a decrease of ~15% for a subsector in terms of CO₂ eq. Recalculations for period 2022–2023 were done due to improvement of estimation of CH₄ emissions from biogas recovery, and its impact on subsector emissions was an increase of emissions of 2–3%.

Emissions of N₂O were recalculated for period 2010–2023, with effect of emission increase of 0.1% in average. The reason of recalculation was update of activity data regarding protein supply.

Recalculations of NMVOC emissions are mainly redistribution of emissions more correctly between Domestic Wastewater and Other Wastewater subsectors.

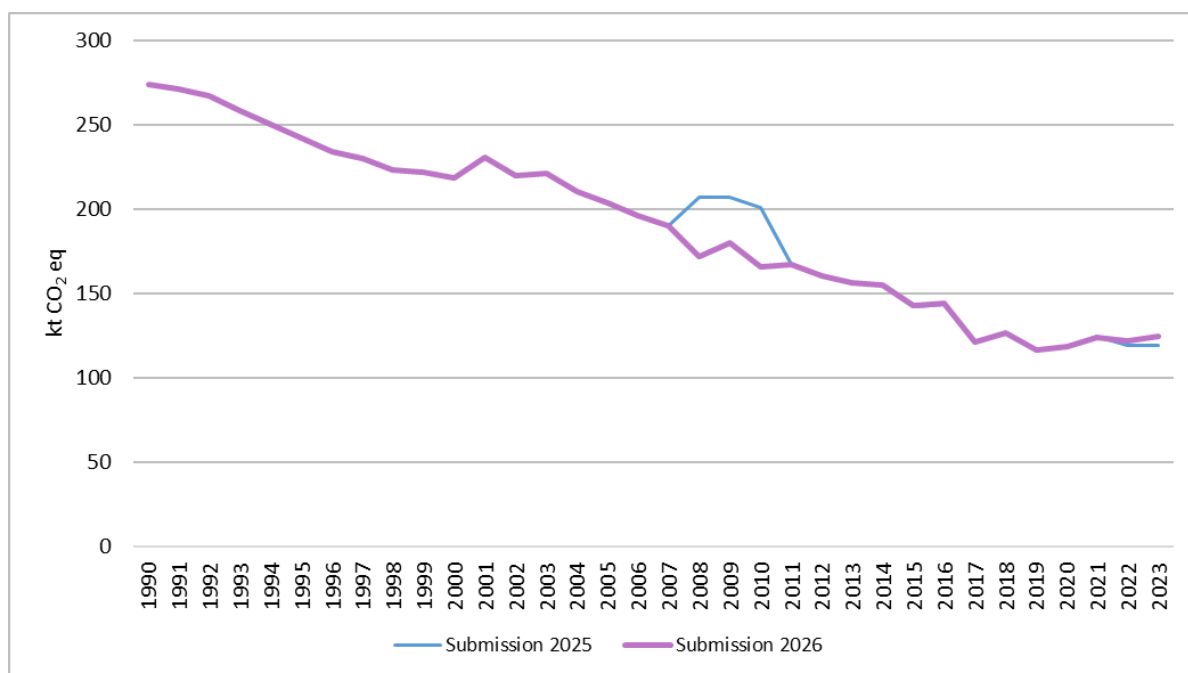


Figure 7.15 Impact of recalculations on GHG emissions in Domestic wastewater (kt CO₂ eq)

7.5.1.6 Category-specific planned improvements

No improvements are planned for this sector.

7.5.2 Industrial Wastewater (CRT 5.D.2)

7.5.2.1 Category description

Industrial Wastewater Handling is responsible for CH₄ and N₂O emissions. Fluctuations in CH₄ emission from Industrial Wastewater Handling are linked to changes in production levels, which is activity data for this sector. The significant decrease in CH₄ emission in period 1993–1999 is due to decrease of economic activity after collapse of Soviet Union. The slight decrease in CH₄ in last two decades are mostly due the policies aimed at water saving and environmental protection, as well as stricter requirements for industrial wastewater treatment.

The main pollutant in the Industrial Wastewater sector is CH₄, accounting for 98.7% of emissions, while N₂O emissions corresponds only for 1.3% (in terms of CO₂ eq.) in 2024.

In total, emissions from the Industrial Wastewater Handling sector amounted to 4.99 kt CO₂ eq in 2024, representing a decrease of 96.8% compared to 1990 and an increase of 90.6% compared to 2023 due to an increase of discharged amount of wastewater of one particular alcohol refining enterprise (Figure 7.16). GHG emissions from Industrial Wastewater handling contributes 3.7% of total GHG emissions in the Wastewater handling sector and 0.9% of total GHG emissions in Waste sector in 2024.

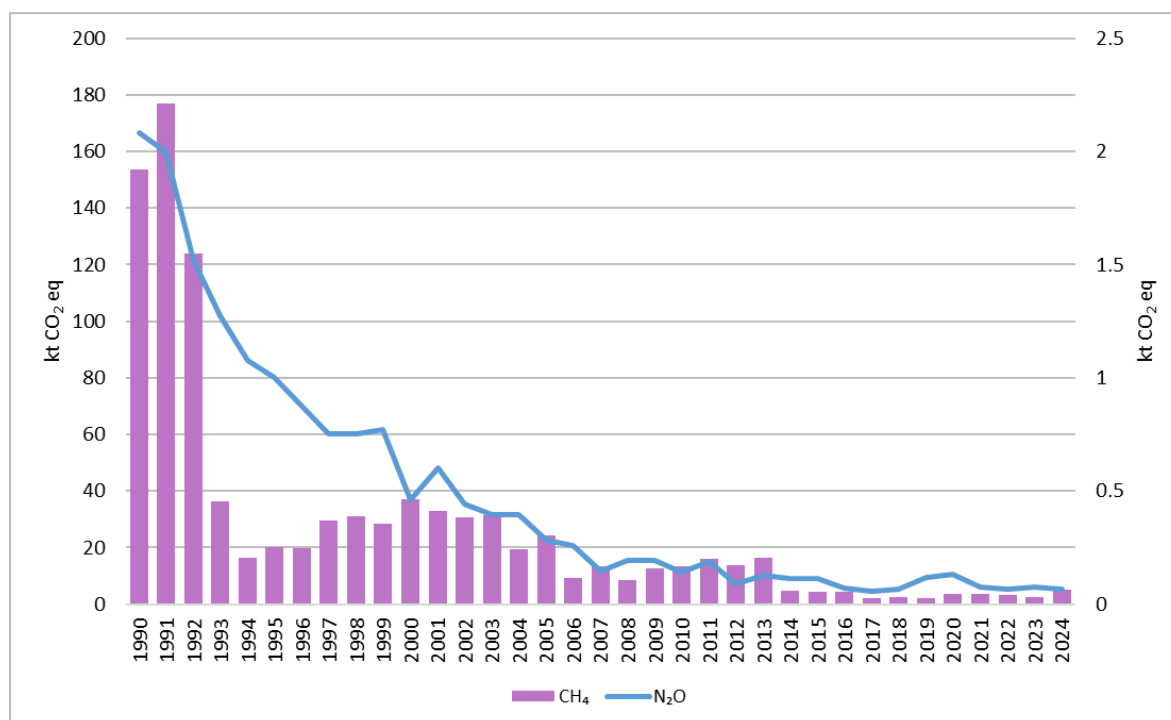


Figure 7.16 Emissions from Industrial Wastewater Handling sector (N₂O on secondary axis) (kt CO₂ eq)

7.5.2.2 Methodological issues

CH₄ emissions from Industrial Wastewater Handling is calculated from amount of total organic product (expressed as COD – chemical oxygen demand) and total nitrogen in wastewater, generated in certain branches of industry (mostly food-processing industry).

The 2006 IPCC Guidelines general equation from chapter 6.2.3 „Industrial Wastewater” were used to calculate of CH₄ emissions from Industrial Wastewater Handling sector.

$$CH_4 = \sum_i [(TOW_i - S_i) * EF_i - R_i] \quad (7.13)$$

where:

CH₄ – CH₄ emissions in inventory year, kg CH₄/yr

TOW_i – total organically degradable material in industrial wastewater from industry *i* in inventory year, kg COD/yr
i – industrial sector

S_i – organic component removed with sludge in the inventory year, kg COD/yr

EF_i – emission factor for industry *i*, kg CH₄/kg COD

R_i – amount of CH₄ recovered in inventory year, kg CH₄

$$EF_i = B_o * MCF_i \quad (7.14)$$

where:

EF_i – emission factor for each industry *i*, kg CH₄/kg COD

i – each type of industry

B_o – maximum CH₄ producing capacity, kg CH₄/kg COD

MCF_i – methane correction factor for each type of industry

$$TOW_i = P_i * W_i * COD_i \quad (7.15)$$

where:

TOW_i – total organically degradable material for industry *i*, kg COD/yr

i – industrial sector

P_i – total industrial product for industry *i*, t/yr

W_i – wastewater generated for each type of industry, m^3/t product

COD_i – industrial degradable organic component in wastewater, $kg\ COD/m^3$

Activity data (amount of certain industrial products) was taken from the national statistics – CSB data base. Default IPCC value $0.25\ kg\ CH_4/kg\ COD$ was used for maximum CH_4 producing capacity, as it is recommended in the 2006 IPCC Guidelines. The amount on generation of wastewater per certain type of product and organic component in that wastewater were taken as default values from the 2006 IPCC Guidelines.

A plant specific survey was conducted in 2012, to determine MCF values for certain industries. The average weighted MCF for each industry was estimated depending on level of contribution of said industry in terms of amount of wastewater generated and its fate (level of treatment or transfer to certain urban wastewater treatment plant). Average results of this survey were applied to estimate CH_4 emissions for this period.

Activity data (amount of discharged industrial wastewater) for period 2000–2024 was taken from national statistics – data base “2-Water” on water abstraction and use, treatment and discharge of wastewater. This data base also was used as data source to obtain plant-level MCF value for each enterprise/wastewater discharge.

Assumptions for all relevant industries are summarized in Table 7.34.

Table 7.34 Assumptions used for calculation of CH_4 emissions from Industrial Wastewater Handling

Industry type	Generation of wastewater, m^3/t of product*	Organic component in wastewater, $kg\ COD/m^3$ *	Weighted MCF value**
Milk	7	2.7	0.10
Meat	13	4.1	0.15
Fish	13	2.5	0.05
Beer	6.3	2.9	0.04
Fruits and vegetables	20	5	0.13
Sugar	11	3.2	0.50
Paper and pulp	162	9	0.30
Plastics	0.6	3.7	0.14
Organic chemicals	67	3	0.03

*Assumptions used from the 2006 IPCC Guidelines

**rounded to 2 decimal positions

Organic component removed with sludge and amount of recovered CH_4 under this sector is assumed to be 0 – all sewage sludge is included elsewhere (in Domestic Wastewater sector).

There were totally 47 relevant direct discharges of industrial wastewater registered in 2024. Main industries were fish processing (11 discharges), milk production (9 discharges) and meat processing (9 discharges).

Default IPCC MCFs were applied for each discharge depending on type and level of treatment of the corresponding wastewater flow. Thus, MCFs are considered to be plant specific. Due to most mechanical wastewater treatment plants are small and deal with small amounts of wastewater, MCF of anaerobic shallow lagoon was chosen for according to pathway (Table 7.35).

Table 7.35 Choice of MCF values for CH_4 emission calculation from industrial wastewater

IPCC MCF description	According to fate of industrial wastewater	MCF value
Aerobic treatment plant, well managed	At least secondary treatment with wastewater treated to standards	0
Direct discharge of untreated wastewater	No treatment	0.1
Anaerobic shallow lagoon	Primary treatment	0.2
Aerobic treatment plant, not well managed or overloaded	Secondary treatment failing to treat wastewater to standards	0.3

Taking into account that plant-level amounts of wastewater are used for period 2000–2024 and there are no complete data on content of COD (especially incoming values), method is considered to be Tier 1.

There is no CH₄ recovery calculated from the sludge of industrial wastewater in Latvia – all CH₄ emissions from sewage sludge are included in Domestic Wastewater sector.

Thus, total emission of CH₄ from Industrial Wastewater treatment in 2024 was 0.176 kt of CH₄, that makes 96.8% decrease if compared to 1990 and 93.8% increase compared to 2023. In 2024, share of CH₄ emissions from Industrial Wastewater handling is 0.8% from total GHG emissions in the Waste sector.

N₂O emission from Industrial Wastewater Handling was calculated, using default method from the 2006 IPCC Guidelines, chapter 6.3.1 “Nitrous Oxide Emissions from Wastewater”. Calculation is based on load of nitrogen in the industrial wastewater:

$$WM = N_{ef} * EF * \frac{44}{28} * 10^{-6} \quad (7.16)$$

where:

WM – total emission of N₂O from industrial wastewater handling in kt N₂O

N_{ef} – load of nitrogen, kg/yr

EF – emission factor, kg N₂O-N/kg N

Default value (0.005 kg N₂O-N/kg N) from the 2006 IPCC Guidelines was used for calculation.

Activity data, used for calculation of N₂O emissions from Industrial Wastewater Handling, are summarized in Table 7.36.

Table 7.36 Activity data for calculation N₂O emissions from Industrial Wastewater Handling sector

Year	Load of N in industrial wastewater, t/yr	Emissions of N ₂ O, kt
1990	1 000	0.00786
1995	480	0.00377
2000	221	0.00174
2005	135	0.00106
2010	69	0.00054
2011	90	0.00071
2012	42	0.00033
2013	61	0.00048
2014	54	0.00042
2015	54	0.00043
2016	34	0.00027
2017	27	0.00021
2018	32	0.00025
2019	56	0.00044
2020	62	0.00049

Year	Load of N in industrial wastewater, t/yr	Emissions of N ₂ O, kt
2021	35	0.00028
2022	33	0.00026
2023	37	0.00029
2024	32	0.00025
Share of total N ₂ O emissions in Waste sector in 2024, %		0.01%
2024 versus 1990		-96.8%
2024 versus 2023		-14.3%

N₂O emission from Industrial Wastewater Handling is negligible – 0.00025 kt/yr in 2024, what makes decrease by 96.8% compared to 1990 and decrease by 14.3% compared to 2023. It makes 0.01% from total GHG emissions from Waste sector in 2024.

Treated industrial wastewater is also source of NMVOC emissions. Emissions of NMVOC were calculated and default EMEP EF from EMEP/EEA 2023 was used for this calculation – 15 mg of NMVOC per m³ of treated wastewater discharged (3.35 mio m³, 2024), giving emissions of 0.000050 kt of NMVOC (2024). It makes decrease by 94.7% compared to 1990 and increase by 9.9% compared to 2022 (Table 7.37).

Table 7.37 Activity data for calculation of industrial NMVOC emissions from Wastewater Handling sector

Year	Amount of treated industrial wastewater discharged, mio m ³	Emissions of NMVOC, kt
1990	63.6	0.000954
1995	32.8	0.000493
2000	19.5	0.000293
2005	12.2	0.000182
2010	6.28	0.000094
2011	8.72	0.000131
2012	8.72	0.000131
2013	9.70	0.000145
2014	9.40	0.000141
2015	9.75	0.000146
2016	4.65	0.000070
2017	4.48	0.000067
2018	4.21	0.000063
2019	4.11	0.000062
2020	5.07	0.000076
2021	3.70	0.000055
2022	3.06	0.000046
2023	3.36	0.000050
2024	3.35	0.000050
Share of total NMVOC emissions in Waste sector in 2024, %		0.02%
2024 versus 1990		-94.7%
2024 versus 2023		-0.2%

7.5.2.3 Uncertainties and times-series consistency

For the 2026 submission, the uncertainty analysis is carried out using Approach 1. Quantitative estimates of uncertainties are provided in Annex 2. Overall description of uncertainty analysis is included in Section 1.6.

The following uncertainties were used for Industrial Wastewater Handling sector for activity data and EFs (Table 7.38).

Table 7.38 Uncertainties for Industrial Wastewater Handling sector

Gas	Activity data	EF
CH ₄	26%	30%*
N ₂ O	22%	30%*
NM VOC	15%	-

**default uncertainty from the 2006 IPCC Guidelines*

In estimation of emissions from Industrial Wastewater Handling uncertainties for activity data in Industrial Wastewater Handling are estimated similarly as uncertainties for activity data for Domestic Wastewater subsector (see Chapter 7.5.1.3).

Fluctuation of AD is the main reason for percent of AD uncertainty. Gradual changes of AD for N₂O emissions were observed during the period 1990–2000, since 2001 a decrease of AD was still in place with some fluctuations.

Emissions in the Industrial Wastewater Handling sector show clear trends to decrease over entire timeline for all gases. It is connected both with rapid decrease of industrial activities after 1990 due to collapse of Soviet Union and use of better environmental technologies in the treatment of wastewater, as well rate of transfer of industrial wastewater to urban wastewater treatment plants. Fluctuations of CH₄ emissions for period 2013–2024 can be observed due to some instability with wastewater treatment, leading to different values of MCF applied. Considerable increase of CH₄ emissions in 2004 in comparison with 2023 (for 93.8 %) was due to increase of discharged amount of wastewater of one particular alcohol refining enterprise.

7.5.2.4 Source-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the 2.G. sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Following procedures of quality assurance and quality control were carried out:

- Statistic data on amounts wastewater produced/discharged and nitrogen load in wastewater are collected through annual state statistical survey "2-Water". In frames of this survey, enterprises, performing collection and treatment of wastewater, submit their data using online database. Reported data are checked by Latvian State Environment Service, whose environment inspectors approve reports or return them to submitters for correcting of data;
- Units of measurement were checked during comparison with results of previous reports.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

7.5.2.5 Source-specific recalculations

Emissions of N₂O were recalculated for entire period 2000–2023 due to update of activity data. For most years, impact was insignificant, below 1% of emission increase. Most affected year was 2022, when due to recalculation emission of N₂O increased by 3.6%.

7.5.2.6 Source-specific planned improvements

No improvements are planned for this sector.

7.5.3 Other (CRT 5.D.3)

7.5.3.1 Category description

According to the annual state statistical survey '2-Water,' a total of 178 million m³ of wastewater was discharged in Latvia in 2024. The majority of the national population (80.1% in 2024) is served by centralized urban wastewater collection and treatment systems.

7.5.3.2 Methodological issues

Emissions of NMVOC was calculated using default EF from EMEP/EEA 2023 – 15 mg of NMVOC per m³ of treated other wastewater discharged (8.1 mio m³, 2024³⁷¹), what gives 0.00012 kt of NMVOC (2024). It makes decrease of emissions by 82.2% compared to 1990 and increase by 2.3% compared to 2023. Activity data, used for this calculation, are summarized in the Table 7.39.

Table 7.39 Activity data for calculation NMVOC emissions from Wastewater Handling sector

Year	Amount of treated other wastewater discharged, mio m ³	Emissions of NMVOC, kt
1990	45.6	0.000684
1995	27.1	0.000407
2000	13.7	0.000206
2005	13.0	0.000195
2010	18.5	0.000277
2011	10.7	0.000160
2012	8.2	0.000123
2013	10.7	0.000161
2014	13.6	0.000204
2015	10.8	0.000162
2016	6.0	0.000090
2017	28.7	0.000430
2018	23.3	0.000349
2019	17.5	0.000262
2020	8.2	0.000123
2021	10.4	0.000157
2022	9.5	0.000142
2023	7.9	0.000119
2024	8.1	0.000121

³⁷¹ Survey of official statistics "2-Water". Available: https://parskati.lvgmc.lv/public_reports

Year	Amount of treated other wastewater discharged, mio m ³	Emissions of NMVOC, kt
<i>Share of total NMVOC emissions in Waste sector in 2024, %</i>		<i>0.05%</i>
<i>2024 versus 1990</i>		<i>-82.2%</i>
<i>2024 versus 2023</i>		<i>+2.3%</i>

7.5.3.3 Uncertainties and time-series consistency

Uncertainty for activity data regarding NMVOC emissions is 27%. It is calculated the same way as uncertainties for Domestic and Industrial Wastewater Handling (See Chapter 7.5.1.3 for description). EMEP/EEA 2023 does not provide uncertainty for EFs or methodology to estimate it.

Consistency of NMVOC emission time series in this subsector is good for period 1990–2009, showing gradual decrease of emissions. However, it slightly fluctuates in the years 2008 and 2017–2019.

7.5.3.4 Source-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in the 2.G. sector in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

Statistic data of amount of wastewater produced and discharged are collected through annual state statistical survey "2-Water". In frames of this survey, enterprises, performing collection and treatment of wastewater, submit their data using online database. Reported data are checked by Latvian State Environment Service, whose environment inspectors approve reports or return them to submitters for correcting of data. Units of measurement were checked during comparison with results of previous reports.

All information on activity data and emission calculations is stored and archived in the common FTP folder.

7.5.3.5 Source-specific recalculations

Emissions were recalculated for period 2000–2023 due to update of activity data. It should be noted, the main reason and result of recalculations is more correct distribution of NMVOC emissions between Other Wastewater and Domestic Wastewater subsectors.

7.5.3.6 Source-specific planned improvements

No improvements are planned for this sector.

8 OTHER (CRT 6)

Latvia does not report emissions under CRT 6 Other.

9 INDIRECT CO₂ AND NITROUS OXIDE EMISSIONS

9.1 CATEGORY DESCRIPTION

In accordance with Decision 18/CMA.1 Parties may report indirect CO₂ from the atmospheric oxidation of CH₄, CO and NMVOCs.

Sources of indirect CO₂ emissions in Latvian inventory are indirect CO₂ from the atmospheric oxidation of CH₄ and NMVOCs under Energy and IPPU sectors.

The estimation of indirect CO₂ emissions is based on the official Latvian inventories reported under the UNECE CLRTAP.

9.1.1 Methodological issues

Indirect CO₂ emissions are generally calculated using the methodology described in the 2006 IPCC Guidelines.

The indirect CO₂ emissions from NMVOCs in solvent use, road paving with asphalt, asphalt roofing and glass fibre production are reported under CRT 2.D.3 Other in accordance with Decision 18/CMA.1. Other sources of indirect CO₂ emissions occurring in Energy and Transport sectors are calculated and reported in CRT Table 6.

According to the 2006 IPCC Guidelines, there are sources in Energy sector that produce indirect CO₂ emissions from CH₄ and NMVOCs. Those sources in case of Latvia are NMVOC emissions from gasoline evaporation in road traffic cars (Transport sector) as well as CH₄ and NMVOC emissions from natural gas leakages and NMVOC emissions from gasoline distribution (Energy sector). The general equations to calculate indirect CO₂ emissions are provided below:

$$\text{from CH}_4: \text{inputs}_{\text{CO}_2} = \text{emissions}_{\text{CH}_4} * 44/16$$

$$\text{from NMVOC: inputs}_{\text{CO}_2} = \text{emissions}_{\text{NMVOC}} * C * 44/12 \quad (9.1)$$

where:

c – fraction of carbon

The 2006 IPCC Guidelines provide a default factor – 0.6 – for the fraction of carbon in NMVOC. Separate sources and emissions are presented in Table 9.1.

Table 9.1 Indirect CO₂ emissions from Energy (kt)

Year	Indirect CO ₂ from gas leakage (NMVOC)	Indirect CO ₂ from gas leakage (CH ₄)	Indirect CO ₂ from gasoline distribution (NMVOC)	Indirect CO ₂ from gasoline evaporation (NMVOC)	Total Indirect CO ₂ emissions
1990	6.52	27.23	2.95	4.29	41.00
1991	6.28	26.23	2.49	3.89	38.90
1992	5.73	23.92	2.39	3.99	36.02
1993	5.48	22.87	2.31	3.41	34.08
1994	5.35	22.35	2.21	3.57	33.49
1995	5.21	21.77	1.99	3.51	32.49
1996	5.02	20.97	1.97	3.26	31.22
1997	4.69	19.58	1.81	3.21	29.29
1998	4.50	18.78	1.69	2.79	27.77
1999	4.29	17.91	1.64	3.24	27.07

Year	Indirect CO ₂ from gas leakage (NMVOC)	Indirect CO ₂ from gas leakage (CH ₄)	Indirect CO ₂ from gasoline distribution (NMVOC)	Indirect CO ₂ from gasoline evaporation (NMVOC)	Total Indirect CO ₂ emissions
2000	3.97	16.57	1.63	1.35	23.52
2001	3.87	16.07	1.71	1.32	22.97
2002	4.02	16.78	1.68	1.35	23.83
2003	3.14	13.10	1.67	1.04	18.95
2004	3.11	12.97	1.69	0.84	18.61
2005	3.51	14.65	1.66	0.72	20.54
2006	2.52	10.51	1.84	0.78	15.65
2007	4.16	10.79	2.01	0.64	17.59
2008	3.82	11.08	1.84	0.56	17.29
2009	3.98	10.46	1.53	0.47	16.45
2010	3.90	10.08	1.39	0.44	15.80
2011	1.89	6.93	1.31	0.35	10.48
2012	2.16	8.76	1.12	0.25	12.28
2013	2.83	11.11	1.02	0.23	15.18
2014	4.24	14.88	0.99	0.21	20.33
2015	4.39	11.31	0.98	0.18	16.86
2016	3.66	12.82	0.96	0.16	17.61
2017	1.17	16.80	0.92	0.14	19.03
2018	0.62	10.00	0.88	0.16	11.67
2019	0.80	10.76	0.84	0.15	12.54
2020	0.98	11.01	0.81	0.14	12.94
2021	0.95	10.85	0.80	0.15	12.75
2022	0.56	9.67	0.69	0.14	11.06
2023	0.64	10.04	0.71	0.15	11.54
2024	0.59	9.36	0.67	0.16	10.79
2024 vs 2023	-7.8%	-6.7%	-6.0%	9.6%	-6.6%
2024 vs 1990	-91.0%	-65.6%	-77.2%	-96.2%	-73.7%

As it can be seen in Table 9.1 the largest part of indirect CO₂ emissions in all years contributes to natural gas leakage. In 2024, natural gas leakages made 92.3% of total indirect CO₂ emissions.

9.1.2 Category-specific QA/QC and verification

The quality objectives and the QA/QC plan for the Latvia's GHG inventory at the National Inventory level are presented in Section 1.2.3. The QC procedures are performed according to the QA/QC plan in order to achieve these quality objectives. Issues related to QA/QC and verification are discussed at the sectoral meetings.

9.1.3 Category-specific recalculations

Recalculations have been done due to the transition from COPERT 5.7.2 to COPERT 5.9.2. version and due to adjusting the number of vehicles to European standards and resulting changes in total mileage for each vehicle group.

9.1.4 Category-specific improvements

No improvements are planned for this sector.

10 RECALCULATIONS AND IMPROVEMENTS

10.1 EXPLANATIONS AND JUSTIFICATIONS FOR RECALCULATIONS, INCLUDING IN RESPONSE TO THE REVIEW PROCESS

The changes in inventory since the previous submission to the UNFCCC were done according to:

- 2025 Comprehensive review of the national inventory data (EU) and the EU-internal inventory review;
- The UNFCCC review for Latvia in the context of BTR1;
- Updated activity data.

Overall impacts of recalculations since 1990 are summarized in Table 10.1.

Table 10.1 Impacts of recalculations on national emissions

Year		Previous submission	Latest submission	Difference	Difference
		kt CO ₂ eq			(%)
1990	Total CO ₂ eq emissions with LULUCF	13504.92	13861.31	356.39	2.64
	Total CO ₂ eq emissions without LULUCF	26027.06	26005.26	-21.79	-0.08
1991	Total CO ₂ eq emissions with LULUCF	11206.01	12054.13	848.12	7.57
	Total CO ₂ eq emissions without LULUCF	24136.91	24114.23	-22.68	-0.09
1992	Total CO ₂ eq emissions with LULUCF	6046.71	6908.91	862.21	14.26
	Total CO ₂ eq emissions without LULUCF	19365.81	19338.04	-27.77	-0.14
1993	Total CO ₂ eq emissions with LULUCF	2712.23	2525.93	-186.30	-6.87
	Total CO ₂ eq emissions without LULUCF	15908.45	15889.95	-18.50	-0.12
1994	Total CO ₂ eq emissions with LULUCF	-2134.93	-1579.03	555.90	-26.04
	Total CO ₂ eq emissions without LULUCF	13961.22	13929.63	-31.59	-0.23
1995	Total CO ₂ eq emissions with LULUCF	-2366.29	-1163.99	1202.30	-50.81
	Total CO ₂ eq emissions without LULUCF	12592.32	12562.68	-29.64	-0.24
1996	Total CO ₂ eq emissions with LULUCF	-2532.36	-2070.33	462.02	-18.24
	Total CO ₂ eq emissions without LULUCF	12641.57	12605.48	-36.09	-0.29
1997	Total CO ₂ eq emissions with LULUCF	-1321.90	-389.91	932.00	-70.50
	Total CO ₂ eq emissions without LULUCF	12084.14	12043.76	-40.38	-0.33
1998	Total CO ₂ eq emissions with LULUCF	-879.61	84.19	963.80	-109.57
	Total CO ₂ eq emissions without LULUCF	11577.62	11533.58	-44.03	-0.38
1999	Total CO ₂ eq emissions with LULUCF	2011.02	4218.53	2207.51	109.77
	Total CO ₂ eq emissions without LULUCF	10791.79	10745.25	-46.53	-0.43
2000	Total CO ₂ eq emissions with LULUCF	-1854.52	253.34	2107.86	-113.66
	Total CO ₂ eq emissions without LULUCF	10169.80	10115.83	-53.97	-0.53
2001	Total CO ₂ eq emissions with LULUCF	-2275.77	302.16	2577.92	-113.28
	Total CO ₂ eq emissions without LULUCF	10763.33	10696.26	-67.06	-0.62
2002	Total CO ₂ eq emissions with LULUCF	-575.25	1078.29	1653.55	-287.45
	Total CO ₂ eq emissions without LULUCF	10730.62	10652.16	-78.46	-0.73
2003	Total CO ₂ eq emissions with LULUCF	37.10	660.99	623.89	1681.70
	Total CO ₂ eq emissions without LULUCF	10921.11	10831.23	-89.88	-0.82
2004	Total CO ₂ eq emissions with LULUCF	3681.56	3464.21	-217.34	-5.90
	Total CO ₂ eq emissions without LULUCF	10844.52	10783.67	-60.85	-0.56
2005	Total CO ₂ eq emissions with LULUCF	4419.12	4037.49	-381.63	-8.64
	Total CO ₂ eq emissions without LULUCF	11019.64	10956.99	-62.65	-0.57
2006	Total CO ₂ eq emissions with LULUCF	4114.54	3800.00	-314.54	-7.64
	Total CO ₂ eq emissions without LULUCF	11488.27	11407.09	-81.17	-0.71

Year		Previous submission	Latest submission	Difference	Difference
		kt CO ₂ eq			(%)
2007	Total CO ₂ eq emissions with LULUCF	4993.98	5195.90	201.92	4.04
	Total CO ₂ eq emissions without LULUCF	11934.32	11808.41	-125.91	-1.05
2008	Total CO ₂ eq emissions with LULUCF	4156.79	5112.58	955.79	22.99
	Total CO ₂ eq emissions without LULUCF	11475.32	11292.77	-182.56	-1.59
2009	Total CO ₂ eq emissions with LULUCF	6919.35	6834.93	-84.41	-1.22
	Total CO ₂ eq emissions without LULUCF	10790.68	10609.56	-181.12	-1.68
2010	Total CO ₂ eq emissions with LULUCF	9797.82	9061.18	-736.65	-7.52
	Total CO ₂ eq emissions without LULUCF	11871.66	11679.87	-191.79	-1.62
2011	Total CO ₂ eq emissions with LULUCF	8615.84	7411.03	-1204.82	-13.98
	Total CO ₂ eq emissions without LULUCF	11074.31	10943.66	-130.65	-1.18
2012	Total CO ₂ eq emissions with LULUCF	7093.36	5722.89	-1370.47	-19.32
	Total CO ₂ eq emissions without LULUCF	10894.68	10758.33	-136.35	-1.25
2013	Total CO ₂ eq emissions with LULUCF	8309.37	6735.12	-1574.25	-18.95
	Total CO ₂ eq emissions without LULUCF	10806.02	10668.54	-137.48	-1.27
2014	Total CO ₂ eq emissions with LULUCF	12222.05	10773.64	-1448.41	-11.85
	Total CO ₂ eq emissions without LULUCF	10714.82	10579.68	-135.14	-1.26
2015	Total CO ₂ eq emissions with LULUCF	11022.60	9154.59	-1868.01	-16.95
	Total CO ₂ eq emissions without LULUCF	10754.27	10654.81	-99.45	-0.92
2016	Total CO ₂ eq emissions with LULUCF	9202.36	7616.94	-1585.42	-17.23
	Total CO ₂ eq emissions without LULUCF	10745.48	10625.97	-119.51	-1.11
2017	Total CO ₂ eq emissions with LULUCF	7799.14	6496.54	-1302.60	-16.70
	Total CO ₂ eq emissions without LULUCF	10784.15	10645.79	-138.36	-1.28
2018	Total CO ₂ eq emissions with LULUCF	10781.63	9527.29	-1254.34	-11.63
	Total CO ₂ eq emissions without LULUCF	11263.68	11110.33	-153.35	-1.36
2019	Total CO ₂ eq emissions with LULUCF	8917.86	7101.89	-1815.97	-20.36
	Total CO ₂ eq emissions without LULUCF	11127.13	10976.96	-150.17	-1.35
2020	Total CO ₂ eq emissions with LULUCF	11023.54	7915.14	-3108.40	-28.20
	Total CO ₂ eq emissions without LULUCF	10494.18	10361.91	-132.27	-1.26
2021	Total CO ₂ eq emissions with LULUCF	12690.57	9838.72	-2851.85	-22.47
	Total CO ₂ eq emissions without LULUCF	10712.35	10597.27	-115.08	-1.07
2022	Total CO ₂ eq emissions with LULUCF	15808.03	12441.00	-3367.02	-21.30
	Total CO ₂ eq emissions without LULUCF	10106.33	10024.14	-82.18	-0.81
2023	Total CO ₂ eq emissions with LULUCF	14598.69	11544.57	-3054.12	-20.92
	Total CO ₂ eq emissions without LULUCF	9968.93	9889.58	-79.35	-0.80

Recalculations made for the 2026 submission, by CRT category and gas, and their implications for emission levels in 1990 and 2023, as well as explanations for recalculations, are provided in Table 10.2, Table 10.3 and Table 10.4.

Table 10.2 Recalculations made in 2026 submission (recalculated year 2023)

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
Total National Emissions and Removals	CO ₂	9816.59	6513.91	-3302.68	-33.644	-33.40	-28.61	
1. Energy	CO ₂	5922.07	5922.82	0.75	0.013	0.01	0.01	
A. Fuel combustion activities	CO ₂	5922.06	5922.81	0.75	0.013	0.01	0.01	
3. Transport	CO ₂	3095.95	3096.25	0.31	0.010	0.00	0.00	Recalculations have been done due to the transition from COPERT 5.7.2 to COPERT 5.9.2. version and update of fuel consumption statistics.
4. Other sectors	CO ₂	1249.23	1249.67	0.44	0.036	0.00	0.00	Recalculations have been done due to the correction of CO ₂ emission calculations of diesel oil in sector 1A4cii.
2. Industrial processes and product use	CO ₂	589.75	591.64	1.89	0.320	0.02	0.02	
A. Mineral industry	CO ₂	537.29	537.86	0.57	0.107	0.01	0.00	Small recalculations were done due to small update of CKD correction factor in Cement production sector.
D. Non-energy products from fuels and solvent use	CO ₂	52.46	53.77	1.32	2.509	0.01	0.01	Recalculations in 2.D.1 Lubricant use are made due to precised Activity data in Transport sector. NMVOC emissions from Solvent use sector were recalculated taking into account that activity data for year 2023.

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>Recalculations in 2.D.3. Urea use are made due to precised Activity data.</i>
4. Land use, land-use change and forestry (net)	CO ₂	3226.71	-78.61	-3305.32	-102.436		-28.63	
A. Forestland	CO ₂	-75.26	-822.96	-747.70	993.504		-6.48	<i>Based on the availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance Regulation, recalculation were done due to: i) implementation of updated activity data (area); ii) implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils; iii) implementation of estimation of carbon stock change in living biomass and dead wood in other land converted to forest land (not previously reported).</i>
B. Cropland	CO ₂	1596.10	-182.36	-1778.46	-111.425		-15.41	<i>Based on availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance regulation, recalculations were done due to: i) implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method that combines regression based</i>

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>reconstruction for historical years where spatial information is limited (1983-2019) and machine learning-based spatially explicit classification for recent years (2020 – onward); ii) sown grasslands have been reallocated from the cropland category to the grassland category; iii) implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils; iv) improved estimation of carbon stock change in living biomass in forest land converted to cropland and settlements converted to cropland.</i>
C. Grassland	CO ₂	1402.66	1268.66	-134.00	-9.553		-1.16	<i>Based on availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance regulation, recalculations were done due to: i) implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method that combines regression based reconstruction for historical years where spatial information is limited (1983-2019) and machine learning-based spatially explicit classification for recent years (2020 – onward); ii) sown grasslands have been</i>

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>reallocated from the cropland category to the grassland category iii) implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils.</i>
D. Wetlands	CO ₂	1637.95	1502.47	-135.47	-8.271		-1.17	<i>Based on availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance Regulation, recalculations are done due to: i) implementation of a 5-year floating averaging cycle for gross increment of living biomass and natural mortality; ii) implementation of CO₂ EFs (temperate, nutrient status – poor) for rewetted and flooded organic soils (previously EFs for nutrient-rich rewetted organic soils were used); iii) implementation of updated activity data (amount of peat extracted for horticulture purposes, area of wetlands with woody vegetation).</i>
E. Settlements	CO ₂	964.86	674.39	-290.47	-30.105		-2.52	<i>Based on the availability of new and improved activity data and recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, recalculations were done due to: i) implementation of updated activity data (area including organic soils, natural mortality); ii) recalculation of carbon stock change in organic soils by applying the</i>

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>national CO₂ EF for cultivated organic soils (cropland) in Latvia (previously default IPCC Wetlands supplement CO₂ EF for drained organic soils in cropland was used).</i>
G. Harvested wood products	CO ₂	-2299.59	-2518.82	-219.22	9.533		-1.90	<i>Implementation of corrected calculations by including roundwood production from deforested land in the estimation of share of domestic production of HWP's originating from domestic forests and by including recalculated historical (since 1900) data on C inflow to the HWP categories based on historical harvesting data.</i>
CO ₂ emissions from biomass	CO ₂	6907.55	6907.53	-0.02	0.000	0.00	0.00	<i>Recalculations have been done due to the transition from COPERT 5.7.2 to COPERT 5.9.2. version and update of fuel consumption statistics.</i>
Indirect CO ₂	CO ₂	11.73	11.54	-0.19	-1.584	0.00	0.00	<i>Recalculations have been done due to the transition from COPERT 5.7.2 to COPERT 5.9.2. version; Adjusting the number of vehicles to European standards and resulting changes in total mileage for each vehicle group.</i>
Total National Emissions and Removals	CH ₄	2704.54	2664.88	-39.66	-1.466	-0.40	-0.34	
1. Energy	CH ₄	299.49	299.37	-0.12	-0.038	0.00	0.00	

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
A. Fuel combustion activities	CH ₄	197.27	197.15	-0.12	-0.058	0.00	0.00	
3. Transport	CH ₄	3.22	3.11	-0.12	-3.577	0.00	0.00	Recalculations have been done due to the transition from COPERT 5.7.2 to COPERT 5.9.2. version; Adjusting the number of vehicles to European standards and resulting changes in total mileage for each vehicle group.
3. Agriculture	CH ₄	986.91	990.41	3.50	0.354	0.04	0.03	
B. Manure management	CH ₄	101.42	104.91	3.50	3.448	0.04	0.03	New methodology to calculate swine GE for manure management emissions.
4. Land use, land-use change and forestry (net)	CH ₄	888.92	846.52	-42.40	-4.770		-0.37	
A. Forest land	CH ₄	385.85	368.31	-17.54	-4.546		-0.15	Implementation of updated activity data (area).
B. Cropland	CH ₄	153.88	53.94	-99.95	-64.950		-0.87	Implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method.
C. Grassland	CH ₄	255.57	376.33	120.76	47.250		1.05	Implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method.
D. Wetlands	CH ₄	93.62	47.94	-45.67	-48.79		-0.40	Implementation of CH ₄ EFs (temperate, nutrient status – poor) for rewetted and flooded organic soils.
5. Waste	CH ₄	529.22	528.58	-0.64	-0.121	-0.01	-0.01	

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
B. Biological treatment of solid waste	CH ₄	42.82	38.27	-4.55	-10.620	-0.05	-0.04	Recalculations are done due to the review of activity data from biogas production.
D.Wastewater treatment and discharge	CH ₄	89.77	93.68	3.91	4.353	0.04	0.03	Recalculations were done due to updated activity data.
Total National Emissions and Removals	N ₂ O	1803.57	2105.91	302.34	16.764	3.06	2.62	
1. Energy	N ₂ O	172.52	199.77	27.26	15.799	0.28	0.24	
A. Fuel combustion activities	N ₂ O	172.52	199.77	27.26	15.799	0.28	0.24	
3. Transport	N ₂ O	34.62	61.98	27.36	79.048	0.28	0.24	Recalculations have been done due to the transition from COPERT 5.7.2 to COPERT 5.9.2. version; Adjusting the number of vehicles to European standards and resulting changes in total mileage for each vehicle group.
4. Other sectors	N ₂ O	76.32	76.21	-0.11	-0.142	0.00	0.00	Recalculations have been done after correcting N ₂ O calculations of solid biomass combustion in sector 1A4bi.
2. Industrial processes and product use	N ₂ O	3.49	3.50	0.01	0.343	0.00	0.00	

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
G. Other product manufacture and use	N ₂ O	3.49	3.50	0.01	0.343	0.00	0.00	Data were recalculated following changes in the CSB population estimation methodology.
3. Agriculture	N ₂ O	1063.00	963.42	-99.58	-9.368	-1.01	-0.86	
D. Agricultural soils	N ₂ O	1001.88	902.31	-99.58	-9.939	-1.01	-0.86	Implementation of updated activity data (organic soils area, sludge use in agriculture, N that is associated with loss of soil organic matter in mineral soils).
4. Land use, land-use change and forestry (net)	N ₂ O	514.13	887.08	372.96	72.542		3.23	
A. Forest land	N ₂ O	367.37	440.64	73.27	19.944		0.63	Implementation of updated activity data (area).
B. Cropland	N ₂ O	0.46	0.32	-0.14	-30.493		0.00	Implementation of updated activity data (area). Implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils in land converted to cropland.
E. Settlements	N ₂ O	140.63	440.45	299.83	213.206		2.60	Implementation of updated activity data (area). Implementation of national N ₂ O EFs for drained organic soils in cropland to report N ₂ O emissions from drained organic soil in settlements remaining settlements (previously default N ₂ O EF for drained organic soils in cropland was used).
5. Waste	N ₂ O	50.44	52.14	1.70	3.361	0.02	0.01	

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
D.Wastewater treatment and discharge	N ₂ O	31.89	33.58	1.70	5.316	0.02	0.01	Recalculations were done due to updated activity data.

Table 10.3 Recalculations made in 2026 submission (recalculated year 1990)

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
Total National Emissions and Removals	CO ₂	6130.61	6456.87	326.26	5.322	1.25	2.35	
4. Land use, land-use change and forestry (net)	CO ₂	-13531.00	-13204.73	326.26	-2.411		2.35	
A. Forestland	CO ₂	-17557.94	-17865.24	-307.30	1.750		-2.22	Based on the availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance Regulation, recalculation were done due to: i) implementation of updated activity data (area); ii) implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils.
B. Cropland	CO ₂	2351.72	2210.89	-140.83	-5.988		-1.02	Based on availability of new and improved activity data, recommendations of the EU-

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance regulation, recalculations were done due to: i) implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method that combines regression based reconstruction for historical years where spatial information is limited (1983-2019) and machine learning-based spatially explicit classification for recent years (2020 – onward); ii) sown grasslands have been reallocated from the cropland category to the grassland category; iii) implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils; iv) improved estimation of carbon stock change in living biomass in forest land converted to cropland and settlements converted to cropland. Implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method. Sown grasslands have been reallocated from the cropland category to the grassland category, resulting in a reduction in the total area of the cropland category. Implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils. Improved estimation</i>

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>of carbon stock change in living biomass in forest land converted to cropland and settlements converted to cropland due to implementation of gains in living biomass (not previously reported).</i>
C. Grassland	CO ₂	847.17	1986.39	1139.22	134.474		8.22	<i>Based on availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance regulation, recalculations were done due to: i) implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method that combines regression based reconstruction for historical years where spatial information is limited (1983-2019) and machine learning-based spatially explicit classification for recent years (2020 – onward); ii) sown grasslands have been reallocated from the cropland category to the grassland category iii) implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils.</i>
D. Wetlands	CO ₂	986.26	1027.02	40.76	4.133		0.29	<i>Based on availability of new and improved activity data, recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, as well as requirements set out in Part 3 of Annex V to EU Governance</i>

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>Regulation, recalculations are done due to: i) implementation of a 5-year floating averaging cycle for gross increment of living biomass and natural mortality; ii) implementation of CO₂ EFs (temperate, nutrient status – poor) for rewetted and flooded organic soils (previously EFs for nutrient-rich rewetted organic soils were used); iii) implementation of updated activity data (amount of peat extracted for horticulture purposes, area of wetlands with woody vegetation).</i>
E. Settlements	CO ₂	7.90	-23.64	-31.54	-399.131		-0.23	<i>Based on the availability of new and improved activity data and recommendations of the EU-internal inventory review and UNFCCC review in the context of BTR1, recalculations were done due to: i) implementation of updated activity data (area including organic soils, natural mortality); ii) recalculation of carbon stock change in organic soils by applying the national CO₂ EF for cultivated organic soils (cropland) in Latvia (previously default IPCC Wetlands supplement CO₂ EF for drained organic soils in cropland was used).</i>
G. Harvested wood products	CO ₂	-166.11	-540.15	-374.04	225.1728458		-2.70	<i>Implementation of corrected calculations by including roundwood production from deforested land in the estimation of share of domestic production of HWP's originating from domestic forests and by including</i>

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GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
								<i>recalculated historical (since 1900) data on C inflow to the HWP categories based on historical harvesting data.</i>
Total National Emissions and Removals	CH ₄	4590.42	4668.95	78.52	1.711	0.30	0.57	
3. Agriculture	CH ₄	2700.72	2724.85	24.13	0.89	0.09	0.17	
B. Manure management	CH ₄	212.60	236.72	24.13	11.35	0.09	0.17	<i>New methodology to calculate swine GE for manure management emissions.</i>
4. Land use, land-use change and forestry (net)	CH ₄	523.29	577.69	54.40	10.40		0.39	
A. Forestland	CH ₄	58.94	57.89	-1.05	-1.78		-0.01	<i>Implementation of updated activity data (area).</i>
B. Cropland	CH ₄	220.39	193.49	-26.89	-12.20		-0.19	<i>Implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method.</i>
C. Grassland	CH ₄	220.42	303.72	83.29	37.79		0.60	<i>Implementation of updated activity data (area of organic soil in 1990-2024) based on hybrid method.</i>
D. Wetlands	CH ₄	23.55	22.60	-0.95	-4.04		-0.01	<i>Implementation of CH₄ EFs (temperate, nutrient status – poor) for rewetted and flooded organic soils.</i>
Total National Emissions and Removals	N ₂ O	2783.89	2735.49	-48.40	-1.74	-0.19	-0.35	

GHG SOURCE AND SINK CATEGORIES	Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
3. Agriculture	N ₂ O	1964.91	1918.99	-45.92	-2.34	-0.18	-0.33	
B. Manure management	N ₂ O	1713.40	1667.48	-45.92	-2.68	-0.18	-0.33	Implementation of updated activity data (organic soils area, sludge use in agriculture, N that is associated with loss of soil organic matter in mineral soils).
4. Land use, land-use change and forestry (net)	N ₂ O	485.57	483.09	-2.48	-0.51		-0.02	
A. Forest land	N ₂ O	474.80	473.08	-1.73	-0.36		-0.01	Implementation of updated activity data (area).
B. Cropland	N ₂ O	NA,NO	0.04	–	–		–	Implementation of updated activity data (area). Implementation of Tier 3 method (Yasso20 model) for estimation of the carbon stock change in mineral soils in land converted to cropland.
E. Settlements	N ₂ O	1.99	1.19	-0.80	-39.98		-0.01	Implementation of updated activity data (area). Implementation of national N ₂ O EFs for drained organic soils in cropland to report N ₂ O emissions from drained organic soil in settlements remaining settlements (previously default N ₂ O EF for drained organic soils in cropland was used).

Table 10.4 Recalculations made in 2026 submission (F-gases) (recalculated year 2023)

GHG SOURCE AND SINK CATEGORIES			Gas	Previous submission (CO ₂ eq, kt)	Latest submission (CO ₂ eq, kt)	Difference (CO ₂ eq, kt)	Difference %	Impact of recalculation on total emissions excluding LULUCF %	Impact of recalculation on total emissions including LULUCF %	Explanation for recalculations
F-gases:	Total	actual	HFCs	261.66	247.54	-14.12	-5.40	-0.14	-0.12	
2.F.1.	Refrigeration and air conditioning		HFCs	256.34	242.22	-14.12	-5.51	-0.14	-0.12	<i>For 2.F.1.b Domestic Refrigeration recalculations were done due to small update of the data of population. For 2.F.1.d Transport Refrigeration recalculations were done because emissions from rail wagons were included. For 2.F.1.e Mobile Air Conditioning recalculations were done due to updated amount of vehicles produced from 2017 that are filled with refrigerant R-1234yf.</i>

Latvia's responses to the recommendations from the UNFCCC review of BTR1, during which the 2024 GHG inventory was reviewed, will be included in BTR2. Responses to the 2025 comprehensive review of the national inventory data under the EU are provided in Table 10.5. Also, the information on improvements made based on the UNFCCC review in the context of the BTR1 can be found in the sectoral chapters.

Table 10.5 2025 Comprehensive review of the national inventory data (EU)

CRT Category/ Issue	Review Recommendation	Review Report/ Paragraph	LV Response (status of implementation)	Chapter/Section in the NID
4 Land use, land-use change and forestry	For the land use Forest land and Settlement, for N ₂ O emissions from drainage and rewetting and other management of organic and mineral soils we noted that in	-	Development of Tier 2 method for N ₂ O emissions from drainage and rewetting and other management of organic and mineral soils is in progress, not	NID Chapter 6.12

CRT Category/ Issue	Review Recommendation	Review Report/ Paragraph	LV Response (status of implementation)	Chapter/Section in the NID
	CRT Table 4(II).A and 4(II).E. Latvia is reporting pools with Tier 1 methods in significant pools of a key category which is not in line with Annex V Part 3 of the EU LULUCF Governance Regulation. Latvia responded that it confirms the usage of this Tier 1 methodology and that is due to the current limitations in national EFs and activity data at the Tier 2 level. Latvia acknowledges that these emissions occur in key categories and is aware of the requirements under Annex V, Part 3 of the EU LULUCF Governance Regulation to apply at least Tier 2 methodologies for significant pools in key categories. To address this, Latvia has initiated a roadmap for inventory improvements, which includes: Development of country-specific EFs for N₂O from organic soils under Forest Land and Settlements based on ongoing and planned research projects (e.g. national measurements and cooperation with scientific institutions); Improved spatial data on drainage and rewetting status of organic soils, including integration with national land information systems and remote sensing products; A goal to implement Tier 2 methods by the 2027 submission, with intermediate milestones in 2025–2026 for methodology testing and documentation. These actions are part of a broader effort to enhance the accuracy and transparency of the LULUCF inventory. The TERT acknowledges this answer and encourages Latvia to keep developing this Tier 2 method.		implemented yet. Default EFs will be replaced by country-specific or applicable regional one once peer-reviewed estimates become available and are evaluated to improve accuracy relative to default factors. EF applicable to the Baltic States are currently in the process of scientific publishing, and a synthesis of EF for the Köppen Dfb climate zone is planned for submission for publishing in 2026.	
4D2 Land converted to wetlands	To ensure that the reporting of category 4.A.2.e. Other land converted to forest land, for the years 2019-2023 is compliant with the requirements in the Governance Regulation to at least report at Tier 1 level for which a method is available, the TERT recommends moving to Tier 1 and encourages to develop Tier 2 methods.	-	Estimation of carbon stock changes in living biomass, dead wood, and litter/mineral soils in 4.A.2.e. Other land converted to forest land is included/implemented.	NID Chapter 6.4.2.2

CRT Category/ Issue	Review Recommendation	Review Report/ Paragraph	LV Response (status of implementation)	Chapter/Section in the NID
3 Agriculture	For 3B Manure Management in 2023 the TERT noted that the average FracLoss is high in the context of the manure management system distribution that is reported. The TERT concluded that this issue does not constitute a potential over- or underestimate above the significance threshold requiring a revised estimate or technical correction because it relates to an issue that is below the significance threshold. After receiving information provided by the country, the TERT concluded that, whilst Latvia follows the 2006 IPCC Guidelines, the calculations do not follow the requirements of the new reporting format which requires the total N volatilized reported in table 3.B(b) to include N₂ (which was not the case in the previous reporting format) as well as losses of NH₃ and NO_x - which Latvia takes from the AQ emissions inventory, and the emissions are estimated by using the methodology presented in the 2023 EMEP/EEA Guidebook, which is considered to be more accurate than the methodology presented in the 2006 IPCC Guidelines. Nevertheless, the TERT noted that Latvia should review the derivation of FracLoss, and sum the actual losses that occur (NH₃, NO_x, N₂, N₂O, N leach). Latvia can then add up all the N losses estimated and deduct them from the amount of N managed in MMS to estimate the N spread on fields. The 2019 IPCC Refinement provides a new method to estimate N₂ losses based on N₂O emissions (Chapter 10 - table 10.23). Once the N₂ emissions are estimated, the numbers can be reported together with NH₃ and NO_x in Table 3.B(b) for "Total N volatilized as NH₃, NO_x and N₂".	-	Development of Tier 2 method for indirect N₂O emissions from manure management is in progress, not implemented yet. Latvia considers it more appropriate to apply the 2023 EMEP/EEA Guidebook methodology. IPCC and EMEP/EEA methodologies are used for reporting purposes; however, each reporting framework applies slightly different category structures and definitions. Therefore, it is necessary to carefully review how the measures and activity data used in each system influence nitrogen losses in order to harmonise the results and ensure consistency with the GHG inventory calculations. This work is still in progress and has not yet been implemented, as full harmonisation will only be possible after a detailed assessment of the EMEP/EEA categories and verification of the corresponding calculations.	NID Chapter 5.3.2.1
4A1 Forest land remaining forest land	It is recommended a further analysis of the soils carbon stock of mineral soils is done and reflects this in future submissions, to ensure the carbon from the soils which have		Estimation of carbon stock change in mineral soils in forest land remaining forest land is	NID Chapter 6.4.2.1

CRT Category/ Issue	Review Recommendation	Review Report/ Paragraph	LV Response (status of implementation)	Chapter/Section in the NID
	transitioned from organic soils to mineral soils are included. This way it can be assured that all soils (also when changing from organic to mineral) are included and carbon stock calculations are correct and complete.		included/implemented according to the results of Yasso modelling (Tier 3 method).	
2F1 Refrigeration and air conditioning	Please include emissions from rail transport for 2022 and 2023.	-	Emissions from rail transport for 2022 and 2023 are included in the NID 2026, Chapter 4.7.1, Chapter 4.7.1.5.	NID Chapter 4.7.1.5
4B2 Land converted to cropland	It is necessary to include revised estimate accepted by the TERT.	-	Carbon stock changes in living biomass (including gains) are reported (implemented) under the category 4B2 Land converted to cropland (including 4.B.2.a. Forest land converted to cropland and 4.B.2.d. Settlements converted to cropland).	NID Chapter 6.5.2.2
4C2 Land converted to grassland	It is necessary to include revised estimate accepted by the TERT.	-	Carbon stock changes in living biomass (including losses) are reported (implemented) under the category 4C2 Land converted to grassland (including 4.C.2.b. Cropland converted to grassland).	NID Chapter 6.6.2.2

10.2 IMPLICATION FOR EMISSION AND REMOVAL LEVELS

See section 10.1.

10.3 IMPLICATIONS FOR EMISSION TRENDS, INCLUDING TIME SERIES' CONSISTENCY

See section 10.1.

10.4 AREAS OF IMPROVEMENT TO THE INVENTORY

The development of the GHG inventory aims to improve the calculation and reporting of the inventory. The improvement plan is discussed and approved by all experts and organizations involved in GHG inventory preparation process.

Table 10.6 shows the sector specific improvements planned for the forthcoming GHG inventories. More detailed information about planned improvements is described under sectoral chapters.

Table 10.6 Sector specific planned improvements for Latvia's national GHG inventory

CRT category	Planned improvement	Tentative submission
LULUCF 4.A Forest land	<i>Implementation of nutritional conditions and moisture regime (drained, rewetted) sensitive EFs (Tier 2) to determine GHG emissions from organic soils in forest lands.</i>	<i>From 2027</i>
LULUCF 4.B Cropland, LULUCF 4.C Grassland	<i>Latvia will implement the separation of "organic soils" into Histosols and Histic soils based on Ivanovs et al. (2024; 10.3390/land13040466), applying peat-layer depth thresholds of ≥ 40 cm (Histosols) and ≥ 20 cm (Histic soils). This improvement is intended to enhance transparency of activity data and reduce the risk of misinterpretation of NID-reported organic soil areas in policy and analytical applications. Based on available national evidence, the indicative share of Histosols is estimated at around 65% of the "organic soils" area currently reported in Cropland and Grassland, and about 75% in Forest Land. The refined stratification will support more transparent reporting and improved modelling of GHG emissions from organic soils by enabling peat depth and/or topsoil organic matter characteristics to be included as explanatory parameters.</i>	<i>2027</i>
LULUCF 4.D Wetlands	<i>Implementation of EFs for N_2O, CH_4 and CO_2 for rewetted areas and for wetlands converted to cropland, grassland, forest land after peat extraction. Elaboration of country specific EFs for flooded mineral and organic soils and improvement of activity data.</i>	<i>From 2027</i>

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 - Chapter 2 *Stationary combustion*;
 - Chapter 3 *Mobile combustion*;
 - Chapter 4 *Fugitive emissions*.
- 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4 *Agriculture, Forestry and Other Land Use*:
 - Chapter 1 *Introduction*;
 - Chapter 4 *Wetlands*.
- EMEP/EEA air pollutant emission inventory guidebook 2023, Part B: sectoral guidance, Volume 1 *Energy*, 1A *Combustion*, 1B *Fugitive emissions from fuels*:
 - 1.A.1 *Energy industries*;
 - 1.A.2 *Manufacturing industries and construction*;
 - 1.A.3.a *Aviation*;
 - 1.A.3.d *Navigation (shipping)*;
 - 1.A.4 *Small combustion*;
 - 1.A.4 *Non-road mobile sources and machinery*.
- EMEP/EEA air pollutant emission inventory guidebook 2023, Part B: sectoral guidance chapters, Volume 1.B *Fugitive emissions from fuels*:
 - 1.B.2.a.v *Distribution of oil products*.
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