


Chapter 3

Commission Delegated Regulation (EU) 2020/1818



Article 5 Phase-in of Scope 3 GHG emissions data in the benchmark methodology

(1) The benchmark methodology for EU Climate Transition Benchmarks or EU Paris-aligned Benchmarks shall include Scope 3 GHG emissions data in the following way:

(a) As of 23 December 2020, Scope 3 GHG emissions data for at least the energy and mining sectors referred to in Divisions 05 to 09 and 19 and 20 of Annex I to Regulation (EC) No 1893/2006;

(b) within two years from 23 December 2020, Scope 3 GHG emissions data for at least the transportation, construction, buildings, materials and industrial sectors referred to in Divisions 10 to 18, 21 to 33, 41, 42 and 43, 49 to 53 and Division 81 of Annex I to Regulation (EC) No 1893/2006;

(c) within four years from 23 December 2020, Scope 3 GHG emissions data for all other sectors referred to in Annex I to Regulation (EC) No 1893/2006.

(2) For the purposes of paragraph 1, point (a), from 23 December 2020 to 31 December 2021, administrators of EU Climate Transition Benchmarks and administrators of EU Paris-aligned Benchmarks may use fossil fuel reserves, where they demonstrate that they cannot calculate nor estimate Scope 3 GHG emissions data.